

As Reported by the House Ways and Means Committee

133rd General Assembly

Regular Session

2019-2020

Am. H. B. No. 76

Representative Merrin

**Cosponsors: Representatives Romanchuk, Becker, Seitz, Lang, Riedel, Jones,
Jordan, Hood, Keller, Stein, Brinkman**

A BILL

To amend sections 133.18, 306.32, 306.322, 345.01, 1
345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 2
511.28, 511.34, 513.18, 755.181, 1545.041, 3
1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 4
3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 5
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 6
5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 7
5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 8
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 9
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 10
5748.04, 5748.08, and 5748.09 of the Revised 11
Code to enact the "Ballot Uniformity and 12
Transparency Act" to modify the form of election 13
notices and ballot language for property tax 14
levies. 15

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

Section 1. That sections 133.18, 306.32, 306.322, 345.01, 16
345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 17
513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 18

3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 19
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 20
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212, 21
5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 22
5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 23
5748.08, and 5748.09 of the Revised Code be amended to read as 24
follows: 25

Sec. 133.18. (A) The taxing authority of a subdivision may 26
by legislation submit to the electors of the subdivision the 27
question of issuing any general obligation bonds, for one 28
purpose, that the subdivision has power or authority to issue. 29

(B) When the taxing authority of a subdivision desires or 30
is required by law to submit the question of a bond issue to the 31
electors, it shall pass legislation that does all of the 32
following: 33

(1) Declares the necessity and purpose of the bond issue; 34

(2) States the date of the authorized election at which 35
the question shall be submitted to the electors; 36

(3) States the amount, approximate date, estimated net 37
average rate of interest, and maximum number of years over which 38
the principal of the bonds may be paid; 39

(4) Declares the necessity of levying a tax outside the 40
tax limitation to pay the debt charges on the bonds and any 41
anticipatory securities. 42

The estimated net average interest rate shall be 43
determined by the taxing authority based on, among other 44
factors, then existing market conditions, and may reflect 45
adjustments for any anticipated direct payments expected to be 46
received by the taxing authority from the government of the 47

United States relating to the bonds and the effect of any 48
federal tax credits anticipated to be available to owners of all 49
or a portion of the bonds. The estimated net average rate of 50
interest, and any statutory or charter limit on interest rates 51
that may then be in effect and that is subsequently amended, 52
shall not be a limitation on the actual interest rate or rates 53
on the securities when issued. 54

(C) (1) The taxing authority shall certify a copy of the 55
legislation passed under division (B) of this section to the 56
county auditor. The county auditor shall promptly calculate and 57
advise and, not later than ninety days before the election, 58
confirm that advice by certification to, the taxing authority 59
the estimated average annual property tax levy, expressed in 60
~~cents or dollars and cents~~ for each one hundred thousand dollars 61
of ~~tax valuation~~ fair market value and in mills for each one 62
dollar of ~~tax valuation~~ taxable value, that the county auditor 63
estimates to be required throughout the stated maturity of the 64
bonds to pay the debt charges on the bonds. The auditor shall 65
additionally calculate and certify the amount the levy is 66
estimated to collect for each tax year it is levied, rounded to 67
the nearest dollar. In calculating the estimated average annual 68
property tax levy and the levy's estimated annual collections 69
for this purpose, the county auditor shall assume that the bonds 70
are issued in one series bearing interest and maturing in 71
substantially equal principal amounts in each year over the 72
maximum number of years over which the principal of the bonds 73
may be paid as stated in that legislation, and that the amount 74
of the tax valuation of the subdivision for the current year 75
remains the same throughout the maturity of the bonds, except as 76
otherwise provided in division (C) (2) of this section. If the 77
tax valuation for the current year is not determined, the county 78

auditor shall base the calculation on the estimated amount of 79
the tax valuation submitted by the county auditor to the county 80
budget commission. If the subdivision is located in more than 81
one county, the county auditor shall obtain the assistance of 82
the county auditors of the other counties, and those county 83
auditors shall provide assistance, in establishing the tax 84
valuation of the subdivision for purposes of certifying the 85
estimated average annual property tax levy and the levy's 86
estimated annual collections. 87

(2) When considering the tangible personal property 88
component of the tax valuation of the subdivision, the county 89
auditor shall take into account the assessment percentages 90
prescribed in section 5711.22 of the Revised Code. The tax 91
commissioner may issue rules, orders, or instructions directing 92
how the assessment percentages must be utilized. 93

(D) After receiving the county auditor's advice under 94
division (C) of this section, the taxing authority by 95
legislation may determine to proceed with submitting the 96
question of the issue of securities, and shall, not later than 97
the ninetieth day before the day of the election, file the 98
following with the board of elections: 99

(1) Copies of the legislation provided for in divisions 100
(B) and (D) of this section; 101

(2) The amount of the estimated average annual property 102
tax levy, expressed in ~~cents or dollars and cents~~ for each one 103
hundred thousand dollars of ~~tax valuation~~ fair market value and 104
in mills for each one dollar of ~~tax valuation~~ taxable value, as 105
estimated and certified to the taxing authority by the county 106
auditor; 107

(3) The amount the levy is estimated to collect for each 108
tax year it is levied, as certified to the taxing authority by 109
the county auditor. 110

(E) (1) The board of elections shall prepare the ballots 111
and make other necessary arrangements for the submission of the 112
question to the electors of the subdivision. If the subdivision 113
is located in more than one county, the board shall inform the 114
boards of elections of the other counties of the filings with 115
it, and those other boards shall if appropriate make the other 116
necessary arrangements for the election in their counties. The 117
election shall be conducted, canvassed, and certified in the 118
manner provided in Title XXXV of the Revised Code. 119

(2) The election shall be held at the regular places for 120
voting in the subdivision. If the electors of only a part of a 121
precinct are qualified to vote at the election the board of 122
elections may assign the electors in that part to an adjoining 123
precinct, including an adjoining precinct in another county if 124
the board of elections of the other county consents to and 125
approves the assignment. Each elector so assigned shall be 126
notified of that fact prior to the election by notice mailed by 127
the board of elections, in such manner as it determines, prior 128
to the election. 129

(3) The board of elections shall publish a notice of the 130
election once in a newspaper of general circulation in the 131
subdivision, no later than ten days prior to the election. The 132
notice shall state all of the following: 133

(a) The principal amount of the proposed bond issue; 134

(b) The stated purpose for which the bonds are to be 135
issued; 136

(c) The maximum number of years over which the principal	137
of the bonds may be paid;	138
(d) <u>The estimated annual collections of the property tax;</u>	139
(e) <u>The estimated additional average annual property tax</u>	140
levy, expressed in cents or dollars and cents for each one	141
hundred <u>thousand dollars of tax valuation fair market value</u> and	142
in mills for each one dollar of tax valuation <u>taxable value</u> , to	143
be levied outside the tax limitation, as estimated and certified	144
to the taxing authority by the county auditor;	145
(e)-(f) <u>The first calendar year in which the tax is</u>	146
expected to be due.	147
(F) (1) The form of the ballot to be used at the election	148
shall be substantially either of the following, as applicable:	149
(a)-(1) "Shall bonds be issued by the (name	150
of subdivision) for the purpose of (purpose of the	151
bond issue) in the principal amount of \$..... (principal	152
amount of the bond issue), to be repaid annually over a maximum	153
period of (the maximum number of years over which the	154
principal of the bonds may be paid) years, and an annual levy of	155
property taxes be made outside the (as applicable,	156
"ten-mill" or "...charter tax") limitation, estimated by the	157
county auditor <u>to collect \$..... annually and to average over</u>	158
the repayment period of the bond issue (number of	159
mills) mills for each one dollar <u>\$1 of tax valuation taxable</u>	160
<u>value</u> , which amounts to \$..... (rate expressed in cents or	161
dollars and cents, such as "36 cents" or "\$1.41") for each one	162
hundred dollars <u>\$100,000 of tax valuation fair market value</u> ,	163
commencing in (first year the tax will be levied),	164
first due in calendar year (first calendar year in	165

which the tax shall be due), to pay the annual debt charges on 166
the bonds, and to pay debt charges on any notes issued in 167
anticipation of those bonds? 168

For the bond issue
Against the bond issue

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~~(b)~~ (2) In the case of an election held pursuant to 173
legislation adopted under section 3375.43 or 3375.431 of the 174
Revised Code: 175

"Shall bonds be issued for (name of library) 176
for the purpose of (purpose of the bond issue), in 177
the principal amount of \$..... (amount of the bond issue) 178
by (the name of the subdivision that is to issue the 179
bonds and levy the tax) as the issuer of the bonds, to be repaid 180
annually over a maximum period of (the maximum number 181
of years over which the principal of the bonds may be paid) 182
years, and an annual levy of property taxes be made outside the 183
ten-mill limitation, estimated by the county auditor to collect 184
\$..... annually and to average over the repayment period of the 185
bond issue ~~(number of mills)~~ mills for each ~~one~~ 186
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 187
\$..... ~~(rate expressed in cents or dollars and cents, such~~ 188
~~as "36 cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 189
~~of tax valuation~~ fair market value, commencing in 190
(first year the tax will be levied), first due in calendar 191
year (first calendar year in which the tax shall be 192
due), to pay the annual debt charges on the bonds, and to pay 193
debt charges on any notes issued in anticipation of those bonds? 194

For the bond issue
Against the bond issue

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

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

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

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(I) (1) If, before any securities authorized at an election 225
under this section are issued, the net indebtedness of the 226
subdivision exceeds that applicable to that subdivision or those 227
securities, then and so long as that is the case none of the 228
securities may be issued. 229

(2) No securities authorized at an election under this 230
section may be initially issued after the first day of the sixth 231
January following the election, but this period of limitation 232
shall not run for any time during which any part of the 233
permanent improvement for which the securities have been 234
authorized, or the issuing or validity of any part of the 235
securities issued or to be issued, or the related proceedings, 236
is involved or questioned before a court or a commission or 237
other tribunal, administrative agency, or board. 238

(3) Securities representing a portion of the amount 239
authorized at an election that are issued within the applicable 240
limitation on net indebtedness are valid and in no manner 241
affected by the fact that the balance of the securities 242
authorized cannot be issued by reason of the net indebtedness 243
limitation or lapse of time. 244

(4) Nothing in this division (I) shall be interpreted or 245
applied to prevent the issuance of securities in an amount to 246
fund or refund anticipatory securities lawfully issued. 247

(5) The limitations of divisions (I) (1) and (2) of this 248
section do not apply to any securities authorized at an election 249
under this section if at least ten per cent of the principal 250
amount of the securities, including anticipatory securities, 251
authorized has theretofore been issued, or if the securities are 252
to be issued for the purpose of participating in any federally 253
or state-assisted program. 254

(6) The certificate of the fiscal officer of the 255
subdivision is conclusive proof of the facts referred to in this 256
division. 257

(J) As used in this section, "fair market value" has the 258
same meaning as in section 5705.01 of the Revised Code. 259

Sec. 306.32. Any county, or any two or more counties, 260
municipal corporations, or townships, or any combination of 261
these, may create a regional transit authority by the adoption 262
of a resolution or ordinance by the board of county 263
commissioners of each county, the legislative authority of each 264
municipal corporation, and the board of township trustees of 265
each township which is to create or to join in the creation of 266
the regional transit authority. The resolution or ordinance 267
shall state: 268

(A) The necessity for the creation of a regional transit 269
authority; 270

(B) The counties, municipal corporations, or townships 271
which are to create or to join in the creation of the regional 272
transit authority; 273

(C) The official name by which the regional transit 274
authority shall be known; 275

(D) The place in which the principal office of the 276
regional transit authority will be located or the manner in 277
which it may be selected; 278

(E) The number, term, and compensation, or method for 279
establishing compensation, of the members of the board of 280
trustees of the regional transit authority. Compensation shall 281
not exceed fifty dollars for each board and committee meeting 282
attended by a member, except that if compensation is provided 283

annually it shall not exceed six thousand dollars for the 284
president of the board or four thousand eight hundred dollars 285
for each other board member. 286

(F) The manner in which vacancies on the board of trustees 287
of the regional transit authority shall be filled; 288

(G) The manner and to what extent the expenses of the 289
regional transit authority shall be apportioned among the 290
counties, municipal corporations, and townships creating it; 291

(H) The purposes, including the kinds of transit 292
facilities, for which the regional transit authority is 293
organized. 294

The regional transit authority provided for in the 295
resolution or ordinance shall be deemed to be created upon the 296
adoption of the resolution or ordinance by the board of county 297
commissioners of each county, the legislative authority of each 298
municipal corporation, and the board of township trustees of 299
each township enumerated in the resolution or ordinance. 300

The resolution or ordinance creating a regional transit 301
authority may be amended to include additional counties, 302
municipal corporations, or townships or for any other purpose, 303
by the adoption of the amendment by the board of county 304
commissioners of each county, the legislative authority of each 305
municipal corporation, and the board of township trustees of 306
each township which has created or joined or proposes to join 307
the regional transit authority. 308

After each county, municipal corporation, and township 309
which has created or joined or proposes to join the regional 310
transit authority has adopted its resolution or ordinance 311
approving inclusion of additional counties, municipal 312

corporations, or townships in the regional transit authority, a 313
copy of each resolution or ordinance shall be filed with the 314
clerk of the board of the county commissioners of each county, 315
the clerk of the legislative authority of each municipal 316
corporation, and the fiscal officer of the board of trustees of 317
each township proposed to be included in the regional transit 318
authority. The inclusion is effective when all such filing has 319
been completed, unless the regional transit authority to which 320
territory is to be added has authority to levy an ad valorem tax 321
on property, or a sales tax, within its territorial boundaries, 322
in which event the inclusion shall become effective on the 323
sixtieth day after the last such filing is accomplished, unless, 324
prior to the expiration of the sixty-day period, qualified 325
electors residing in the area proposed to be added to the 326
regional transit authority, equal in number to at least ten per 327
cent of the qualified electors from the area who voted for 328
governor at the last gubernatorial election, file a petition of 329
referendum against the inclusion. Any petition of referendum 330
filed under this section shall be filed at the office of the 331
secretary of the board of trustees of the regional transit 332
authority. The person presenting the petition shall be given a 333
receipt containing on it the time of the day, the date, and the 334
purpose of the petition. The secretary of the board of trustees 335
of the regional transit authority shall cause the appropriate 336
board or boards of elections to check the sufficiency of 337
signatures on any petition of referendum filed under this 338
section and, if found to be sufficient, shall present the 339
petition to the board of trustees at a meeting of said board 340
which occurs not later than thirty days following the filing of 341
said petition. Upon presentation to the board of trustees of a 342
petition of referendum against the proposed inclusion, the board 343
of trustees shall promptly certify the proposal to the board or 344

boards of elections for the purpose of having the proposal 345
placed on the ballot at the next general or primary election 346
which occurs not less than ninety days after the date of the 347
meeting of said board, or at a special election, the date of 348
which shall be specified in the certification, which date shall 349
be not less than ninety days after the date of such meeting of 350
the board. Signatures on a petition of referendum may be 351
withdrawn up to and including the meeting of the board of 352
trustees certifying the proposal to the appropriate board or 353
boards of elections. If territory of more than one county, 354
municipal corporation, or township is to be added to the 355
regional transit authority, the electors of the territories of 356
the counties, municipal corporations, or townships which are to 357
be added shall vote as a district, and the majority affirmative 358
vote shall be determined by the vote cast in the district as a 359
whole. ~~Upon~~ 360

If the proposal would extend the levy of an existing 361
property tax to the territory to be added to the regional 362
transit authority, the board of trustees of the regional transit 363
board shall request from the county auditor an estimate of the 364
levy's annual collections, assuming that the additional 365
territory has been added to the regional transit authority, in 366
the same manner as required for a tax levy under section 5705.03 367
of the Revised Code. The auditor shall certify this estimate to 368
the board within ten days after receiving the board's request. 369

Upon certification of a proposal to the appropriate board 370
or boards of elections pursuant to this section, the board or 371
boards of election shall make the necessary arrangements for the 372
submission of the question to the electors of the territory to 373
be added to the regional transit authority qualified to vote on 374
the question, and the election shall be held, canvassed, and 375

certified in the manner provided for the submission of tax 376
levies under section 5705.191 of the Revised Code, except that 377
the question appearing on the ballot shall read: 378

"Shall the territory within the 379
(Name or names of political subdivisions to be joined) be added 380
to (Name) regional transit 381
authority?" and shall a(n) (here insert type of tax 382
or taxes) at a rate ~~of taxation~~ not to exceed (here insert 383
maximum tax rate or rates) be levied for all transit purposes?" 384

If the tax is a tax on property, the ballot shall express 385
the levy's estimated annual collections and the rate shall be 386
expressed numerically in mills for each one dollar of taxable 387
value and numerically in dollars for each one hundred thousand 388
dollars of fair market value, as that term is defined in section 389
5705.01 of the Revised Code. 390

If the question is approved by at least a majority of the 391
electors voting on the question, the joinder is immediately 392
effective, and the regional transit authority may extend the 393
levy of the tax against all the taxable property within the 394
territory which has been added. If the question is approved at a 395
general election or at a special election occurring prior to the 396
general election but after the fifteenth day of July, the 397
regional transit authority may amend its budget and resolution 398
adopted pursuant to section 5705.34 of the Revised Code, and the 399
levy shall be placed on the current tax list and duplicate and 400
collected as other taxes are collected from all taxable property 401
within the territorial boundaries of the regional transit 402
authority, including the territory within each political 403
subdivision added as a result of the election. 404

The territorial boundaries of a regional transit authority 405

shall be coextensive with the territorial boundaries of the 406
counties, municipal corporations, and townships included within 407
the regional transit authority, provided that the same area may 408
be included in more than one regional transit authority so long 409
as the regional transit authorities are not organized for 410
purposes as provided for in the resolutions or ordinances 411
creating the same, and any amendments to them, relating to the 412
same kinds of transit facilities; and provided further, that if 413
a regional transit authority includes only a portion of an 414
entire county, a regional transit authority for the same 415
purposes may be created in the remaining portion of the same 416
county by resolution of the board of county commissioners acting 417
alone or in conjunction with municipal corporations and 418
townships as provided in this section. 419

No regional transit authority shall be organized after 420
January 1, 1975, to include any area already included in a 421
regional transit authority, except that any regional transit 422
authority organized after June 29, 1974, and having territorial 423
boundaries entirely within a single county shall, upon adoption 424
by the board of county commissioners of the county of a 425
resolution creating a regional transit authority including 426
within its territorial jurisdiction the existing regional 427
transit authority and for purposes including the purposes for 428
which the existing regional transit authority was created, be 429
dissolved and its territory included in such new regional 430
transit authority. Any resolution creating such a new regional 431
transit authority shall make adequate provision for satisfaction 432
of the obligations of the dissolved regional transit authority. 433

Sec. 306.322. (A) For any regional transit authority that 434
levies a property tax and that includes in its membership 435
political subdivisions that are located in a county having a 436

population of at least four hundred thousand according to the 437
most recent federal census, the procedures of this section apply 438
until November 5, 2013, and are in addition to and an 439
alternative to those established in sections 306.32 and 306.321 440
of the Revised Code for joining to the regional transit 441
authority additional counties, municipal corporations, or 442
townships. 443

(B) Any municipal corporation or township may adopt a 444
resolution or ordinance proposing to join a regional transit 445
authority described in division (A) of this section. In its 446
resolution or ordinance, the political subdivision may propose 447
joining the regional transit authority for a limited period of 448
three years or without a time limit. 449

(C) The political subdivision proposing to join the 450
regional transit authority shall submit a copy of its resolution 451
or ordinance to the legislative authority of each municipal 452
corporation and the board of trustees of each township 453
comprising the regional transit authority. Within thirty days of 454
receiving the resolution or ordinance for inclusion in the 455
regional transit authority, the legislative authority of each 456
municipal corporation and the board of trustees of each township 457
shall consider the question of whether to include the additional 458
subdivision in the regional transit authority, shall adopt a 459
resolution or ordinance approving or rejecting the inclusion of 460
the additional subdivision, and shall present its resolution or 461
ordinance to the board of trustees of the regional transit 462
authority. 463

(D) If a majority of the political subdivisions comprising 464
the regional transit authority approve the inclusion of the 465
additional political subdivision, the board of trustees of the 466

regional transit authority, not later than the tenth day 467
following the day on which the last ordinance or resolution is 468
presented, shall notify the subdivision proposing to join the 469
regional transit authority that it may certify the proposal to 470
the board of elections for the purpose of having the proposal 471
placed on the ballot at the next general election or at a 472
special election conducted on the day of the next primary 473
election that occurs not less than ninety days after the 474
resolution or ordinance is certified to the board of elections. 475

If the board proposes to extend the levy of an existing 476
property tax to the territory to be added to the regional 477
transit authority, the board shall request from the county 478
auditor an estimate of the levy's annual collections, assuming 479
that the additional territory has been added to the regional 480
transit authority, in the same manner as required for a tax levy 481
under section 5705.03 of the Revised Code. The auditor shall 482
certify this estimate to the board within ten days after 483
receiving the board's request. 484

(E) Upon certification of a proposal to the board of 485
elections pursuant to this section, the board of elections shall 486
make the necessary arrangements for the submission of the 487
question to the electors of the territory to be included in the 488
regional transit authority qualified to vote on the question, 489
and the election shall be held, canvassed, and certified in the 490
same manner as regular elections for the election of officers of 491
the subdivision proposing to join the regional transit 492
authority, except that, if the resolution proposed the inclusion 493
without a time limitation the question appearing on the ballot 494
shall read: 495

"Shall the territory within the 496

(Name or names of political subdivisions to be joined) be added 497
to (Name) regional transit 498
authority?" and shall a(n) (here insert type of tax 499
or taxes) at a rate ~~of taxation~~ not to exceed (here insert 500
maximum tax rate or rates) be levied for all transit purposes?" 501

If the resolution proposed the inclusion with a three-year 502
time limitation, the question appearing on the ballot shall 503
read: 504

"Shall the territory within the 505
(Name or names of political subdivisions to be joined) be added 506
to (Name) regional transit 507
authority?" for three years and shall a(n) (here 508
insert type of tax or taxes) at a rate ~~of taxation~~ not to exceed 509
..... (here insert maximum tax rate or rates) be levied for all 510
transit purposes for three years?" 511

In either case, if the tax is a tax on property, the 512
ballot shall express the levy's estimated annual collections and 513
the rate shall be expressed numerically in mills for each one 514
dollar of taxable value and numerically in dollars for each one 515
hundred thousand dollars of fair market value, as that term is 516
defined in section 5705.01 of the Revised Code. 517

(F) If the question is approved by at least a majority of 518
the electors voting on the question, the addition of the new 519
territory is effective six months from the date of the 520
certification of its passage, and the regional transit authority 521
may extend the levy of the tax against all the taxable property 522
within the territory that was added. If the question is approved 523
at a general election or at a special election occurring prior 524
to the general election but after the fifteenth day of July, the 525
regional transit authority may amend its budget and resolution 526

adopted pursuant to section 5705.34 of the Revised Code, and the 527
levy shall be placed on the current tax list and duplicate and 528
collected as other taxes are collected from all taxable property 529
within the territorial boundaries of the regional transit 530
authority, including the territory within the political 531
subdivision added as a result of the election. If the budget of 532
the regional transit authority is amended pursuant to this 533
paragraph, the county auditor shall prepare and deliver an 534
amended certificate of estimated resources to reflect the change 535
in anticipated revenues of the regional transit authority. 536

(G) If the question is approved by at least a majority of 537
the electors voting on the question, the board of trustees of 538
the regional transit authority immediately shall amend the 539
resolution or ordinance creating the regional transit authority 540
to include the additional political subdivision. 541

(H) If the question approved by a majority of the electors 542
voting on the question added the subdivision for three years, 543
the territory of the additional municipal corporation or 544
township in the regional transit authority shall be removed from 545
the territory of the regional transit authority three years 546
after the date the territory was added, as determined in the 547
effective date of the election, and shall no longer be a part of 548
that authority without any further action by either the 549
political subdivisions that were included in the authority prior 550
to submitting the question to the electors or of the political 551
subdivision added to the authority as a result of the election. 552
The regional transit authority reduced to its territory as it 553
existed prior to the inclusion of the additional municipal 554
corporation or township shall be entitled to levy and collect 555
any property taxes that it was authorized to levy and collect 556
prior to the enlargement of its territory and for which 557

authorization has not expired, as if the enlargement had not 558
occurred. 559

Sec. 345.01. ~~The~~ (A) As used in this chapter, "fair market 560
value" has the same meaning as in section 5705.01 of the Revised 561
Code. 562

(B) The taxing authority of any municipal corporation, 563
township, or county, at any time not less than one hundred days 564
prior to a general election in any year, by a vote of two-thirds 565
of all members of the taxing authority, may, and upon 566
presentation to the clerk or fiscal officer, as the case may be, 567
of the taxing authority of a petition signed by not less than 568
two per cent of the electors of the political subdivision, as 569
shown at the preceding general election held in the subdivision, 570
shall, declare by resolution that the amount of taxes which may 571
be raised within the ten-mill limitation will be insufficient to 572
provide an adequate amount for the necessary requirements of the 573
subdivision, and that it is necessary to levy taxes in excess of 574
the limitation for either or both of the following purposes: 575

~~(A)~~ (1) For purchasing a site, and for erecting, 576
equipping, and furnishing, or for establishing a memorial to 577
commemorate the services of all members and veterans of the 578
armed forces of the United States; 579

~~(B)~~ (2) For the operation and maintenance of a memorial, 580
and for the functions related to it. 581

The resolution shall be confined to the purposes set forth 582
in this section, and shall specify the amount of increase in 583
rate which it is necessary to levy, expressed both in mills for 584
each one dollar of taxable value and in dollars for each one 585
hundred thousand dollars of fair market value, the purpose of 586

the rate increase, and the number of years during which the 587
increase shall be in effect. The increase may include a levy 588
upon the tax duplicate of the current year. The number of years 589
shall be any number not exceeding ten. The question of an 590
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 591
this section may be submitted to the electors on one ballot. 592

The total tax for the purposes included in this section 593
shall not, in any year, exceed one mill of each dollar of 594
~~valuation~~ taxable value. 595

The resolution shall go into immediate effect upon its 596
passage, and no publication of the resolution, other than that 597
provided for in the notice of election, shall be necessary. 598

Sec. 345.03. A copy of any resolution adopted under 599
section 345.01 of the Revised Code shall be certified within 600
five days by the taxing authority and not later than four ~~p. m.~~ 601
p.m. of the ninetieth day before the day of the election, to the 602
county board of elections, and such board shall submit the 603
proposal to the electors of the subdivision at the succeeding 604
general election. The board shall make the necessary 605
arrangements for the submission of such question to the electors 606
of the subdivision, and the election shall be conducted, 607
canvassed, and certified in like manner as regular elections in 608
such subdivision. 609

Notice of the election shall be published once in a 610
newspaper of general circulation in the subdivision, not less 611
than two weeks prior to such election. The notice shall set out 612
the purpose of the proposed increase in rate, the levy's 613
estimated annual collections, the amount of the increase 614
expressed in dollars ~~and cents~~ for each one hundred thousand 615
dollars of ~~valuation~~ fair market value as well as in mills for 616

each one dollar of ~~property valuation~~ taxable value, the number 617
of years during which such increase will be in effect, and the 618
time and place of holding such election. 619

Sec. 345.04. The form of the ballot cast at a general 620
election, as provided by sections 345.01 to 345.03 of the 621
Revised Code, shall be: "An additional tax for the benefit of 622
(name of subdivision) for the purpose of (state purpose stated 623
in the resolution), that the county auditor estimates will 624
collect \$..... annually, at a rate not exceeding mills for 625
each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts to 626
~~(rate expressed in dollars and cents)~~ \$..... for each ~~one~~ 627
~~hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for 628
(the number of years the levy is to run). 629

For the Tax Levy
Against the Tax Levy

"

If the tax is to be placed on the current tax list, the 634
form of the ballot shall be modified by adding, after the 635
statement of the number of years the levy is to run, the phrase 636
", commencing in (first year the tax is to be 637
levied), first due in calendar year (first calendar 638
year in which the tax shall be due)." 639

The question covered by the resolution shall be submitted 640
to the electors as a separate proposition, but it may be printed 641
on the same ballot with any other proposition submitted at the 642
same election other than the election of officers. More than one 643
such question may be submitted at the same election. 644

Sec. 505.37. (A) The board of township trustees may 645

establish all necessary rules to guard against the occurrence of 646
fires and to protect the property and lives of the citizens 647
against damage and accidents, and may, with the approval of the 648
specifications by the prosecuting attorney or, if the township 649
has adopted limited home rule government under Chapter 504. of 650
the Revised Code, with the approval of the specifications by the 651
township's law director, purchase, lease, lease with an option 652
to purchase, or otherwise provide any fire apparatus, mechanical 653
resuscitators, underwater rescue and recovery equipment, or 654
other fire equipment, appliances, materials, fire hydrants, and 655
water supply for fire-fighting and fire and rescue purposes that 656
seems advisable to the board. The board shall provide for the 657
care and maintenance of such fire equipment, and, for these 658
purposes, may purchase, lease, lease with an option to purchase, 659
or construct and maintain necessary buildings, and it may 660
establish and maintain lines of fire-alarm communications within 661
the limits of the township. The board may employ one or more 662
persons to maintain and operate such fire equipment, or it may 663
enter into an agreement with a volunteer fire company for the 664
use and operation of the equipment. The board may compensate the 665
members of a volunteer fire company on any basis and in any 666
amount that it considers equitable. 667

When the estimated cost to purchase fire apparatus, 668
mechanical resuscitators, underwater rescue and recovery 669
equipment, or other fire equipment, appliances, materials, fire 670
hydrants, buildings, or fire-alarm communications equipment or 671
services exceeds fifty thousand dollars, the contract shall be 672
let by competitive bidding. When competitive bidding is 673
required, the board shall advertise once a week for not less 674
than two consecutive weeks in a newspaper of general circulation 675
within the township. The board may also cause notice to be 676

inserted in trade papers or other publications designated by it 677
or to be distributed by electronic means, including posting the 678
notice on the board's internet web site. If the board posts the 679
notice on its web site, it may eliminate the second notice 680
otherwise required to be published in a newspaper of general 681
circulation within the township, provided that the first notice 682
published in such newspaper meets all of the following 683
requirements: 684

(1) It is published at least two weeks before the opening 685
of bids. 686

(2) It includes a statement that the notice is posted on 687
the board's internet web site. 688

(3) It includes the internet address of the board's 689
internet web site. 690

(4) It includes instructions describing how the notice may 691
be accessed on the board's internet web site. 692

The advertisement shall include the time, date, and place 693
where the clerk of the township, or the clerk's designee, will 694
read bids publicly. The time, date, and place of bid openings 695
may be extended to a later date by the board of township 696
trustees, provided that written or oral notice of the change 697
shall be given to all persons who have received or requested 698
specifications not later than ninety-six hours prior to the 699
original time and date fixed for the opening. The board may 700
reject all the bids or accept the lowest and best bid, provided 701
that the successful bidder meets the requirements of section 702
153.54 of the Revised Code when the contract is for the 703
construction, demolition, alteration, repair, or reconstruction 704
of an improvement. 705

(B) The boards of township trustees of any two or more 706
townships, or the legislative authorities of any two or more 707
political subdivisions, or any combination of these, may, 708
through joint action, unite in the joint purchase, lease, lease 709
with an option to purchase, maintenance, use, and operation of 710
fire equipment described in division (A) of this section, or for 711
any other purpose designated in sections 505.37 to 505.42 of the 712
Revised Code, and may prorate the expense of the joint action on 713
any terms that are mutually agreed upon. 714

(C) The board of township trustees of any township may, by 715
resolution, whenever it is expedient and necessary to guard 716
against the occurrence of fires or to protect the property and 717
lives of the citizens against damages resulting from their 718
occurrence, create a fire district of any portions of the 719
township that it considers necessary. The board may purchase, 720
lease, lease with an option to purchase, or otherwise provide 721
any fire apparatus, mechanical resuscitators, underwater rescue 722
and recovery equipment, or other fire equipment, appliances, 723
materials, fire hydrants, and water supply for fire-fighting and 724
fire and rescue purposes, or may contract for the fire 725
protection for the fire district as provided in section 9.60 of 726
the Revised Code. The fire district so created shall be given a 727
separate name by which it shall be known. 728

Additional unincorporated territory of the township may be 729
added to a fire district upon the board's adoption of a 730
resolution authorizing the addition. A municipal corporation 731
that is within or adjoining the township may be added to a fire 732
district upon the board's adoption of a resolution authorizing 733
the addition and the municipal legislative authority's adoption 734
of a resolution or ordinance requesting the addition of the 735
municipal corporation to the fire district. 736

If the township fire district imposes a tax, additional 737
unincorporated territory of the township or a municipal 738
corporation that is within or adjoining the township shall 739
become part of the fire district only after all of the following 740
have occurred: 741

(1) Adoption by the board of township trustees of a 742
resolution approving the expansion of the territorial limits of 743
the district and, if the resolution proposes to add a municipal 744
corporation, adoption by the municipal legislative authority of 745
a resolution or ordinance requesting the addition of the 746
municipal corporation to the district; 747

(2) Adoption by the board of township trustees of a 748
resolution recommending the extension of the tax to the 749
additional territory; 750

(3) The board requests and obtains from the county auditor 751
an estimate of the levy's annual collections in the same manner 752
as required for a tax levy under section 5705.03 of the Revised 753
Code, assuming that the additional territory has been added to 754
the fire district. The auditor shall certify this estimate to 755
the board within ten days after receiving the board's request. 756

(4) Approval of the tax by the electors of the territory 757
proposed for addition to the district. 758

Each resolution of the board adopted under division (C) (2) 759
of this section shall state the name of the fire district, a 760
description of the territory to be added, and the rate, 761
expressed in mills for each one dollar of taxable value and in 762
dollars for each one hundred thousand dollars of fair market 763
value, and termination date of the tax, which shall be the rate 764
and termination date of the tax currently in effect in the fire 765

district. 766

The board of trustees shall certify each resolution 767
adopted under division (C) (2) of this section and the county 768
auditor's certification to the board of elections in accordance 769
with section 5705.19 of the Revised Code. The election required 770
under division (C) ~~(3)~~ (4) of this section shall be held, 771
canvassed, and certified in the manner provided for the 772
submission of tax levies under section 5705.25 of the Revised 773
Code, except that the question appearing on the ballot shall 774
read: 775

"Shall the territory within 776
(description of the proposed territory to be added) be added 777
to (name) fire district, and a property 778
tax, that the county auditor estimates will collect \$..... 779
annually, at a rate ~~of taxation~~ not exceeding ~~(here~~ 780
~~insert tax rate)~~ mills for each \$1 of taxable value, which 781
amounts to \$..... for each \$100,000 of fair market value, be 782
in effect for (here insert the number of years the 783
tax is to be in effect or "a continuing period of time," as 784
applicable)?" 785

If the question is approved by at least a majority of the 786
electors voting on it, the joinder shall be effective as of the 787
first day of July of the year following approval, and on that 788
date, the township fire district tax shall be extended to the 789
taxable property within the territory that has been added. If 790
the territory that has been added is a municipal corporation and 791
if it had adopted a tax levy for fire purposes, the levy is 792
terminated on the effective date of the joinder. 793

Any municipal corporation may withdraw from a township 794
fire district created under division (C) of this section by the 795

adoption by the municipal legislative authority of a resolution 796
or ordinance ordering withdrawal. On the first day of July of 797
the year following the adoption of the resolution or ordinance 798
of withdrawal, the municipal corporation withdrawing ceases to 799
be a part of the district, and the power of the fire district to 800
levy a tax upon taxable property in the withdrawing municipal 801
corporation terminates, except that the fire district shall 802
continue to levy and collect taxes for the payment of 803
indebtedness within the territory of the fire district as it was 804
composed at the time the indebtedness was incurred. 805

Upon the withdrawal of any municipal corporation from a 806
township fire district created under division (C) of this 807
section, the county auditor shall ascertain, apportion, and 808
order a division of the funds on hand, moneys and taxes in the 809
process of collection except for taxes levied for the payment of 810
indebtedness, credits, and real and personal property, either in 811
money or in kind, on the basis of the valuation of the 812
respective tax duplicates of the withdrawing municipal 813
corporation and the remaining territory of the fire district. 814

A board of township trustees may remove unincorporated 815
territory of the township from the fire district upon the 816
adoption of a resolution authorizing the removal. On the first 817
day of July of the year following the adoption of the 818
resolution, the unincorporated township territory described in 819
the resolution ceases to be a part of the district, and the 820
power of the fire district to levy a tax upon taxable property 821
in that territory terminates, except that the fire district 822
shall continue to levy and collect taxes for the payment of 823
indebtedness within the territory of the fire district as it was 824
composed at the time the indebtedness was incurred. 825

As used in this section, "fair market value" has the same 826
meaning as in section 5705.01 of the Revised Code. 827

(D) The board of township trustees of any township, the 828
board of fire district trustees of a fire district created under 829
section 505.371 of the Revised Code, or the legislative 830
authority of any municipal corporation may purchase, lease, or 831
lease with an option to purchase the necessary fire equipment 832
described in division (A) of this section, buildings, and sites 833
for the township, fire district, or municipal corporation and 834
issue securities for that purpose with maximum maturities as 835
provided in section 133.20 of the Revised Code. The board of 836
township trustees, board of fire district trustees, or 837
legislative authority may also construct any buildings necessary 838
to house fire equipment and issue securities for that purpose 839
with maximum maturities as provided in section 133.20 of the 840
Revised Code. 841

The board of township trustees, board of fire district 842
trustees, or legislative authority may issue the securities of 843
the township, fire district, or municipal corporation, signed by 844
the board or designated officer of the municipal corporation and 845
attested by the signature of the township fiscal officer, fire 846
district clerk, or municipal clerk, covering any deferred 847
payments and payable at the times provided, which securities 848
shall bear interest not to exceed the rate determined as 849
provided in section 9.95 of the Revised Code, and shall not be 850
subject to Chapter 133. of the Revised Code. The legislation 851
authorizing the issuance of the securities shall provide for 852
levying and collecting annually by taxation, amounts sufficient 853
to pay the interest on and principal of the securities. The 854
securities shall be offered for sale on the open market or given 855
to the vendor or contractor if no sale is made. 856

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

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

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

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

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

emergency medical service organization it operates. If the board 887
adopts such a resolution, Chapter 4766. of the Revised Code, 888
except for sections 4766.06 and 4766.99 of the Revised Code, 889
applies to the organization. All rules adopted under the 890
applicable sections of that chapter also apply to the 891
organization. A board of township trustees, by adoption of an 892
appropriate resolution, may remove its emergency medical service 893
organization from the jurisdiction of the state board of 894
emergency medical, fire, and transportation services. 895

Sec. 505.48. (A) The board of township trustees of any 896
township may, by resolution adopted by two-thirds of the members 897
of the board, create a township police district comprised of all 898
or a portion of the unincorporated territory of the township as 899
the resolution may specify. If the township police district does 900
not include all of the unincorporated territory of the township, 901
the resolution creating the district shall contain a complete 902
and accurate description of the territory of the district and a 903
separate and distinct name for the district. 904

At any time not less than one hundred twenty days after a 905
township police district is created and operative, the 906
territorial limits of the district may be altered in the manner 907
provided in division (B) of this section or, if applicable, as 908
provided in section 505.482 of the Revised Code. 909

(B) Except as otherwise provided in section 505.481 of the 910
Revised Code, the territorial limits of a township police 911
district may be altered by a resolution adopted by a two-thirds 912
vote of the board of township trustees. If the township police 913
district imposes a tax, any territory proposed for addition to 914
the district shall become part of the district only after all of 915
the following have occurred: 916

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

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

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

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

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

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

submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within
(description of the proposed territory to be added) be added to (name) township police district, and a property tax, that the county auditor estimates will collect \$..... annually, at a rate ~~of taxation~~ not exceeding ~~(here insert tax rate)~~ mills for each \$1 of taxable value, which amounts to \$..... for each \$100,000 of fair market value, 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 question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of January of the year following approval, and, on that date, the township police district tax shall be extended to the taxable property within the territory that has been added.

