

**As Reported by House Ways and Means Committee**

**123rd General Assembly  
Regular Session  
1999-2000**

**H.B. No. 92**

**Representative Terwilleger**

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**A B I L L**

To amend section 5705.191 of the Revised Code to 1  
permit a simple majority of voters at a special 2  
election to approve certain tax levies. 3

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

**Section 1.** That section 5705.191 of the Revised Code be 4  
amended to read as follows: 5

**Sec. 5705.191.** The taxing authority of any subdivision, other 6  
than the board of education of a school district or the taxing 7  
authority of a county school financing district, by a vote of 8  
two-thirds of all its members, may declare by resolution that the 9  
amount of taxes that may be raised within the ten-mill limitation 10  
by levies on the current tax duplicate will be insufficient to 11  
provide an adequate amount for the necessary requirements of the 12  
subdivision, and that it is necessary to levy a tax in excess of 13  
such limitation for any of the purposes in section 5705.19 of the 14  
Revised Code, or to supplement the general fund for the purpose of 15  
making appropriations for one or more of the following purposes: 16  
public assistance, human or social services, relief, welfare, 17  
hospitalization, health, and support of general or tuberculosis 18  
hospitals, and that the question of such additional tax levy shall 19  
be submitted to the electors of the subdivision at a general, 20

primary, or special election to be held at a time therein 21  
specified. Such resolution shall not include a levy on the current 22  
tax list and duplicate unless such election is to be held at or 23  
prior to the general election day of the current tax year. Such 24  
resolution shall conform to the requirements of section 5705.19 of 25  
the Revised Code, except that a levy to supplement the general 26  
fund for the purposes of public assistance, human or social 27  
services, relief, welfare, hospitalization, health, or the support 28  
of general or tuberculosis hospitals may not be for a longer 29  
period than ten years. All other levies under this section may not 30  
be for a longer period than five years unless a longer period is 31  
permitted by section 5705.19 of the Revised Code, and the 32  
resolution shall specify the date of holding such election, which 33  
shall not be earlier than seventy-five days after the adoption and 34  
certification of such resolution. The resolution shall go into 35  
immediate effect upon its passage and no publication of the same 36  
is necessary other than that provided for in the notice of 37  
election. A copy of such resolution, immediately after its 38  
passage, shall be certified to the board of elections of the 39  
proper county or counties in the manner provided by section 40  
5705.25 of the Revised Code, and such section shall govern the 41  
arrangements for the submission of such question and other matters 42  
with respect to such election, to which section 5705.25 of the 43  
Revised Code refers, excepting that such election shall be held on 44  
the date specified in the resolution, which shall be consistent 45  
with the requirements of section 3501.01 of the Revised Code, 46  
provided that only one special election for the submission of such 47  
question may be held in any one calendar year and provided that a 48  
special election may be held upon the same day a primary election 49  
is held. Publication of notice of such election shall be made in 50  
one or more newspapers of general circulation in the county once a 51  
week for four consecutive weeks. 52

If a majority of the electors voting on the question in an election held on the day of a primary, presidential primary, or general election, or fifty five per cent of those voting on the question at a special election held on any other day vote in favor thereof, or, when the question is a levy proposed for purposes under division (L) of section 5705.19 of the Revised Code, if a majority of those voting on the question at a special election held on any other day vote in favor thereof, the taxing authority of the subdivision may make the necessary levy within such subdivision at the additional rate or at any lesser rate outside the ten-mill limitation on the tax list and duplicate for the purpose stated in the resolution. Such tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

After the approval of such a levy by the electors, the taxing authority of the subdivision may anticipate a fraction of the proceeds of such levy and issue anticipation notes. In the case of a continuing levy that is not levied for the purpose of current expenses, notes may be issued at any time after approval of the levy in an amount not more than fifty per cent of the total estimated proceeds of the levy for the succeeding ten years, less an amount equal to the fraction of the proceeds of the levy previously anticipated by the issuance of anticipation notes. In the case of a levy for a fixed period that is not for the purpose of current expenses, notes may be issued at any time after approval of the levy in an amount not more than fifty per cent of the total estimated proceeds of the levy throughout the remaining life of the levy, less an amount equal to the fraction of the proceeds of the levy previously anticipated by the issuance of anticipation notes. In the case of a levy for current expenses, notes may be issued after the approval of the levy by the electors and prior to the time when the first tax collection from the levy

can be made. Such notes may be issued in an amount not more than 85  
fifty per cent of the total estimated proceeds of the levy 86  
throughout the term of the levy in the case of a levy for a fixed 87  
period, or fifty per cent of the total estimated proceeds for the 88  
first ten years of the levy in the case of a continuing levy. 89

No anticipation notes that increase the net indebtedness of a 90  
county may be issued without the prior consent of the board of 91  
county commissioners of that county. The notes shall be issued as 92  
provided in section 133.24 of the Revised Code, shall have 93  
principal payments during each year after the year of their 94  
issuance over a period not exceeding the life of the levy 95  
anticipated, and may have a principal payment in the year of their 96  
issuance. 97

"Taxing authority" and "subdivision" have the same meanings 98  
as in section 5705.01 of the Revised Code. 99

This section is supplemental to and not in derogation of 100  
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 101

**Section 2.** That existing section 5705.191 of the Revised Code 102  
is hereby repealed. 103