

As Reported by the Senate Ways and Means Committee

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Sub. H. B. No. 124

Representatives Brenner, Carfagna

**Cosponsors: Representatives Hambley, Goodman, Green, Hughes, Ingram,
Johnson, Rogers, Schaffer, Scherer, Sprague, Strahorn, Sweeney, West**

Senator Beagle

A BILL

To enact section 5705.233 of the Revised Code to 1
allow a county to propose as a single ballot 2
question property taxes and a bond issue for the 3
acquisition of, or permanent improvements to, 4
criminal justice-related facilities and the 5
operating expenses associated with such 6
facilities and other criminal justice services, 7
to authorize a joint vocational school district 8
to submit the question of a renewal tax levy to 9
voters who did not have an opportunity to vote 10
on the levy at an election held in November of 11
2015 because the levy was only placed on the 12
ballot in one of several counties in which the 13
district has territory, and to declare an 14
emergency. 15

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

Section 1. That section 5705.233 of the Revised Code be 16
enacted to read as follows: 17

Sec. 5705.233. (A) As used in this section, "criminal justice facility" means any facility located within the county in which a tax is levied under this section and for which the board of commissioners of such county may make an appropriation under section 307.45 of the Revised Code. 18
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(B) The board of county commissioners of any county, at any time, may declare by resolution that it may be necessary for the county to issue general obligation bonds for permanent improvements to a criminal justice facility, including the acquisition, construction, enlargement, renovation, or maintenance of such a facility. The resolution shall state all of the following: 23
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(1) The necessity and purpose of the bond issue; 30

(2) The date of the general or special election at which the question shall be submitted to the electors; 31
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(3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid; 33
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(4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities. 36
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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 required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. Division (B) of section 5705.03 of the Revised Code does not apply to tax levy proceedings 39
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initiated under this section. 47

(C) After receiving the county auditor's certification 48
under division (B) of this section, the board of county 49
commissioners may declare by resolution that the amount of taxes 50
that can be raised within the ten-mill limitation will be 51
insufficient to provide an adequate amount for the present and 52
future criminal justice requirements of the county; that it is 53
necessary to issue general obligation bonds of the county for 54
permanent improvements to a criminal justice facility and to 55
levy an additional tax in excess of the ten-mill limitation to 56
pay debt charges on the bonds and any anticipatory securities; 57
that it is necessary for a specified number of years or for a 58
continuing period of time to levy additional taxes in excess of 59
the ten-mill limitation to provide funds for the acquisition, 60
construction, enlargement, renovation, maintenance, and 61
financing of permanent improvements to such a criminal justice 62
facility or to pay for operating expenses of the facility and 63
other criminal justice services for which the board may make an 64
appropriation under section 307.45 of the Revised Code, or both; 65
and that the question of the bonds and taxes shall be submitted 66
to the electors of the county at a general or special election, 67
which shall not be earlier than ninety days after certification 68
of the resolution to the board of elections, and the date of 69
which shall be consistent with section 3501.01 of the Revised 70
Code. The resolution shall specify all of the following: 71

(1) The county auditor's estimate of the average annual 72
property tax rate required throughout the stated maturity of the 73
bonds to pay debt charges on the bonds; 74

(2) The proposed rate of the tax, if any, for operating 75
expenses and criminal justice services, the first year the tax 76

will be levied, and the number of years it will be levied, or 77
that it will be levied for a continuing period of time; 78

(3) The proposed rate of the tax, if any, for permanent 79
improvements to a criminal justice facility, the first year the 80
tax will be levied, and the number of years it will be levied, 81
or that it will be levied for a continuing period of time. 82

The resolution shall go into immediate effect upon its 83
passage, and no publication of it is necessary other than that 84
provided in the notice of election. The board of county 85
commissioners shall certify a copy of the resolution, along with 86
copies of the auditor's estimate and its resolution under 87
division (B) of this section, to the board of elections 88
immediately after its adoption. 89