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

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

or additional police protection services as provided in section 976
505.43 or 505.50 of the Revised Code. If the board proposes to 977
levy a tax throughout all of the unincorporated territory of the 978
township, the board shall request and obtain from the county 979
auditor an estimate of the levy's annual collections, assuming 980
that the unincorporated territory has been added to the township 981
police district, in the same manner as required for a tax levy 982
under section 5705.03 of the Revised Code. The auditor shall 983
certify this estimate to the board within ten days after 984
receiving the board's request. 985

The ballot measure shall provide for the addition into a 986
new district of all the unincorporated territory of the township 987
not already included in the township police district and for the 988
levy of any tax then imposed by the district throughout the 989
unincorporated territory of the township. The measure shall 990
state the rate of the tax, if any, to be imposed in the district 991
resulting from approval of the measure, expressed in mills for 992
each one dollar of taxable value and in dollars for each one 993
hundred thousand dollars of fair market value, which need not be 994
the same rate of any tax imposed by the existing district, ~~and~~ 995
the last year in which the tax will be levied or that it will be 996
levied for a continuous period of time, and the county auditor's 997
estimate of the levy's annual collections. 998

(B) The election on the measure shall be held, canvassed, 999
and certified in the manner provided for the submission of tax 1000
levies under section 5705.25 of the Revised Code, except that 1001
the question appearing on the ballot shall read substantially as 1002
follows: 1003

"Shall the unincorporated territory within 1004
(name of the township) not already included within 1005

the (name of township police district) be added to 1006
the township police district to create the (name of 1007
new township police district) township police district?" 1008

The name of the proposed township police district shall be 1009
separate and distinct from the name of the existing township 1010
police district. 1011

If a tax is imposed in the existing township police 1012
district, the question shall be modified by adding, at the end 1013
of the question, the following: ", and shall a property tax be 1014
levied in the new township police district, replacing the tax in 1015
the existing township police district, that the county auditor 1016
estimates will collect \$..... annually, at a rate not 1017
exceeding mills ~~per dollar for each \$1~~ of taxable 1018
~~valuation value~~, which amounts to \$..... ~~(rate expressed in~~ 1019
~~dollars and cents per one thousand dollars in taxable valuation)~~ 1020
for each \$100,000 of fair market value, for (number of 1021
years the tax will be levied, or "a continuing period of 1022
time")." 1023

If the measure is not approved by a majority of the 1024
electors voting on it, the township police district shall 1025
continue to occupy its existing territory until altered as 1026
provided in this section or section 505.48 of the Revised Code, 1027
and any existing tax imposed under section 505.51 of the Revised 1028
Code shall remain in effect in the existing district at the 1029
existing rate and for as long as provided in the resolution 1030
under the authority of which the tax is levied. 1031

As used in this section, "fair market value" has the same 1032
meaning as in section 5705.01 of the Revised Code. 1033

Sec. 511.27. (A) To defray the expenses of the township 1034

park district and for purchasing, appropriating, operating, 1035
maintaining, and improving lands for parks or recreational 1036
purposes, the board of park commissioners may levy a sufficient 1037
tax within the ten-mill limitation, not to exceed one mill on 1038
each dollar of ~~valuation~~taxable value on all real and personal 1039
property within the township, and on all real and personal 1040
property within any municipal corporation that is within the 1041
township, that was within the township at the time that the park 1042
district was established, or the boundaries of which are 1043
coterminous with or include the township. The levy shall be over 1044
and above all other taxes and limitations on such property 1045
authorized by law. 1046

(B) Except as otherwise provided in division (C) of this 1047
section, the board of park commissioners, not less than ninety 1048
days before the day of the election, may declare by resolution 1049
that the amount of taxes that may be raised within the ten-mill 1050
limitation will be insufficient to provide an adequate amount 1051
for the necessary requirements of the district and that it is 1052
necessary to levy a tax in excess of that limitation for the use 1053
of the district. The resolution shall specify the purpose for 1054
which the taxes shall be used, the annual rate proposed, and the 1055
number of consecutive years the levy will be in effect. Upon the 1056
adoption of the resolution, the question of levying the taxes 1057
shall be submitted to the electors of the township and the 1058
electors of any municipal corporation that is within the 1059
township, that was within the township at the time that the park 1060
district was established, or the boundaries of which are 1061
coterminous with or include the township, at a special election 1062
to be held on whichever of the following occurs first: 1063

(1) The day of the next ensuing general election; 1064

(2) The first Tuesday after the first Monday in May of any 1065
calendar year, except that, if a presidential primary election 1066
is held in that calendar year, then the day of that election. 1067

The rate submitted to the electors at any one election 1068
shall not exceed two mills annually upon each dollar of 1069
~~valuation~~ taxable value. If a majority of the electors voting 1070
upon the question of the levy vote in favor of the levy, the tax 1071
shall be levied on all real and personal property within the 1072
township and on all real and personal property within any 1073
municipal corporation that is within the township, that was 1074
within the township at the time that the park district was 1075
established, or the boundaries of which are coterminous with or 1076
include the township, and the levy shall be over and above all 1077
other taxes and limitations on such property authorized by law. 1078

(C) In any township park district that contains only 1079
unincorporated territory, if the township board of park 1080
commissioners is appointed by the board of township trustees, 1081
before a tax can be levied and certified to the county auditor 1082
pursuant to section 5705.34 of the Revised Code or before a 1083
resolution for a tax levy can be certified to the board of 1084
elections pursuant to section 511.28 of the Revised Code, the 1085
board of park commissioners shall receive approval for its levy 1086
request from the board of township trustees. The board of park 1087
commissioners shall adopt a resolution requesting the board of 1088
township trustees to approve the levy request, stating the 1089
annual rate of the proposed levy and the reason for the levy 1090
request. On receiving this request, the board of township 1091
trustees shall vote on whether to approve the request and, if a 1092
majority votes to approve it, shall issue a resolution approving 1093
the levy at the requested rate. 1094

Sec. 511.28. A copy of any resolution for a tax levy 1095
adopted by the township board of park commissioners as provided 1096
in section 511.27 of the Revised Code shall be certified by the 1097
clerk of the board of park commissioners to the board of 1098
elections of the proper county, together with a certified copy 1099
of the resolution approving the levy, passed by the board of 1100
township trustees if such a resolution is required by division 1101
(C) of section 511.27 of the Revised Code, not less than ninety 1102
days before a general or primary election in any year. The board 1103
of elections shall submit the proposal to the electors as 1104
provided in section 511.27 of the Revised Code at the succeeding 1105
general or primary election. A resolution to renew an existing 1106
levy may not be placed on the ballot unless the question is 1107
submitted at the general election held during the last year the 1108
tax to be renewed may be extended on the real and public utility 1109
property tax list and duplicate, or at any election held in the 1110
ensuing year. The board of park commissioners shall cause notice 1111
that the vote will be taken to be published once a week for two 1112
consecutive weeks prior to the election in a newspaper of 1113
general circulation, or as provided in section 7.16 of the 1114
Revised Code, in the county within which the park district is 1115
located. Additionally, if the board of elections operates and 1116
maintains a web site, the board of elections shall post that 1117
notice on its web site for thirty days prior to the election. 1118
The notice shall state the purpose of the proposed levy, the 1119
levy's estimated annual collections, the annual rate proposed 1120
expressed in dollars ~~and cents~~ for each one hundred thousand 1121
dollars of ~~valuation~~ fair market value as well as in mills for 1122
each one dollar of ~~valuation~~ taxable value, the number of 1123
consecutive years during which the levy shall be in effect, and 1124
the time and place of the election. 1125

The form of the ballots cast at the election shall be: "An 1126
 additional tax for the benefit of (name of township park 1127
 district) for the purpose of (purpose stated in the 1128
 order of the board), that the county auditor 1129
estimates will collect \$..... annually, at a rate not 1130
 exceeding mills for each ~~one dollar~~ \$1 of valuation- 1131
taxable value, which amounts to ~~(rate expressed in dollars and-~~ 1132
~~cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of 1133
~~valuation~~ fair market value, for (number of years the levy is to 1134
 run)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1139

If the levy submitted is a proposal to renew, increase, or 1140
 decrease an existing levy, the form of the ballot specified in 1141
 this section ~~may~~ shall be changed by substituting for the words 1142
 "An additional" at the beginning of the form, the words "A 1143
 renewal of a" in the case of a proposal to renew an existing 1144
 levy in the same amount; the words "A renewal of 1145
 mills and an increase of mills for each \$1 of taxable 1146
value to constitute a" in the case of an increase; or the words 1147
 "A renewal of part of an existing levy, being a reduction 1148
 of mills for each \$1 of taxable value, to constitute 1149
 a" in the case of a decrease in the rate of the existing levy. 1150

If the tax is to be placed on the current tax list, the 1151
 form of the ballot shall be modified by adding, after the 1152
 statement of the number of years the levy is to run, the phrase 1153
 ", commencing in (first year the tax is to be 1154
 levied), first due in calendar year (first calendar 1155

year in which the tax shall be due)." 1156

The question covered by the order shall be submitted as a 1157
separate proposition, but may be printed on the same ballot with 1158
any other proposition submitted at the same election, other than 1159
the election of officers. More than one such question may be 1160
submitted at the same election. 1161

As used in this section, "fair market value" has the same 1162
meaning as in section 5705.01 of the Revised Code. 1163

Sec. 511.34. In townships composed of islands, and on one 1164
of which islands lands have been conveyed in trust for the 1165
benefit of the inhabitants of the island for use as a park, and 1166
a board of park trustees has been provided for the control of 1167
the park, the board of township trustees may create a tax 1168
district of the island to raise funds by taxation as provided 1169
under divisions (A) and (B) of this section. 1170

(A) For the care and maintenance of parks on the island, 1171
the board of township trustees annually may levy a tax, not to 1172
exceed one mill for each one dollar of taxable value, upon all 1173
the taxable property in the district. The tax shall be in 1174
addition to all other levies authorized by law, and subject to 1175
no limitation on tax rates except as provided in this division. 1176

The proceeds of the tax levy shall be expended by the 1177
board of township trustees for the purpose of the care and 1178
maintenance of the parks, and shall be paid out of the township 1179
treasury upon the orders of the board of park trustees. 1180

(B) For the purpose of acquiring additional land for use 1181
as a park, the board of township trustees may levy a tax in 1182
excess of the ten-mill limitation on all taxable property in the 1183
district. The tax shall be proposed by resolution adopted by 1184

two-thirds of the members of the board of township trustees. The 1185
resolution shall specify the purpose and rate of the tax and the 1186
number of years the tax will be levied, which shall not exceed 1187
five years, and which may include a levy on the current tax list 1188
and duplicate. The resolution shall go into immediate effect 1189
upon its passage, and no publication of the resolution is 1190
necessary other than that provided for in the notice of 1191
election. The board of township trustees shall certify a copy of 1192
the resolution to the proper board of elections not later than 1193
ninety days before the primary or general election in the 1194
township, and the board of elections shall submit the question 1195
of the tax to the voters of the district at the succeeding 1196
primary or general election. The board of elections shall make 1197
the necessary arrangements for the submission of the question to 1198
the electors of the district, and the election shall be 1199
conducted, canvassed, and certified in the same manner as 1200
regular elections in the township for the election of officers. 1201
Notice of the election shall be published in a newspaper of 1202
general circulation in the township once a week for two 1203
consecutive weeks, or as provided in section 7.16 of the Revised 1204
Code prior to the election. If the board of elections operates 1205
and maintains a web site, notice of the election also shall be 1206
posted on that web site for thirty days prior to the election. 1207
The notice shall state the purpose of the tax, the levy's 1208
estimated annual collections, the proposed rate of the tax 1209
expressed in dollars ~~and cents~~ for each one hundred thousand 1210
dollars of ~~valuation~~ fair market value and mills for each one 1211
dollar of ~~valuation~~ taxable value, the number of years the tax 1212
will be in effect, the first year the tax will be levied, and 1213
the time and place of the election. 1214

The form of the ballots cast at an election held under 1215

this division shall be as follows: 1216

"An additional tax for the benefit of (name of 1217
the township) for the purpose of acquiring additional park land, 1218
that the county auditor estimates will collect \$.... annually, 1219
at a rate of mills for each ~~one dollar~~ \$1 of valuation 1220
taxable value, which amounts to \$..... ~~(rate expressed in~~ 1221
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 1222
valuation fair market value, for (number of years the 1223
levy is to run) beginning in (first year the tax 1224
will be levied). 1225

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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"

1229

The question shall be submitted as a separate proposition 1230
but may be printed on the same ballot with any other proposition 1231
submitted at the same election other than the election of 1232
officers. More than one such question may be submitted at the 1233
same election. 1234

If the levy is approved by a majority of electors voting 1235
on the question, the board of elections shall certify the result 1236
of the election to the tax commissioner. In the first year of 1237
the levy, the tax shall be extended on the tax lists after the 1238
February settlement following the election. If the tax is to be 1239
placed on the tax lists of the current year as specified in the 1240
resolution, the board of elections shall certify the result of 1241
the election immediately after the canvass to the board of 1242
township trustees, which shall forthwith make the necessary levy 1243
and certify the levy to the county auditor, who shall extend the 1244

levy on the tax lists for collection. After the first year of 1245
the levy, the levy shall be included in the annual tax budget 1246
that is certified to the county budget commission. 1247

As used in this section, "fair market value" has the same 1248
meaning as in section 5705.01 of the Revised Code. 1249

Sec. 513.18. In the event any township, contiguous to a 1250
joint township hospital district, desires to become a part of 1251
such district in existence under sections 513.07 to 513.18 of 1252
the Revised Code, its board of township trustees, by a two- 1253
thirds favorable vote of the members of such board, after the 1254
existing joint township hospital board has, by a majority 1255
favorable vote of the members thereof, approved the terms under 1256
which such township proposes to join the district, shall become 1257
a part of the joint township district hospital board under such 1258
terms and with all the rights, privileges, and responsibilities 1259
enjoyed by and extended to the existing members of the hospital 1260
board under such sections, including representation on the board 1261
of hospital governors by the appointment of an elector of such 1262
township as a member thereof. ~~If~~ 1263

If the terms under which such township proposes to join 1264
the hospital district involve a tax levy for the purpose of 1265
sharing the existing obligations, including bonded indebtedness, 1266
of the district or the necessary operating expenses of such 1267
hospital, such township shall not become a part of the district 1268
until its electors have approved such levy as provided in this 1269
section. In such a case, the board of township trustees shall 1270
request from the county auditor an estimate of the levy's annual 1271
collections in the same manner as required for a tax levy under 1272
section 5705.03 of the Revised Code, assuming that the township 1273
has been added to the hospital district. The auditor shall 1274

certify this estimate to the board within ten days after 1275
receiving the board's request. 1276

Upon request of the board of township trustees of the 1277
township proposing to join such district, by resolution approved 1278
by a two-thirds vote of its members, the board of elections of 1279
the county in which the township lies shall place upon the 1280
ballot for submission to the electorate of such township at the 1281
next primary or general election occurring not less than ninety 1282
nor more than one hundred thirty-five days after such request is 1283
received from the board of township trustees the question of 1284
levying a tax, not to exceed one mill outside the ten-mill 1285
limitation, for a period of not to exceed five years, to provide 1286
funds for the payment of the township's share of the necessary 1287
expenses incurred in the operation of such hospital, or the 1288
question of levying a tax to pay the township's share of the 1289
existing obligations, including bonded indebtedness, of the 1290
district, or both questions may be submitted at the same primary 1291
or general election. ~~If~~The question appearing on the ballot 1292
shall read: 1293

"Shall (name of township) be added to the 1294
(name of joint township hospital district), and property tax be 1295
levied for the purpose of (purpose of tax), that the 1296
county auditor estimates will collect \$..... annually, at a 1297
rate not exceeding mills for each \$1 of taxable value, 1298
which amounts to \$..... for each \$100,000 of fair market value, 1299
to be in effect for (number of years the tax is to be in 1300
effect)?" 1301

If a majority of the electors voting on the propositions 1302
vote in favor thereof, the county auditor shall place such 1303
levies on the tax duplicate against the property in the 1304

township, which township shall thereby become a part of said 1305
joint township hospital district. 1306

Sec. 755.181. The legislative authority of any municipal 1307
corporation, township, township park district, county, or school 1308
district desiring to join a joint recreation district created 1309
under section 755.14 of the Revised Code may, by resolution, 1310
petition the joint recreation district board of trustees for 1311
membership. If the joint recreation district does not impose a 1312
tax, the petitioning subdivision becomes a member upon approval 1313
by the joint recreation district's board of trustees. If the 1314
joint recreation district imposes a tax, the petitioning 1315
subdivision becomes a member after approval by the joint 1316
recreation district's board of trustees and after approval of 1317
the tax by the electors of the petitioning subdivision. In such 1318
a case, the joint recreation district's board of trustees shall 1319
request from the county auditor an estimate of the levy's annual 1320
collections in the same manner as required for a tax levy under 1321
section 5705.03 of the Revised Code, assuming that the 1322
subdivision's territory has been added to the joint recreation 1323
district. The auditor shall certify this estimate to the board 1324
within ten days after receiving the board's request. 1325

Upon certification by the board of trustees of the joint 1326
recreation district to the appropriate boards of election, the 1327
boards of election shall make the necessary arrangements for the 1328
submission of the question to the electors of the petitioning 1329
subdivision qualified to vote thereon. The election shall be 1330
held, canvassed, and certified in the manner provided for the 1331
submission of tax levies under section 5705.19 of the Revised 1332
Code, except that the question appearing on the ballot shall 1333
read: 1334

"Shall the territory within (Name of the 1335
subdivision to be added) be added to (Name) 1336
joint recreation district, and a property tax, that the county 1337
auditor estimates will collect \$..... annually, at a rate ~~of~~- 1338
~~taxation~~ not exceeding ~~(here insert tax rate)~~- 1339
mills for each \$1 of taxable value, which amounts to 1340
\$..... for each \$100,000 of fair market value, be in 1341
effect for (here insert the number of years 1342
the tax is to be in effect)?" ~~If~~- 1343

If the question is approved by at least a majority of the 1344
electors voting on it, the joinder shall be effective as of the 1345
first day of January of the year following approval, and on that 1346
date, the joint recreation district tax shall be extended to the 1347
taxable property within the territory that has been added. 1348

The legislative authority of any subdivision that is a 1349
member of a joint recreation district may withdraw from it upon 1350
certification of a resolution proclaiming a withdrawal to the 1351
joint recreation district's board of trustees. Any subdivision 1352
withdrawing from a joint recreation district shall continue to 1353
have levied against its tax duplicate any tax levied by the 1354
district on the effective date of the withdrawal until it 1355
expires or is renewed. Members of a joint recreation district's 1356
board of trustees who represent the withdrawing subdivision are 1357
deemed to have resigned their position upon certification of a 1358
withdrawal resolution. Upon the withdrawal of any subdivision 1359
from a joint recreation district, the county auditor shall 1360
ascertain, apportion, and order a division of the funds on hand, 1361
moneys and taxes in the process of collection, except for taxes 1362
levied for the payment of indebtedness, credits, and real and 1363
personal property, either in money or in kind, on the basis of 1364
the valuation of the respective tax duplicates of the 1365

withdrawing subdivision and the remaining territory of the joint recreation district. 1366
1367

When the number of subdivisions comprising a joint recreation district is reduced to one, the joint recreation district ceases to exist, and the funds, credits, and property remaining after apportionments to withdrawing subdivisions shall be assumed by the one remaining subdivision. When a joint recreation district ceases to exist and indebtedness remains unpaid, the board of county commissioners shall continue to levy and collect taxes for the payment of that indebtedness within the territory of the joint recreation district as it was comprised at the time the indebtedness was incurred. 1368
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As used in this section, "fair market value" has the same meaning as in section 5705.01 of the Revised Code. 1378
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Sec. 1545.041. (A) Any township park district created pursuant to section 511.18 of the Revised Code that includes park land located outside the township in which the park district was established may be converted under the procedures provided in this section into a park district to be operated and maintained as provided for in this chapter, provided that there is no existing park district created under section 1545.04 of the Revised Code in the county in which the township park district is located. The proposed park district shall include within its boundary all townships and municipal corporations in which lands owned by the township park district seeking conversion are located, and may include any other townships and municipal corporations in the county in which the township park district is located. 1380
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(B) Conversion of a township park district into a park district operated and maintained under this chapter shall be 1394
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initiated by a resolution adopted by the board of park commissioners of the park district. Any resolution initiating a conversion shall include the following:

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

(2) The name of the proposed park district;

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

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

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

The board shall certify the resolution and the county

auditor's certification to the board of elections of the county 1425
in which the park district is located no later than four p.m. of 1426
the seventy-fifth day before the day of the election at which 1427
the question will be voted upon. Upon certification of the 1428
resolution to the board, the board of elections shall make the 1429
necessary arrangements to submit the question of conversion of 1430
the township park into a park district operated and maintained 1431
under Chapter 1545. of the Revised Code, to the electors 1432
qualified to vote at the next primary or general election who 1433
reside in the territory of the proposed park district. The 1434
question shall provide for a tax levy if such a levy is 1435
specified in the resolution. 1436

(D) The ballot submitted to the electors as provided in 1437
division (C) of this section shall contain the following 1438
language: 1439

"Shall the (name of the township park 1440
district seeking conversion) be converted into a park district 1441
to be operated and maintained under Chapter 1545. of the Revised 1442
Code under the name of (name of proposed park 1443
district), which park district shall include the following 1444
townships and municipal corporations: 1445

(Name townships and municipal corporations) 1446

Approval of the proposed conversion will result in the 1447
termination of all existing tax levies voted for the benefit 1448
of (name of the township park district sought to 1449
be converted) and in the levy of a new tax for the operation and 1450
maintenance of (name of proposed park district), 1451
that the county auditor estimates will collect \$..... annually, 1452
at a rate not exceeding ~~(number of mills)~~ mills for 1453
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1454

~~to \$..... (rate expressed in dollars and cents) for each one-~~ 1455
~~hundred dollars \$100,000 of valuation, fair market value,~~ 1456
for (number of years the millage is to be imposed) years, 1457
commencing on the (year) tax duplicate. 1458

For the proposed conversion	1459
Against the proposed conversion	1460

" 1461

(E) If the proposed conversion is approved by at least a 1463
majority of the electors voting on the proposal, the township 1464
park district that seeks conversion shall become a park district 1465
subject to Chapter 1545. of the Revised Code effective the first 1466
day of January following approval by the voters. The park 1467
district shall have the name specified in the resolution, and 1468
effective the first day of January following approval by the 1469
voters, the following shall occur: 1470

(1) The indebtedness of the former township park district 1471
shall be assumed by the new park district; 1472

(2) All rights, assets, properties, and other interests of 1473
the former township park district shall become vested in the new 1474
park district, including the rights to any tax revenues 1475
previously vested in the former township park district; 1476
provided, that all tax levies in excess of the ten mill 1477
limitation approved for the benefit of the former township park 1478
district shall be removed from the tax lists after the February 1479
settlement next succeeding the conversion. Any tax levy approved 1480
in connection with the conversion shall be certified as provided 1481
in section 5705.25 of the Revised Code. 1482

(3) The members of the board of park commissioners of the 1483

former township park district shall be the members ~~of the~~ 1484
~~members~~ of the board of park commissioners of the new park 1485
district, with all the same powers and duties as if appointed 1486
under section 1545.05 of the Revised Code. The term of each such 1487
commissioner shall expire on the first day of January of the 1488
year following the year in which his term would have expired 1489
under section 511.19 of the Revised Code. Thereafter, 1490
commissioners shall be appointed pursuant to section 1545.05 of 1491
the Revised Code. 1492

As used in this section, "fair market value" has the same 1493
meaning as in section 5705.01 of the Revised Code. 1494

Sec. 1545.21. The board of park commissioners, by 1495
resolution, may submit to the electors of the park district the 1496
question of levying taxes for the use of the district. The 1497
resolution shall declare the necessity of levying such taxes, 1498
shall specify the purpose for which such taxes shall be used, 1499
the annual rate proposed, and the number of consecutive years 1500
the rate shall be levied. Such resolution shall be forthwith 1501
certified to the board of elections in each county in which any 1502
part of such district is located, not later than the ninetieth 1503
day before the day of the election, and the question of the levy 1504
of taxes as provided in such resolution shall be submitted to 1505
the electors of the district at a special election to be held on 1506
whichever of the following occurs first: 1507

(A) The day of the next general election; 1508

(B) The first Tuesday after the first Monday in May in any 1509
calendar year, except that if a presidential primary election is 1510
held in that calendar year, then the day of that election. ~~The~~ 1511

The ballot shall set forth the purpose for which the taxes 1512

shall be levied, the levy's estimated annual collections, the 1513
annual rate of levy, and the number of years of such levy. If 1514
the tax is to be placed on the current tax list, the form of the 1515
ballot shall state that the tax will be levied in the current 1516
tax year and shall indicate the first calendar year the tax will 1517
be due. ~~If~~ 1518

If the resolution of the board of park commissioners 1519
provides that an existing levy will be canceled upon the passage 1520
of the new levy, the ballot ~~may~~ must include a statement that: 1521
"an existing levy of ... mills (stating the original levy 1522
millage) for each \$1 of taxable value, which amounts to \$... for 1523
each \$100,000 of fair market value, having ... years remaining, 1524
will be canceled and replaced upon the passage of this levy." In 1525
such case, the ballot may refer to the new levy as a 1526
"replacement levy" if the new millage does not exceed the 1527
original millage of the levy being canceled or as a "replacement 1528
and additional levy" if the new millage exceeds the original 1529
millage of the levy being canceled. If a majority of the 1530
electors voting upon the question of such levy vote in favor 1531
thereof, such taxes shall be levied and shall be in addition to 1532
the taxes authorized by section 1545.20 of the Revised Code, and 1533
all other taxes authorized by law. The rate submitted to the 1534
electors at any one time shall not exceed two mills annually 1535
upon each dollar of ~~valuation~~ taxable value unless the purpose 1536
of the levy includes providing operating revenues for one of 1537
Ohio's major metropolitan zoos, as defined in section 4503.74 of 1538
the Revised Code, in which case the rate shall not exceed three 1539
mills annually upon each dollar of ~~valuation~~ taxable value. When 1540
a tax levy has been authorized as provided in this section or in 1541
section 1545.041 of the Revised Code, the board of park 1542
commissioners may issue bonds pursuant to section 133.24 of the 1543

Revised Code in anticipation of the collection of such levy, 1544
provided that such bonds shall be issued only for the purpose of 1545
acquiring and improving lands. Such levy, when collected, shall 1546
be applied in payment of the bonds so issued and the interest 1547
thereon. The amount of bonds so issued and outstanding at any 1548
time shall not exceed one per cent of the total ~~tax valuation~~ 1549
taxable value in such district. Such bonds shall bear interest 1550
at a rate not to exceed the rate determined as provided in 1551
section 9.95 of the Revised Code. 1552

Sec. 1711.30. Before issuing bonds under section 1711.28 1553
of the Revised Code, the board of county commissioners, by 1554
resolution, shall submit to the qualified electors of the county 1555
at the next general election for county officers, held not less 1556
than ninety days after receiving from the county agricultural 1557
society the notice provided for in section 1711.25 of the 1558
Revised Code, the question of issuing and selling such bonds in 1559
such amount and denomination as are necessary for the purpose in 1560
view, and shall certify a copy of such resolution to the county 1561
board of elections. 1562

The county board of elections shall place the question of 1563
issuing and selling such bonds upon the ballot and make all 1564
other necessary arrangements for the submission, at the time 1565
fixed by such resolution, of such question to such electors. The 1566
votes cast at such election upon such question must be counted, 1567
canvassed, and certified in the same manner, except as provided 1568
by law, as votes cast for county officers. Fifteen days' notice 1569
of such submission shall be given by the county board of 1570
elections, by publication once a week for two consecutive weeks 1571
in a newspaper of general circulation in the county or as 1572
provided in section 7.16 of the Revised Code, stating the amount 1573
of bonds to be issued, the purpose for which they are to be 1574

issued, and the time and places of holding such election. ~~Such-~~ 1575
If the resolution proposes the levy of a tax under section 1576
1711.29 of the Revised Code, the notice shall include the tax's 1577
estimated annual collections and the rate of the tax in both 1578
mills for each one dollar of taxable value and in dollars for 1579
each one hundred thousand dollars in fair market value. 1580

The question must be stated on the ballot as follows: "For 1581
the issue of county fair bonds, yes"; "For the issue of county 1582
fair bonds, no." ~~If-~~ 1583

If the resolution proposes the levy of a tax under section 1584
1711.29 of the Revised Code, the question appearing on the 1585
ballot shall include the tax's estimated annual collections and 1586
the rate of the tax in both mills for each one dollar of taxable 1587
value and in dollars for each one hundred thousand dollars in 1588
fair market value. 1589

If the majority of those voting upon the question of 1590
issuing the bonds vote in favor thereof, then and only then 1591
shall they be issued and the tax provided for in section 1711.29 1592
of the Revised Code be levied. 1593

As used in this section, "fair market value" has the same 1594
meaning as in section 5705.01 of the Revised Code. 1595

Sec. 3311.50. (A) As used in this section, "county school 1596
financing district" means a taxing district consisting of the 1597
following territory: 1598

(1) The territory that constitutes the educational service 1599
center on the date that the governing board of that educational 1600
service center adopts a resolution under division (B) of this 1601
section declaring that the territory of the educational service 1602
center is a county school financing district, exclusive of any 1603

territory subsequently withdrawn from the district under 1604
division (D) of this section; 1605

(2) Any territory that has been added to the county school 1606
financing district under this section. 1607

A county school financing district may include the 1608
territory of a city, local, or exempted village school district 1609
whose territory also is included in the territory of one or more 1610
other county school financing districts. 1611

(B) The governing board of any educational service center 1612
may, by resolution, declare that the territory of the 1613
educational service center is a county school financing 1614
district. The resolution shall state the purpose for which the 1615
county school financing district is created, which may be for 1616
any one or more of the following purposes: 1617

(1) To levy taxes for the provision of special education 1618
by the school districts that are a part of the district, 1619
including taxes for permanent improvements for special 1620
education; 1621

(2) To levy taxes for the provision of specified 1622
educational programs and services by the school districts that 1623
are a part of the district, as identified in the resolution 1624
creating the district, including the levying of taxes for 1625
permanent improvements for those programs and services. Services 1626
financed by the levy may include school safety and security and 1627
mental health services, including training and employment of or 1628
contracting for the services of safety personnel, mental health 1629
personnel, social workers, and counselors. 1630

(3) To levy taxes for permanent improvements of school 1631
districts that are a part of the district. 1632

The governing board of the educational service center that 1633
creates a county school financing district shall serve as the 1634
taxing authority of the district and may use educational service 1635
center governing board employees to perform any of the functions 1636
necessary in the performance of its duties as a taxing 1637
authority. A county school financing district shall not employ 1638
any personnel. 1639

