

As Reported by the Senate Ways and Means Committee

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H. B. No. 92

Representatives Terwilleger, O'Brien

Senator Blessing

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~~ 53
~~election held on the day of a primary, presidential primary, or~~ 54
~~general election, or fifty five per cent of those voting on the~~ 55
~~question at a special election held on any other day vote in favor~~ 56
~~thereof, or, when the question is a levy proposed for purposes~~ 57
~~under division (L) of section 5705.19 of the Revised Code, if a~~ 58
~~majority of those voting on the question at a special election~~ 59
~~held on any other day~~ vote in favor thereof, the taxing authority 60
of the subdivision may make the necessary levy within such 61
subdivision at the additional rate or at any lesser rate outside 62
the ten-mill limitation on the tax list and duplicate for the 63
purpose stated in the resolution. Such tax levy shall be included 64
in the next annual tax budget that is certified to the county 65
budget commission. 66

After the approval of such a levy by the electors, the taxing 67
authority of the subdivision may anticipate a fraction of the 68
proceeds of such levy and issue anticipation notes. In the case of 69
a continuing levy that is not levied for the purpose of current 70
expenses, notes may be issued at any time after approval of the 71
levy in an amount not more than fifty per cent of the total 72
estimated proceeds of the levy for the succeeding ten years, less 73
an amount equal to the fraction of the proceeds of the levy 74
previously anticipated by the issuance of anticipation notes. In 75
the case of a levy for a fixed period that is not for the purpose 76
of current expenses, notes may be issued at any time after 77
approval of the levy in an amount not more than fifty per cent of 78
the total estimated proceeds of the levy throughout the remaining 79
life of the levy, less an amount equal to the fraction of the 80
proceeds of the levy previously anticipated by the issuance of 81
anticipation notes. In the case of a levy for current expenses, 82
notes may be issued after the approval of the levy by the electors 83

and prior to the time when the first tax collection from the levy 84
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