(D) The board of elections shall make the arrangements for 90
the submission of the question proposed under division (C) of 91
this section to the electors of the county, and the election 92
shall be conducted, canvassed, and certified in the same manner 93
as regular elections in the county for the election of county 94
officers. The resolution shall be put before the electors as one 95
ballot question, with a favorable vote indicating approval of 96
the bond issue, the levy to pay debt charges on the bonds and 97
any anticipatory securities, the operating expenses and criminal 98
justice services levy, and the permanent improvements levy, as 99
those levies may be proposed. The board of elections shall 100
publish notice of the election in a newspaper of general 101
circulation in the county once a week for two consecutive weeks, 102
or as provided in section 7.16 of the Revised Code, before the 103
election. If a board of elections operates and maintains a web 104
site, that board also shall post notice of the election on its 105
web site for thirty days before the election. The notice of 106

<u>election shall state all of the following:</u>	107
<u>(1) The principal amount of the proposed bond issue;</u>	108
<u>(2) The permanent improvements for which the bonds are to</u> <u>be issued;</u>	109 110
<u>(3) The maximum number of years over which the principal</u> <u>of the bonds may be paid;</u>	111 112
<u>(4) The estimated additional average annual property tax</u> <u>rate to pay the debt charges on the bonds, as certified by the</u> <u>county auditor;</u>	113 114 115
<u>(5) The proposed rate of the additional tax, if any, for</u> <u>operating expenses and criminal justice services;</u>	116 117
<u>(6) The number of years the operating expenses or criminal</u> <u>justice services tax will be in effect, or that it will be in</u> <u>effect for a continuing period of time;</u>	118 119 120
<u>(7) The proposed rate of the additional tax, if any, for</u> <u>permanent improvements;</u>	121 122
<u>(8) The number of years the permanent improvements tax</u> <u>will be in effect, or that it will be in effect for a continuing</u> <u>period of time;</u>	123 124 125
<u>(9) The time and place of the election.</u>	126
<u>(E) The form of the ballot for an election under this</u> <u>section is as follows:</u>	127 128
<u>"Shall be authorized to do the following:</u>	129
<u>(1) Issue bonds for the purpose of in the</u> <u>principal amount of \$....., to be repaid annually over a</u> <u>maximum period of years, and levy a property tax outside</u> <u>the ten-mill limitation, estimated by the county auditor to</u>	130 131 132 133

average over the bond repayment period mills for each one 134
dollar of tax valuation, which amounts to (rate expressed 135
in cents or dollars and cents, such as "36 cents" or "\$1.41") 136
for each \$100 of tax valuation, to pay the annual debt charges 137
on the bonds, and to pay debt charges on any notes issued in 138
anticipation of those bonds?" 139

If either a levy for permanent improvements or a levy for 140
operating expenses and criminal justice services is proposed, or 141
both are proposed, the ballot also shall contain the following 142
language, as appropriate: 143

"(2) Levy an additional property tax to provide funds for 144
the acquisition, construction, enlargement, renovation, 145
maintenance, and financing of permanent improvements to a 146
criminal justice facility at a rate not exceeding mills 147
for each one dollar of tax valuation, which amounts to 148
(rate expressed in cents or dollars and cents) for each \$100 of 149
tax valuation, for (number of years of the levy, or a 150
continuing period of time)? 151

(3) Levy an additional property tax to pay operating 152
expenses of a criminal justice facility and provide other 153
criminal justice services at a rate not exceeding mills 154
for each one dollar of tax valuation, which amounts to 155
(rate expressed in cents or dollars and cents) for each \$100 of 156
tax valuation, for (number of years of the levy, or a 157
continuing period of time)? 158