With the approval of a majority of the members of the 1640
board of education of each school district within the territory 1641
of the county school financing district, the taxing authority of 1642
the financing district may amend the resolution creating the 1643
district to broaden or narrow the purposes for which it was 1644
created. 1645

A governing board of an educational service center may 1646
create more than one county school financing district. If a 1647
governing board of an educational service center creates more 1648
than one such district, it shall clearly distinguish among the 1649
districts it creates by including a designation of each 1650
district's purpose in the district's name. 1651

(C) A majority of the members of a board of education of a 1652
city, local, or exempted village school district may adopt a 1653
resolution requesting that its territory be joined with the 1654
territory of any county school financing district. Copies of the 1655
resolution shall be filed with the state board of education and 1656
the taxing authority of the county school financing district. 1657
Within sixty days of its receipt of such a resolution, the 1658
county school financing district's taxing authority shall vote 1659
on the question of whether to accept the school district's 1660
territory as part of the county school financing district. If a 1661
majority of the members of the taxing authority vote to accept 1662

the territory, the school district's territory shall thereupon 1663
become a part of the county school financing district unless the 1664
county school financing district has in effect a tax imposed 1665
under section 5705.215 of the Revised Code. If the county school 1666
financing district has such a tax in effect, the taxing 1667
authority shall certify a copy of its resolution accepting the 1668
school district's territory to the school district's board of 1669
education, ~~which~~. The board of education shall request from the 1670
county auditor an estimate of the levy's annual collections in 1671
the same manner as required for a tax levy under section 5705.03 1672
of the Revised Code, assuming that the school district's 1673
territory has been added to the county school financing 1674
district. The auditor shall certify this estimate to the board 1675
within ten days after receiving the board's request. The board 1676
may then adopt a resolution, with the affirmative vote of a 1677
majority of its members, proposing the submission to the 1678
electors of the question of whether the district's territory 1679
shall become a part of the county school financing district and 1680
subject to the taxes imposed by the financing district. The 1681
resolution shall set forth the date on which the question shall 1682
be submitted to the electors, which shall be at a special 1683
election held on a date specified in the resolution, which shall 1684
not be earlier than ninety days after the adoption and 1685
certification of the resolution. A copy of the resolution shall 1686
immediately be certified to the board of elections of the proper 1687
county, which shall make arrangements for the submission of the 1688
proposal to the electors of the school district. The board of 1689
the joining district shall publish notice of the election in a 1690
newspaper of general circulation in the county once a week for 1691
two consecutive weeks, or as provided in section 7.16 of the 1692
Revised Code, prior to the election. Additionally, if the board 1693
of elections operates and maintains a web site, the board of 1694

elections shall post notice of the election on its web site for 1695
thirty days prior to the election. The question appearing on the 1696
ballot shall read: 1697

"Shall the territory within (name of the school 1698
district proposing to join the county school financing district) 1699
..... be added to (name) county 1700
school financing district, and a property tax for the purposes 1701
of (here insert purposes), that the county auditor 1702
estimates will collect \$..... annually, at a rate ~~of~~ 1703
~~taxation~~ not exceeding ~~(here insert the outstanding~~ 1704
~~tax rate)~~ mills for each \$1 of taxable value, which amounts to 1705
\$..... for each \$100,000 in fair market value, 1706
be in effect for (here insert the number of years the 1707
tax is to be in effect or "a continuing period of time," as 1708
applicable)?" 1709

If the proposal is approved by a majority of the electors 1710
voting on it, the joinder shall take effect on the first day of 1711
July following the date of the election, and the county board of 1712
elections shall notify the county auditor of each county in 1713
which the school district joining its territory to the county 1714
school financing district is located. 1715

(D) The board of any city, local, or exempted village 1716
school district whose territory is part of a county school 1717
financing district may withdraw its territory from the county 1718
school financing district thirty days after submitting to the 1719
governing board that is the taxing authority of the district and 1720
the state board a resolution proclaiming such withdrawal, 1721
adopted by a majority vote of its members, but any county school 1722
financing district tax levied in such territory on the effective 1723
date of the withdrawal shall remain in effect in such territory 1724

until such tax expires or is renewed. No board may adopt a 1725
resolution withdrawing from a county school financing district 1726
that would take effect during the forty-five days preceding the 1727
date of an election at which a levy proposed under section 1728
5705.215 of the Revised Code is to be voted upon. 1729

(E) A city, local, or exempted village school district 1730
does not lose its separate identity or legal existence by reason 1731
of joining its territory to a county school financing district 1732
under this section and an educational service center does not 1733
lose its separate identity or legal existence by reason of 1734
creating a county school financing district that accepts or 1735
loses territory under this section. 1736

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1737
the Revised Code: 1738

(A) "Ohio facilities construction commission" means the 1739
commission created pursuant to section 123.20 of the Revised 1740
Code. 1741

(B) "Classroom facilities" means rooms in which pupils 1742
regularly assemble in public school buildings to receive 1743
instruction and education and such facilities and building 1744
improvements for the operation and use of such rooms as may be 1745
needed in order to provide a complete educational program, and 1746
may include space within which a child care facility or a 1747
community resource center is housed. "Classroom facilities" 1748
includes any space necessary for the operation of a vocational 1749
education program for secondary students in any school district 1750
that operates such a program. 1751

(C) "Project" means a project to construct or acquire 1752
classroom facilities, or to reconstruct or make additions to 1753

existing classroom facilities, to be used for housing the 1754
applicable school district and its functions. 1755

(D) "School district" means a local, exempted village, or 1756
city school district as such districts are defined in Chapter 1757
3311. of the Revised Code, acting as an agency of state 1758
government, performing essential governmental functions of state 1759
government pursuant to sections 3318.01 to 3318.20 of the 1760
Revised Code. 1761

For purposes of assistance provided under sections 3318.40 1762
to 3318.45 of the Revised Code, the term "school district" as 1763
used in this section and in divisions (A), (C), and (D) of 1764
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1765
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1766
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1767
3318.20 of the Revised Code means a joint vocational school 1768
district established pursuant to section 3311.18 of the Revised 1769
Code. 1770

(E) "School district board" means the board of education 1771
of a school district. 1772

(F) "Net bonded indebtedness" means the difference between 1773
the sum of the par value of all outstanding and unpaid bonds and 1774
notes which a school district board is obligated to pay and any 1775
amounts the school district is obligated to pay under lease- 1776
purchase agreements entered into under section 3313.375 of the 1777
Revised Code, and the amount held in the sinking fund and other 1778
indebtedness retirement funds for their redemption. Notes issued 1779
for school buses in accordance with section 3327.08 of the 1780
Revised Code, notes issued in anticipation of the collection of 1781
current revenues, and bonds issued to pay final judgments shall 1782
not be considered in calculating the net bonded indebtedness. 1783

"Net bonded indebtedness" does not include indebtedness 1784
arising from the acquisition of land to provide a site for 1785
classroom facilities constructed, acquired, or added to pursuant 1786
to sections 3318.01 to 3318.20 of the Revised Code or the par 1787
value of bonds that have been authorized by the electors and the 1788
proceeds of which will be used by the district to provide any 1789
part of its portion of the basic project cost. 1790

(G) "Board of elections" means the board of elections of 1791
the county containing the most populous portion of the school 1792
district. 1793

(H) "County auditor" means the auditor of the county in 1794
which the greatest value of taxable property of such school 1795
district is located. 1796

(I) "Tax duplicates" means the general tax lists and 1797
duplicates prescribed by sections 319.28 and 319.29 of the 1798
Revised Code. 1799

(J) "Required level of indebtedness" means: 1800

(1) In the case of school districts in the first 1801
percentile, five per cent of the district's valuation for the 1802
year preceding the year in which the controlling board approved 1803
the project under section 3318.04 of the Revised Code. 1804

(2) In the case of school districts ranked in a subsequent 1805
percentile, five per cent of the district's valuation for the 1806
year preceding the year in which the controlling board approved 1807
the project under section 3318.04 of the Revised Code, plus [two 1808
one-hundredths of one per cent multiplied by (the percentile in 1809
which the district ranks for the fiscal year preceding the 1810
fiscal year in which the controlling board approved the 1811
district's project minus one)]. 1812

(K) "Required percentage of the basic project costs" means 1813
one per cent of the basic project costs times the percentile in 1814
which the school district ranks for the fiscal year preceding 1815
the fiscal year in which the controlling board approved the 1816
district's project. 1817

(L) "Basic project cost" means a cost amount determined in 1818
accordance with rules adopted under section 111.15 of the 1819
Revised Code by the Ohio facilities construction commission. The 1820
basic project cost calculation shall take into consideration the 1821
square footage and cost per square foot necessary for the grade 1822
levels to be housed in the classroom facilities, the variation 1823
across the state in construction and related costs, the cost of 1824
the installation of site utilities and site preparation, the 1825
cost of demolition of all or part of any existing classroom 1826
facilities that are abandoned under the project, the cost of 1827
insuring the project until it is completed, any contingency 1828
reserve amount prescribed by the commission under section 1829
3318.086 of the Revised Code, and the professional planning, 1830
administration, and design fees that a school district may have 1831
to pay to undertake a classroom facilities project. 1832

For a joint vocational school district that receives 1833
assistance under sections 3318.40 to 3318.45 of the Revised 1834
Code, the basic project cost calculation for a project under 1835
those sections shall also take into account the types of 1836
laboratory spaces and program square footages needed for the 1837
vocational education programs for high school students offered 1838
by the school district. 1839

For a district that opts to divide its entire classroom 1840
facilities needs into segments, as authorized by section 1841
3318.034 of the Revised Code, "basic project cost" means the 1842

cost determined in accordance with this division of a segment. 1843

(M) (1) Except for a joint vocational school district that 1844
receives assistance under sections 3318.40 to 3318.45 of the 1845
Revised Code, a "school district's portion of the basic project 1846
cost" means the amount determined under section 3318.032 of the 1847
Revised Code. 1848

(2) For a joint vocational school district that receives 1849
assistance under sections 3318.40 to 3318.45 of the Revised 1850
Code, a "school district's portion of the basic project cost" 1851
means the amount determined under division (C) of section 1852
3318.42 of the Revised Code. 1853

(N) "Child care facility" means space within a classroom 1854
facility in which the needs of infants, toddlers, preschool 1855
children, and school children are provided for by persons other 1856
than the parent or guardian of such children for any part of the 1857
day, including persons not employed by the school district 1858
operating such classroom facility. 1859

(O) "Community resource center" means space within a 1860
classroom facility in which comprehensive services that support 1861
the needs of families and children are provided by community- 1862
based social service providers. 1863

(P) "Valuation" means the total value of all property in 1864
the school district as listed and assessed for taxation on the 1865
tax duplicates. 1866

(Q) "Percentile" means the percentile in which the school 1867
district is ranked pursuant to section 3318.011 of the Revised 1868
Code. 1869

(R) "Installation of site utilities" means the 1870
installation of a site domestic water system, site fire 1871

protection system, site gas distribution system, site sanitary 1872
system, site storm drainage system, and site telephone and data 1873
system. 1874

(S) "Site preparation" means the earthwork necessary for 1875
preparation of the building foundation system, the paved 1876
pedestrian and vehicular circulation system, playgrounds on the 1877
project site, and lawn and planting on the project site. 1878

(T) "Fair market value" has the same meaning as in section 1879
5705.01 of the Revised Code. 1880

Sec. 3318.06. (A) After receipt of the conditional 1881
approval of the Ohio facilities construction commission, the 1882
school district board by a majority of all of its members shall, 1883
if it desires to proceed with the project, declare all of the 1884
following by resolution: 1885

(1) That by issuing bonds in an amount equal to the school 1886
district's portion of the basic project cost the district is 1887
unable to provide adequate classroom facilities without 1888
assistance from the state; 1889

(2) Unless the school district board has resolved to 1890
transfer money in accordance with section 3318.051 of the 1891
Revised Code or to apply the proceeds of a property tax or the 1892
proceeds of an income tax, or a combination of proceeds from 1893
such taxes, as authorized under section 3318.052 of the Revised 1894
Code, that to qualify for such state assistance it is necessary 1895
to do either of the following: 1896

(a) Levy a tax outside the ten-mill limitation the 1897
proceeds of which shall be used to pay the cost of maintaining 1898
the classroom facilities included in the project; 1899

(b) Earmark for maintenance of classroom facilities from 1900

the proceeds of an existing permanent improvement tax levied 1901
under section 5705.21 of the Revised Code, if such tax can be 1902
used for maintenance, an amount equivalent to the amount of the 1903
additional tax otherwise required under this section and 1904
sections 3318.05 and 3318.08 of the Revised Code. 1905

(3) That the question of any tax levy specified in a 1906
resolution described in division (A) (2) (a) of this section, if 1907
required, shall be submitted to the electors of the school 1908
district at the next general or primary election, if there be a 1909
general or primary election not less than ninety and not more 1910
than one hundred ten days after the day of the adoption of such 1911
resolution or, if not, at a special election to be held at a 1912
time specified in the resolution which shall be not less than 1913
ninety days after the day of the adoption of the resolution and 1914
which shall be in accordance with the requirements of section 1915
3501.01 of the Revised Code. 1916

Such resolution shall also state that the question of 1917
issuing bonds of the board shall be combined in a single 1918
proposal with the question of such tax levy. More than one 1919
election under this section may be held in any one calendar 1920
year. Such resolution shall specify both of the following: 1921

(a) That the rate which it is necessary to levy shall be 1922
at the rate of not less than one-half mill for each one dollar 1923
of ~~valuation~~ taxable value, and that such tax shall be levied 1924
for a period of twenty-three years; 1925

(b) That the proceeds of the tax shall be used to pay the 1926
cost of maintaining the classroom facilities included in the 1927
project. 1928

(B) A copy of a resolution adopted under division (A) of 1929

this section shall after its passage and not less than ninety 1930
days prior to the date set therein for the election be certified 1931
to the county board of elections. 1932

The resolution of the school district board, in addition 1933
to meeting other applicable requirements of section 133.18 of 1934
the Revised Code, shall state that the amount of bonds to be 1935
issued will be an amount equal to the school district's portion 1936
of the basic project cost, and state the maximum maturity of the 1937
bonds which may be any number of years not exceeding the term 1938
calculated under section 133.20 of the Revised Code as 1939
determined by the board. In estimating the amount of bonds to be 1940
issued, the board shall take into consideration the amount of 1941
moneys then in the bond retirement fund and the amount of moneys 1942
to be collected for and disbursed from the bond retirement fund 1943
during the remainder of the year in which the resolution of 1944
necessity is adopted. 1945

If the bonds are to be issued in more than one series, the 1946
resolution may state, in addition to the information required to 1947
be stated under division (B) (3) of section 133.18 of the Revised 1948
Code, the number of series, which shall not exceed five, the 1949
principal amount of each series, and the approximate date each 1950
series will be issued, and may provide that no series, or any 1951
portion thereof, may be issued before such date. Upon such a 1952
resolution being certified to the county auditor as required by 1953
division (C) of section 133.18 of the Revised Code, the county 1954
auditor, in calculating, advising, and confirming the estimated 1955
average annual property tax levy under that division, shall also 1956
calculate, advise, and confirm by certification the estimated 1957
average property tax levy for each series of bonds to be issued. 1958

Notice of the election shall include the fact that the tax 1959

levy shall be at the rate of not less than one-half mill for 1960
each one dollar of ~~valuation~~ taxable value for a period of 1961
twenty-three years, and that the proceeds of the tax shall be 1962
used to pay the cost of maintaining the classroom facilities 1963
included in the project. The notice shall also express the rate 1964
in dollars for each one hundred thousand dollars of fair market 1965
value and the county auditor's estimate of the amount the tax 1966
levy is estimated to collect for each tax year it is levied, as 1967
certified pursuant to section 5705.03 of the Revised Code. 1968

If the bonds are to be issued in more than one series, the 1969
board of education shall request from the county auditor an 1970
estimate of the levy's annual collections for each series in the 1971
same manner as required for a tax levy under section 5705.03 of 1972
the Revised Code. The auditor shall certify these estimates to 1973
the board within ten days after receiving the board's request. 1974

If the bonds are to be issued in more than one series, the 1975
board of education, when filing copies of the resolution with 1976
the board of elections as required by division (D) of section 1977
133.18 of the Revised Code, may direct the board of elections to 1978
include in the notice of election the principal amount and 1979
approximate date of each series, the maximum number of years 1980
over which the principal of each series may be paid, the 1981
estimated additional average property tax levy for each series, 1982
the estimated annual collections of the tax for each series, and 1983
the first calendar year in which the tax is expected to be due 1984
for each series, in addition to the information required to be 1985
stated in the notice under divisions (E) (3) (a) ~~to (e)~~, (b), 1986
(c), (e), and (f) of section 133.18 of the Revised Code. 1987

(C) (1) Except as otherwise provided in division (C) (2) of 1988
this section, the form of the ballot to be used at such election 1989

shall be: 1990

"A majority affirmative vote is necessary for passage. 1991

Shall bonds be issued by the (here insert 1992
name of school district) school district to pay the local share 1993
of school construction under the State of Ohio Classroom 1994
Facilities Assistance Program in the principal amount of 1995
\$...... (here insert principal amount of the bond issue), 1996
to be repaid annually over a maximum period of 1997
(here insert the maximum number of years over which the 1998
principal of the bonds may be paid) years, and an annual levy of 1999
property taxes be made outside the ten-mill limitation, 2000
estimated by the county auditor to collect \$...... annually and 2001
average over the repayment period of the bond issue 2002
~~(here insert the number of mills estimated) mills for each one-~~ 2003
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 2004
~~\$...... (rate expressed in cents or dollars and cents,~~ 2005
~~such as "thirty six cents" or "\$0.36") for each one hundred-~~ 2006
~~dollars \$100,000 of tax valuation fair market value~~ to pay the 2007
annual debt charges on the bonds and to pay debt charges on any 2008
notes issued in anticipation of the bonds?" 2009

and, unless the additional levy 2010

of taxes is not required pursuant 2011

to division (C) of section 2012

3318.05 of the Revised Code, 2013

"Shall an additional levy of taxes be made for a period of 2014
twenty-three years to benefit the (here insert name 2015
of school district) school district, the proceeds of which shall 2016
be used to pay the cost of maintaining the classroom facilities 2017
included in the project, that the county auditor estimates will 2018

collect \$..... annually, at the rate of (here insert 2019
the number of mills, which shall not be less than one-half mill) 2020
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2021
amounts to \$..... for each \$100,000 of fair market value? 2022

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

2023
2024
2025

" 2026

(2) If authority is sought to issue bonds in more than one 2027
series and the board of education so elects, the form of the 2028
ballot shall be as prescribed in section 3318.062 of the Revised 2029
Code. If the board of education elects the form of the ballot 2030
prescribed in that section, it shall so state in the resolution 2031
adopted under this section. 2032

(D) If it is necessary for the school district to acquire 2033
a site for the classroom facilities to be acquired pursuant to 2034
sections 3318.01 to 3318.20 of the Revised Code, the district 2035
board may propose either to issue bonds of the board or to levy 2036
a tax to pay for the acquisition of such site, and may combine 2037
the question of doing so with the questions specified in 2038
division (B) of this section. Bonds issued under this division 2039
for the purpose of acquiring a site are a general obligation of 2040
the school district and are Chapter 133. securities. 2041

The form of that portion of the ballot to include the 2042
question of either issuing bonds or levying a tax for site 2043
acquisition purposes shall be one of the following: 2044

(1) "Shall bonds be issued by the (here 2045
insert name of the school district) school district to pay costs 2046
of acquiring a site for classroom facilities under the State of 2047

Ohio Classroom Facilities Assistance Program in the principal 2048
amount of \$..... (here insert principal amount of the bond 2049
issue), to be repaid annually over a maximum period 2050
of (here insert maximum number of years over which 2051
the principal of the bonds may be paid) years, and an annual 2052
levy of property taxes be made outside the ten-mill limitation, 2053
estimated by the county auditor to collect \$..... annually and 2054
to average over the repayment period of the bond 2055
issue ~~(here insert number of mills)~~ mills for each 2056
~~one dollar~~ \$1 of tax valuation taxable value, which ~~amount~~ 2057
amounts to \$..... ~~(here insert rate expressed in cents or~~ 2058
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 2059
each ~~one hundred dollars~~ \$100,000 of valuation fair market value 2060
to pay the annual debt charges on the bonds and to pay debt 2061
charges on any notes issued in anticipation of the bonds?" 2062

(2) "Shall an additional levy of taxes outside the ten- 2063
mill limitation be made for the benefit of the (here 2064
insert name of the school district) school district for the 2065
purpose of acquiring a site for classroom facilities in the sum 2066
of \$..... (here insert annual amount the levy is to produce) 2067
estimated by the county auditor to average ~~(here insert~~ 2068
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2069
valuation taxable value, which amounts to \$..... for each 2070
\$100,000 of fair market value, for a period of (here 2071
insert number of years the millage is to be imposed) years?" 2072

Where it is necessary to combine the question of issuing 2073
bonds of the school district and levying a tax as described in 2074
division (B) of this section with the question of issuing bonds 2075
of the school district for acquisition of a site, the question 2076
specified in that division to be voted on shall be "For the Bond 2077
Issues and the Tax Levy" and "Against the Bond Issues and the 2078

Tax Levy." 2079

Where it is necessary to combine the question of issuing 2080
bonds of the school district and levying a tax as described in 2081
division (B) of this section with the question of levying a tax 2082
for the acquisition of a site, the question specified in that 2083
division to be voted on shall be "For the Bond Issue and the Tax 2084
Levies" and "Against the Bond Issue and the Tax Levies." 2085

Where the school district board chooses to combine the 2086
question in division (B) of this section with any of the 2087
additional questions described in divisions (A) to (D) of 2088
section 3318.056 of the Revised Code, the question specified in 2089
division (B) of this section to be voted on shall be "For the 2090
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2091
the Tax Levies." 2092

If a majority of those voting upon a proposition hereunder 2093
which includes the question of issuing bonds vote in favor 2094
thereof, and if the agreement provided for by section 3318.08 of 2095
the Revised Code has been entered into, the school district 2096
board may proceed under Chapter 133. of the Revised Code, with 2097
the issuance of bonds or bond anticipation notes in accordance 2098
with the terms of the agreement. 2099

Sec. 3318.061. This section applies only to school 2100
districts eligible to receive additional assistance under 2101
division (B) (2) of section 3318.04 of the Revised Code. 2102

The board of education of a school district in which a tax 2103
described by division (B) of section 3318.05 and levied under 2104
section 3318.06 of the Revised Code is in effect, may adopt a 2105
resolution by vote of a majority of its members to extend the 2106
term of that tax beyond the expiration of that tax as originally 2107

approved under that section. The school district board may 2108
include in the resolution a proposal to extend the term of that 2109
tax at the rate of not less than one-half mill for each dollar 2110
of ~~valuation~~taxable value for a period of twenty-three years 2111
from the year in which the school district board and the Ohio 2112
facilities construction commission enter into an agreement under 2113
division (B) (2) of section 3318.04 of the Revised Code or in the 2114
following year, as specified in the resolution. Such a 2115
resolution may be adopted at any time before such an agreement 2116
is entered into and before the tax levied pursuant to section 2117
3318.06 of the Revised Code expires. If the resolution is 2118
combined with a resolution to issue bonds to pay the school 2119
district's portion of the basic project cost, it shall conform 2120
with the requirements of divisions (A) (1), (2), and (3) of 2121
section 3318.06 of the Revised Code, except that the resolution 2122
also shall state that the tax levy proposed in the resolution is 2123
an extension of an existing tax levied under that section. A 2124
resolution proposing an extension adopted under this section 2125
does not take effect until it is approved by a majority of 2126
electors voting in favor of the resolution at a general, 2127
primary, or special election as provided in this section. 2128

A tax levy extended under this section is subject to the 2129
same terms and limitations to which the original tax levied 2130
under section 3318.06 of the Revised Code is subject under that 2131
section, except the term of the extension shall be as specified 2132
in this section. 2133

The school district board shall request from the county 2134
auditor an estimate of the extended levy's annual collections in 2135
the same manner as required for a tax levy under section 5705.03 2136
of the Revised Code. The auditor shall certify this estimate to 2137
the board within ten days after receiving the board's request. 2138

The board shall certify a copy of the resolution adopted under 2139
this section and the auditor's certification to the proper 2140
county board of elections not later than ninety days before the 2141
date set in the resolution as the date of the election at which 2142
the question will be submitted to electors. The notice of the 2143
election shall conform with the requirements of division (A) (3) 2144
of section 3318.06 of the Revised Code, except that the notice 2145
also shall state that the maintenance tax levy is an extension 2146
of an existing tax levy and the levy's estimated annual 2147
collections. 2148

The form of the ballot shall be as follows: 2149

"Shall the existing tax levied to pay the cost of 2150
maintaining classroom facilities constructed with the proceeds 2151
of the previously issued bonds, that the county auditor 2152
estimates will collect \$..... annually, at the rate 2153
of (here insert the number of mills, which shall not 2154
be less than one-half mill) mills ~~per dollar for each \$1 of tax-~~ 2155
~~valuation taxable value, which amounts to \$..... for each~~ 2156
\$100,000 of fair market value, be extended until (here 2157
insert the year that is twenty-three years after the year in 2158
which the district and commission will enter into an agreement 2159
under division (B) (2) of section 3318.04 of the Revised Code or 2160
the following year)? 2161

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

" 2165

Section 3318.07 of the Revised Code applies to ballot 2166
questions under this section. 2167

Sec. 3318.062. (A) If authority is sought to issue bonds 2168
in more than one series to pay the school district's portion of 2169
the basic project cost under sections 3318.01 to 3318.20 of the 2170
Revised Code, the form of the ballot shall be: 2171

"Shall bonds be issued by the (here insert name 2172
of school district) school district to pay the local share of 2173
school construction under the State of Ohio Classroom Facilities 2174
Assistance Program in the total principal amount of \$...... 2175
(total principal amount of the bond issue), to be issued 2176
in (number of series) series, each series to be repaid 2177
annually over not more than (maximum number of years over 2178
which the principal of each series may be paid) years, and an 2179
annual levy of property taxes be made outside the ten-mill 2180
limitation to pay the annual debt charges on the bonds and on 2181
any notes issued in anticipation of the bonds, with annual 2182
collections and at a rate estimated by the county auditor to 2183
average over the repayment period of each series as 2184
follows: (insert the following for each series: 2185
"the series, in a principal amount of \$...... 2186
~~dollars, requiring that the county auditor estimates will~~ 2187
~~collect \$...... annually and require mills per dollar for~~ 2188
~~each \$1 of tax valuation taxable value,~~ which amounts to \$...... 2189
~~(rate expressed in cents or dollars and cents, such as "36-~~ 2190
~~cents" or "\$1.41") for each one hundred dollars in tax~~ 2191
~~valuation~~\$100,000 of fair market value, commencing in 2192
and first payable in)?" 2193

and, unless the additional levy 2194

of taxes is not required pursuant 2195

to division (C) of section 2196

3318.05 of the Revised Code, 2197

"Shall an additional levy of taxes be made for a period of 2198
twenty-three years to benefit the (here insert name 2199
of school district) school district, the proceeds of which shall 2200
be used to pay the cost of maintaining the classroom facilities 2201
included in the project, that the county auditor estimates will 2202
collect \$..... annually, at the rate of (here insert 2203
the number of mills, which shall not be less than one-half mill) 2204
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2205
amounts to \$..... for each \$100,000 of fair market value? 2206

For the bond issue
Against the bond issue

2207

2208

2209

"

2210

(B) If it is necessary for the school district to acquire 2211
a site for the classroom facilities to be acquired pursuant to 2212
sections 3318.01 to 3318.20 of the Revised Code, the district 2213
board may propose either to issue bonds of the board or to levy 2214
a tax to pay for the acquisition of such site, and may combine 2215
the question of doing so with the questions specified in 2216
division (A) of this section. Bonds issued under this division 2217
for the purpose of acquiring a site are a general obligation of 2218
the school district and are Chapter 133. securities. 2219

The form of that portion of the ballot to include the 2220
question of either issuing bonds or levying a tax for site 2221
acquisition purposes shall be one of the forms prescribed in 2222
division (D) of section 3318.06 of the Revised Code. 2223

(C) Where the school district board chooses to combine the 2224
question in division (A) of this section with any of the 2225

additional questions described in divisions (A) to (D) of 2226
section 3318.056 of the Revised Code, the question specified in 2227
division (A) of this section to be voted on shall be "For the 2228
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2229
the Tax Levies." 2230

(D) If a majority of those voting upon a proposition 2231
prescribed in this section which includes the question of 2232
issuing bonds vote in favor of that issuance, and if the 2233
agreement prescribed in section 3318.08 of the Revised Code has 2234
been entered into, the school district board may proceed under 2235
Chapter 133. of the Revised Code with the issuance of bonds or 2236
bond anticipation notes in accordance with the terms of the 2237
agreement. 2238

Sec. 3318.063. If the board of education of a city, 2239
exempted village, or local school district that has entered into 2240
an agreement under section 3318.051 of the Revised Code to make 2241
transfers of money in lieu of levying the tax for maintenance of 2242
the classroom facilities included in the district's project 2243
determines that it no longer can continue making the transfers 2244
so agreed to and desires to rescind that agreement, the board 2245
shall adopt the resolution to submit the question of the tax 2246
levy prescribed in this section. 2247

The resolution shall declare that the question of a tax 2248
levy specified in division (F) of section 3318.051 of the 2249
Revised Code shall be submitted to the electors of the school 2250
district at the next general or primary election, if there be a 2251
general or primary election not less than seventy-five and not 2252
more than ninety-five days after the day of the adoption of such 2253
resolution or, if not, at a special election to be held at a 2254
time specified in the resolution which shall be not less than 2255

seventy-five days after the day of the adoption of the 2256
resolution and which shall be in accordance with the 2257
requirements of section 3501.01 of the Revised Code. Such 2258
resolution shall specify both of the following: 2259

(A) That the rate which it is necessary to levy shall be 2260
at the rate of not less than one-half mill for each one dollar 2261
of ~~valuation~~ taxable value, and that such tax shall be levied 2262
for the number of years required by division (F) of section 2263
3318.051 of the Revised Code; 2264

(B) That the proceeds of the tax shall be used to pay the 2265
cost of maintaining the classroom facilities included in the 2266
project. 2267

A copy of such resolution shall after its passage and not 2268
less than seventy-five days prior to the date set therein for 2269
the election be certified to the county board of elections. 2270

Notice of the election shall include the levy's estimated 2271
annual collections, the fact that the tax levy shall be at the 2272
rate of not less than one-half mill for each one dollar of 2273
~~valuation~~ taxable value for the number of years required by 2274
division (F) of section 3318.051 of the Revised Code, and that 2275
the proceeds of the tax shall be used to pay the cost of 2276
maintaining the classroom facilities included in the project. 2277
The notice shall also express the rate in dollars for each one 2278
hundred thousand dollars of fair market value. 2279

The form of the ballot to be used at such election shall 2280
be: 2281

"Shall a levy of taxes be made for a period 2282
of (here insert the number of years, which shall 2283
not be less than the number required by division (F) of section 2284

3318.051 of the Revised Code) years to benefit the 2285
(here insert name of school district) school district, the 2286
proceeds of which shall be used to pay the cost of maintaining 2287
the classroom facilities included in the project, that the 2288
county auditor estimates will collect \$..... annually, at the 2289
rate of (here insert the number of mills, which shall 2290
not be less than one-half mill) mills for each ~~one dollar~~ \$1 of 2291
valuation taxable value, which amounts to \$..... for each 2292
\$100,000 of fair market value? 2293

FOR THE TAX LEVY
AGAINST THE TAX LEVY

2294
2295
2296
2297

"

Sec. 3318.361. A school district board opting to qualify 2298
for state assistance pursuant to section 3318.36 of the Revised 2299
Code through levying the tax specified in division (D) (2) (a) or 2300
(D) (4) of that section shall declare by resolution that the 2301
question of a tax levy specified in division (D) (2) (a) or (4), 2302
as applicable, of section 3318.36 of the Revised Code shall be 2303
submitted to the electors of the school district at the next 2304
general or primary election, if there be a general or primary 2305
election not less than ninety and not more than one hundred ten 2306
days after the day of the adoption of such resolution or, if 2307
not, at a special election to be held at a time specified in the 2308
resolution which shall be not less than ninety days after the 2309
day of the adoption of the resolution and which shall be in 2310
accordance with the requirements of section 3501.01 of the 2311
Revised Code. Such resolution shall specify both of the 2312
following: 2313

(A) That the rate which it is necessary to levy shall be 2314

at the rate of not less than one-half mill for each one dollar 2315
of ~~valuation~~ taxable value, and that such tax shall be levied 2316
for a period of twenty-three years; 2317

(B) That the proceeds of the tax shall be used to pay the 2318
cost of maintaining the classroom facilities included in the 2319
project. 2320

A copy of such resolution shall after its passage and not 2321
less than ninety days prior to the date set therein for the 2322
election be certified to the county board of elections. 2323

Notice of the election shall include the levy's estimated 2324
annual collections, the fact that the tax levy shall be at the 2325
rate of not less than one-half mill for each one dollar of 2326
~~valuation~~ taxable value for a period of twenty-three years, and 2327
that the proceeds of the tax shall be used to pay the cost of 2328
maintaining the classroom facilities included in the project. 2329
The notice shall also express the rate in dollars for each one 2330
hundred thousand dollars of fair market value. 2331

The form of the ballot to be used at such election shall 2332
be: 2333

"Shall a levy of taxes be made for a period of twenty- 2334
three years to benefit the (here insert name of 2335
school district) school district, the proceeds of which shall be 2336
used to pay the cost of maintaining the classroom facilities 2337
included in the project, that the county auditor estimates will 2338
collect \$..... annually, at the rate of (here insert 2339
the number of mills, which shall not be less than one-half mill) 2340
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2341
amounts to \$..... for each \$100,000 of fair market value? 2342

2343

FOR THE TAX LEVY	2344
AGAINST THE TAX LEVY	2345

" 2346

Sec. 3318.45. (A) Unless division (B) of section 3318.44 2347
of the Revised Code applies, if a joint vocational school 2348
district board of education proposes to issue securities to 2349
generate all or part of the school district's portion of the 2350
basic project cost of the school district's project under 2351
sections 3318.40 to 3318.45 of the Revised Code, the school 2352
district board shall adopt a resolution in accordance with 2353
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2354
school district board seeks authority to issue securities in 2355
more than one series, the school district board shall adopt the 2356
form of the ballot prescribed in section 133.18 of the Revised 2357
Code. 2358

(B) If authority is sought to issue bonds in more than one 2359
series, the form of the ballot shall be: 2360

"Shall bonds be issued by the (here insert name 2361
of joint vocational school district) joint vocational school 2362
district to pay the local share of school construction under the 2363
State of Ohio Joint Vocational School Facilities Assistance 2364
Program in the total principal amount of \$..... (total 2365
principal amount of the bond issue), to be issued in 2366
(number of series) series, each series to be repaid annually 2367
over not more than (maximum number of years over which 2368
the principal of each series may be paid) years, and an annual 2369
levy of property taxes be made outside the ten-mill limitation 2370
to pay the annual debt charges on the bonds and on any notes 2371
issued in anticipation of the bonds, with annual collections and 2372
at a rate estimated by the county auditor to average over the 2373

repayment period of each series as follows: [insert 2374
the following for each series: "the series, in a 2375
principal amount of \$..... dollars, ~~requiring that the~~ 2376
county auditor estimates will collect \$..... annually and 2377
require mills per dollar for each \$1 of tax valuation 2378
taxable value, which amount amounts to \$..... (rate expressed 2379
in cents or dollars and cents, such as "36 cents" or "\$1.41") 2380
for each ~~one hundred dollars in tax valuation~~ \$100,000 of fair 2381
market value, commencing in and first payable 2382
in"]? 2383

For the bond issue
Against the bond issue

"

(C) If it is necessary for the school district to acquire 2388
a site for the classroom facilities to be acquired pursuant to 2389
sections 3318.40 to 3318.45 of the Revised Code, the district 2390
board may propose either to issue bonds of the board or to levy 2391
a tax to pay for the acquisition of such site and may combine 2392
the question of doing so with the question specified by 2393
reference in division (A) of this section or the question 2394
specified in division (B) of this section. Bonds issued under 2395
this division for the purpose of acquiring a site are a general 2396
obligation of the school district and are Chapter 133. 2397
securities. 2398

The form of that portion of the ballot to include the 2399
question of either issuing bonds or levying a tax for site 2400
acquisition purposes shall be one of the following: 2401

(1) "Shall bonds be issued by the (here 2402

insert name of the joint vocational school district) joint 2403
vocational school district to pay costs of acquiring a site for 2404
classroom facilities under the State of Ohio Joint Vocational 2405
School Facilities Assistance Program in the principal amount of 2406
\$..... (here insert principal amount of the bond issue), to 2407
be repaid annually over a maximum period of (here 2408
insert maximum number of years over which the principal of the 2409
bonds may be paid) years, and an annual levy of property taxes 2410
be made outside the ten-mill limitation, estimated by the county 2411
auditor to collect \$..... annually and to average over the 2412
repayment period of the bond issue ~~(here insert~~ 2413
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation 2414
taxable value, which ~~amount amounts~~ to \$..... ~~(here insert~~ 2415
~~rate expressed in cents or dollars and cents, such as "thirty~~ 2416
~~six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2417
valuation fair market value, to pay the annual debt charges on 2418
the bonds and to pay debt charges on any notes issued in 2419
anticipation of the bonds?" 2420

(2) "Shall an additional levy of taxes outside the ten- 2421
mill limitation be made for the benefit of the (here 2422
insert name of the joint vocational school district) joint 2423
vocational school district for the purpose of acquiring a site 2424
for classroom facilities in the sum of \$..... (here insert 2425
annual amount the levy is to produce) estimated by the county 2426
auditor to collect \$..... annually and to average ~~(here~~ 2427
~~insert number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2428
valuation taxable value, which ~~amount amounts~~ to \$..... 2429
~~(here insert rate expressed in cents or dollars and cents, such~~ 2430
~~as "thirty six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ 2431
\$100,000 of valuation fair market value, for a period 2432
of (here insert number of years the millage is to be 2433

imposed) years?" 2434

Where it is necessary to combine the question of issuing 2435
bonds of the joint vocational school district as described in 2436
division (A) of this section with the question of issuing bonds 2437
of the school district for acquisition of a site, the question 2438
specified in that division to be voted on shall be "For the bond 2439
issues" and "Against the bond issues." 2440

Where it is necessary to combine the question of issuing 2441
bonds of the joint vocational school district as described in 2442
division (A) of this section with the question of levying a tax 2443
for the acquisition of a site, the question specified in that 2444
division to be voted on shall be "For the bond issue and the tax 2445
levy" and "Against the bond issue and the tax levy." 2446

(D) Where the school district board chooses to combine a 2447
question specified in this section with any of the additional 2448
questions described in division (C) of section 3318.44 of the 2449
Revised Code, the question to be voted on shall be "For the bond 2450
issues and the tax levies" and "Against the bond issues and the 2451
tax levies." 2452

(E) If a majority of those voting upon a proposition 2453
prescribed in this section which includes the question of 2454
issuing bonds vote in favor of that issuance and if the 2455
agreement prescribed in section 3318.08 of the Revised Code has 2456
been entered into, the school district board may proceed under 2457
Chapter 133. of the Revised Code with the issuance of bonds or 2458
bond anticipation notes in accordance with the terms of the 2459
agreement. 2460

Sec. 3381.03. Any county, or any two or more counties, 2461
municipal corporations, or townships, or any combination of 2462

these may create a regional arts and cultural district by the 2463
adoption of a resolution or ordinance by the board of county 2464
commissioners of each county, the legislative authority of each 2465
municipal corporation, and the board of township trustees of 2466
each township that desires to create or to join in the creation 2467
of the district. The resolution or ordinance shall state all of 2468
the following: 2469

(A) The purposes for the creation of the district; 2470

(B) The counties, municipal corporations, or townships 2471
that are to be included in the district; 2472

(C) The official name by which the district shall be 2473
known; 2474

(D) The location of the principal office of the district 2475
or the manner in which the location shall be selected; 2476

(E) Subject to section 3381.05 of the Revised Code, the 2477
number, term, and compensation, which shall not exceed the sum 2478
of fifty dollars for each board and committee meeting attended 2479
by a member, of the members of the board of trustees of the 2480
district; 2481

(F) Subject to section 3381.05 of the Revised Code, the 2482
manner in which members of the board of trustees of the district 2483
shall be appointed; the method of filling vacancies; and the 2484
period, if any, for which a trustee continues in office after 2485
expiration of the trustee's term pending the appointment of the 2486
trustee's successor; 2487

(G) The manner of apportioning expenses of the district 2488
among the participating counties, municipal corporations, and 2489
townships. 2490

The resolution or ordinance may also provide that the 2491
authority of the districts to make grants under section 3381.20 2492
of the Revised Code may be totally or partially delegated to one 2493
or more area arts councils, as defined in section 757.03 of the 2494
Revised Code, located within the district. 2495

The district provided for in the resolution or ordinance 2496
shall be created upon the adoption of the resolution or 2497
ordinance by the board of county commissioners of each county, 2498
the legislative authority of each municipal corporation, and the 2499
board of township trustees of each township enumerated in the 2500
resolution or ordinance. The resolution or ordinance may be 2501
amended to include additional counties, municipal corporations, 2502
or townships or for any other purpose by the adoption of an 2503
amendment by the board of county commissioners of each county, 2504
the legislative authority of each municipal corporation, and the 2505
board of township trustees of each township that has created or 2506
joined or proposes to join the district. 2507

After each county, municipal corporation, and township has 2508
adopted a resolution or ordinance approving inclusion of 2509
additional counties, municipal corporations, or townships in the 2510
district, a copy of the resolution or ordinance shall be filed 2511
with the clerk of the board of the county commissioners of each 2512
county, the clerk of the legislative authority of each municipal 2513
corporation, and the fiscal officer of the board of trustees of 2514
each township proposed to be included in the district. The 2515
inclusion is effective when all such filing is completed unless 2516
the district to which territory is to be added has authority to 2517
levy an ad valorem tax on property within its territory, in 2518
which event the inclusion shall become effective upon voter 2519
approval of the joinder and the tax. ~~The~~ 2520

If a tax on property is to be levied, the board shall 2521
request and obtain from the county auditor an estimate of the 2522
levy's annual collections in the same manner as required for a 2523
tax levy under section 5705.03 of the Revised Code, assuming 2524
that the additional territory has been added to the district. 2525
The auditor shall certify this estimate to the board within ten 2526
days after receiving the board's request. The board of trustees 2527
shall promptly certify the proposal and the auditor's 2528
certification to the board or boards of elections for the 2529
purpose of having the proposal placed on the ballot at the next 2530
general or primary election that occurs not less than sixty days 2531
after the date of the meeting of the board of trustees, or at a 2532
special election held on a date specified in the certification 2533
that is not less than sixty days after the date of the meeting 2534
of the board. If territory of more than one county, municipal 2535
corporation, or township is to be added to the regional arts and 2536
cultural district, the electors of the territories of the 2537
counties, municipal corporations, or townships which are to be 2538
added shall vote as a district, and the outcome of the election 2539
shall be determined by the vote cast in the entire district. 2540
Upon certification of a proposal to the board or boards of 2541
elections pursuant to this section, the board or boards of 2542
elections shall make the necessary arrangements for the 2543
submission of the questions to the electors of the territory to 2544
be added to the district, and the election shall be held, 2545
canvassed, and certified in the manner provided for the 2546
submission of tax levies under section 5705.19 of the Revised 2547
Code, except that the question appearing on the ballot shall 2548
read: 2549

"Shall the territory within the (name 2550
or names of political subdivisions to be joined) be added 2551

to (name) regional arts and 2552
cultural district? And shall a(n) (here 2553
~~insert type of tax or taxes)~~ a property tax that the county 2554
auditor estimates will collect \$..... annually at a rate of 2555
~~taxation not to exceed~~ exceeding (here insert maximum 2556
~~tax rate or rates)~~ mills for each \$1 of taxable value, which 2557
amounts to \$..... for each \$100,000 of fair market value, be 2558
levied for purposes of such district?" 2559

If the question is approved by a majority of the electors 2560
voting on the question, the joinder is effective immediately, 2561
and the district may extend the levy of the tax against all the 2562
taxable property within the territory that has been added. If 2563
the question is approved at a general election or at a special 2564
election occurring prior to a general election but after the 2565
fifteenth day of July in any calendar year, the district may 2566
amend its budget and resolution adopted pursuant to section 2567
5705.34 of the Revised Code, and the levy shall be placed on the 2568
current tax list and duplicate and collected as other taxes are 2569
collected from all taxable property within the territory of the 2570
district, including the territory added as a result of the 2571
election. 2572

The territory of a district shall be coextensive with the 2573
territory of the counties, municipal corporations, and townships 2574
included within the district, provided that the same territory 2575
may not be included in more than one regional arts and cultural 2576
district, and provided, that if a district includes only a 2577
portion of an entire county, a district may be created in the 2578
remaining portion of the same county by resolution of the board 2579
of county commissioners acting alone or in conjunction with 2580
municipal corporations and townships as provided in this 2581
section. 2582

Sec. 3505.06. (A) On the questions and issues ballot shall 2583
be printed all questions and issues to be submitted at any one 2584
election together with the percentage of affirmative votes 2585
necessary for passage as required by law. Such ballot shall have 2586
printed across the top thereof, and below the stubs, "Official 2587
Questions and Issues Ballot." 2588

(B) (1) Questions and issues shall be grouped together on 2589
the ballot from top to bottom as provided in division (B) (1) of 2590
this section, except as otherwise provided in division (B) (2) of 2591
this section. State questions and issues shall always appear as 2592
the top group of questions and issues. In calendar year 1997, 2593
the following questions and issues shall be grouped together on 2594
the ballot, in the following order from top to bottom, after the 2595
state questions and issues: 2596

(a) County questions and issues; 2597

(b) Municipal questions and issues; 2598

(c) Township questions and issues; 2599

(d) School or other district questions and issues. 2600

In each succeeding calendar year after 1997, each group of 2601
questions and issues described in division (B) (1) (a) to (d) of 2602
this section shall be moved down one place on the ballot except 2603
that the group that was last on the ballot during the 2604
immediately preceding calendar year shall appear at the top of 2605
the ballot after the state questions and issues. The rotation 2606
shall be performed only once each calendar year, beginning with 2607
the first election held during the calendar year. The rotation 2608
of groups of questions and issues shall be performed during each 2609
calendar year as required by division (B) (1) of this section, 2610
even if no questions and issues from any one or more such groups 2611

appear on the ballot at any particular election held during that 2612
calendar year. 2613

(2) Questions and issues shall be grouped together on the 2614
ballot, from top to bottom, in the following order when it is 2615
not practicable to group them together as required by division 2616
(B) (1) of this section because of the type of voting machines 2617
used by the board of elections: state questions and issues, 2618
county questions and issues, municipal questions and issues, 2619
township questions and issues, and school or other district 2620
questions and issues. The particular order in which each of a 2621
group of state questions or issues is placed on the ballot shall 2622
be determined by, and certified to each board of elections by, 2623
the secretary of state. 2624

(3) Failure of the board of elections to rotate questions 2625
and issues as required by division (B) (1) of this section does 2626
not affect the validity of the election at which the failure 2627
occurred, and is not grounds for contesting an election under 2628
section 3515.08 of the Revised Code. 2629

(C) The particular order in which each of a group of 2630
county, municipal, township, or school district questions or 2631
issues is placed on the ballot shall be determined by the board 2632
providing the ballots. 2633

(D) The printed matter pertaining to each question or 2634
issue on the ballot shall be enclosed at the top and bottom 2635
thereof by a heavy horizontal line across the width of the 2636
ballot. Immediately below such top line shall be printed a brief 2637
title descriptive of the question or issue below it, such as 2638
"Proposed Constitutional Amendment," "Proposed Bond Issue," 2639
"Proposed Annexation of Territory," "Proposed Increase in Tax 2640
Rate," or such other brief title as will be descriptive of the 2641

question or issue to which it pertains, together with a brief 2642
statement of the percentage of affirmative votes necessary for 2643
passage, such as "A sixty-five per cent affirmative vote is 2644
necessary for passage," "A majority vote is necessary for 2645
passage," or such other brief statement as will be descriptive 2646
of the percentage of affirmative votes required. 2647

(E) The questions and issues ballot need not contain the 2648
full text of the proposal to be voted upon. A condensed text 2649
that will properly describe the question, issue, or an amendment 2650
proposed by other than the general assembly shall be used as 2651
prepared and certified by the secretary of state for state-wide 2652
questions or issues or by the board for local questions or 2653
issues. If other than a full text is used, the full text of the 2654
proposed question, issue, or amendment together with the 2655
percentage of affirmative votes necessary for passage as 2656
required by law shall be posted in each polling place in some 2657
spot that is easily accessible to the voters. 2658

(F) Each question and issue appearing on the questions and 2659
issues ballot may be consecutively numbered. The question or 2660
issue determined to appear at the top of the ballot may be 2661
designated on the face thereof by the Arabic numeral "1" and all 2662
questions and issues placed below on the ballot shall be 2663
consecutively numbered. Such numeral shall be placed below the 2664
heavy top horizontal line enclosing such question or issue and 2665
to the left of the brief title thereof. 2666

(G) No portion of a ballot question proposing to levy a 2667
property tax in excess of the ten-mill limitation under any 2668
section of the Revised Code, including the renewal or 2669
replacement of such a levy, may be printed in boldface type or 2670
in a font size that is different from the font size of other 2671

text in the ballot question. The prohibitions in division (G) 2672
of this section do not apply to printed matter either described 2673
in division (D) of this section related to such a ballot 2674
question or located in the area of the ballot in which votes are 2675
indicated for or against that question. 2676

Sec. 4582.024. After a port authority has been created, 2677
any municipal corporation, township, or county, acting by 2678
ordinance, resolution of the township trustees, or resolution of 2679
the county commissioners, respectively, which is contiguous to 2680
such port authority, or to any municipal corporation, township, 2681
or county which proposes to join such port authority at the same 2682
time and is contiguous to such port authority, or any county 2683
within which such port authority is situated, may join such port 2684
authority and thereupon the jurisdiction and territory of such 2685
port authority shall include such municipal corporation, county, 2686
or township. If more than one such political subdivision is to 2687
be joined to the port authority at the same time, then each such 2688
ordinance or resolution shall designate the political 2689
subdivisions which are to be so joined. Any territory or 2690
municipal corporation not included in a port authority and which 2691
is annexed to a municipal corporation included within the 2692
jurisdiction and territory of a port authority shall, on such 2693
annexation and without further proceedings, be annexed to and be 2694
included in the jurisdiction and territory of such port 2695
authority. Before such political subdivision or subdivisions are 2696
joined to a port authority, other than by annexation to a 2697
municipality, the political subdivision or subdivisions 2698
theretofore comprising such port authority shall agree upon the 2699
terms and conditions pursuant to which such political 2700
subdivision or subdivisions are to be joined. For all purposes 2701
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2702

such political subdivision or subdivisions shall be considered 2703
to have participated in the creation of such port authority, 2704
except that the initial term of any director of the port 2705
authority appointed by such a political subdivision shall be 2706
four years. After each ordinance or resolution proposing joinder 2707
to the port authority has become effective and the terms and 2708
conditions of joinder have been agreed to, the board of 2709
directors of the port authority shall by resolution either 2710
accept or reject such joinder. Such joinder shall be effective 2711
on adoption of the resolution accepting such joinder, unless the 2712
port authority to which a political subdivision or subdivisions 2713
including a county within which such port authority is located, 2714
are to be joined has authority under section 4582.14 of the 2715
Revised Code to levy a tax on property within its jurisdiction, 2716
then such joinder shall not be effective until approved by the 2717
affirmative vote of a majority of the electors voting on the 2718
question of such joinder. If more than one political subdivision 2719
is to be joined to the port authority, then the electors of such 2720
subdivision shall vote as a district and the majority 2721
affirmative vote shall be determined by the vote cast in such 2722
district as a whole. ~~Such~~ 2723

If a tax on property is to be levied, the board of 2724
directors of the port authority shall request and obtain from 2725
the county auditor an estimate of the levy's annual collections 2726
in the same manner as required for a tax levy under section 2727
5705.03 of the Revised Code, assuming that the additional 2728
subdivision or subdivisions have joined the port authority. The 2729
auditor shall certify this estimate to the board within ten days 2730
after receiving the board's request. 2731

The election shall be called by the board of directors of 2732
the port authority and shall be held, canvassed, and certified 2733

in the manner provided for the submission of tax levies under 2734
section 5705.191 of the Revised Code except that the question 2735
appearing on the ballot shall read: 2736

"Shall 2737

(name or names of political subdivisions to be joined) 2738

be joined to (name) port authority and the 2739
~~(name)~~ 2740

existing tax levy (levies) of such port authority ~~(aggregating)~~, 2741
that the county auditor estimates will collect \$..... annually, 2742
at a rate not exceeding 2743

..... mill per dollar mill(s) for each \$1 of valuation 2744
taxable value, which amounts to \$..... for each \$100,000 of 2745
fair market value, be authorized to be 2746

levied against properties within 2747

....." 2748

(name or names of political subdivisions to be joined) 2749

If the question is approved such joinder shall be immediately 2750
effective and the port authority shall be authorized to extend 2751
the levy of such tax against all the taxable property within the 2752
political subdivision or political subdivisions which have been 2753
joined. If such question is approved at a general election then 2754
the port authority may amend its budget and resolution adopted 2755
pursuant to section 5705.34 of the Revised Code and such levy 2756
shall be placed on the current tax list and duplicate and 2757
collected as other taxes are collected from all taxable property 2758
within the port authority including the political subdivision or 2759
political subdivisions joined as a result of such election. 2760

As used in this section, "fair market value" has the same 2761
meaning as in section 5705.01 of the Revised Code. 2762

Sec. 4582.26. After a port authority has been created, any 2763
municipal corporation, township, county, or other political 2764
subdivision, acting by ordinance or resolution, which is 2765
contiguous to any municipal corporation, township, county, or 2766
other political subdivision which participated in the creation 2767
of such port authority or to any municipal corporation, 2768
township, county, or other political subdivision which proposes 2769
to join the port authority at the same time and is contiguous to 2770
any municipal corporation, township, county, or other political 2771
subdivision which participated in the creation of such port 2772
authority, may join such port authority, and thereupon the 2773
jurisdiction and territory of the port authority includes the 2774
municipal corporation, county, township, or other political 2775
subdivision so joining. If more than one such political 2776
subdivision is to be joined to the port authority at the same 2777
time, then each such ordinance or resolution shall designate the 2778
political subdivisions which are to be so joined. Any territory 2779
or municipal corporation not included in a port authority and 2780
which is annexed to a municipal corporation included within the 2781
jurisdiction and territory of a port authority shall, on such 2782
annexation and without further proceedings, be annexed to and be 2783
included in the jurisdiction and territory of the port 2784
authority. Before such political subdivision or subdivisions are 2785
joined to a port authority, other than by annexation to a 2786
municipal corporation, the political subdivision or subdivisions 2787
theretofore comprising such port authority shall agree upon the 2788
terms and conditions pursuant to which such political 2789
subdivision or subdivisions are to be joined. For all purposes 2790
of sections 4582.21 to 4582.59 of the Revised Code, such 2791

political subdivision or subdivisions shall be considered to 2792
have participated in the creation of such port authority, except 2793
that the initial term of any director of the port authority 2794
appointed by such a political subdivision shall be four years. 2795
After each ordinance or resolution proposing joinder to the port 2796
authority has become effective and the terms and conditions of 2797
joinder have been agreed to, the board of directors of the port 2798
authority shall by resolution either accept or reject such 2799
joinder. Such joinder shall be effective upon adoption of the 2800
resolution accepting such joinder, unless the port authority to 2801
which a political subdivision or subdivisions, including a 2802
county within which such port authority is located, are to be 2803
joined, has authority under section 4582.40 of the Revised Code 2804
to levy a tax on property within its jurisdiction, then such 2805
joinder shall not be effective until approved by the affirmative 2806
vote of a majority of the electors voting on the question of the 2807
joinder. If more than one political subdivision is to be joined 2808
to the port authority, then the electors of such subdivisions 2809
shall vote as a district and the majority affirmative vote shall 2810
be determined by the vote cast in such district as a whole. ~~The~~ 2811

If a tax on property is to be levied, the board of 2812
directors of the port authority shall request and obtain from 2813
the county auditor an estimate of the levy's annual collections 2814
in the same manner as required for a tax levy under section 2815
5705.03 of the Revised Code, assuming that the additional 2816
subdivision or subdivisions have joined the port authority. The 2817
auditor shall certify this estimate to the board within ten days 2818
after receiving the board's request. 2819

The election shall be called by the board of directors of 2820
the port authority and shall be held, canvassed, and certified 2821
in the manner provided for the submission of tax levies under 2822

section 5705.191 of the Revised Code except that the question 2823
appearing on the ballot shall read: 2824

"Shall 2825

(Name or names of political subdivisions to be joined) 2826

..... 2827

~~be joined)~~ 2828

be joined to (Name) port authority 2829

~~(Name)~~ 2830

and the existing tax levy (levies) of such port authority 2831

~~(aggregating)~~, that the county auditor estimates will collect 2832

\$..... annually, at a rate not exceeding mill- 2833

per dollar mill(s) for each \$1 of valuation taxable value, which 2834

amounts to \$..... for each \$100,000 of fair market value 2835

be authorized to be levied against properties within 2836

.....?" 2837

(Name or names of political subdivisions to be joined) 2838

If the question is approved the joinder becomes immediately 2839

effective and the port authority is authorized to extend the 2840

levy of such tax against all the taxable property within the 2841

political subdivision or political subdivisions which have been 2842

joined. If such question is approved at a general election, then 2843

the port authority may amend its budget and resolution adopted 2844

pursuant to section 5705.34 of the Revised Code and such levy 2845

shall be placed on the current tax list and duplicate and 2846

collected as other taxes are collected from all taxable property 2847

within the port authority including the political subdivision or 2848

political subdivisions joined as a result of the election. 2849

As used in this section, "fair market value" has the same 2850
meaning as in section 5705.01 of the Revised Code. 2851

Sec. 5705.01. As used in this chapter: 2852

(A) "Subdivision" means any county; municipal corporation; 2853
township; township police district; joint police district; 2854
township fire district; joint fire district; joint ambulance 2855
district; joint emergency medical services district; fire and 2856
ambulance district; joint recreation district; township waste 2857
disposal district; township road district; community college 2858
district; technical college district; detention facility 2859
district; a district organized under section 2151.65 of the 2860
Revised Code; a combined district organized under sections 2861
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2862
drug addiction, and mental health service district; a drainage 2863
improvement district created under section 6131.52 of the 2864
Revised Code; a lake facilities authority created under Chapter 2865
353. of the Revised Code; a union cemetery district; a county 2866
school financing district; a city, local, exempted village, 2867
cooperative education, or joint vocational school district; or a 2868
regional student education district created under section 2869
3313.83 of the Revised Code. 2870

(B) "Municipal corporation" means all municipal 2871
corporations, including those that have adopted a charter under 2872
Article XVIII, Ohio Constitution. 2873

(C) "Taxing authority" or "bond issuing authority" means, 2874
in the case of any county, the board of county commissioners; in 2875
the case of a municipal corporation, the council or other 2876
legislative authority of the municipal corporation; in the case 2877
of a city, local, exempted village, cooperative education, or 2878
joint vocational school district, the board of education; in the 2879

case of a community college district, the board of trustees of 2880
the district; in the case of a technical college district, the 2881
board of trustees of the district; in the case of a detention 2882
facility district, a district organized under section 2151.65 of 2883
the Revised Code, or a combined district organized under 2884
sections 2152.41 and 2151.65 of the Revised Code, the joint 2885
board of county commissioners of the district; in the case of a 2886
township, the board of township trustees; in the case of a joint 2887
police district, the joint police district board; in the case of 2888
a joint fire district, the board of fire district trustees; in 2889
the case of a joint recreation district, the joint recreation 2890
district board of trustees; in the case of a joint-county 2891
alcohol, drug addiction, and mental health service district, the 2892
district's board of alcohol, drug addiction, and mental health 2893
services; in the case of a joint ambulance district or a fire 2894
and ambulance district, the board of trustees of the district; 2895
in the case of a union cemetery district, the legislative 2896
authority of the municipal corporation and the board of township 2897
trustees, acting jointly as described in section 759.341 of the 2898
Revised Code; in the case of a drainage improvement district, 2899
the board of county commissioners of the county in which the 2900
drainage district is located; in the case of a lake facilities 2901
authority, the board of directors; in the case of a joint 2902
emergency medical services district, the joint board of county 2903
commissioners of all counties in which all or any part of the 2904
district lies; and in the case of a township police district, a 2905
township fire district, a township road district, or a township 2906
waste disposal district, the board of township trustees of the 2907
township in which the district is located. "Taxing authority" 2908
also means the educational service center governing board that 2909
serves as the taxing authority of a county school financing 2910
district as provided in section 3311.50 of the Revised Code, and 2911

the board of directors of a regional student education district 2912
created under section 3313.83 of the Revised Code. 2913

(D) "Fiscal officer" in the case of a county, means the 2914
county auditor; in the case of a municipal corporation, the city 2915
auditor or village clerk, or an officer who, by virtue of the 2916
charter, has the duties and functions of the city auditor or 2917
village clerk, except that in the case of a municipal university 2918
the board of directors of which have assumed, in the manner 2919
provided by law, the custody and control of the funds of the 2920
university, the chief accounting officer of the university shall 2921
perform, with respect to the funds, the duties vested in the 2922
fiscal officer of the subdivision by sections 5705.41 and 2923
5705.44 of the Revised Code; in the case of a school district, 2924
the treasurer of the board of education; in the case of a county 2925
school financing district, the treasurer of the educational 2926
service center governing board that serves as the taxing 2927
authority; in the case of a township, the township fiscal 2928
officer; in the case of a joint police district, the treasurer 2929
of the district; in the case of a joint fire district, the clerk 2930
of the board of fire district trustees; in the case of a joint 2931
ambulance district, the clerk of the board of trustees of the 2932
district; in the case of a joint emergency medical services 2933
district, the person appointed as fiscal officer pursuant to 2934
division (D) of section 307.053 of the Revised Code; in the case 2935
of a fire and ambulance district, the person appointed as fiscal 2936
officer pursuant to division (B) of section 505.375 of the 2937
Revised Code; in the case of a joint recreation district, the 2938
person designated pursuant to section 755.15 of the Revised 2939
Code; in the case of a union cemetery district, the clerk of the 2940
municipal corporation designated in section 759.34 of the 2941
Revised Code; in the case of a children's home district, 2942

educational service center, general health district, joint- 2943
county alcohol, drug addiction, and mental health service 2944
district, county library district, detention facility district, 2945
district organized under section 2151.65 of the Revised Code, a 2946
combined district organized under sections 2152.41 and 2151.65 2947
of the Revised Code, or a metropolitan park district for which 2948
no treasurer has been appointed pursuant to section 1545.07 of 2949
the Revised Code, the county auditor of the county designated by 2950
law to act as the auditor of the district; in the case of a 2951
metropolitan park district which has appointed a treasurer 2952
pursuant to section 1545.07 of the Revised Code, that treasurer; 2953
in the case of a drainage improvement district, the auditor of 2954
the county in which the drainage improvement district is 2955
located; in the case of a lake facilities authority, the fiscal 2956
officer designated under section 353.02 of the Revised Code; in 2957
the case of a regional student education district, the fiscal 2958
officer appointed pursuant to section 3313.83 of the Revised 2959
Code; and in all other cases, the officer responsible for 2960
keeping the appropriation accounts and drawing warrants for the 2961
expenditure of the moneys of the district or taxing unit. 2962

(E) "Permanent improvement" or "improvement" means any 2963
property, asset, or improvement with an estimated life or 2964
usefulness of five years or more, including land and interests 2965
therein, and reconstructions, enlargements, and extensions 2966
thereof having an estimated life or usefulness of five years or 2967
more. 2968

(F) "Current operating expenses" and "current expenses" 2969
mean the lawful expenditures of a subdivision, except those for 2970
permanent improvements, and except payments for interest, 2971
sinking fund, and retirement of bonds, notes, and certificates 2972
of indebtedness of the subdivision. 2973

(G) "Debt charges" means interest, sinking fund, and 2974
retirement charges on bonds, notes, or certificates of 2975
indebtedness. 2976

(H) "Taxing unit" means any subdivision or other 2977
governmental district having authority to levy taxes on the 2978
property in the district or issue bonds that constitute a charge 2979
against the property of the district, including conservancy 2980
districts, metropolitan park districts, sanitary districts, road 2981
districts, and other districts. 2982

(I) "District authority" means any board of directors, 2983
trustees, commissioners, or other officers controlling a 2984
district institution or activity that derives its income or 2985
funds from two or more subdivisions, such as the educational 2986
service center, the trustees of district children's homes, the 2987
district board of health, a joint-county alcohol, drug 2988
addiction, and mental health service district's board of 2989
alcohol, drug addiction, and mental health services, detention 2990
facility districts, a joint recreation district board of 2991
trustees, districts organized under section 2151.65 of the 2992
Revised Code, combined districts organized under sections 2993
2152.41 and 2151.65 of the Revised Code, and other such boards. 2994

(J) "Tax list" and "tax duplicate" mean the general tax 2995
lists and duplicates prescribed by sections 319.28 and 319.29 of 2996
the Revised Code. 2997

(K) "Property" as applied to a tax levy means taxable 2998
property listed on general tax lists and duplicates. 2999

(L) "Association library district" means a territory, the 3000
boundaries of which are defined by the state library board 3001
pursuant to division (I) of section 3375.01 of the Revised Code, 3002

in which a library association or private corporation maintains 3003
a free public library. 3004

(M) "Library district" means a territory, the boundaries 3005
of which are defined by the state library board pursuant to 3006
section 3375.01 of the Revised Code, in which the board of 3007
trustees of a county, municipal corporation, school district, or 3008
township public library maintains a free public library. 3009

(N) "Qualifying library levy" means either of the 3010
following: 3011

(1) A levy for the support of a library association or 3012
private corporation that has an association library district 3013
with boundaries that are not identical to those of a 3014
subdivision; 3015

(2) A levy proposed under section 5705.23 of the Revised 3016
Code for the support of the board of trustees of a public 3017
library that has a library district with boundaries that are not 3018
identical to those of a subdivision. 3019

(O) "School library district" means a school district in 3020
which a free public library has been established that is under 3021
the control and management of a board of library trustees as 3022
provided in section 3375.15 of the Revised Code. 3023

(P) "Fair market value" means the true value in money of 3024
real property. 3025

Sec. 5705.03. (A) The taxing authority of each subdivision 3026
may levy taxes annually, subject to the limitations of sections 3027
5705.01 to 5705.47 of the Revised Code, on the real and personal 3028
property within the subdivision for the purpose of paying the 3029
current operating expenses of the subdivision and acquiring or 3030
constructing permanent improvements. The taxing authority of 3031

each subdivision and taxing unit shall, subject to the 3032
limitations of such sections, levy such taxes annually as are 3033
necessary to pay the interest and sinking fund on and retire at 3034
maturity the bonds, notes, and certificates of indebtedness of 3035
such subdivision and taxing unit, including levies in 3036
anticipation of which the subdivision or taxing unit has 3037
incurred indebtedness. 3038

(B) (1) When a taxing authority determines that it is 3039
necessary to levy a tax outside the ten-mill limitation for any 3040
purpose authorized by the Revised Code, the taxing authority 3041
shall certify to the county auditor a resolution or ordinance 3042
requesting that the county auditor certify to the taxing 3043
authority the total current tax valuation of the subdivision, 3044
and the number of mills for each one dollar of taxable value and 3045
that rate stated in dollars, rounded to the nearest dollar, for 3046
each one hundred thousand dollars of fair market value required 3047
to generate a specified amount of revenue, or the dollar amount 3048
of revenue, rounded to the nearest dollar, that would be 3049
generated by a specified number of mills for each one dollar of 3050
taxable value. The auditor shall additionally certify an 3051
estimate of the levy's annual collections, rounded to the 3052
nearest dollar, which shall be calculated assuming that the 3053
amount of the tax list of the taxing authority remains 3054
throughout the life of the levy the same as the amount of the 3055
tax list for the current year, and if this is not determined, 3056
the estimated amount submitted by the auditor to the county 3057
budget commission. The resolution or ordinance the taxing 3058
authority certifies to the county auditor shall state all of the 3059
following: 3060

(a) The purpose of the tax; 3061

(b) Whether the tax is an additional levy, a renewal or a replacement of an existing tax, or a renewal or replacement of an existing tax with an increase or a decrease;	3062 3063 3064
(c) The section of the Revised Code authorizing submission of the question of the tax;	3065 3066
(d) The term of years of the tax or if the tax is for a continuing period of time;	3067 3068
(e) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;	3069 3070 3071 3072
(f) The date of the election at which the question of the tax shall appear on the ballot;	3073 3074
(g) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;	3075 3076 3077 3078
(h) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;	3079 3080
(i) Each such county in which the subdivision has territory.	3081 3082
If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.	3083 3084 3085 3086 3087 3088 3089

~~(2) When considering the tangible personal property 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.~~

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

~~(4)~~ (3) This division is supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of the tax valuation of a subdivision or necessary tax rates for the purposes of the

submission of the question of a tax in excess of the ten-mill 3121
limitation, including sections 133.18 and 5705.195 of the 3122
Revised Code. 3123

(C) All taxes levied on property shall be extended on the 3124
tax list and duplicate by the county auditor of the county in 3125
which the property is located, and shall be collected by the 3126
county treasurer of such county in the same manner and under the 3127
same laws and rules as are prescribed for the assessment and 3128
collection of county taxes. The proceeds of any tax levied by or 3129
for any subdivision when received by its fiscal officer shall be 3130
deposited in its treasury to the credit of the appropriate fund. 3131

Sec. 5705.192. (A) For the purposes of this section only, 3132
"taxing authority" includes a township board of park 3133
commissioners appointed under section 511.18 of the Revised 3134
Code. 3135

(B) A taxing authority may propose to replace an existing 3136
levy that the taxing authority is authorized to levy, regardless 3137
of the section of the Revised Code under which the authority is 3138
granted, except a school district emergency levy proposed 3139
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3140
The taxing authority may propose to replace the existing levy in 3141
its entirety at the rate at which it is authorized to be levied; 3142
may propose to replace a portion of the existing levy at a 3143
lesser rate; or may propose to replace the existing levy in its 3144
entirety and increase the rate at which it is levied. If the 3145
taxing authority proposes to replace an existing levy, the 3146
proposed levy shall be called a replacement levy and shall be so 3147
designated on the ballot. Except as otherwise provided in this 3148
division, a replacement levy shall be limited to the purpose of 3149
the existing levy, and shall appear separately on the ballot 3150

from, and shall not be conjoined with, the renewal of any other 3151
existing levy. In the case of an existing school district levy 3152
imposed under section 5705.21 of the Revised Code for the 3153
purpose specified in division (F) of section 5705.19 of the 3154
Revised Code, or in the case of an existing school district levy 3155
imposed under section 5705.217 of the Revised Code for the 3156
acquisition, construction, enlargement, renovation, and 3157
financing of permanent improvements, the replacement for that 3158
existing levy may be for the same purpose or for the purpose of 3159
general permanent improvements as defined in section 5705.21 of 3160
the Revised Code. The replacement for an existing levy imposed 3161
under division (L) of section 5705.19 or section 5705.222 of the 3162
Revised Code may be for any purpose authorized for a levy 3163
imposed under section 5705.222 of the Revised Code. 3164

The resolution proposing a replacement levy shall specify 3165
the purpose of the levy; its proposed rate expressed in mills 3166
for each one dollar of taxable value and in dollars for each one 3167
hundred thousand dollars of fair market value; whether the 3168
proposed rate is the same as the rate of the existing levy, a 3169
reduction, or an increase; the extent of any reduction or 3170
increase expressed in mills for each one dollar of taxable value 3171
and in dollars for each one hundred thousand dollars of fair 3172
market value; the first calendar year in which the levy will be 3173
due; and the term of the levy, expressed in years or, if 3174
applicable, that it will be levied for a continuing period of 3175
time. 3176

The sections of the Revised Code governing the maximum 3177
rate and term of the existing levy, the contents of the 3178
resolution that proposed the levy, the adoption of the 3179
resolution, the arrangements for the submission of the question 3180
of the levy, and notice of the election also govern the 3181

respective provisions of the proposal to replace the existing 3182
levy, except as provided in divisions (B) (1) to ~~(4)~~ (5) of this 3183
section: 3184

(1) In the case of an existing school district levy that 3185
is imposed under section 5705.21 of the Revised Code for the 3186
purpose specified in division (F) of section 5705.19 of the 3187
Revised Code or under section 5705.217 of the Revised Code for 3188
the acquisition, construction, enlargement, renovation, and 3189
financing of permanent improvements, and that is to be replaced 3190
by a levy for general permanent improvements, the term of the 3191
replacement levy may be for a continuing period of time. 3192

(2) The date on which the election is held shall be as 3193
follows: 3194

(a) For the replacement of a levy with a fixed term of 3195
years, the date of the general election held during the last 3196
year the existing levy may be extended on the real and public 3197
utility property tax list and duplicate, or the date of any 3198
election held in the ensuing year; 3199

(b) For the replacement of a levy imposed for a continuing 3200
period of time, the date of any election held in any year after 3201
the year the levy to be replaced is first approved by the 3202
electors, except that only one election on the question of 3203
replacing the levy may be held during any calendar year. 3204

The failure by the electors to approve a proposal to 3205
replace a levy imposed for a continuing period of time does not 3206
terminate the existing continuing levy. 3207

(3) In the case of an existing school district levy 3208
imposed under division (B) of section 5705.21, division (C) of 3209
section 5705.212, or division (J) of section 5705.218 of the 3210

Revised Code, 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.

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

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

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

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 3238

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

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

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 calendar year (first calendar year in which the tax shall be due)."

The question covered by the resolution shall be submitted as a separate proposition, but may be printed on the same ballot

with any other proposition submitted at the same election, other 3269
than the election of officers. More than one such question may 3270
be submitted at the same election. 3271

(D) Two or more existing levies, or any portion of those 3272
levies, may be combined into one replacement levy, so long as 3273
all of the existing levies are for the same purpose and either 3274
all are due to expire the same year or all are for a continuing 3275
period of time. The question of combining all or portions of 3276
those existing levies into the replacement levy shall appear as 3277
one ballot proposition before the electors. If the electors 3278
approve the ballot proposition, all or the stated portions of 3279
the existing levies are replaced by one replacement levy. 3280

(E) A levy approved in excess of the ten-mill limitation 3281
under this section shall be certified to the tax commissioner. 3282
In the first year of a levy approved under this section, the 3283
levy shall be extended on the tax lists after the February 3284
settlement succeeding the election at which the levy was 3285
approved. If the levy is to be placed on the tax lists of the 3286
current year, as specified in the resolution providing for its 3287
submission, the result of the election shall be certified 3288
immediately after the canvass by the board of elections to the 3289
taxing authority, which shall forthwith make the necessary levy 3290
and certify it to the county auditor, who shall extend it on the 3291
tax lists for collection. After the first year, the levy shall 3292
be included in the annual tax budget that is certified to the 3293
county budget commission. 3294

If notes are authorized to be issued in anticipation of 3295
the proceeds of the existing levy, notes may be issued in 3296
anticipation of the proceeds of the replacement levy, and such 3297
issuance is subject to the terms and limitations governing the 3298

issuance of notes in anticipation of the proceeds of the 3299
existing levy. 3300

(F) This section does not authorize a tax to be levied in 3301
any year after the year in which revenue is not needed for the 3302
purpose for which the tax is levied. 3303

Sec. 5705.195. Within five days after the resolution is 3304
certified to the county auditor as provided by section 5705.194 3305
of the Revised Code, the auditor shall calculate and certify to 3306
the taxing authority the annual levy, expressed in dollars ~~and~~ 3307
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 3308
market value as well as in mills for each one dollar of 3309
~~valuation~~ taxable value, throughout the life of the levy which 3310
will be required to produce the annual amount set forth in the 3311
resolution assuming that the amount of the tax list of such 3312
subdivision remains throughout the life of the levy the same as 3313
the amount of the tax list for the current year, and if this is 3314
not determined, the estimated amount submitted by the auditor to 3315
the county budget commission. ~~When considering the tangible~~ 3316
~~personal property component of the tax valuation of the~~ 3317
~~subdivision, the county auditor shall take into account the~~ 3318
~~assessment percentages prescribed in section 5711.22 of the~~ 3319
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 3320
~~instructions directing how the assessment percentages must be~~ 3321
~~utilized.~~ 3322

Upon receiving the certification from the county auditor, 3323
if the taxing authority desires to proceed with the submission 3324
of the question it shall, not less than ninety days before the 3325
day of such election, certify its resolution, together with the 3326
amount of the average tax levy, expressed in dollars ~~and cents~~ 3327
for each one hundred thousand dollars of ~~valuation~~ fair market 3328

value as well as in mills for each one dollar of ~~valuation~~ 3329
taxable value, estimated by the auditor, and the number of years 3330
the levy is to run to the board of elections of the county which 3331
shall prepare the ballots and make other necessary arrangements 3332
for the submission of the question to the voters of the 3333
subdivision. 3334

Sec. 5705.196. The election provided for in section 3335
5705.194 of the Revised Code shall be held at the regular places 3336
for voting in the district, and shall be conducted, canvassed, 3337
and certified in the same manner as regular elections in the 3338
district for the election of county officers, provided that in 3339
any such election in which only part of the electors of a 3340
precinct are qualified to vote, the board of elections may 3341
assign voters in such part to an adjoining precinct. Such an 3342
assignment may be made to an adjoining precinct in another 3343
county with the consent and approval of the board of elections 3344
of such other county. Notice of the election shall be published 3345
in one newspaper of general circulation in the district once a 3346
week for two consecutive weeks or as provided in section 7.16 of 3347
the Revised Code, prior to the election. If the board of 3348
elections operates and maintains a web site, the board of 3349
elections shall post notice of the election on its web site for 3350
thirty days prior to the election. Such notice shall state the 3351
annual proceeds of the proposed levy, the purpose for which such 3352
proceeds are to be used, the number of years during which the 3353
levy shall run, and the estimated average additional tax rate 3354
expressed in dollars ~~and cents~~ for each one hundred thousand 3355
dollars of ~~valuation~~ fair market value as well as in mills for 3356
each one dollar of ~~valuation~~ taxable value, outside the 3357
limitation imposed by Section 2 of Article XII, Ohio 3358
Constitution, as certified by the county auditor. 3359

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

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

For the Tax Levy
Against the Tax Levy

"

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

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

If the levy submitted is a proposal to renew all or a portion of an existing levy, the form of the ballot specified in this section ~~may~~ must be changed by adding the following at the

beginning of the form, after the words "shall a levy": 3389

(A) "Renewing an existing levy" in the case of a proposal 3390
to renew an existing levy in the same amount; 3391

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 3392
\$..... ~~dollars~~" in the case of an increase; 3393

(C) "Renewing part of an existing levy, being a reduction 3394
of \$..... ~~dollars~~" in the case of a renewal of only part of an 3395
existing levy. 3396

If the levy submitted is a proposal to renew all or a 3397
portion of more than one existing levy, the form of the ballot 3398
may be changed in any of the manners provided in division (A), 3399
(B), or (C) of this section, or any combination of those 3400
manners, as appropriate, so long as the form of the ballot 3401
reflects the number of levies to be renewed, whether the amount 3402
of any of the levies will be increased or decreased, the amount 3403
of any such increase or decrease for each levy, and that none of 3404
the existing levies to be renewed will be levied after the year 3405
preceding the year in which the renewal levy is first imposed. 3406
The form of the ballot shall be changed by adding the following 3407
statement after "for a period of years?" and before "For 3408
the Tax Levy" and "Against the Tax Levy": 3409

"If approved, any remaining tax years on any of the 3410
above (here insert the number of existing levies) existing 3411
levies will not be collected after (here insert the 3412
current tax year or, if not the current tax year, the applicable 3413
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 3415
city, local, exempted village, cooperative education, or joint 3416
vocational school district, by a vote of two-thirds of all its 3417

members, may declare by resolution that the revenue that will be 3418
raised by all tax levies that the district is authorized to 3419
impose, when combined with state and federal revenues, will be 3420
insufficient to provide for the necessary requirements of the 3421
school district, and that it is therefore necessary to levy a 3422
tax in excess of the ten-mill limitation for the purpose of 3423
providing for the necessary requirements of the school district. 3424
Such a levy shall be proposed as a substitute for all or a 3425
portion of one or more existing levies imposed under sections 3426
5705.194 to 5705.197 of the Revised Code or under this section, 3427
by levying a tax as follows: 3428

(1) In the initial year the levy is in effect, the levy 3429
shall be in a specified amount of money equal to the aggregate 3430
annual dollar amount of proceeds derived from the levy or 3431
levies, or portion thereof, being substituted. 3432

(2) In each subsequent year the levy is in effect, the 3433
levy shall be in a specified amount of money equal to the sum of 3434
the following: 3435

(a) The dollar amount of the proceeds derived from the 3436
levy in the prior year; and 3437

(b) The dollar amount equal to the product of the total 3438
taxable value of all taxable real property in the school 3439
district in the then-current year, excluding carryover property 3440
as defined in section 319.301 of the Revised Code, multiplied by 3441
the annual levy, expressed in mills for each one dollar of 3442
~~valuation~~ taxable value, that was required to produce the annual 3443
dollar amount of the levy under this section in the prior year; 3444
provided, that the amount under division (A) (2) (b) of this 3445
section shall not be less than zero. 3446

(B) The resolution proposing the substitute levy shall 3447
specify the annual dollar amount the levy is to produce in its 3448
initial year; the first calendar year in which the levy will be 3449
due; and the term of the levy expressed in years, which may be 3450
any number not exceeding ten, or for a continuing period of 3451
time. The resolution shall specify the date of holding the 3452
election, which shall not be earlier than ninety days after 3453
certification of the resolution to the board of elections, and 3454
which shall be consistent with the requirements of section 3455
3501.01 of the Revised Code. If two or more existing levies are 3456
to be included in a single substitute levy, but are not 3457
scheduled to expire in the same year, the resolution shall 3458
specify that the existing levies to be substituted shall not be 3459
levied after the year preceding the year in which the substitute 3460
levy is first imposed. 3461

The resolution shall go into immediate effect upon its 3462
passage, and no publication of the resolution shall be necessary 3463
other than that provided for in the notice of election. A copy 3464
of the resolution shall immediately after its passage be 3465
certified to the county auditor in the manner provided by 3466
section 5705.195 of the Revised Code, and sections 5705.194 and 3467
5705.196 of the Revised Code shall govern the arrangements for 3468
the submission of the question and other matters concerning the 3469
notice of election and the election, except as may be provided 3470
otherwise in this section. 3471

(C) The form of the ballot to be used at the election on 3472
the question of a levy under this section shall be as follows: 3473

"Shall a tax levy substituting for an existing levy be 3474
imposed by the (here insert name of school district) 3475
for the purpose of providing for the necessary requirements of 3476

the school district in the initial sum of \$..... (here 3477
insert the annual dollar amount the levy is to produce in its 3478
initial year), and a levy of taxes be made outside of the ten- 3479
mill limitation estimated by the county auditor to 3480
require ~~(here insert number of mills)~~ mills for each 3481
~~one dollar~~ \$1 of valuation taxable value, which amounts to 3482
\$..... ~~(here insert rate expressed in dollars and cents)~~ 3483
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 3484
value for the initial year of the tax, for a period 3485
of (here insert the number of years the levy is to be 3486
imposed, or that it will be levied for a continuing period of 3487
time), commencing in (first year the tax is to be 3488
levied), first due in calendar year (first calendar 3489
year in which the tax shall be due), with the sum of such tax to 3490
increase only if and as new land or real property improvements 3491
not previously taxed by the school district are added to its tax 3492
list? 3493

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 3494

If the levy submitted is a proposal to substitute all or a 3498
portion of more than one existing levy, the form of the ballot 3499
may be changed so long as the ballot reflects the number of 3500
levies to be substituted and that none of the existing levies to 3501
be substituted will be levied after the year preceding the year 3502
in which the substitute levy is first imposed. The form of the 3503
ballot shall be modified by substituting the statement "Shall a 3504
tax levy substituting for an existing levy" with "Shall a tax 3505
levy substituting for existing levies" and adding the following 3506

statement after "added to its tax list?" and before "For the Tax Levy": 3507
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"If approved, any remaining tax years on any of 3509
the (here insert the number of existing levies) 3510
existing levies will not be collected after (here 3511
insert the current tax year or, if not the current tax year, the 3512
applicable tax year)."

(D) The submission of questions to the electors under this 3514
section is subject to the limitation on the number of election 3515
dates established by section 5705.214 of the Revised Code. 3516

(E) If a majority of the electors voting on the question 3517
so submitted in an election vote in favor of the levy, the board 3518
of education may make the necessary levy within the school 3519
district at the rate and for the purpose stated in the 3520
resolution. The tax levy shall be included in the next tax 3521
budget that is certified to the county budget commission. 3522

(F) A levy for a continuing period of time may be 3523
decreased pursuant to section 5705.261 of the Revised Code. 3524

(G) A levy under this section substituting for all or a 3525
portion of one or more existing levies imposed under sections 3526
5705.194 to 5705.197 of the Revised Code or under this section 3527
shall be treated as having renewed the levy or levies being 3528
substituted for purposes of the payments made under sections 3529
5751.20 to 5751.22 of the Revised Code. 3530

(H) After the approval of a levy on the current tax list 3531
and duplicate, and prior to the time when the first tax 3532
collection from the levy can be made, the board of education may 3533
anticipate a fraction of the proceeds of the levy and issue 3534
anticipation notes in a principal amount not exceeding fifty per 3535

cent of the total estimated proceeds of the levy to be collected 3536
during the first year of the levy. The notes shall be issued as 3537
provided in section 133.24 of the Revised Code, shall have 3538
principal payments during each year after the year of their 3539
issuance over a period not to exceed five years, and may have a 3540
principal payment in the year of their issuance. 3541

Sec. 5705.21. (A) At any time, the board of education of 3542
any city, local, exempted village, cooperative education, or 3543
joint vocational school district, by a vote of two-thirds of all 3544
its members, may declare by resolution that the amount of taxes 3545
that may be raised within the ten-mill limitation by levies on 3546
the current tax ~~duplicate~~ list will be insufficient to provide 3547
an adequate amount for the necessary requirements of the school 3548
district, that it is necessary to levy a tax in excess of such 3549
limitation for one of the purposes specified in division (A), 3550
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3551
for general permanent improvements, for the purpose of operating 3552
a cultural center, for the purpose of providing for school 3553
safety and security, or for the purpose of providing education 3554
technology, and that the question of such additional tax levy 3555
shall be submitted to the electors of the school district at a 3556
special election on a day to be specified in the resolution. In 3557
the case of a qualifying library levy for the support of a 3558
library association or private corporation, the question shall 3559
be submitted to the electors of the association library 3560
district. If the resolution states that the levy is for the 3561
purpose of operating a cultural center, the ballot shall state 3562
that the levy is "for the purpose of operating the..... 3563
(name of cultural center)." 3564

As used in this division, "cultural center" means a 3565
freestanding building, separate from a public school building, 3566

that is open to the public for educational, musical, artistic, 3567
and cultural purposes; "education technology" means, but is not 3568
limited to, computer hardware, equipment, materials, and 3569
accessories, equipment used for two-way audio or video, and 3570
software; "general permanent improvements" means permanent 3571
improvements without regard to the limitation of division (F) of 3572
section 5705.19 of the Revised Code that the improvements be a 3573
specific improvement or a class of improvements that may be 3574
included in a single bond issue; and "providing for school 3575
safety and security" includes but is not limited to providing 3576
for permanent improvements to provide or enhance security, 3577
employment of or contracting for the services of safety 3578
personnel, providing mental health services and counseling, or 3579
providing training in safety and security practices and 3580
responses. 3581

A resolution adopted under this division shall be confined 3582
to a single purpose and shall specify the amount of the increase 3583
in rate that it is necessary to levy, the purpose of the levy, 3584
and the number of years during which the increase in rate shall 3585
be in effect. The number of years may be any number not 3586
exceeding five or, if the levy is for current expenses of the 3587
district or for general permanent improvements, for a continuing 3588
period of time. 3589

(B) (1) The board of education of a qualifying school 3590
district, by resolution, may declare that it is necessary to 3591
levy a tax in excess of the ten-mill limitation for the purpose 3592
of paying the current expenses of partnering community schools 3593
and, if any of the levy proceeds are so allocated, of the 3594
district. A qualifying school district that is not a municipal 3595
school district may allocate all of the levy proceeds to 3596
partnering community schools. A municipal school district shall 3597

allocate a portion of the levy proceeds to the current expenses 3598
of the district. The resolution shall declare that the question 3599
of the additional tax levy shall be submitted to the electors of 3600
the school district at a special election on a day to be 3601
specified in the resolution. The resolution shall state the 3602
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3603
for each one dollar of taxable value, the number of such mills 3604
to be levied for the current expenses of the partnering 3605
community schools and the number of such mills, if any, to be 3606
levied for the current expenses of the school district, the 3607
number of years the tax will be levied, and the first year the 3608
tax will be levied. The number of years the tax may be levied 3609
may be any number not exceeding ten years, or for a continuing 3610
period of time. 3611

The levy of a tax for the current expenses of a partnering 3612
community school under this section and the distribution of 3613
proceeds from the tax by a qualifying school district to 3614
partnering community schools is hereby determined to be a proper 3615
public purpose. 3616

(2) (a) If any portion of the levy proceeds are to be 3617
allocated to the current expenses of the qualifying school 3618
district, the form of the ballot at an election held pursuant to 3619
division (B) of this section shall be as follows: 3620

"Shall a levy be imposed by the..... (insert the name 3621
of the qualifying school district) for the purpose of current 3622
expenses of the school district and of partnering community 3623
schools, that the county auditor estimates will collect \$..... 3624
annually, at a rate not exceeding..... ~~(insert the number of~~ 3625
~~mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 3626
of which..... (insert the number of mills to be allocated to 3627

partnering community schools) mills is to be allocated to 3628
partnering community schools), which amounts to..... (insert- 3629
~~the rate expressed in dollars and cents)~~ \$..... for each ~~one-~~ 3630
~~hundred dollars~~ \$100,000 of valuation fair market value, 3631
for..... (insert the number of years the levy is to be imposed, 3632
or that it will be levied for a continuing period of time), 3633
beginning..... (insert first year the tax is to be levied), 3634
which will first be payable in calendar year..... (insert the 3635
first calendar year in which the tax would be payable)? 3636

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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(b) If all of the levy proceeds are to be allocated to the 3641
current expenses of partnering community schools, the form of 3642
the ballot shall be as follows: 3643

"Shall a levy be imposed by the..... (insert the name 3644
of the qualifying school district) for the purpose of current 3645
expenses of partnering community schools, that the county 3646
auditor estimates will collect \$..... annually, at a rate not 3647
exceeding..... ~~(insert the number of mills)~~ mills for each ~~one-~~ 3648
~~dollar~~ \$1 of valuation taxable value which amounts to..... 3649
~~(insert the rate expressed in dollars and cents)~~ \$..... for 3650
each ~~one hundred dollars~~ \$100,000 of valuation fair market 3651
value, for..... (insert the number of years the levy is to be 3652
imposed, or that it will be levied for a continuing period of 3653
time), beginning..... (insert first year the tax is to be 3654
levied), which will first be payable in calendar year..... 3655
(insert the first calendar year in which the tax would be 3656
payable)? 3657

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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

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(a) If the qualifying school district is a municipal
school district, the board of education shall distribute the
partnering community schools amount among the then qualifying
community schools not more than forty-five days after the school
district receives and deposits each tax distribution. From each
tax distribution, each such partnering community school shall
receive a portion of the partnering community schools amount 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 of receipt and deposit of the
tax distribution.

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(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

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resident students of all such partnering community schools as of 3688
the date the school district received and deposited the most 3689
recent tax distribution. On or before the fifteenth day of June 3690
of each fiscal year, the board of education shall announce an 3691
estimated allocation to partnering community schools for the 3692
ensuing fiscal year. The board is not required to allocate to 3693
partnering community schools the entire partnering community 3694
schools amount in the fiscal year in which a tax distribution is 3695
received and deposited in the partnering community schools fund. 3696
The estimated allocation shall be published on the web site of 3697
the school district and expressed as a dollar amount per 3698
resident student. The actual allocation to community schools in 3699
a fiscal year need not conform to the estimate published by the 3700
school district so long if the estimate was made in good faith. 3701

Distributions by a school district under division (B) (3) 3702
(b) of this section shall be made in accordance with 3703
distribution agreements entered into by the board of education 3704
and each partnering community school eligible for distributions 3705
under this division. The distribution agreements shall be 3706
certified to the department of education each fiscal year before 3707
the thirtieth day of July. Each agreement shall provide for at 3708
least three distributions by the school district to the 3709
partnering community school during the fiscal year and shall 3710
require the initial distribution be made on or before the 3711
thirtieth day of July. 3712

(c) For the purposes of division (B) of this section, the 3713
number of resident students shall be the number of such students 3714
reported under section 3317.03 of the Revised Code and 3715
established by the department of education as of the date of 3716
receipt and deposit of the tax distribution. 3717

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

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

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

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

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

(i) If the qualifying school district is a municipal

school district, the community school is sponsored by the 3747
district or is a party to an agreement with the district whereby 3748
the district and the community school endorse each other's 3749
programs; 3750

(ii) If the qualifying school district is not a municipal 3751
school district, the community school is sponsored by a sponsor 3752
that was rated as "exemplary" in the ratings most recently 3753
published under section 3314.016 of the Revised Code before the 3754
resolution proposing the levy is certified to the board of 3755
elections. 3756

(c) "Partnering community schools amount" means the 3757
product obtained, as of the receipt and deposit of the tax 3758
distribution, by multiplying the amount of a tax distribution by 3759
a fraction, the numerator of which is the number of mills per 3760
dollar of taxable value of the property tax to be allocated to 3761
partnering community schools, and the denominator of which is 3762
the total number of mills per dollar of taxable value authorized 3763
by the electors in the election held under division (B) of this 3764
section, each as set forth in the resolution levying the tax. If 3765
the resolution allocates all of the levy proceeds to partnering 3766
community schools, the "partnering schools amount" equals the 3767
amount of the tax distribution. 3768

(d) "Partnering community schools fund" means a separate 3769
fund established by the board of education of a qualifying 3770
school district for the deposit of partnering community school 3771
amounts under this section. 3772

(e) "Resident student" means a student enrolled in a 3773
partnering community school who is entitled to attend school in 3774
the qualifying school district under section 3313.64 or 3313.65 3775
of the Revised Code. 3776

(f) "Tax distribution" means a distribution of proceeds of 3777
the tax authorized by division (B) of this section under section 3778
321.24 of the Revised Code and distributions that are 3779
attributable to that tax under sections 323.156 and 4503.068 of 3780
the Revised Code or other applicable law. 3781

(C) A resolution adopted under this section shall specify 3782
the date of holding the election, which shall not be earlier 3783
than ninety days after the adoption and certification of the 3784
resolution and which shall be consistent with the requirements 3785
of section 3501.01 of the Revised Code. 3786

A resolution adopted under this section may propose to 3787
renew one or more existing levies imposed under division (A) or 3788
(B) of this section or to increase or decrease a single levy 3789
imposed under either such division. 3790

If the board of education imposes one or more existing 3791
levies for the purpose specified in division (F) of section 3792
5705.19 of the Revised Code, the resolution may propose to renew 3793
one or more of those existing levies, or to increase or decrease 3794
a single such existing levy, for the purpose of general 3795
permanent improvements. 3796

If the resolution proposes to renew two or more existing 3797
levies, the levies shall be levied for the same purpose. The 3798
resolution shall identify those levies and the rates at which 3799
they are levied. The resolution also shall specify that the 3800
existing levies shall not be extended on the tax lists after the 3801
year preceding the year in which the renewal levy is first 3802
imposed, regardless of the years for which those levies 3803
originally were authorized to be levied. 3804

If the resolution proposes to renew an existing levy 3805

imposed under division (B) of this section, the rates allocated 3806
to the qualifying school district and to partnering community 3807
schools each may be increased or decreased or remain the same, 3808
and the total rate may be increased, decreased, or remain the 3809
same. The resolution and notice of election shall specify the 3810
number of the mills to be levied for the current expenses of the 3811
partnering community schools and the number of the mills, if 3812
any, to be levied for the current expenses of the qualifying 3813
school district. 3814

A resolution adopted under this section shall go into 3815
immediate effect upon its passage, and no publication of the 3816
resolution shall be necessary other than that provided for in 3817
the notice of election. A copy of the resolution shall 3818
immediately after its passing be certified to the board of 3819
elections of the proper county in the manner provided by section 3820
5705.25 of the Revised Code. That section shall govern the 3821
arrangements for the submission of such question and other 3822
matters concerning the election to which that section refers, 3823
including publication of notice of the election, except that the 3824
election shall be held on the date specified in the resolution. 3825
In the case of a resolution adopted under division (B) of this 3826
section, the publication of notice of that election shall state 3827
the number of the mills, if any, to be levied for the current 3828
expenses of partnering community schools and the number of the 3829
mills to be levied for the current expenses of the qualifying 3830
school district. If a majority of the electors voting on the 3831
question so submitted in an election vote in favor of the levy, 3832
the board of education may make the necessary levy within the 3833
school district or, in the case of a qualifying library levy for 3834
the support of a library association or private corporation, 3835
within the association library district, at the additional rate, 3836

or at any lesser rate in excess of the ten-mill limitation on 3837
the tax list, for the purpose stated in the resolution. A levy 3838
for a continuing period of time may be reduced pursuant to 3839
section 5705.261 of the Revised Code. The tax levy shall be 3840
included in the next tax budget that is certified to the county 3841
budget commission. 3842

(D) (1) After the approval of a levy on the current tax 3843
list and duplicate for current expenses, for recreational 3844
purposes, for community centers provided for in section 755.16 3845
of the Revised Code, or for a public library of the district 3846
under division (A) of this section, and prior to the time when 3847
the first tax collection from the levy can be made, the board of 3848
education may anticipate a fraction of the proceeds of the levy 3849
and issue anticipation notes in a principal amount not exceeding 3850
fifty per cent of the total estimated proceeds of the levy to be 3851
collected during the first year of the levy. 3852

(2) After the approval of a levy for general permanent 3853
improvements for a specified number of years or for permanent 3854
improvements having the purpose specified in division (F) of 3855
section 5705.19 of the Revised Code, the board of education may 3856
anticipate a fraction of the proceeds of the levy and issue 3857
anticipation notes in a principal amount not exceeding fifty per 3858
cent of the total estimated proceeds of the levy remaining to be 3859
collected in each year over a period of five years after the 3860
issuance of the notes. 3861

The notes shall be issued as provided in section 133.24 of 3862
the Revised Code, shall have principal payments during each year 3863
after the year of their issuance over a period not to exceed 3864
five years, and may have a principal payment in the year of 3865
their issuance. 3866

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

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

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

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

(E) The submission of questions to the electors under this 3897
section is subject to the limitation on the number of election 3898
dates established by section 5705.214 of the Revised Code. 3899

(F) The board of education of any school district that 3900
levies a tax under this section for the purpose of providing for 3901
school safety and security may report to the department of 3902
education how the district is using revenue from that tax. 3903

Sec. 5705.212. (A) (1) The board of education of any school 3904
district, at any time and by a vote of two-thirds of all of its 3905
members, may declare by resolution that the amount of taxes that 3906
may be raised within the ten-mill limitation will be 3907
insufficient to provide an adequate amount for the present and 3908
future requirements of the school district, that it is necessary 3909
to levy not more than five taxes in excess of that limitation 3910
for current expenses, and that each of the proposed taxes first 3911
will be levied in a different year, over a specified period of 3912
time. The board shall identify the taxes proposed under this 3913
section as follows: the first tax to be levied shall be called 3914
the "original tax." Each tax subsequently levied shall be called 3915
an "incremental tax." The rate of each incremental tax shall be 3916
identical, but the rates of such incremental taxes need not be 3917
the same as the rate of the original tax. The resolution also 3918
shall state that the question of these additional taxes shall be 3919
submitted to the electors of the school district at a special 3920
election. The resolution shall specify separately for each tax 3921
proposed: the amount of the increase in rate that it is 3922
necessary to levy, expressed separately for the original tax and 3923
each incremental tax; that the purpose of the levy is for 3924
current expenses; the number of years during which the original 3925
tax shall be in effect; a specification that the last year in 3926
which the original tax is in effect shall also be the last year 3927

in which each incremental tax shall be in effect; and the year 3928
in which each tax first is proposed to be levied. The original 3929
tax may be levied for any number of years not exceeding ten, or 3930
for a continuing period of time. The resolution shall specify 3931
the date of holding the special election, which shall not be 3932
earlier than ninety days after the adoption and certification of 3933
the resolution and shall be consistent with the requirements of 3934
section 3501.01 of the Revised Code. 3935

(2) The board of education, by a vote of two-thirds of all 3936
of its members, may adopt a resolution proposing to renew taxes 3937
levied other than for a continuing period of time under division 3938
(A) (1) of this section. Such a resolution shall provide for 3939
levying a tax and specify all of the following: 3940

(a) That the tax shall be called and designated on the 3941
ballot as a renewal levy; 3942

(b) The rate of the renewal tax, which shall be a single 3943
rate that combines the rate of the original tax and each 3944
incremental tax into a single rate. The rate of the renewal tax 3945
shall not exceed the aggregate rate of the original and 3946
incremental taxes. 3947

(c) The number of years, not to exceed ten, that the 3948
renewal tax will be levied, or that it will be levied for a 3949
continuing period of time; 3950

(d) That the purpose of the renewal levy is for current 3951
expenses; 3952

(e) Subject to the certification and notification 3953
requirements of section 5705.251 of the Revised Code, that the 3954
question of the renewal levy shall be submitted to the electors 3955
of the school district at the general election held during the 3956

last year the original tax may be extended on the real and 3957
public utility property tax list and duplicate or at a special 3958
election held during the ensuing year. 3959

(3) A resolution adopted under division (A) (1) or (2) of 3960
this section shall go into immediate effect upon its adoption 3961
and no publication of the resolution is necessary other than 3962
that provided for in the notice of election. Immediately after 3963
its adoption, a copy of the resolution shall be certified to the 3964
board of elections of the proper county in the manner provided 3965
by division (A) of section 5705.251 of the Revised Code, and 3966
that division shall govern the arrangements for the submission 3967
of the question and other matters concerning the election to 3968
which that section refers. The election shall be held on the 3969
date specified in the resolution. If a majority of the electors 3970
voting on the question so submitted in an election vote in favor 3971
of the taxes or a renewal tax, the board of education, if the 3972
original or a renewal tax is authorized to be levied for the 3973
current year, immediately may make the necessary levy within the 3974
school district at the authorized rate, or at any lesser rate in 3975
excess of the ten-mill limitation, for the purpose stated in the 3976
resolution. No tax shall be imposed prior to the year specified 3977
in the resolution as the year in which it is first proposed to 3978
be levied. The rate of the original tax and the rate of each 3979
incremental tax shall be cumulative, so that the aggregate rate 3980
levied in any year is the sum of the rates of both the original 3981
tax and all incremental taxes levied in or prior to that year 3982
under the same proposal. A tax levied for a continuing period of 3983
time under this section may be reduced pursuant to section 3984
5705.261 of the Revised Code. 3985

(B) Notwithstanding section 133.30 of the Revised Code, 3986
after the approval of a tax to be levied in the current or the 3987

succeeding year and prior to the time when the first tax 3988
collection from that levy can be made, the board of education 3989
may anticipate a fraction of the proceeds of the levy and issue 3990
anticipation notes in an amount not to exceed fifty per cent of 3991
the total estimated proceeds of the levy to be collected during 3992
the first year of the levy. The notes shall be sold as provided 3993
in Chapter 133. of the Revised Code. If anticipation notes are 3994
issued, they shall mature serially and in substantially equal 3995
amounts during each year over a period not to exceed five years; 3996
and the amount necessary to pay the interest and principal as 3997
the anticipation notes mature shall be deemed appropriated for 3998
those purposes from the levy, and appropriations from the levy 3999
by the board of education shall be limited each fiscal year to 4000
the balance available in excess of that amount. 4001

If the auditor of state has certified a deficit pursuant 4002
to section 3313.483 of the Revised Code, the notes authorized 4003
under this section may be sold in accordance with Chapter 133. 4004
of the Revised Code, except that the board may sell the notes 4005
after providing a reasonable opportunity for competitive 4006
bidding. 4007

(C) (1) The board of education of a qualifying school 4008
district, at any time and by a vote of two-thirds of all its 4009
members, may declare by resolution that it is necessary to levy 4010
not more than five taxes in excess of the ten-mill limitation 4011
for the current expenses of partnering community schools and, if 4012
any of the levy proceeds are so allocated, of the school 4013
district, and that each of the proposed taxes first will be 4014
levied in a different year, over a specified period of time. A 4015
qualifying school district that is not a municipal school 4016
district may allocate all of the levy proceeds to partnering 4017
community schools. A municipal school district shall allocate a 4018

portion of the levy proceeds to the current expenses of the 4019
district. The board shall identify the taxes proposed under this 4020
division in the same manner as in division (A)(1) of this 4021
section. The rate of each incremental tax shall be identical, 4022
but the rates of such incremental taxes need not be the same as 4023
the rate of the original tax. In addition to the specifications 4024
required of the resolution in division (A) of this section, the 4025
resolution shall state the number of the mills to be levied each 4026
year for the current expenses of the partnering community 4027
schools and the number of the mills, if any, to be levied each 4028
year for the current expenses of the school district. The number 4029
of mills for the current expenses of partnering community 4030
schools shall be the same for each of the incremental taxes, and 4031
the number of mills for the current expenses of the qualifying 4032
school district shall be the same for each of the incremental 4033
taxes. 4034

The levy of taxes for the current expenses of a partnering 4035
community school under division (C) of this section and the 4036
distribution of proceeds from the tax by a qualifying school 4037
district to partnering community schools is hereby determined to 4038
be a proper public purpose. 4039

(2) The board of education, by a vote of two-thirds of all 4040
of its members, may adopt a resolution proposing to renew taxes 4041
levied other than for a continuing period of time under division 4042
(C)(1) of this section. In such a renewal levy, the rates 4043
allocated to the qualifying school district and to partnering 4044
community schools each may be increased or decreased or remain 4045
the same, and the total rate may be increased, decreased, or 4046
remain the same. In addition to the requirements of division (A) 4047
(2) of this section, the resolution shall state the number of 4048
the mills to be levied for the current expenses of the 4049

partnering community schools and the number of the mills to be 4050
levied for the current expenses of the school district. 4051

(3) A resolution adopted under division (C)(1) or (2) of 4052
this section is subject to the rules and procedures prescribed 4053
by division (A)(3) of this section. 4054

(4) The proceeds of each tax levied under division (C)(1) 4055
or (2) of this section shall be credited and distributed in the 4056
manner prescribed by division (B)(3) of section 5705.21 of the 4057
Revised Code, and divisions (B)(4), (5), and (6) of that section 4058
apply to taxes levied under division (C) of this section. 4059

(5) Notwithstanding section 133.30 of the Revised Code, 4060
after the approval of a tax to be levied under division (C)(1) 4061
or (2) of this section, in the current or succeeding year and 4062
prior to the time when the first tax collection from that levy 4063
can be made, the board of education may anticipate a fraction of 4064
the proceeds of the levy for the current expenses of the 4065
qualifying school district and issue anticipation notes in a 4066
principal amount not exceeding fifty per cent of the estimated 4067
proceeds of the levy to be collected during the first year of 4068
the levy and allocated to the school district. The portion of 4069
levy proceeds to be allocated to partnering community schools 4070
shall not be included in the estimated proceeds anticipated 4071
under this division and shall not be used to pay debt charges on 4072
any anticipation notes. 4073

The notes shall be sold as provided in Chapter 133. of the 4074
Revised Code. If anticipation notes are issued, they shall 4075
mature serially and in substantially equal amounts during each 4076
year over a period not to exceed five years. The amount 4077
necessary to pay the interest and principal as the anticipation 4078
notes mature shall be deemed appropriated for those purposes 4079

from the levy, and appropriations from the levy by the board of 4080
education shall be limited each fiscal year to the balance 4081
available in excess of that amount. 4082

If the auditor of state has certified a deficit pursuant 4083
to section 3313.483 of the Revised Code, the notes authorized 4084
under this section may be sold in accordance with Chapter 133. 4085
of the Revised Code, except that the board may sell the notes 4086
after providing a reasonable opportunity for competitive 4087
bidding. 4088

As used in division (C) of this section, "qualifying 4089
school district" and "partnering community schools" have the 4090
same meanings as in section 5705.21 of the Revised Code. 4091

(D) The submission of questions to the electors under this 4092
section is subject to the limitation on the number of election 4093
dates established by section 5705.214 of the Revised Code. 4094

(E) When a school board certifies a resolution to the 4095
county auditor under division (B)(1) of section 5705.03 of the 4096
Revised Code proposing to levy a tax under division (A)(1) or 4097
(C)(1) of this section, the county auditor shall certify, within 4098
ten days after receiving the board's request, an estimate of 4099
both the levy's annual collections for the tax year for which 4100
the original tax applies and the levies' aggregate annual 4101
collections for the tax year for which the final incremental tax 4102
applies, in both cases rounded to the nearest dollar, which 4103
shall be calculated assuming that the amount of the tax list of 4104
the taxing authority remains throughout the life of the levy the 4105
same as the amount of the tax list for the current year, and if 4106
this is not determined, the estimated amount submitted by the 4107
auditor to the county budget commission. If a school district is 4108
located in more than one county, the county auditor shall obtain 4109

from the county auditor of each other county in which the 4110
district is located the current tax valuation for the portion of 4111
the district in that county. 4112

Sec. 5705.213. (A) (1) The board of education of any school 4113
district, at any time and by a vote of two-thirds of all of its 4114
members, may declare by resolution that the amount of taxes that 4115
may be raised within the ten-mill limitation will be 4116
insufficient to provide an adequate amount for the present and 4117
future requirements of the school district and that it is 4118
necessary to levy a tax in excess of that limitation for current 4119
expenses. The resolution also shall state that the question of 4120
the additional tax shall be submitted to the electors of the 4121
school district at a special election. The resolution shall 4122
specify, for each year the levy is in effect, the amount of 4123
money that the levy is proposed to raise, which may, for years 4124
after the first year the levy is made, be expressed in terms of 4125
a dollar or percentage increase over the prior year's amount. 4126
The resolution also shall specify that the purpose of the levy 4127
is for current expenses, the number of years during which the 4128
tax shall be in effect which may be for any number of years not 4129
exceeding ten, and the year in which the tax first is proposed 4130
to be levied. The resolution shall specify the date of holding 4131
the special election, which shall not be earlier than ninety- 4132
five days after the adoption and certification of the resolution 4133
to the county auditor and not earlier than ninety days after 4134
certification to the board of elections. The date of the 4135
election shall be consistent with the requirements of section 4136
3501.01 of the Revised Code. 4137

(2) The board of education, by a vote of two-thirds of all 4138
of its members, may adopt a resolution proposing to renew a tax 4139
levied under division (A) (1) of this section. Such a resolution 4140

shall provide for levying a tax and specify all of the 4141
following: 4142

(a) That the tax shall be called and designated on the 4143
ballot as a renewal levy; 4144

(b) The amount of the renewal tax, which shall be no more 4145
than the amount of tax levied during the last year the tax being 4146
renewed is authorized to be in effect; 4147

(c) The number of years, not to exceed ten, that the 4148
renewal tax will be levied, or that it will be levied for a 4149
continuing period of time; 4150

(d) That the purpose of the renewal levy is for current 4151
expenses; 4152

(e) Subject to the certification and notification 4153
requirements of section 5705.251 of the Revised Code, that the 4154
question of the renewal levy shall be submitted to the electors 4155
of the school district at the general election held during the 4156
last year the tax being renewed may be extended on the real and 4157
public utility property tax list and duplicate or at a special 4158
election held during the ensuing year. 4159

(3) A resolution adopted under division (A)(1) or (2) of 4160
this section shall go into immediate effect upon its adoption 4161
and no publication of the resolution is necessary other than 4162
that provided for in the notice of election. Immediately after 4163
its adoption, a copy of the resolution shall be certified to the 4164
county auditor of the proper county, who shall, within five 4165
days, calculate and certify to the board of education the 4166
estimated levy, for the first year, and for each subsequent year 4167
for which the tax is proposed to be in effect. The estimates 4168
shall be made both in mills for each one dollar of 4169

~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 4170
hundred thousand dollars of valuation, fair market value. In 4171
making the estimates, the auditor shall assume that the amount 4172
of the tax list remains throughout the life of the levy, the 4173
same as the tax list for the current year. If the tax list for 4174
the current year is not determined, the auditor shall base the 4175
auditor's estimates on the estimated amount of the tax list for 4176
the current year as submitted to the county budget commission. 4177

If the board desires to proceed with the submission of the 4178
question, it shall certify its resolution, with the estimated 4179
tax levy expressed in mills for each one dollar of taxable value 4180
and dollars ~~and cents per~~ for each one hundred thousand dollars 4181
of ~~valuation~~ fair market value for each year that the tax is 4182
proposed to be in effect, to the board of elections of the 4183
proper county in the manner provided by division (A) of section 4184
5705.251 of the Revised Code. Section 5705.251 of the Revised 4185
Code shall govern the arrangements for the submission of the 4186
question and other matters concerning the election to which that 4187
section refers. The election shall be held on the date specified 4188
in the resolution. If a majority of the electors voting on the 4189
question so submitted in an election vote in favor of the tax, 4190
and if the tax is authorized to be levied for the current year, 4191
the board of education immediately may make the additional levy 4192
necessary to raise the amount specified in the resolution or a 4193
lesser amount for the purpose stated in the resolution. 4194

(4) The submission of questions to the electors under this 4195
section is subject to the limitation on the number of election 4196
dates established by section 5705.214 of the Revised Code. 4197

(B) Notwithstanding sections 133.30 and 133.301 of the 4198
Revised Code, after the approval of a tax to be levied in the 4199

current or the succeeding year and prior to the time when the 4200
first tax collection from that levy can be made, the board of 4201
education may anticipate a fraction of the proceeds of the levy 4202
and issue anticipation notes in an amount not to exceed fifty 4203
per cent of the total estimated proceeds of the levy to be 4204
collected during the first year of the levy. The notes shall be 4205
sold as provided in Chapter 133. of the Revised Code. If 4206
anticipation notes are issued, they shall mature serially and in 4207
substantially equal amounts during each year over a period not 4208
to exceed five years; and the amount necessary to pay the 4209
interest and principal as the anticipation notes mature shall be 4210
deemed appropriated for those purposes from the levy, and 4211
appropriations from the levy by the board of education shall be 4212
limited each fiscal year to the balance available in excess of 4213
that amount. 4214

If the auditor of state has certified a deficit pursuant 4215
to section 3313.483 of the Revised Code, the notes authorized 4216
under this section may be sold in accordance with Chapter 133. 4217
of the Revised Code, except that the board may sell the notes 4218
after providing a reasonable opportunity for competitive 4219
bidding. 4220

Sec. 5705.215. (A) The governing board of an educational 4221
service center that is the taxing authority of a county school 4222
financing district, upon receipt of identical resolutions 4223
adopted within a sixty-day period by a majority of the members 4224
of the board of education of each school district that is within 4225
the territory of the county school financing district, may 4226
submit a tax levy to the electors of the territory in the same 4227
manner as a school board may submit a levy under division (C) of 4228
section 5705.21 of the Revised Code, except that: 4229

(1) The levy may be for a period not to exceed ten years, 4230
or, if the levy is solely for the purpose or purposes described 4231
in division (A) (2) (a), (c), or (f) of this section, for a 4232
continuing period of time. 4233

(2) The purpose of the levy shall be one or more of the 4234
following: 4235

(a) For current expenses for the provision of special 4236
education and related services within the territory of the 4237
district; 4238

(b) For permanent improvements within the territory of the 4239
district for special education and related services; 4240

(c) For current expenses for specified educational 4241
programs within the territory of the district; 4242

(d) For permanent improvements within the territory of the 4243
district for specified educational programs; 4244

(e) For permanent improvements within the territory of the 4245
district; 4246

(f) For current expenses for school safety and security 4247
and mental health services, including training and employment of 4248
or contracting for the services of safety personnel, mental 4249
health personnel, social workers, and counselors. 4250

(B) If the levy provides for but is not limited to current 4251
expenses, the resolutions shall apportion the annual rate of the 4252
levy between current expenses and the other purposes. The 4253
apportionment need not be the same for each year of the levy, 4254
but the respective portions of the rate actually levied each 4255
year for current expenses and the other purposes shall be 4256
limited by that apportionment. 4257

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

(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for ~~such~~the limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that year, mature serially in substantially equal installments during each year over a period not to exceed five years after their issuance.

(E) (1) In a resolution to be submitted to the taxing authority of a county school financing district under division (A) of this section calling for a ballot issue on the question of the levying of a tax for a continuing period of time by the

taxing authority, the board of education of a school district 4289
that is part of the territory of the county school financing 4290
district also may propose to reduce the rate of one or more of 4291
that school district's property taxes levied for a continuing 4292
period of time in excess of the ten-mill limitation. The 4293
reduction in the rate of a property tax may be any amount, 4294
expressed in mills ~~per~~for each one dollar of ~~valuation~~ taxable 4295
value and in dollars for each one hundred thousand dollars of 4296
fair market value, not exceeding the rate at which the tax is 4297
authorized to be levied. The reduction in the rate of a tax 4298
shall first take effect in the same year that the county school 4299
financing district tax takes effect, and shall continue for each 4300
year that the county school financing district tax is in effect. 4301
A board of education's resolution proposing to reduce the rate 4302
of one or more of its school district property taxes shall 4303
specifically identify each such tax and shall state for each tax 4304
the maximum rate at which it currently may be levied and the 4305
maximum rate at which it could be levied after the proposed 4306
reduction, expressed in mills ~~per~~for each one dollar of 4307
~~valuation~~ taxable value and in dollars for each one hundred 4308
thousand dollars of fair market value. 4309

Before submitting the resolution to the taxing authority 4310
of the county school financing district, the board of education 4311
of the school district shall certify a copy of it to the tax 4312
commissioner and the county auditor. Within ten days of 4313
receiving the copy, (a) the tax commissioner shall certify to 4314
the board the reduction in the school district's total effective 4315
tax rate for each class of property that would have resulted if 4316
the proposed reduction in the rate or rates had been in effect 4317
the previous year and (b) the county auditor shall certify an 4318
estimate of the levy's annual collections beginning for the 4319

first tax year for which the reduction applies, rounded to the 4320
nearest dollar, which shall be calculated assuming that the 4321
amount of the tax list of the taxing authority remains 4322
throughout the life of the reduced levy the same as the amount 4323
of the tax list for the current year, and if this is not 4324
determined, the estimated amount submitted by the auditor to the 4325
county budget commission. 4326

If a school district is located in more than one county, 4327
the county auditor shall obtain from the county auditor of each 4328
other county in which the district is located the current tax 4329
valuation for the portion of the district in that county. ~~After~~ 4330

After receiving ~~the certification~~ these certifications 4331
from the commissioner and the auditor, the board may amend its 4332
resolution to change the proposed property tax rate reduction 4333
before submitting the resolution to the financing district 4334
taxing authority, provided the board certifies a copy of the 4335
amended resolution to the county auditor with a request to 4336
provide the information required under division (E)(1)(b) of 4337
this section and transmits that estimate to the taxing 4338
authority. As used in this paragraph, "effective tax rate" has 4339
the same meaning as in section 323.08 of the Revised Code. 4340

If the board of education of a school district that is 4341
part of the territory of a county school financing district 4342
adopts a resolution proposing to reduce the rate of one or more 4343
of its property taxes in conjunction with the levying of a tax 4344
by the financing district, the resolution submitted by the board 4345
to the taxing authority of the financing district under division 4346
(A) of this section does not have to be identical in this 4347
respect to the resolutions submitted by the boards of education 4348
of the other school districts that are part of the territory of 4349

the county school financing district. 4350

(2) Each school district that is part of the territory of 4351
a county school financing district may tailor to its own 4352
situation a proposed reduction in one or more property tax rates 4353
in conjunction with the proposed levying of a tax by the county 4354
school financing district; if one such school district proposes 4355
a reduction in one or more tax rates, another school district 4356
may propose a reduction of a different size or may propose no 4357
reduction. Within each school district that is part of the 4358
territory of the county school financing district, the electors 4359
shall vote on one ballot issue combining the question of the 4360
levying of the tax by the taxing authority of the county school 4361
financing district with, if any such reduction is proposed, the 4362
question of the reduction in the rate of one or more taxes of 4363
the school district. If a majority of the electors of the county 4364
school financing district voting on the question of the proposed 4365
levying of a tax by the taxing authority of the financing 4366
district vote to approve the question, any tax reductions 4367
proposed by school districts that are part of the territory of 4368
the financing district also are approved. 4369

(3) The form of the ballot for an issue proposing to levy 4370
a county school financing district tax in conjunction with the 4371
reduction of the rate of one or more school district taxes shall 4372
be as follows: 4373

"Shall the (name of the county school financing 4374
district) be authorized to levy an additional tax for 4375
(purpose stated in the resolutions), that the county auditor 4376
estimates will collect \$..... annually, at a rate not 4377
exceeding mills for each ~~one dollar \$1~~ of valuation 4378
taxable value, which amounts to \$..... ~~(rate expressed in-~~ 4379

~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 4380
~~valuation~~ fair market value, for a continuing period of time? If 4381
the county school financing district tax is approved, the rate 4382
of an existing tax currently levied by the (name of the 4383
school district of which the elector is a resident) at the rate 4384
of mills ~~for each one dollar of valuation~~ shall be 4385
reduced to mills for each \$1 of taxable value, which 4386
amounts to a reduction from \$..... to \$..... for each 4387
\$100,000 of fair market value, that the county auditor estimates 4388
will collect \$..... annually, until any such time as the county 4389
school financing district tax is decreased or repealed. 4390

For the issue
Against the issue

4391
4392
4393

" 4394

If the board of education of the school district proposes 4395
to reduce the rate of more than one of its existing taxes, the 4396
second sentence of the ballot language shall be modified for 4397
residents of that district to express the rates at which those 4398
taxes currently are levied and the rates to which they would be 4399
reduced, as well as each levy's estimated annual collections as 4400
provided by the county auditor under division (E) (1) (b) of this 4401
section. If the board of education of the school district does 4402
not propose to reduce the rate of any of its taxes, the second 4403
sentence of the ballot language shall not be used for residents 4404
of that district. In any case, the first sentence of the ballot 4405
language shall be the same for all the electors in the county 4406
school financing district, but the second sentence shall be 4407
different in each school district depending on whether and in 4408
what amount the board of education of the school district 4409

proposes to reduce the rate of one or more of its property 4410
taxes. 4411

(4) If the rate of a school district property tax is 4412
reduced pursuant to this division, the tax commissioner shall 4413
compute the percentage required to be computed for that tax 4414
under division (D) of section 319.301 of the Revised Code each 4415
year the rate is reduced as if the tax had been levied in the 4416
preceding year at the rate to which it has been reduced. If the 4417
reduced rate of a tax is increased under division (E) (5) of this 4418
section, the commissioner shall compute the percentage required 4419
to be computed for that tax under division (D) of section 4420
319.301 of the Revised Code each year the rate is increased as 4421
if the tax had been levied in the preceding year at the rate to 4422
which it has been increased. 4423

(5) After the levying of a county school financing 4424
district tax in conjunction with the reduction of the rate of 4425
one or more school district taxes is approved by the electors 4426
under this division, if the rate of the county school financing 4427
district tax is decreased pursuant to an election under section 4428
5705.261 of the Revised Code, the rate of each school district 4429
tax that had been reduced shall be increased by the number of 4430
mills obtained by multiplying the number of mills of the 4431
original reduction by the same percentage that the financing 4432
district tax rate is decreased. If the county school financing 4433
district tax is repealed pursuant to an election under section 4434
5705.261 of the Revised Code, each school district may resume 4435
levying the property taxes that had been reduced at the full 4436
rate originally approved by the electors. A reduction in the 4437
rate of a school district property tax under this division is a 4438
reduction in the rate at which the board of education may levy 4439
that tax only for the period during which the county school 4440

financing district tax is levied prior to any decrease or repeal 4441
under section 5705.261 of the Revised Code. The resumption of 4442
the authority of the board of education to levy an increased or 4443
the full rate of tax does not constitute the levying of a new 4444
tax in excess of the ten-mill limitation. 4445

(F) If a county school financing district has a tax in 4446
effect under this section, the territory of a city, local, or 4447
exempted village school district that is not a part of the 4448
county school financing district shall not become a part of the 4449
county school financing district unless approved by the electors 4450
of the city, local, or exempted village school district in 4451
accordance with division (C) of section 3311.50 of the Revised 4452
Code. 4453

Sec. 5705.218. (A) The board of education of a city, 4454
local, or exempted village school district, at any time by a 4455
vote of two-thirds of all its members, may declare by resolution 4456
that it may be necessary for the school district to issue 4457
general obligation bonds for permanent improvements. The 4458
resolution shall state all of the following: 4459

(1) The necessity and purpose of the bond issue; 4460

(2) The date of the special election at which the question 4461
shall be submitted to the electors; 4462

(3) The amount, approximate date, estimated rate of 4463
interest, and maximum number of years over which the principal 4464
of the bonds may be paid; 4465

(4) The necessity of levying a tax outside the ten-mill 4466
limitation to pay debt charges on the bonds and any anticipatory 4467
securities. 4468

On adoption of the resolution, the board shall certify a 4469

copy of it to the county auditor. The county auditor promptly 4470
shall estimate and certify to the board the average annual 4471
property tax rate, expressed in mills for each one dollar of 4472
taxable value and in dollars for each one hundred thousand 4473
dollars of fair market value, required throughout the stated 4474
maturity of the bonds to pay debt charges on the bonds and the 4475
amount the levy is estimated to collect for each tax year it is 4476
levied, in the same manner as under division (C) of section 4477
133.18 of the Revised Code. 4478

(B) After receiving the county auditor's certification 4479
under division (A) of this section, the board of education of 4480
the city, local, or exempted village school district, by a vote 4481
of two-thirds of all its members, may declare by resolution that 4482
the amount of taxes that can be raised within the ten-mill 4483
limitation will be insufficient to provide an adequate amount 4484
for the present and future requirements of the school district; 4485
that it is necessary to issue general obligation bonds of the 4486
school district for permanent improvements and to levy an 4487
additional tax in excess of the ten-mill limitation to pay debt 4488
charges on the bonds and any anticipatory securities; that it is 4489
necessary for a specified number of years or for a continuing 4490
period of time to levy additional taxes in excess of the ten- 4491
mill limitation to provide funds for the acquisition, 4492
construction, enlargement, renovation, and financing of 4493
permanent improvements or to pay for current operating expenses, 4494
or both; and that the question of the bonds and taxes shall be 4495
submitted to the electors of the school district at a special 4496
election, which shall not be earlier than ninety days after 4497
certification of the resolution to the board of elections, and 4498
the date of which shall be consistent with section 3501.01 of 4499
the Revised Code. The resolution shall specify all of the 4500

following: 4501

(1) The county auditor's estimate of the average annual 4502
property tax rate required throughout the stated maturity of the 4503
bonds to pay debt charges on the bonds; 4504

(2) The proposed rate of the tax, if any, for current 4505
operating expenses expressed in mills for each one dollar of 4506
taxable value and in dollars for each one hundred thousand 4507
dollars of fair market value, the first year the tax will be 4508
levied, and the number of years it will be levied, or that it 4509
will be levied for a continuing period of time; 4510

(3) The proposed rate of the tax, if any, for permanent 4511
improvements expressed in mills for each one dollar of taxable 4512
value and in dollars for each one hundred thousand dollars of 4513
fair market value, the first year the tax will be levied, and 4514
the number of years it will be levied, or that it will be levied 4515
for a continuing period of time. 4516

The resolution shall apportion the annual rate of the tax 4517
between current operating expenses and permanent improvements, 4518
if both taxes are proposed. The apportionment may but need not 4519
be the same for each year of the tax, but the respective 4520
portions of the rate actually levied each year for current 4521
operating expenses and permanent improvements shall be limited 4522
by the apportionment. The resolution shall go into immediate 4523
effect upon its passage, and no publication of it is necessary 4524
other than that provided in the notice of election. The board of 4525
education shall certify a copy of the resolution, along with 4526
copies of the auditor's ~~estimate~~ estimates and its resolution 4527
under division (A) of this section, to the board of elections 4528
immediately after its adoption. 4529

(C) The board of elections shall make the arrangements for 4530
the submission to the electors of the school district of the 4531
question proposed under division (B) or (J) of this section, and 4532
the election shall be conducted, canvassed, and certified in the 4533
same manner as regular elections in the district for the 4534
election of county officers. The resolution shall be put before 4535
the electors as one ballot question, with a favorable vote 4536
indicating approval of the bond issue, the levy to pay debt 4537
charges on the bonds and any anticipatory securities, the 4538
current operating expenses levy, the permanent improvements 4539
levy, and the levy for the current expenses of aqualifying 4540
school district and of partnering community schools, as those 4541
levies may be proposed. The board of elections shall publish 4542
notice of the election in a newspaper of general circulation in 4543
the school district once a week for two consecutive weeks, or as 4544
provided in section 7.16 of the Revised Code, prior to the 4545
election. If a board of elections operates and maintains a web 4546
site, that board also shall post notice of the election on its 4547
web site for thirty days prior to the election. The notice of 4548
election shall state all of the following: 4549

(1) The principal amount of the proposed bond issue; 4550

(2) The permanent improvements for which the bonds are to 4551
be issued; 4552

(3) The maximum number of years over which the principal 4553
of the bonds may be paid; 4554

(4) The estimated additional average annual property tax 4555
rate to pay the debt charges on the bonds, as certified by the 4556
county auditor and expressed in mills for each one dollar of 4557
taxable value and in dollars for each one hundred thousand 4558
dollars of fair market value; 4559

(5) The proposed rate of the additional tax, if any, for 4560
current operating expenses expressed in mills for each one 4561
dollar of taxable value and in dollars for each one hundred 4562
thousand dollars of fair market value and, if the question is 4563
proposed under division (J) of this section, the portion of the 4564
rate to be allocated to the school district and the portion to 4565
be allocated to partnering community schools; 4566

(6) The number of years the current operating expenses tax 4567
will be in effect, or that it will be in effect for a continuing 4568
period of time; 4569

(7) The proposed rate of the additional tax, if any, for 4570
permanent improvements expressed in mills for each one dollar of 4571
taxable value and in dollars for each one hundred thousand 4572
dollars of fair market value; 4573

(8) The number of years the permanent improvements tax 4574
will be in effect, or that it will be in effect for a continuing 4575
period of time; 4576

(9) The annual estimated collections of the debt levy and, 4577
if applicable, the current operating expenses levy and permanent 4578
improvements levy, as certified by the county auditor; 4579

(10) The time and place of the special election. 4580

(D) The form of the ballot for an election under this 4581
section is as follows: 4582

"Shall the school district be authorized to do 4583
the following: 4584

(1) Issue bonds for the purpose of in the 4585
principal amount of \$....., to be repaid annually over a 4586
maximum period of years, and levy a property tax outside 4587

the ten-mill limitation, estimated by the county auditor to 4588
collect \$..... annually and to average over the bond repayment 4589
period mills for each ~~one dollar \$1 of tax valuation~~ 4590
taxable value, which amounts to \$..... ~~(rate expressed in cents~~ 4591
~~or dollars and cents, such as "36 cents" or "\$1.41")~~ for each 4592
~~\$100 \$100,000 of tax valuation~~ fair market value, to pay the 4593
annual debt charges on the bonds, and to pay debt charges on any 4594
notes issued in anticipation of those bonds?" 4595

If either a levy for permanent improvements or a levy for 4596
current operating expenses is proposed, or both are proposed, 4597
the ballot also shall contain the following language, as 4598
appropriate: 4599

"(2) Levy an additional property tax to provide funds for 4600
the acquisition, construction, enlargement, renovation, and 4601
financing of permanent improvements, that the county auditor 4602
estimates will collect \$..... annually, at a rate not 4603
exceeding mills for each ~~one dollar \$1 of tax valuation~~ 4604
taxable value, which amounts to \$..... ~~(rate expressed in~~ 4605
~~cents or dollars and cents)~~ for each ~~\$100 \$100,000 of tax~~ 4606
valuation fair market value, for (number of years of the 4607
levy, or a continuing period of time)? 4608

(3) Levy an additional property tax to pay current 4609
operating expenses, that the county auditor estimates will 4610
collect \$..... annually, at a rate not exceeding mills 4611
for each ~~one dollar \$1 of tax valuation~~ taxable value, which 4612
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 4613
~~cents)~~ for each ~~\$100 \$100,000 of tax valuation~~ fair market 4614
value, for (number of years of the levy, or a continuing 4615
period of time)? 4616

4617

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	4618
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	4619

" 4620

If the question is proposed under division (J) of this 4621
section, the form of the ballot shall be modified as prescribed 4622
by division (J) (4) of this section. 4623

(E) The board of elections promptly shall certify the 4624
results of the election to the tax commissioner and the county 4625
auditor of the county in which the school district is located. 4626
If a majority of the electors voting on the question vote for 4627
it, the board of education may proceed with issuance of the 4628
bonds and with the levy and collection of the property tax or 4629
taxes at the additional rate or any lesser rate in excess of the 4630
ten-mill limitation. Any securities issued by the board of 4631
education under this section are Chapter 133. securities, as 4632
that term is defined in section 133.01 of the Revised Code. 4633

(F) (1) After the approval of a tax for current operating 4634
expenses under this section and prior to the time the first 4635
collection and distribution from the levy can be made, the board 4636
of education may anticipate a fraction of the proceeds of such 4637
levy and issue anticipation notes in a principal amount not 4638
exceeding fifty per cent of the total estimated proceeds of the 4639
tax to be collected during the first year of the levy. 4640

(2) After the approval of a tax under this section for 4641
permanent improvements having a specific purpose, the board of 4642
education may anticipate a fraction of the proceeds of such tax 4643
and issue anticipation notes in a principal amount not exceeding 4644
fifty per cent of the total estimated proceeds of the tax 4645
remaining to be collected in each year over a period of five 4646

years after issuance of the notes. 4647

(3) After the approval of a tax under this section for 4648
general permanent improvements as defined under section 5705.21 4649
of the Revised Code, the board of education may anticipate a 4650
fraction of the proceeds of such tax and issue anticipation 4651
notes in a principal amount not exceeding fifty per cent of the 4652
total estimated proceeds of the tax to be collected in each year 4653
over a specified period of years, not exceeding ten, after 4654
issuance of the notes. 4655

Anticipation notes under this section shall be issued as 4656
provided in section 133.24 of the Revised Code. Notes issued 4657
under division (F) (1) or (2) of this section shall have 4658
principal payments during each year after the year of their 4659
issuance over a period not to exceed five years, and may have a 4660
principal payment in the year of their issuance. Notes issued 4661
under division (F) (3) of this section shall have principal 4662
payments during each year after the year of their issuance over 4663
a period not to exceed ten years, and may have a principal 4664
payment in the year of their issuance. 4665

(G) A tax for current operating expenses or for permanent 4666
improvements levied under this section for a specified number of 4667
years may be renewed or replaced in the same manner as a tax for 4668
current operating expenses or for permanent improvements levied 4669
under section 5705.21 of the Revised Code. A tax for current 4670
operating expenses or for permanent improvements levied under 4671
this section for a continuing period of time may be decreased in 4672
accordance with section 5705.261 of the Revised Code. 4673

(H) The submission of a question to the electors under 4674
this section is subject to the limitation on the number of 4675
elections that can be held in a year under section 5705.214 of 4676

the Revised Code. 4677

(I) A school district board of education proposing a 4678
ballot measure under this section to generate local resources 4679
for a project under the school building assistance expedited 4680
local partnership program under section 3318.36 of the Revised 4681
Code may combine the questions under division (D) of this 4682
section with a question for the levy of a property tax to 4683
generate moneys for maintenance of the classroom facilities 4684
acquired under that project as prescribed in section 3318.361 of 4685
the Revised Code. 4686

(J) (1) After receiving the county auditor's ~~certification~~ 4687
certifications under division (A) of this section, the board of 4688
education of a qualifying school district, by a vote of two- 4689
thirds of all its members, may declare by resolution that it is 4690
necessary to levy a tax in excess of the ten-mill limitation for 4691
the purpose of paying the current expenses of the school 4692
district and of partnering community schools, as defined in 4693
section 5705.21 of the Revised Code; that it is necessary to 4694
issue general obligation bonds of the school district for 4695
permanent improvements of the district and to levy an additional 4696
tax in excess of the ten-mill limitation to pay debt charges on 4697
the bonds and any anticipatory securities; and that the question 4698
of the bonds and taxes shall be submitted to the electors of the 4699
school district at a special election, which shall not be 4700
earlier than ninety days after certification of the resolution 4701
to the board of elections, and the date of which shall be 4702
consistent with section 3505.01 of the Revised Code. 4703

The levy of taxes for the current expenses of a partnering 4704
community school under division (J) of this section and the 4705
distribution of proceeds from the tax by a qualifying school 4706

district to partnering community schools is hereby determined to 4707
be a proper public purpose. 4708

(2) The tax for the current expenses of the school 4709
district and of partnering community schools is subject to the 4710
requirements of divisions (B) (3), (4), and (5) of section 4711
5705.21 of the Revised Code. 4712

(3) In addition to the required specifications of the 4713
resolution under division (B) of this section, the resolution 4714
shall express the rate of the tax in mills per for each one 4715
dollar of taxable value and in dollars for each one hundred 4716
thousand dollars of fair market value, state the number of the 4717
mills to be levied for the current expenses of the partnering 4718
community schools and the number of the mills to be levied for 4719
the current expenses of the school district, specify the number 4720
of years (not exceeding ten) the tax will be levied or that it 4721
will be levied for a continuing period of time, and state the 4722
first year the tax will be levied. 4723

The resolution shall go into immediate effect upon its 4724
passage, and no publication of it is necessary other than that 4725
provided in the notice of election. The board of education shall 4726
certify a copy of the resolution, along with copies of the 4727
auditor's estimate and its resolution under division (A) of this 4728
section, to the board of elections immediately after its 4729
adoption. 4730

(4) The form of the ballot shall be modified by replacing 4731
the ballot form set forth in division (D) (3) of this section 4732
with the following: 4733

"Levy an additional property tax for the purpose of the 4734
current expenses of the school district and of partnering 4735

community schools, that the county auditor estimates will 4736
collect \$..... annually, at a rate not exceeding ~~(insert~~ 4737
~~the number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 4738
taxable value (of which (insert the number of mills to be 4739
allocated to partnering community schools) mills is to be 4740
allocated to partnering community schools), which amounts to 4741
\$..... ~~(insert the rate expressed in dollars and cents)~~ for 4742
each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 4743
value, for (insert the number of years the levy is to be 4744
imposed, or that it will be levied for a continuing period of 4745
time)? 4746

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

"

(5) After the approval of a tax for the current expenses 4751
of the school district and of partnering community schools under 4752
division (J) of this section, and prior to the time the first 4753
collection and distribution from the levy can be made, the board 4754
of education may anticipate a fraction of the proceeds of the 4755
levy for the current expenses of the school district and issue 4756
anticipation notes in a principal amount not exceeding fifty per 4757
cent of the estimated proceeds of the levy to be collected 4758
during the first year of the levy and allocated to the school 4759
district. The portion of levy proceeds to be allocated to 4760
partnering community schools shall not be included in the 4761
estimated proceeds anticipated under this division and shall not 4762
be used to pay debt charges on any anticipation notes. 4763

The notes shall be issued as provided in section 133.24 of 4764
the Revised Code, shall have principal payments during each year 4765

after the year of their issuance over a period not to exceed 4766
five years, and may have a principal payment in the year of 4767
their issuance. 4768

(6) A tax for the current expenses of the school district 4769
and of partnering community schools levied under division (J) of 4770
this section for a specified number of years may be renewed or 4771
replaced in the same manner as a tax for the current expenses of 4772
a school district and of partnering community schools levied 4773
under division (B) of section 5705.21 of the Revised Code. A tax 4774
for the current expenses of the school district and of 4775
partnering community schools levied under this division for a 4776
continuing period of time may be decreased in accordance with 4777
section 5705.261 of the Revised Code. 4778

(7) The proceeds from the issuance of the general 4779
obligation bonds under division (J) of this section shall be 4780
used solely to pay for permanent improvements of the school 4781
district and not for permanent improvements of partnering 4782
community schools. 4783

Sec. 5705.219. (A) As used in this section: 4784

(1) "Eligible school district" means a city, local, or 4785
exempted village school district in which the taxes charged and 4786
payable for current expenses on residential/agricultural real 4787
property in the tax year preceding the year in which the levy 4788
authorized by this section will be submitted for elector 4789
approval or rejection are greater than two per cent of the 4790
taxable value of the residential/agricultural real property. 4791

(2) "Residential/agricultural real property" and 4792
"nonresidential/agricultural real property" means the property 4793
classified as such under section 5713.041 of the Revised Code. 4794

(3) "Effective tax rate" and "taxes charged and payable" 4795
have the same meanings as in division (B) of section 319.301 of 4796
the Revised Code. 4797

(B) On or after January 1, 2010, but before January 1, 4798
2015, the board of education of an eligible school district, by 4799
a vote of two-thirds of all its members, may adopt a resolution 4800
proposing to convert existing levies imposed for the purpose of 4801
current expenses into a levy raising a specified amount of tax 4802
money by repealing all or a portion of one or more of those 4803
existing levies and imposing a levy in excess of the ten-mill 4804
limitation that will raise a specified amount of money for 4805
current expenses of the district. 4806

The board of education shall certify a copy of the 4807
resolution to the tax commissioner not later than one hundred 4808
five days before the election upon which the repeal and levy 4809
authorized by this section will be proposed to the electors. 4810
Within ten days after receiving the copy of the resolution, the 4811
tax commissioner shall determine each of the following and 4812
certify the determinations to the board of education: 4813

(1) The dollar amount to be raised by the proposed levy, 4814
which shall be the product of: 4815

(a) The difference between the aggregate effective tax 4816
rate for residential/agricultural real property for the tax year 4817
preceding the year in which the repeal and levy will be proposed 4818
to the electors and twenty mills ~~per~~ for each one dollar of 4819
taxable value; 4820

(b) The total taxable value of all property on the tax 4821
list of real and public utility property for the tax year 4822
preceding the year in which the repeal and levy will be proposed 4823

to the electors.	4824
(2) The estimated tax rate of the proposed levy.	4825
(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B) (1) (a) of this section.	4826 4827 4828 4829 4830 4831 4832
(4) The sum of the following:	4833
(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;	4834 4835 4836 4837 4838 4839 4840 4841
(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.	4842 4843 4844 4845 4846 4847 4848
(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	4849 4850 4851 4852

certification and the imposition of a levy in excess of the ten- 4853
mill limitation that will raise annually the amount certified by 4854
the commissioner. If the board determines that the tax should be 4855
for an amount less than that certified by the commissioner, the 4856
board may request that the commissioner redetermine the rate 4857
under division (B) (2) of this section on the basis of the lesser 4858
amount the levy is to raise as specified by the board. The 4859
amount certified under division (B) (4) and the levies to be 4860
repealed as certified under division (B) (3) of this section 4861
shall not be redetermined. Within ten days after receiving a 4862
timely request specifying the lesser amount to be raised by the 4863
levy, the commissioner shall redetermine the rate and recertify 4864
it to the board as otherwise provided in division (B) of this 4865
section. Only one such request may be made by the board of 4866
education of an eligible school district. 4867

The resolution shall state the first calendar year in 4868
which the levy will be due; the existing levies and any portion 4869
of an existing levy that will be repealed, as certified by the 4870
commissioner; the term of the levy expressed in years, which may 4871
be any number not exceeding ten, or that it will be levied for a 4872
continuing period of time; and the date of the election, which 4873
shall be the date of a primary or general election. 4874

Immediately upon its passage, the resolution shall go into 4875
effect and shall be certified by the board of education to the 4876
county auditor of the proper county. The county auditor and the 4877
board of education shall proceed as required under section 4878
5705.195 of the Revised Code. No publication of the resolution 4879
is necessary other than that provided for in the notice of 4880
election. Section 5705.196 of the Revised Code shall govern the 4881
matters concerning the election. The submission of a question to 4882
the electors under this section is subject to the limitation on 4883

the number of election dates established by section 5705.214 of 4884
the Revised Code. 4885

(D) The form of the ballot to be used at the election 4886
provided for in this section shall be as follows: 4887

"Shall the existing levy of (insert the voted 4888
millage rate of the levy to be repealed), currently being 4889
charged against residential and agricultural property by 4890
the (insert the name of school district) at a rate of 4891
..... (insert the residential/agricultural real property 4892
effective tax rate of the levy being repealed) for the purpose 4893
of (insert the purpose of the existing levy) be 4894
repealed, and shall a levy be imposed by the (insert 4895
the name of school district) in excess of the ten-mill 4896
limitation for the necessary requirements of the school district 4897
in the sum of (insert the annual amount the levy is 4898
to produce), estimated by the tax commissioner to 4899
require (insert the number of mills) mills for each 4900
one dollar of valuation, which amounts to (insert the 4901
rate expressed in dollars and cents) for each one hundred 4902
dollars of valuation for the initial year of the tax, for a 4903
period of (insert the number of years the levy is to 4904
be imposed, or that it will be levied for a continuing period of 4905
time), commencing in (insert the first year the tax 4906
is to be levied), first due in calendar year (insert 4907
the first calendar year in which the tax shall be due)? 4908

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

" 4912

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

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

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

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

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

(2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected; 4943
4944

(3) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time; 4945
4946
4947

(4) That the purpose of the renewal tax is for current expenses. 4948
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The board shall certify a copy of the resolution to the board of elections not later than ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election. 4950
4951
4952
4953

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows: 4954
4955
4956

"Shall a tax levy renewing an existing levy of (insert the annual dollar amount the levy is to produce each year), estimated to require (insert the number of mills) mills for each ~~one dollar~~ \$1 of ~~valuation taxable value,~~ which amounts to \$..... for each \$100,000 of fair market value, be imposed by the (insert the name of school district) for the purpose of current expenses for a period of (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in (insert the first year the tax is to be levied), first due in calendar year (insert the first calendar year in which the tax shall be due)? 4957
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FOR THE RENEWAL OF THE TAX LEVY
AGAINST THE RENEWAL OF THE TAX LEVY

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4971

" 4972

If the levy submitted is to be for less than the amount of 4973
money previously collected, the form of the ballot shall be 4974
modified to add "and reducing" after "renewing" and to add 4975
before "estimated to require" the statement "be approved at a 4976
tax rate necessary to produce \$..... (insert the lower 4977
annual dollar amount the levy is to produce each year)." 4978

Sec. 5705.233. (A) As used in this section, "criminal 4979
justice facility" means any facility located within the county 4980
in which a tax is levied under this section and for which the 4981
board of commissioners of such county may make an appropriation 4982
under section 307.45 of the Revised Code. 4983

(B) The board of county commissioners of any county, at 4984
any time, may declare by resolution that it may be necessary for 4985
the county to issue general obligation bonds for permanent 4986
improvements to a criminal justice facility, including the 4987
acquisition, construction, enlargement, renovation, or 4988
maintenance of such a facility. The resolution shall state all 4989
of the following: 4990

(1) The necessity and purpose of the bond issue; 4991

(2) The date of the general or special election at which 4992
the question shall be submitted to the electors; 4993

(3) The amount, approximate date, estimated rate of 4994
interest, and maximum number of years over which the principal 4995
of the bonds may be paid; 4996

(4) The necessity of levying a tax outside the ten-mill 4997
limitation to pay debt charges on the bonds and any anticipatory 4998
securities. 4999

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

(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to such a criminal justice facility or to pay for operating expenses of the facility and other criminal justice services for which the board may make an

appropriation under section 307.45 of the Revised Code, or both; 5031
and that the question of the bonds and taxes shall be submitted 5032
to the electors of the county at a general or special election, 5033
which shall not be earlier than ninety days after certification 5034
of the resolution to the board of elections, and the date of 5035
which shall be consistent with section 3501.01 of the Revised 5036
Code. The resolution shall specify all of the following: 5037

(1) The county auditor's estimate of the average annual 5038
property tax rate required throughout the stated maturity of the 5039
bonds to pay debt charges on the bonds; 5040

(2) The proposed rate of the tax, if any, for operating 5041
expenses and criminal justice services, the first year the tax 5042
will be levied, and the number of years it will be levied, or 5043
that it will be levied for a continuing period of time; 5044

(3) The proposed rate of the tax, if any, for permanent 5045
improvements to a criminal justice facility, the first year the 5046
tax will be levied, and the number of years it will be levied, 5047
or that it will be levied for a continuing period of time. 5048

The resolution shall go into immediate effect upon its 5049
passage, and no publication of it is necessary other than that 5050
provided in the notice of election, except that division (B) of 5051
section 5705.03 of the Revised Code applies if the resolution 5052
proposes an additional tax for operating expenses and criminal 5053
justice services or permanent improvements. The board of county 5054
commissioners shall certify, immediately after its adoption, a 5055
copy of the resolution, along with copies of the auditor's 5056
~~estimate~~ certifications under division (B) of this section or 5057
section 5705.03 of the Revised Code, if applicable, and its ~~the~~ 5058
board's resolution under division (B) of this section, to the 5059
board of elections ~~immediately after its adoption.~~ 5060

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

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

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

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

(4) The estimated additional average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value, to pay the debt charges on the bonds, as certified by the county auditor;

(5) The proposed rate of the additional tax, if any, for

operating expenses and criminal justice services; 5090

(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; 5091
5092
5093

(7) The proposed rate of the additional tax, if any, for permanent improvements; 5094
5095

(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; 5096
5097
5098

(9) The estimated annual collections of the debt levy and, if applicable, the current operating expenses or criminal justice services levy and permanent improvements levy, as certified by the county auditor; 5099
5100
5101
5102

(10) The time and place of the election. 5103

(E) The form of the ballot for an election under this section is as follows: 5104
5105

"Shall be authorized to do the following: 5106

(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 collect \$..... annually and to average over the bond repayment period mills for each ~~one dollar \$1 of tax valuation taxable value,~~ which amounts to \$..... ~~(rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~\$100-\$100,000 of tax valuation~~ fair market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?" 5107
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If either a levy for permanent improvements or a levy for operating expenses and criminal justice services is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

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

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

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 5141

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 5142

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

issuance of the bonds and the levy and collection of the 5147
property tax for the debt service on the bonds and any 5148
anticipatory securities in the same manner and subject to the 5149
same limitations as for securities issued under section 133.18 5150
of the Revised Code, and with the levy and collection of the 5151
property tax or taxes for operating expenses and criminal 5152
justice services and for permanent improvements at the 5153
additional rate or any lesser rate in excess of the ten-mill 5154
limitation. Any securities issued by the board of commissioners 5155
under this section are Chapter 133. securities, as that term is 5156
defined in section 133.01 of the Revised Code. 5157

(G) (1) After the approval of a tax for operating expenses 5158
and criminal justice services under this section and before the 5159
time the first collection and distribution from the levy can be 5160
made, the board of county commissioners may anticipate a 5161
fraction of the proceeds of the levy and issue anticipation 5162
notes in a principal amount not exceeding fifty per cent of the 5163
total estimated proceeds of the tax to be collected during the 5164
first year of the levy. 5165

(2) After the approval of a tax under this section for 5166
permanent improvements to a criminal justice facility, the board 5167
of county commissioners may anticipate a fraction of the 5168
proceeds of the tax and issue anticipation notes in a principal 5169
amount not exceeding fifty per cent of the total estimated 5170
proceeds of the tax remaining to be collected in each year over 5171
a period of five years after issuance of the notes. 5172

Anticipation notes under this section shall be issued as 5173
provided in section 133.24 of the Revised Code. Notes issued 5174
under division (G) of this section shall have principal payments 5175
during each year after the year of their issuance over a period 5176

not to exceed five years, and may have a principal payment in 5177
the year of their issuance. 5178

(H) A tax for operating expenses and criminal justice 5179
services or for permanent improvements levied under this section 5180
for a specified number of years may be renewed or replaced in 5181
the same manner as a tax for current operating expenses or 5182
permanent improvements levied under section 5705.19 of the 5183
Revised Code. A tax levied under this section for a continuing 5184
period of time may be decreased in accordance with section 5185
5705.261 of the Revised Code. 5186

Sec. 5705.25. (A) A copy of any resolution adopted as 5187
provided in section 5705.19 or 5705.2111 of the Revised Code 5188
shall be certified by the taxing authority to the board of 5189
elections of the proper county not less than ninety days before 5190
the general election in any year, and the board shall submit the 5191
proposal to the electors of the subdivision at the succeeding 5192
November election. In the case of a qualifying library levy, the 5193
board shall submit the question to the electors of the library 5194
district or association library district. Except as otherwise 5195
provided in this division, a resolution to renew an existing 5196
levy, regardless of the section of the Revised Code under which 5197
the tax was imposed, shall not be placed on the ballot unless 5198
the question is submitted at the general election held during 5199
the last year the tax to be renewed may be extended on the real 5200
and public utility property tax list and duplicate, or at any 5201
election held in the ensuing year. The limitation of the 5202
foregoing sentence does not apply to a resolution to renew and 5203
increase or to renew part of an existing levy that was imposed 5204
under section 5705.191 of the Revised Code to supplement the 5205
general fund for the purpose of making appropriations for one or 5206
more of the following purposes: for public assistance, human or 5207

social services, relief, welfare, hospitalization, health, and 5208
support of general hospitals. The limitation of the second 5209
preceding sentence also does not apply to a resolution that 5210
proposes to renew two or more existing levies imposed under 5211
section 5705.222 or division (L) of section 5705.19 of the 5212
Revised Code, or under section 5705.21 or 5705.217 of the 5213
Revised Code, in which case the question shall be submitted on 5214
the date of the general or primary election held during the last 5215
year at least one of the levies to be renewed may be extended on 5216
the real and public utility property tax list and duplicate, or 5217
at any election held during the ensuing year. For purposes of 5218
this section, a levy shall be considered to be an "existing 5219
levy" through the year following the last year it can be placed 5220
on that tax list and duplicate. 5221

The board shall make the necessary arrangements for the 5222
submission of such questions to the electors of such 5223
subdivision, library district, or association library district, 5224
and the election shall be conducted, canvassed, and certified in 5225
the same manner as regular elections in such subdivision, 5226
library district, or association library district for the 5227
election of county officers. Notice of the election shall be 5228
published in a newspaper of general circulation in the 5229
subdivision, library district, or association library district 5230
once a week for two consecutive weeks, or as provided in section 5231
7.16 of the Revised Code, prior to the election. If the board of 5232
elections operates and maintains a web site, the board of 5233
elections shall post notice of the election on its web site for 5234
thirty days prior to the election. The notice shall state the 5235
purpose, the levy's estimated annual collections, the proposed 5236
increase in rate expressed in dollars ~~and cents~~ for each one 5237
hundred thousand dollars of valuation ~~fair market value~~ as well 5238

as in mills for each one dollar of ~~valuation taxable value~~, the 5239
number of years during which the increase will be in effect, the 5240
first month and year in which the tax will be levied, and the 5241
time and place of the election. 5242

(B) The form of the ballots cast at an election held 5243
pursuant to division (A) of this section shall be as follows: 5244

"An additional tax for the benefit of (name of subdivision 5245
or public library) for the purpose of (purpose stated 5246
in the resolution), that the county auditor estimates 5247
will collect \$..... annually, at a rate not exceeding 5248
mills for each ~~one dollar \$1 of valuation taxable value~~, which 5249
amounts to ~~(rate expressed in dollars and cents) \$.....~~ 5250
for each ~~one hundred dollars \$100,000 of valuation fair market~~ 5251
value, for (life of indebtedness or number of years the 5252
levy is to run). 5253

For the Tax Levy
Against the Tax Levy

" 5254
5255
5256
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(C) If the levy is to be in effect for a continuing period 5258
of time, the notice of election and the form of ballot shall so 5259
state instead of setting forth a specified number of years for 5260
the levy. 5261

If the tax is to be placed on the current tax list, the 5262
form of the ballot shall be modified by adding, after the 5263
statement of the number of years the levy is to run, the phrase 5264
", commencing in (first year the tax is to be 5265
levied), first due in calendar year (first calendar 5266
year in which the tax shall be due)." 5267

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

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

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

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

(D) A levy voted in excess of the ten-mill limitation

under this section shall be certified to the tax commissioner. 5298
In the first year of the levy, it shall be extended on the tax 5299
lists after the February settlement succeeding the election. If 5300
the additional tax is to be placed upon the tax list of the 5301
current year, as specified in the resolution providing for its 5302
submission, the result of the election shall be certified 5303
immediately after the canvass by the board of elections to the 5304
taxing authority, who shall make the necessary levy and certify 5305
it to the county auditor, who shall extend it on the tax lists 5306
for collection. After the first year, the tax levy shall be 5307
included in the annual tax budget that is certified to the 5308
county budget commission. 5309

Sec. 5705.251. (A) A copy of a resolution adopted under 5310
section 5705.212 or 5705.213 of the Revised Code shall be 5311
certified by the board of education to the board of elections of 5312
the proper county not less than ninety days before the date of 5313
the election specified in the resolution, and the board of 5314
elections shall submit the proposal to the electors of the 5315
school district at a special election to be held on that date. 5316
The board of elections shall make the necessary arrangements for 5317
the submission of the question or questions to the electors of 5318
the school district, and the election shall be conducted, 5319
canvassed, and certified in the same manner as regular elections 5320
in the school district for the election of county officers. 5321
Notice of the election shall be published in a newspaper of 5322
general circulation in the subdivision once a week for two 5323
consecutive weeks, or as provided in section 7.16 of the Revised 5324
Code, prior to the election. If the board of elections operates 5325
and maintains a web site, the board of elections shall post 5326
notice of the election on its web site for thirty days prior to 5327
the election. 5328

(1) In the case of a resolution adopted under section 5329
5705.212 of the Revised Code, the notice shall state separately, 5330
for each tax being proposed, the purpose; the proposed increase 5331
in rate, expressed in dollars ~~and cents~~ for each one hundred 5332
thousand dollars of ~~valuation~~ fair market value as well as in 5333
mills for each one dollar of ~~valuation~~ taxable value; the number 5334
of years during which the increase will be in effect; and the 5335
first calendar year in which the tax will be due. The notice 5336
shall also state the original tax's estimated annual collections 5337
and the estimated aggregate annual collections of all such 5338
taxes. For an election on the question of a renewal levy, the 5339
notice shall state the purpose; the levy's estimated annual 5340
collections; the proposed rate, expressed in dollars ~~and cents~~ 5341
for each one hundred thousand dollars of ~~valuation~~ fair market 5342
value as well as in mills for each one dollar of ~~valuation~~ 5343
taxable value; and the number of years the tax will be in 5344
effect. If the resolution is adopted under division (C) of that 5345
section, the rate of each tax being proposed shall be expressed 5346
as both the total rate and the portion of the total rate to be 5347
allocated to the qualifying school district and the portion to 5348
be allocated to partnering community schools. 5349

(2) In the case of a resolution adopted under section 5350
5705.213 of the Revised Code, the notice shall state the 5351
purpose; the amount proposed to be raised by the tax in the 5352
first year it is levied; the estimated average additional tax 5353
rate for the first year it is proposed to be levied, expressed 5354
in mills for each one dollar of ~~valuation~~ taxable value and in 5355
dollars ~~and cents~~ for each one hundred thousand dollars of 5356
~~valuation~~ fair market value; the number of years during which 5357
the increase will be in effect; and the first calendar year in 5358
which the tax will be due. The notice also shall state the 5359

amount by which the amount to be raised by the tax may be 5360
increased in each year after the first year. The amount of the 5361
allowable increase may be expressed in terms of a dollar 5362
increase over, or a percentage of, the amount raised by the tax 5363
in the immediately preceding year. For an election on the 5364
question of a renewal levy, the notice shall state the purpose; 5365
the amount proposed to be raised by the tax; the estimated tax 5366
rate, expressed in mills for each one dollar of ~~valuation~~ 5367
taxable value and in dollars ~~and cents~~ for each one hundred 5368
thousand dollars of ~~valuation~~ fair market value; and the number 5369
of years the tax will be in effect. 5370

In any case, the notice also shall state the time and 5371
place of the election. 5372

(B) (1) The form of the ballot in an election on taxes 5373
proposed under section 5705.212 of the Revised Code shall be as 5374
follows: 5375

"Shall the school district be authorized to 5376
levy taxes for current expenses, the aggregate rate of which may 5377
increase in (number) increment(s) of not more than 5378
mill(s) for each ~~dollar \$1 of valuation taxable value~~, from an 5379
original rate of mill(s) for each ~~dollar \$1 of valuation~~ 5380
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5381
~~dollars and cents)~~ for each ~~one hundred dollars \$100,000 of~~ 5382
valuation fair market value, that the county auditor estimates 5383
will collect \$..... annually, to a maximum rate of 5384
mill(s) for each ~~dollar \$1 of valuation taxable value~~, which 5385
amounts to \$..... ~~(rate expressed in dollars and cents)~~ for 5386
each ~~one hundred dollars \$100,000 of valuation fair market~~ 5387
value, that the county auditor estimates will collect \$..... 5388
annually? The original tax is first proposed to be levied 5389

in (the first year of the tax), and the incremental tax 5390
in (the first year of the increment) (if more than one 5391
incremental tax is proposed in the resolution, the first year 5392
that each incremental tax is proposed to be levied shall be 5393
stated in the preceding format, and the increments shall be 5394
referred to as the first, second, third, or fourth increment, 5395
depending on their number). The aggregate rate of tax so 5396
authorized will (insert either, "expire with the 5397
original rate of tax which shall be in effect for years" 5398
or "be in effect for a continuing period of time"). 5399

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

5400

5401

5402

"

5403

If the tax is proposed by a qualifying school district 5404
under division (C) (1) of section 5705.212 of the Revised Code, 5405
the form of the ballot shall be modified by adding, after the 5406
phrase "each ~~dollar-\$1~~ of ~~valuation~~ taxable value," the 5407
following: "(of which mills is to be allocated to 5408
partnering community schools)." 5409

(2) The form of the ballot in an election on the question 5410
of a renewal levy under section 5705.212 of the Revised Code 5411
shall be as follows: 5412

"Shall the school district be authorized to 5413
renew a tax for current expenses, that the county auditor 5414
estimates will collect \$..... annually, at a rate not 5415
exceeding mills for each ~~dollar-\$1~~ of ~~valuation~~ 5416
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5417
~~dollars and cents)~~ for each one hundred dollars-\$100,000 of 5418

~~valuation fair market value~~, for (number of years the
levy shall be in effect, or a continuing period of time)?

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

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

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

year (first calendar year in which the tax shall be
due)."

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

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

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

"Shall the school district be authorized to

renew a tax for current expenses which will raise \$..... 5478
~~(dollars)~~, estimated by the county auditor to be mills 5479
for each ~~dollar \$1~~ of valuation taxable value, which amounts to 5480
~~\$..... (rate expressed in dollars and cents)~~ for each ~~one-~~ 5481
~~hundred dollars \$100,000~~ of valuation fair market value? The tax 5482
shall be in effect for (the number of years the levy 5483
shall be in effect, or a continuing period of time). 5484

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the tax is to be placed on the current tax list, the 5485
form of the ballot shall be modified by adding, after the 5486
statement of the number of years the levy is to be in effect, 5487
the phrase ", commencing in (first year the tax is to 5488
be levied), first due in calendar year (first 5489
calendar year in which the tax shall be due)." 5490
5491
5492
5493
5494

(D) The question covered by a resolution adopted under 5495
section 5705.212 or 5705.213 of the Revised Code shall be 5496
submitted as a separate question, but may be printed on the same 5497
ballot with any other question submitted at the same election, 5498
other than the election of officers. More than one question may 5499
be submitted at the same election. 5500

(E) Taxes voted in excess of the ten-mill limitation under 5501
division (B) or (C) of this section shall be certified to the 5502
tax commissioner. If an additional tax is to be placed upon the 5503
tax list of the current year, as specified in the resolution 5504
providing for its submission, the result of the election shall 5505
be certified immediately after the canvass by the board of 5506

elections to the board of education. The board of education 5507
immediately shall make the necessary levy and certify it to the 5508
county auditor, who shall extend it on the tax list for 5509
collection. After the first year, the levy shall be included in 5510
the annual tax budget that is certified to the county budget 5511
commission. 5512

Sec. 5705.261. (A) The question of decrease of an 5513
increased rate of levy approved for a continuing period of time 5514
by the voters of a subdivision or, in the case of a qualifying 5515
library levy, the voters of the library district or association 5516
library district, may be initiated by the filing of a petition 5517
with the board of elections of the proper county not less than 5518
ninety days before the general election in any year requesting 5519
that an election be held on such question. Such petition shall 5520
state the amount of the proposed decrease in the rate of levy 5521
and shall be signed by qualified electors residing in the 5522
subdivision, library district, or association library district 5523
equal in number to at least ten per cent of the total number of 5524
votes cast in the subdivision, library district, or association 5525
library district for the office of governor at the most recent 5526
general election for that office. Only one such petition may be 5527
filed during each five-year period following the election at 5528
which the voters approved the increased rate for a continuing 5529
period of time. 5530

After determination by it that such petition is valid, the 5531
board of elections shall ~~submit~~ do both of the following: 5532

(1) Request that the county auditor certify to the board 5533
an estimate of the levy's annual collections in the same manner 5534
as required for a tax levy under section 5705.03 of the Revised 5535
Code. If the subdivision, library district, or association 5536

library district is located in more than one county, the county 5537
auditor shall obtain from the county auditor of each other 5538
county in which the subdivision or district is located the tax 5539
valuation applicable to the portion of the subdivision or 5540
district in that county. 5541

The county auditor shall certify such information to the 5542
board of elections within ten days after receiving the board's 5543
request. 5544

(2) Submit the question to the electors of the 5545
subdivision, library district, or association library district 5546
at the succeeding general election pursuant to division (B) of 5547
this section. The 5548

(B) The election shall be conducted, canvassed, and 5549
certified in the same manner as regular elections in such 5550
subdivision, library district, or association library district 5551
for county offices. Notice of the election shall be published in 5552
a newspaper of general circulation in the district once a week 5553
for two consecutive weeks, or as provided in section 7.16 of the 5554
Revised Code, prior to the election. If the board of elections 5555
operates and maintains a web site, the board of elections shall 5556
post notice of the election on its web site for thirty days 5557
prior to the election. The notice shall state the purpose, the 5558
levy's estimated annual collections, the amount of the proposed 5559
decrease in rate, expressed in mills for each one dollar of 5560
taxable value and dollars for each one hundred thousand dollars 5561
of fair market value, and the time and place of the election. 5562
The form of the ballot cast at such election shall be prescribed 5563
by the secretary of state but must include all information 5564
required to be included in the notice. The question covered by 5565
~~such~~ the petition shall be submitted as a separate proposition 5566

but it may be printed on the same ballot with any other 5567
propositions submitted at the same election other than the 5568
election of officers. If a majority of the qualified electors 5569
voting on the question of a decrease at such election approve 5570
the proposed decrease in rate, the result of the election shall 5571
be certified immediately after the canvass by the board of 5572
elections to the appropriate taxing authority, which shall 5573
thereupon, after the current year, cease to levy such increased 5574
rate or levy such tax at such reduced rate upon the ~~duplicate-~~ 5575
tax list of the subdivision, library district, or association 5576
library district. If notes have been issued in anticipation of 5577
the collection of such levy, the taxing authority shall continue 5578
to levy and collect under authority of the election authorizing 5579
the original levy such amounts as will be sufficient to pay the 5580
principal of and interest on such anticipation notes as the same 5581
fall due. 5582

In the case of a levy for the current expenses of a 5583
qualifying school district and of partnering community schools 5584
imposed under section 5705.192, division (B) of section 5705.21, 5585
division (C) of section 5705.212, or division (J) of section 5586
5705.218 of the Revised Code for a continuing period of time, 5587
the rate allocated to the school district and to partnering 5588
community schools shall each be decreased by a number of mills 5589
per dollar that is proportionate to the decrease in the rate of 5590
the levy in proportion to the rate at which the levy was imposed 5591
before the decrease. 5592

Sec. 5705.55. (A) The board of directors of a lake 5593
facilities authority, by a vote of two-thirds of all its 5594
members, may at any time declare by resolution that the amount 5595
of taxes which may be raised within the ten-mill limitation by 5596
levies on the current tax duplicate will be insufficient to 5597

provide an adequate amount for the necessary requirements of the 5598
authority, that it is necessary to levy a tax in excess of such 5599
limitation for any of the purposes specified in divisions (A), 5600
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5601
that the question of such additional tax levy shall be submitted 5602
by the board to the electors residing within the boundaries of 5603
the impacted lake district on the day of a primary or general 5604
election. The resolution shall conform to section 5705.19 of the 5605
Revised Code, except that the tax levy may be in effect for no 5606
more than five years, as set forth in the resolution, unless the 5607
levy is for the payment of debt charges, and the total number of 5608
mills levied for each dollar of taxable valuation that may be 5609
levied under this section for any tax year shall not exceed one 5610
mill. If the levy is for the payment of debt charges, the levy 5611
shall be for the life of the bond indebtedness. 5612

The resolution shall specify the date of holding the 5613
election, which shall not be earlier than ninety days after the 5614
adoption and certification of the resolution to the board of 5615
elections. The resolution shall not include a levy on the 5616
current tax list and duplicate unless the election is to be held 5617
at or prior to the first Tuesday after the first Monday in 5618
November of the current tax year. 5619

The resolution shall be certified to the board of 5620
elections of the proper county or counties not less than ninety 5621
days before the date of the election. The resolution shall go 5622
into immediate effect upon its passage, and no publication of 5623
the resolution shall be necessary other than that provided in 5624
the notice of election. Section 5705.25 of the Revised Code 5625
shall govern the arrangements for the submission of such 5626
question and other matters concerning the election, to which 5627
that section refers, except that the election shall be held on 5628

the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of directors may forthwith make the necessary levy within the boundaries of the impacted lake district at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. The tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

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

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

For the Tax Levy
Against the Tax Levy

"

(C) On approval of the levy, notes may be issued in anticipation of the collection of the proceeds of the tax levy, other than the proceeds to be received for the payment of bond debt charges, in the amount and manner and at the times as are provided in section 5705.193 of the Revised Code, for the

issuance of notes by a county in anticipation of the proceeds of 5658
a tax levy. The lake facilities authority may borrow money in 5659
anticipation of the collection of current revenues as provided 5660
in section 133.10 of the Revised Code. 5661

(D) If a tax is levied under this section in a tax year, 5662
no other taxing authority of a subdivision or taxing unit, 5663
including a port authority, may levy a tax on property in the 5664
impacted lake district in the same tax year if the purpose of 5665
the levy is substantially the same as the purpose for which the 5666
lake facilities authority of the impacted lake district was 5667
created. 5668

Sec. 5748.01. As used in this chapter: 5669

(A) "School district income tax" means an income tax 5670
adopted under one of the following: 5671

(1) Former section 5748.03 of the Revised Code as it 5672
existed prior to its repeal by Amended Substitute House Bill No. 5673
291 of the 115th general assembly; 5674

(2) Section 5748.03 of the Revised Code as enacted in 5675
Substitute Senate Bill No. 28 of the 118th general assembly; 5676

(3) Section 5748.08 of the Revised Code as enacted in 5677
Amended Substitute Senate Bill No. 17 of the 122nd general 5678
assembly; 5679

(4) Section 5748.021 of the Revised Code; 5680

(5) Section 5748.081 of the Revised Code; 5681

(6) Section 5748.09 of the Revised Code. 5682

(B) "Individual" means an individual subject to the tax 5683
levied by section 5747.02 of the Revised Code. 5684

(C) "Estate" means an estate subject to the tax levied by	5685
section 5747.02 of the Revised Code.	5686
(D) "Taxable year" means a taxable year as defined in	5687
division (M) of section 5747.01 of the Revised Code.	5688
(E) "Taxable income" means:	5689
(1) In the case of an individual, one of the following, as	5690
specified in the resolution imposing the tax:	5691
(a) Ohio adjusted gross income for the taxable year as	5692
defined in division (A) of section 5747.01 of the Revised Code,	5693
less the exemptions provided by section 5747.02 of the Revised	5694
Code, plus any amount deducted under division (A) (31) of section	5695
5747.01 of the Revised Code for the taxable year;	5696
(b) Wages, salaries, tips, and other employee compensation	5697
to the extent included in Ohio adjusted gross income as defined	5698
in section 5747.01 of the Revised Code, and net earnings from	5699
self-employment, as defined in section 1402(a) of the Internal	5700
Revenue Code, to the extent included in Ohio adjusted gross	5701
income.	5702
(2) In the case of an estate, taxable income for the	5703
taxable year as defined in division (S) of section 5747.01 of	5704
the Revised Code.	5705
(F) "Resident" of the school district means:	5706
(1) An individual who is a resident of this state as	5707
defined in division (I) of section 5747.01 of the Revised Code	5708
during all or a portion of the taxable year and who, during all	5709
or a portion of such period of state residency, is domiciled in	5710
the school district or lives in and maintains a permanent place	5711
of abode in the school district;	5712

(2) An estate of a decedent who, at the time of death, was domiciled in the school district.	5713 5714
(G) "School district income" means:	5715
(1) With respect to an individual, the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district.	5716 5717 5718 5719 5720 5721 5722
(2) With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district.	5723 5724 5725
(H) "Taxpayer" means an individual or estate having school district income upon which a school district income tax is imposed.	5726 5727 5728
(I) "School district purposes" means any of the purposes for which a tax may be levied pursuant to division (A) of section 5705.21 of the Revised Code, including the combined purposes authorized by section 5705.217 of the Revised Code.	5729 5730 5731 5732
<u>(J) "Fair market value" has the same meaning as in section 5705.01 of the Revised Code.</u>	5733 5734
Sec. 5748.02. (A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. 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	5735 5736 5737 5738 5739 5740 5741

the Revised Code or taxable income of individuals as defined in 5742
division (E) (1) (b) of that section. A copy of the resolution 5743
shall be certified to the tax commissioner no later than one 5744
hundred days prior to the date of the election at which the 5745
board intends to propose a levy under this section. Upon receipt 5746
of the copy of the resolution, the tax commissioner shall 5747
estimate both of the following: 5748

(1) The property tax rate that would have to be imposed in 5749
the current year by the district to produce an equivalent amount 5750
of money; 5751

(2) The income tax rate that would have had to have been 5752
in effect for the current year to produce an equivalent amount 5753
of money from a school district income tax. 5754

Within ten days of receiving the copy of the board's 5755
resolution, the commissioner shall prepare these estimates and 5756
certify them to the board. Upon receipt of the certification, 5757
the board may adopt a resolution proposing an income tax under 5758
division (B) of this section at the estimated rate contained in 5759
the certification rounded to the nearest one-fourth of one per 5760
cent. The commissioner's certification applies only to the 5761
board's proposal to levy an income tax at the election for which 5762
the board requested the certification. If the board intends to 5763
submit a proposal to levy an income tax at any other election, 5764
it shall request another certification for that election in the 5765
manner prescribed in this division. 5766

(B) (1) Upon the receipt of a certification from the tax 5767
commissioner under division (A) of this section, a majority of 5768
the members of a board of education may adopt a resolution 5769
proposing the levy of an annual tax for school district purposes 5770
on school district income. The proposed levy may be for a 5771

continuing period of time or for a specified number of years. 5772
The resolution shall set forth the purpose for which the tax is 5773
to be imposed, the rate of the tax, which shall be the rate set 5774
forth in the commissioner's certification rounded to the nearest 5775
one-fourth of one per cent, the number of years the tax will be 5776
levied or that it will be levied for a continuing period of 5777
time, the date on which the tax shall take effect, which shall 5778
be the first day of January of any year following the year in 5779
which the question is submitted, and the date of the election at 5780
which the proposal shall be submitted to the electors of the 5781
district, which shall be on the date of a primary, general, or 5782
special election the date of which is consistent with section 5783
3501.01 of the Revised Code. The resolution shall specify 5784
whether the income that is to be subject to the tax is taxable 5785
income of individuals and estates as defined in divisions (E) (1) 5786
(a) and (2) of section 5748.01 of the Revised Code or taxable 5787
income of individuals as defined in division (E) (1) (b) of that 5788
section. The specification shall be the same as the 5789
specification in the resolution adopted and certified under 5790
division (A) of this section. 5791

If the tax is to be levied for current expenses and 5792
permanent improvements, the resolution shall apportion the 5793
annual rate of the tax. The apportionment may be the same or 5794
different for each year the tax is levied, but the respective 5795
portions of the rate actually levied each year for current 5796
expenses and for permanent improvements shall be limited by the 5797
apportionment. 5798

If the board of education currently imposes an income tax 5799
pursuant to this chapter that is due to expire and a question is 5800
submitted under this section for a proposed income tax to take 5801
effect upon the expiration of the existing tax, the board may 5802

specify in the resolution that the proposed tax renews the 5803
expiring tax. Two or more expiring income taxes may be renewed 5804
under this paragraph if the taxes are due to expire on the same 5805
date. If the tax rate being proposed is no higher than the total 5806
tax rate imposed by the expiring tax or taxes, the resolution 5807
may state that the proposed tax is not an additional income tax. 5808

(2) A board of education adopting a resolution under 5809
division (B)(1) of this section proposing a school district 5810
income tax for a continuing period of time and limited to the 5811
purpose of current expenses may propose in that resolution to 5812
reduce the rate or rates of one or more of the school district's 5813
property taxes levied for a continuing period of time in excess 5814
of the ten-mill limitation for the purpose of current expenses. 5815
The reduction in the rate of a property tax may be any amount, 5816
expressed in mills ~~per-for each one dollar in-valuation taxable~~ 5817
value and in dollars for each one hundred thousand dollars in 5818
fair market value, not exceeding the rate at which the tax is 5819
authorized to be levied. The reduction in the rate of a tax 5820
shall first take effect for the tax year that includes the day 5821
on which the school district income tax first takes effect, and 5822
shall continue for each tax year that both the school district 5823
income tax and the property tax levy are in effect. 5824

In addition to the matters required to be set forth in the 5825
resolution under division (B)(1) of this section, a resolution 5826
containing a proposal to reduce the rate of one or more property 5827
taxes shall state for each such tax the maximum rate at which it 5828
currently may be levied and the maximum rate at which the tax 5829
could be levied after the proposed reduction, expressed in mills 5830
~~per-for each one dollar in-valuation taxable value and in~~ 5831
dollars for each one hundred thousand dollars in fair market 5832
value, and that the tax is levied for a continuing period of 5833

time. 5834

A board proposing to reduce the rate of one or more 5835
property taxes under division (B) (2) of this section shall 5836
comply with division (B) of section 5705.03 of the Revised Code. 5837

If a board of education proposes to reduce the rate of one 5838
or more property taxes under division (B) (2) of this section, 5839
the board, when it makes the certification required under 5840
division (A) of this section, shall designate the specific levy 5841
or levies to be reduced, the maximum rate at which each levy 5842
currently is authorized to be levied, and the rate by which each 5843
levy is proposed to be reduced. The tax commissioner, when 5844
making the certification to the board under division (A) of this 5845
section, also shall certify the reduction in the total effective 5846
tax rate for current expenses for each class of property that 5847
would have resulted if the proposed reduction in the rate or 5848
rates had been in effect the previous tax year. As used in this 5849
paragraph, "effective tax rate" has the same meaning as in 5850
section 323.08 of the Revised Code. 5851

(C) A resolution adopted under division (B) of this 5852
section shall go into immediate effect upon its passage, and no 5853
publication of the resolution shall be necessary other than that 5854
provided for in the notice of election. Immediately after its 5855
adoption and at least ninety days prior to the election at which 5856
the question will appear on the ballot, a copy of the resolution 5857
and, if applicable, the county auditor's certifications under 5858
section 5705.03 of the Revised Code shall be certified to the 5859
board of elections of the proper county, which shall submit the 5860
proposal to the electors on the date specified in the 5861
resolution. The form of the ballot shall be as provided in 5862
section 5748.03 of the Revised Code. Publication of notice of 5863

the election shall be made in a newspaper of general circulation 5864
in the county once a week for two consecutive weeks, or as 5865
provided in section 7.16 of the Revised Code, prior to the 5866
election. If the board of elections operates and maintains a web 5867
site, the board of elections shall post notice of the election 5868
on its web site for thirty days prior to the election. The 5869
notice shall contain the time and place of the election and the 5870
question to be submitted to the electors. The question covered 5871
by the resolution shall be submitted as a separate proposition, 5872
but may be printed on the same ballot with any other proposition 5873
submitted at the same election, other than the election of 5874
officers. 5875

(D) No board of education shall submit the question of a 5876
tax on school district income to the electors of the district 5877
more than twice in any calendar year. If a board submits the 5878
question twice in any calendar year, one of the elections on the 5879
question shall be held on the date of the general election. 5880

(E) (1) No board of education may submit to the electors of 5881
the district the question of a tax on school district income on 5882
the taxable income of individuals as defined in division (E) (1) 5883
(b) of section 5748.01 of the Revised Code if that tax would be 5884
in addition to an existing tax on the taxable income of 5885
individuals and estates as defined in divisions (E) (1) (a) and 5886
(2) of that section. 5887

(2) No board of education may submit to the electors of 5888
the district the question of a tax on school district income on 5889
the taxable income of individuals and estates as defined in 5890
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5891
Code if that tax would be in addition to an existing tax on the 5892
taxable income of individuals as defined in division (E) (1) (b) 5893

of that section. 5894

Sec. 5748.03. (A) The form of the ballot on a question 5895
submitted to the electors under section 5748.02 of the Revised 5896
Code shall be as follows: 5897

"Shall an annual income tax of (state the proposed 5898
rate of tax) on the school district income of individuals and of 5899
estates be imposed by (state the name of the school 5900
district), for (state the number of years the tax would 5901
be levied, or that it would be levied for a continuing period of 5902
time), beginning (state the date the tax would first 5903
take effect), for the purpose of (state the purpose of 5904
the tax)? 5905

FOR THE TAX
AGAINST THE TAX

5906
5907
5908

"

5909

(B) (1) If the question submitted to electors proposes a 5910
school district income tax only on the taxable income of 5911
individuals as defined in division (E) (1) (b) of section 5748.01 5912
of the Revised Code, the form of the ballot shall be modified by 5913
stating that the tax is to be levied on the "earned income of 5914
individuals residing in the school district" in lieu of the 5915
"school district income of individuals and of estates." 5916

(2) If the question submitted to electors proposes to 5917
renew one or more expiring income tax levies, the ballot shall 5918
be modified by adding the following language immediately after 5919
the name of the school district that would impose the tax: "to 5920
renew an income tax (or income taxes) expiring at the end 5921
of (state the last year the existing income tax or 5922

taxes may be levied)." 5923

(3) If the question includes a proposal under division (B) 5924
(2) of section 5748.02 of the Revised Code to reduce the rate of 5925
one or more school district property taxes, the ballot shall 5926
state that the purpose of the school district income tax is for 5927
current expenses, and the form of the ballot shall be modified 5928
by adding the following language immediately after the statement 5929
of the purpose of the proposed income tax: ", and shall the rate 5930
of an existing tax on property, currently levied for the purpose 5931
of current expenses at the rate of mills, be REDUCED 5932
to mills for each \$1 of taxable value, which amounts to 5933
a reduction from \$..... to \$..... for each \$100,000 of fair 5934
market value, that the county auditor estimates will collect 5935
\$..... annually, the reduction continuing until any such time as 5936
the income tax is repealed." In lieu of "for the tax" and 5937
"against the tax," the phrases "for the issue" and "against the 5938
issue," respectively, shall be used. If a board of education 5939
proposes a reduction in the rates of more than one tax, the 5940
ballot language shall be modified accordingly to express the 5941
rates at which those taxes currently are levied and the rates to 5942
which the taxes will be reduced. 5943

(C) The board of elections shall certify the results of 5944
the election to the board of education and to the tax 5945
commissioner. If a majority of the electors voting on the 5946
question vote in favor of it, the income tax, the applicable 5947
provisions of Chapter 5747. of the Revised Code, and the 5948
reduction in the rate or rates of existing property taxes if the 5949
question included such a reduction shall take effect on the date 5950
specified in the resolution. If the question approved by the 5951
voters includes a reduction in the rate of a school district 5952
property tax, the board of education shall not levy the tax at a 5953

rate greater than the rate to which the tax is reduced, unless 5954
the school district income tax is repealed in an election under 5955
section 5748.04 of the Revised Code. 5956

(D) If the rate at which a property tax is levied and 5957
collected is reduced pursuant to a question approved under this 5958
section, the tax commissioner shall compute the percentage 5959
required to be computed for that tax under division (D) of 5960
section 319.301 of the Revised Code each year the rate is 5961
reduced as if the tax had been levied in the preceding year at 5962
the rate at which it has been reduced. If the rate of a property 5963
tax increases due to the repeal of the school district income 5964
tax pursuant to section 5748.04 of the Revised Code, the tax 5965
commissioner, for the first year for which the rate increases, 5966
shall compute the percentage as if the tax in the preceding year 5967
had been levied at the rate at which the tax was authorized to 5968
be levied prior to any rate reduction. 5969

Sec. 5748.04. (A) The question of the repeal of a school 5970
district income tax levied for more than five years may be 5971
initiated not more than once in any five-year period by filing 5972
with the board of elections of the appropriate counties not 5973
later than ninety days before the general election in any year 5974
after the year in which it is approved by the electors a 5975
petition requesting that an election be held on the question. 5976
The petition shall be signed by qualified electors residing in 5977
the school district levying the income tax equal in number to 5978
ten per cent of those voting for governor at the most recent 5979
gubernatorial election. 5980

The board of elections shall determine whether the 5981
petition is valid, and if it so determines, it shall ~~submit~~do 5982
both of the following: 5983

(1) Submit the question to the electors of the district at 5984
the next general election; 5985

(2) If the rate of one or more property tax levies was 5986
reduced for the duration of the income tax levy pursuant to 5987
division (B) (2) of section 5748.02 of the Revised Code, request 5988
that the county auditor certify to the board an estimate of the 5989
levies' annual collections for the first year in which the 5990
levies are increased in the same manner as required for a tax 5991
levy under section 5705.03 of the Revised Code. 5992

The county auditor shall certify such information to the 5993
board of elections within ten days after receiving the board's 5994
request. If a school district is located in more than one 5995
county, the county auditor shall obtain from the county auditor 5996
of each other county in which the district is located the tax 5997
valuation applicable to the portion of the district in that 5998
county. ~~The~~ 5999

The election shall be conducted, canvassed, and certified 6000
in the same manner as regular elections for county offices in 6001
the county. Notice of the election shall be published in a 6002
newspaper of general circulation in the district once a week for 6003
two consecutive weeks, or as provided in section 7.16 of the 6004
Revised Code, prior to the election. If the board of elections 6005
operates and maintains a web site, the board of elections shall 6006
post notice of the election on its web site for thirty days 6007
prior to the election. The notice shall state the purpose, time, 6008
and place of the election. The form of the ballot cast at the 6009
election shall be as follows: 6010

"Shall the annual income tax of per cent, currently 6011
levied on the school district income of individuals and estates 6012
by (state the name of the school district) for the 6013

purpose of (state purpose of the tax), be repealed? 6014

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

6015

6016

6017

"

6018

(B) (1) If the tax is imposed on taxable income as defined 6019
in division (E) (1) (b) of section 5748.01 of the Revised Code, 6020
the form of the ballot shall be modified by stating that the tax 6021
currently is levied on the "earned income of individuals 6022
residing in the school district" in lieu of the "school district 6023
income of individuals and estates." 6024

(2) If the rate of one or more property tax levies was 6025
reduced for the duration of the income tax levy pursuant to 6026
division (B) (2) of section 5748.02 of the Revised Code, the form 6027
of the ballot shall be modified by adding the following language 6028
immediately after "repealed": ", and shall the rate of an 6029
existing tax on property for the purpose of current expenses, 6030
which rate was reduced for the duration of the income tax, be 6031
INCREASED from mills to mills per one dollar for 6032
each \$1 of valuation-taxable value which amounts to an increase 6033
from \$..... to \$..... for each \$100,000 of fair market value, 6034
that the county auditor estimates will collect \$..... annually, 6035
beginning in (state the first year for which the rate of 6036
the property tax will increase)." In lieu of "for repeal of the 6037
income tax" and "against repeal of the income tax," the phrases 6038
"for the issue" and "against the issue," respectively, shall be 6039
substituted. 6040

(3) If the rate of more than one property tax was reduced 6041
for the duration of the income tax, the ballot language shall be 6042

modified accordingly to express the rates at which those taxes 6043
currently are levied and the rates to which the taxes would be 6044
increased. 6045

(C) The question covered by the petition shall be 6046
submitted as a separate proposition, but it may be printed on 6047
the same ballot with any other proposition submitted at the same 6048
election other than the election of officers. If a majority of 6049
the qualified electors voting on the question vote in favor of 6050
it, the result shall be certified immediately after the canvass 6051
by the board of elections to the board of education of the 6052
school district and the tax commissioner, who shall thereupon, 6053
after the current year, cease to levy the tax, except that if 6054
notes have been issued pursuant to section 5748.05 of the 6055
Revised Code the tax commissioner shall continue to levy and 6056
collect under authority of the election authorizing the levy an 6057
annual amount, rounded upward to the nearest one-fourth of one 6058
per cent, as will be sufficient to pay the debt charges on the 6059
notes as they fall due. 6060

(D) If a school district income tax repealed pursuant to 6061
this section was approved in conjunction with a reduction in the 6062
rate of one or more school district property taxes as provided 6063
in division (B) (2) of section 5748.02 of the Revised Code, then 6064
each such property tax may be levied after the current year at 6065
the rate at which it could be levied prior to the reduction, 6066
subject to any adjustments required by the county budget 6067
commission pursuant to Chapter 5705. of the Revised Code. Upon 6068
the repeal of a school district income tax under this section, 6069
the board of education may resume levying a property tax, the 6070
rate of which has been reduced pursuant to a question approved 6071
under section 5748.02 of the Revised Code, at the rate the board 6072
originally was authorized to levy the tax. A reduction in the 6073

rate of a property tax under section 5748.02 of the Revised Code 6074
is a reduction in the rate at which a board of education may 6075
levy that tax only for the period during which a school district 6076
income tax is levied prior to any repeal pursuant to this 6077
section. The resumption of the authority to levy the tax upon 6078
such a repeal does not constitute a tax levied in excess of the 6079
one per cent limitation prescribed by Section 2 of Article XII, 6080
Ohio Constitution, or in excess of the ten-mill limitation. 6081

(E) This section does not apply to school district income 6082
tax levies that are levied for five or fewer years. 6083

Sec. 5748.08. (A) The board of education of a city, local, 6084
or exempted village school district, at any time by a vote of 6085
two-thirds of all its members, may declare by resolution that it 6086
may be necessary for the school district to do all of the 6087
following: 6088

(1) Raise a specified amount of money for school district 6089
purposes by levying an annual tax on school district income; 6090

(2) Issue general obligation bonds for permanent 6091
improvements, stating in the resolution the necessity and 6092
purpose of the bond issue and the amount, approximate date, 6093
estimated rate of interest, and maximum number of years over 6094
which the principal of the bonds may be paid; 6095

(3) Levy a tax outside the ten-mill limitation to pay debt 6096
charges on the bonds and any anticipatory securities; 6097

(4) Submit the question of the school district income tax 6098
and bond issue to the electors of the district at a special 6099
election. 6100

The resolution shall specify whether the income that is to 6101
be subject to the tax is taxable income of individuals and 6102

estates as defined in divisions (E) (1) (a) and (2) of section 6103
5748.01 of the Revised Code or taxable income of individuals as 6104
defined in division (E) (1) (b) of that section. 6105

On adoption of the resolution, the board shall certify a 6106
copy of it to the tax commissioner and the county auditor no 6107
later than one hundred five days prior to the date of the 6108
special election at which the board intends to propose the 6109
income tax and bond issue. Not later than ten days of receipt of 6110
the resolution, the tax commissioner, in the same manner as 6111
required by division (A) of section 5748.02 of the Revised Code, 6112
shall estimate the rates designated in divisions (A) (1) and (2) 6113
of that section and certify them to the board. Not later than 6114
ten days of receipt of the resolution, the county auditor shall 6115
estimate and certify to the board the average annual property 6116
tax rate required throughout the stated maturity of the bonds to 6117
pay debt charges on the bonds and the amount the levy is 6118
estimated to collect for each tax year it is levied, in the same 6119
manner as under division (C) of section 133.18 of the Revised 6120
Code. 6121

(B) On receipt of the tax commissioner's and county 6122
auditor's certifications prepared under division (A) of this 6123
section, the board of education of the city, local, or exempted 6124
village school district, by a vote of two-thirds of all its 6125
members, may adopt a resolution proposing for a specified number 6126
of years or for a continuing period of time the levy of an 6127
annual tax for school district purposes on school district 6128
income and declaring that the amount of taxes that can be raised 6129
within the ten-mill limitation will be insufficient to provide 6130
an adequate amount for the present and future requirements of 6131
the school district; that it is necessary to issue general 6132
obligation bonds of the school district for specified permanent 6133

improvements and to levy an additional tax in excess of the ten- 6134
mill limitation to pay the debt charges on the bonds and any 6135
anticipatory securities; and that the question of the bonds and 6136
taxes shall be submitted to the electors of the school district 6137
at a special election, which shall not be earlier than ninety 6138
days after certification of the resolution to the board of 6139
elections, and the date of which shall be consistent with 6140
section 3501.01 of the Revised Code. The resolution shall 6141
specify all of the following: 6142

(1) The purpose for which the school district income tax 6143
is to be imposed and the rate of the tax, which shall be the 6144
rate set forth in the tax commissioner's certification rounded 6145
to the nearest one-fourth of one per cent; 6146

(2) Whether the income that is to be subject to the tax is 6147
taxable income of individuals and estates as defined in 6148
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6149
Code or taxable income of individuals as defined in division (E) 6150
(1) (b) of that section. The specification shall be the same as 6151
the specification in the resolution adopted and certified under 6152
division (A) of this section. 6153

(3) The number of years the tax will be levied, or that it 6154
will be levied for a continuing period of time; 6155

(4) The date on which the tax shall take effect, which 6156
shall be the first day of January of any year following the year 6157
in which the question is submitted; 6158

(5) The amount of the estimated average annual property 6159
tax levy, expressed in mills for each one dollar of taxable 6160
value and dollars for each one hundred thousand dollars of fair 6161
market value, as certified by the county auditor under division 6162

(A) of this section; 6163

(6) The amount the property tax is estimated to collect 6164
for each tax year it is levied, as certified by the county 6165
auditor's estimate of the average annual property tax rate 6166
required throughout the stated maturity of the bonds to pay debt 6167
charges on the bonds auditor under division (A) of this section. 6168

(C) A resolution adopted under division (B) of this 6169
section shall go into immediate effect upon its passage, and no 6170
publication of the resolution shall be necessary other than that 6171
provided for in the notice of election. Immediately after its 6172
adoption and at least ninety days prior to the election at which 6173
the question will appear on the ballot, the board of education 6174
shall certify a copy of the resolution, along with copies of the 6175
auditor's estimate and its resolution under division (A) of this 6176
section, to the board of elections of the proper county. The 6177
board of education shall make the arrangements for the 6178
submission of the question to the electors of the school 6179
district, and the election shall be conducted, canvassed, and 6180
certified in the same manner as regular elections in the 6181
district for the election of county officers. 6182

The resolution shall be put before the electors as one 6183
ballot question, with a majority vote indicating approval of the 6184
school district income tax, the bond issue, and the levy to pay 6185
debt charges on the bonds and any anticipatory securities. The 6186
board of elections shall publish the notice of the election in a 6187
newspaper of general circulation in the school district once a 6188
week for two consecutive weeks, or as provided in section 7.16 6189
of the Revised Code, prior to the election. If the board of 6190
elections operates and maintains a web site, it also shall post 6191
notice of the election on its web site for thirty days prior to 6192

the election. The notice of election shall state all of the	6193
following:	6194
(1) The questions to be submitted to the electors;	6195
(2) The rate of the school district income tax;	6196
(3) The principal amount of the proposed bond issue;	6197
(4) The permanent improvements for which the bonds are to be issued;	6198 6199
(5) The maximum number of years over which the principal of the bonds may be paid;	6200 6201
(6) <u>The estimated annual collections of the property tax, as certified by the county auditor;</u>	6202 6203
<u>(7) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value;</u>	6204 6205 6206 6207 6208
(7) <u>(8) The time and place of the special election.</u>	6209
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	6210 6211
"Shall the school district be authorized to do both of the following:	6212 6213
(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	6214 6215 6216 6217 6218 6219

(state the purpose of the tax)? 6220

(2) Issue bonds for the purpose of in the 6221
principal amount of \$....., to be repaid annually over a 6222
maximum period of years, and levy a property tax outside 6223
the ten-mill limitation estimated by the county auditor to 6224
collect \$..... annually and to average over the bond repayment 6225
period mills for each ~~one dollar~~ ~~\$1 of tax valuation~~ 6226
taxable value, which amounts to \$..... ~~(rate expressed in~~ 6227
~~cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for 6228
each ~~\$100~~ \$100,000 of tax valuation fair market value, to pay 6229
the annual debt charges on the bonds, and to pay debt charges on 6230
any notes issued in anticipation of those bonds? 6231

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

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" 6235

(E) If the question submitted to electors proposes a 6236
school district income tax only on the taxable income of 6237
individuals as defined in division (E) (1) (b) of section 5748.01 6238
of the Revised Code, the form of the ballot shall be modified by 6239
stating that the tax is to be levied on the "earned income of 6240
individuals residing in the school district" in lieu of the 6241
"school district income of individuals and of estates." 6242

(F) The board of elections promptly shall certify the 6243
results of the election to the tax commissioner and the county 6244
auditor of the county in which the school district is located. 6245
If a majority of the electors voting on the question vote in 6246
favor of it, the income tax and the applicable provisions of 6247
Chapter 5747. of the Revised Code shall take effect on the date 6248

specified in the resolution, and the board of education may 6249
proceed with issuance of the bonds and with the levy and 6250
collection of the property taxes to pay debt charges on the 6251
bonds, at the additional rate or any lesser rate in excess of 6252
the ten-mill limitation. Any securities issued by the board of 6253
education under this section are Chapter 133. securities, as 6254
that term is defined in section 133.01 of the Revised Code. 6255

(G) After approval of a question under this section, the 6256
board of education may anticipate a fraction of the proceeds of 6257
the school district income tax in accordance with section 6258
5748.05 of the Revised Code. Any anticipation notes under this 6259
division shall be issued as provided in section 133.24 of the 6260
Revised Code, shall have principal payments during each year 6261
after the year of their issuance over a period not to exceed 6262
five years, and may have a principal payment in the year of 6263
their issuance. 6264

(H) The question of repeal of a school district income tax 6265
levied for more than five years may be initiated and submitted 6266
in accordance with section 5748.04 of the Revised Code. 6267

(I) No board of education shall submit a question under 6268
this section to the electors of the school district more than 6269
twice in any calendar year. If a board submits the question 6270
twice in any calendar year, one of the elections on the question 6271
shall be held on the date of the general election. 6272

Sec. 5748.09. (A) The board of education of a city, local, 6273
or exempted village school district, at any time by a vote of 6274
two-thirds of all its members, may declare by resolution that it 6275
may be necessary for the school district to do all of the 6276
following: 6277

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income; 6278
6279

(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; 6280
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(3) Submit the question of the school district income tax and property tax to the electors of the district at a special election. 6284
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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. 6287
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On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A) (1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board. 6292
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(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this 6305
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section, the board of education of the city, local, or exempted 6307
village school district, by a vote of two-thirds of all its 6308
members, may adopt a resolution declaring that the amount of 6309
taxes that can be raised by all tax levies the district is 6310
authorized to impose, when combined with state and federal 6311
revenues, will be insufficient to provide an adequate amount for 6312
the present and future requirements of the school district, and 6313
that it is therefore necessary to levy, for a specified number 6314
of years or for a continuing period of time, an annual tax for 6315
school district purposes on school district income, and to levy, 6316
for a specified number of years not exceeding ten or for a 6317
continuing period of time, an additional property tax in excess 6318
of the ten-mill limitation for the purpose of providing for the 6319
necessary requirements of the district, and declaring that the 6320
question of the school district income tax and property tax 6321
shall be submitted to the electors of the school district at a 6322
special election, which shall not be earlier than ninety days 6323
after certification of the resolution to the board of elections, 6324
and the date of which shall be consistent with section 3501.01 6325
of the Revised Code. The resolution shall specify all of the 6326
following: 6327

(1) The purpose for which the school district income tax 6328
is to be imposed and the rate of the tax, which shall be the 6329
rate set forth in the tax commissioner's certification rounded 6330
to the nearest one-fourth of one per cent; 6331

(2) Whether the income that is to be subject to the tax is 6332
taxable income of individuals and estates as defined in 6333
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6334
Code or taxable income of individuals as defined in division (E) 6335
(1) (b) of that section. The specification shall be the same as 6336
the specification in the resolution adopted and certified under 6337

division (A) of this section. 6338

(3) The number of years the school district income tax 6339
will be levied, or that it will be levied for a continuing 6340
period of time; 6341

(4) The date on which the school district income tax shall 6342
take effect, which shall be the first day of January of any year 6343
following the year in which the question is submitted; 6344

(5) The amount of money it is necessary to raise for the 6345
purpose of providing for the necessary requirements of the 6346
district for each year the property tax is to be imposed; 6347

(6) The number of years the property tax will be levied, 6348
or that it will be levied for a continuing period of time; 6349

(7) The tax list upon which the property tax shall be 6350
first levied, which may be the current year's tax list; 6351

(8) The amount of the average tax levy, expressed in 6352
dollars ~~and cents~~ for each one hundred thousand dollars of 6353
~~valuation~~ fair market value as well as in mills for each one 6354
dollar of ~~valuation~~ taxable value, estimated by the county 6355
auditor under division (A) of this section. 6356

(C) A resolution adopted under division (B) of this 6357
section shall go into immediate effect upon its passage, and no 6358
publication of the resolution shall be necessary other than that 6359
provided for in the notice of election. Immediately after its 6360
adoption and at least ninety days prior to the election at which 6361
the question will appear on the ballot, the board of education 6362
shall certify a copy of the resolution, along with copies of the 6363
county auditor's certification and the resolution under division 6364
(A) of this section, to the board of elections of the proper 6365
county. The board of education shall make the arrangements for 6366

the submission of the question to the electors of the school 6367
district, and the election shall be conducted, canvassed, and 6368
certified in the same manner as regular elections in the 6369
district for the election of county officers. 6370

The resolution shall be put before the electors as one 6371
ballot question, with a majority vote indicating approval of the 6372
school district income tax and the property tax. The board of 6373
elections shall publish the notice of the election in a 6374
newspaper of general circulation in the school district once a 6375
week for two consecutive weeks, or as provided in section 7.16 6376
of the Revised Code, prior to the election. If the board of 6377
elections operates and maintains a web site, also shall post 6378
notice of the election on its web site for thirty days prior to 6379
the election. The notice of election shall state all of the 6380
following: 6381

(1) The questions to be submitted to the electors as a 6382
single ballot question; 6383

(2) The rate of the school district income tax; 6384

(3) The number of years the school district income tax 6385
will be levied or that it will be levied for a continuing period 6386
of time; 6387

(4) The annual proceeds of the proposed property tax levy 6388
for the purpose of providing for the necessary requirements of 6389
the district; 6390

(5) The number of years during which the property tax levy 6391
shall be levied, or that it shall be levied for a continuing 6392
period of time; 6393

(6) The estimated average additional tax rate of the 6394
property tax, expressed in dollars ~~and cents~~ for each one 6395

hundred thousand dollars of ~~valuation~~ fair market value as well 6396
as in mills for each one dollar of ~~valuation~~ taxable value, 6397
outside the limitation imposed by Section 2 of Article XII, Ohio 6398
Constitution, as certified by the county auditor; 6399

(7) The time and place of the special election. 6400

(D) The form of the ballot on a question submitted to the 6401
electors under this section shall be as follows: 6402

"Shall the school district be authorized to do both 6403
of the following: 6404

(1) Impose an annual income tax of (state the 6405
proposed rate of tax) on the school district income of 6406
individuals and of estates, for (state the number of 6407
years the tax would be levied, or that it would be levied for a 6408
continuing period of time), beginning (state the date 6409
the tax would first take effect), for the purpose of 6410
(state the purpose of the tax)? 6411

(2) Impose a property tax levy outside of the ten-mill 6412
limitation for the purpose of providing for the necessary 6413
requirements of the district in the sum of \$..... 6414
(here insert annual amount the levy is to produce), estimated by 6415
the county auditor to average ~~(here insert~~ 6416
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 6417
taxable value, which amounts to \$..... ~~(here insert~~ 6418
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6419
~~dollars~~ \$100,000 of ~~valuation~~ fair market value, 6420
for (state the number of years the tax is to be 6421
imposed or that it will be imposed for a continuing period of 6422
time), commencing in (first year the tax is to be 6423
levied), first due in calendar year (first calendar 6424

year in which the tax shall be due)? 6425

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

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"

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If the question submitted to electors proposes a school 6430
district income tax only on the taxable income of individuals as 6431
defined in division (E)(1)(b) of section 5748.01 of the Revised 6432
Code, the form of the ballot shall be modified by stating that 6433
the tax is to be levied on the "earned income of individuals 6434
residing in the school district" in lieu of the "school district 6435
income of individuals and of estates." 6436

(E) The board of elections promptly shall certify the 6437
results of the election to the tax commissioner and the county 6438
auditor of the county in which the school district is located. 6439
If a majority of the electors voting on the question vote in 6440
favor of it: 6441

(1) The income tax and the applicable provisions of 6442
Chapter 5747. of the Revised Code shall take effect on the date 6443
specified in the resolution. 6444

(2) The board of education of the school district may make 6445
the additional property tax levy necessary to raise the amount 6446
specified on the ballot for the purpose of providing for the 6447
necessary requirements of the district. The property tax levy 6448
shall be included in the next tax budget that is certified to 6449
the county budget commission. 6450

(F)(1) After approval of a question under this section, 6451
the board of education may anticipate a fraction of the proceeds 6452

of the school district income tax in accordance with section 6453
5748.05 of the Revised Code. Any anticipation notes under this 6454
division shall be issued as provided in section 133.24 of the 6455
Revised Code, shall have principal payments during each year 6456
after the year of their issuance over a period not to exceed 6457
five years, and may have a principal payment in the year of 6458
their issuance. 6459

(2) After the approval of a question under this section 6460
and prior to the time when the first tax collection from the 6461
property tax levy can be made, the board of education may 6462
anticipate a fraction of the proceeds of the levy and issue 6463
anticipation notes in an amount not exceeding the total 6464
estimated proceeds of the levy to be collected during the first 6465
year of the levy. Any anticipation notes under this division 6466
shall be issued as provided in section 133.24 of the Revised 6467
Code, shall have principal payments during each year after the 6468
year of their issuance over a period not to exceed five years, 6469
and may have a principal payment in the year of their issuance. 6470

(G) (1) The question of repeal of a school district income 6471
tax levied for more than five years may be initiated and 6472
submitted in accordance with section 5748.04 of the Revised 6473
Code. 6474

(2) A property tax levy for a continuing period of time 6475
may be reduced in the manner provided under section 5705.261 of 6476
the Revised Code. 6477

(H) No board of education shall submit a question under 6478
this section to the electors of the school district more than 6479
twice in any calendar year. If a board submits the question 6480
twice in any calendar year, one of the elections on the question 6481
shall be held on the date of the general election. 6482

(I) If the electors of the school district approve a 6483
question under this section, and if the last calendar year the 6484
school district income tax is in effect and the last calendar 6485
year of collection of the property tax are the same, the board 6486
of education of the school district may propose to submit under 6487
this section the combined question of a school district income 6488
tax to take effect upon the expiration of the existing income 6489
tax and a property tax to be first collected in the calendar 6490
year after the calendar year of last collection of the existing 6491
property tax, and specify in the resolutions adopted under this 6492
section that the proposed taxes would renew the existing taxes. 6493
The form of the ballot on a question submitted to the electors 6494
under division (I) of this section shall be as follows: 6495

"Shall the school district be authorized to do 6496
both of the following: 6497

(1) Impose an annual income tax of (state the 6498
proposed rate of tax) on the school district income of 6499
individuals and of estates to renew an income tax expiring at 6500
the end of (state the last year the existing income tax 6501
may be levied) for (state the number of years the tax 6502
would be levied, or that it would be levied for a continuing 6503
period of time), beginning (state the date the tax would 6504
first take effect), for the purpose of (state the 6505
purpose of the tax)? 6506

(2) Impose a property tax levy renewing an existing levy 6507
outside of the ten-mill limitation for the purpose of providing 6508
for the necessary requirements of the district in the sum of 6509
\$. (here insert annual amount the levy is to 6510
produce), estimated by the county auditor to 6511
average ~~(here insert number of mills)~~ mills 6512

for each ~~one dollar~~ \$1 of valuation taxable value, which amounts 6513
to \$..... ~~(here insert rate expressed in dollars and~~ 6514
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 6515
market value, for (state the number of years the 6516
tax is to be imposed or that it will be imposed for a continuing 6517
period of time), commencing in (first year the tax 6518
is to be levied), first due in calendar year (first 6519
calendar year in which the tax shall be due)? 6520

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

"

If the question submitted to electors proposes a school 6525
district income tax only on the taxable income of individuals as 6526
defined in division (E) (1) (b) of section 5748.01 of the Revised 6527
Code, the form of the ballot shall be modified by stating that 6528
the tax is to be levied on the "earned income of individuals 6529
residing in the school district" in lieu of the "school district 6530
income of individuals and of estates." 6531

The question of a renewal levy under this division shall 6532
not be placed on the ballot unless the question is submitted on 6533
a date on which a special election may be held under section 6534
3501.01 of the Revised Code, except for the first Tuesday after 6535
the first Monday in February and August, during the last year 6536
the property tax levy to be renewed may be extended on the real 6537
and public utility property tax list and duplicate, or at any 6538
election held in the ensuing year. 6539

(J) If the electors of the school district approve a 6540
question under this section, the board of education of the 6541

school district may propose to renew either or both of the 6542
existing taxes as individual ballot questions in accordance with 6543
section 5748.02 of the Revised Code for the school district 6544
income tax, or section 5705.194 of the Revised Code for the 6545
property tax. 6546

Section 2. That existing sections 133.18, 306.32, 306.322, 6547
345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 6548
511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 6549
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6550
3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6551
5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6552
5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6553
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6554
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6555
repealed. 6556

Section 3. This act applies to elections held on or after 6557
the one hundredth day after the effective date of this act. 6558

Section 4. The General Assembly, applying the principle 6559
stated in division (B) of section 1.52 of the Revised Code that 6560
amendments are to be harmonized if reasonably capable of 6561
simultaneous operation, finds that the following sections, 6562
presented in this act as composites of the sections as amended 6563
by the acts indicated, are the resulting versions of the 6564
sections in effect prior to the effective date of the sections 6565
as presented in this act: 6566

Section 133.18 of the Revised Code as amended by both Am. 6567
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 6568
of the 129th General Assembly. 6569

Section 5705.218 of the Revised Code as amended by both 6570

Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General
Assembly.

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