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 159

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 160

(F) The board of elections promptly shall certify the 161
results of the election to the tax commissioner and the county 162

auditor. If a majority of the electors voting on the question 163
vote for it, the board of county commissioners may proceed with 164
issuance of the bonds and the levy and collection of the 165
property tax for the debt service on the bonds and any 166
anticipatory securities in the same manner and subject to the 167
same limitations as for securities issued under section 133.18 168
of the Revised Code, and with the levy and collection of the 169
property tax or taxes for operating expenses and criminal 170
justice services and for permanent improvements at the 171
additional rate or any lesser rate in excess of the ten-mill 172
limitation. Any securities issued by the board of commissioners 173
under this section are Chapter 133. securities, as that term is 174
defined in section 133.01 of the Revised Code. 175

(G) (1) After the approval of a tax for operating expenses 176
and criminal justice services under this section and before the 177
time the first collection and distribution from the levy can be 178
made, the board of county commissioners may anticipate a 179
fraction of the proceeds of the levy and issue anticipation 180
notes in a principal amount not exceeding fifty per cent of the 181
total estimated proceeds of the tax to be collected during the 182
first year of the levy. 183

(2) After the approval of a tax under this section for 184
permanent improvements to a criminal justice facility, the board 185
of county commissioners may anticipate a fraction of the 186
proceeds of the tax and issue anticipation notes in a principal 187
amount not exceeding fifty per cent of the total estimated 188
proceeds of the tax remaining to be collected in each year over 189
a period of five years after issuance of the notes. 190

Anticipation notes under this section shall be issued as 191
provided in section 133.24 of the Revised Code. Notes issued 192

under division (G) of this section shall have principal payments 193
during each year after the year of their issuance over a period 194
not to exceed five years, and may have a principal payment in 195
the year of their issuance. 196

(H) A tax for operating expenses and criminal justice 197
services or for permanent improvements levied under this section 198
for a specified number of years may be renewed or replaced in 199
the same manner as a tax for current operating expenses or 200
permanent improvements levied under section 5705.19 of the 201
Revised Code. A tax levied under this section for a continuing 202
period of time may be decreased in accordance with section 203
5705.261 of the Revised Code. 204

Section 2. One or more resolutions adopted by a board of 205
county commissioners on or after the date this act becomes law 206
and before the effective date of the enactment by this act of 207
section 5705.233 of the Revised Code are hereby ratified and 208
shall be treated as though the resolution or resolutions were 209
adopted after that date so long as the resolutions otherwise 210
conform to the requirements of that section. Notwithstanding 211
division (C) of section 5705.233 of the Revised Code, the board 212
of elections of such a county shall accept such a resolution and 213
make arrangements for the submission of the question proposed 214
therein to the electors of the county at the general election to 215
be held November 7, 2017, if the resolution is certified by the 216
board of county commissioners to the board of elections not 217
later than seven days after the effective date of the enactment 218
of that section. 219

Section 3. (A) This section applies to a joint vocational 220
school district that meets all of the following criteria: 221

(1) The territory of the district includes all or a 222

portion of the territory of two or more counties.	223
(2) In 2015, the board of education of the district	224
proposed to renew one or more existing tax levies that ceased to	225
be collected in 2016.	226
(3) The question of the renewal levy was placed on the	227
November 2015 ballot only in the county in which the majority of	228
the electors of the district reside, and not in any other county	229
in which district electors reside.	230
(B) The board of education of the joint vocational school	231
district to which this section applies may adopt a resolution	232
declaring that the question of the renewal levy described in	233
division (A) of this section shall be submitted to the district	234
electors who reside in counties in which the question was not	235
placed on the ballot in 2015. The question may be placed on the	236
ballot at a general or special election to be held at a time	237
specified in the resolution. The resolution shall include, with	238
respect to that levy, the same purpose, the same rate expressed	239
in both mills for each dollar and dollars for each one hundred	240
dollars of valuation, and the same term of years as the	241
resolution proposing the question of the renewal levy placed on	242
the November 2015 ballot.	243
The results of the election authorized by this section	244
shall be added to the results of the election held in November	245
of 2015. If a majority of all of the electors in the district	246
voted in favor of the question, the levy shall be considered as	247
"authorized to be levied" in the district under section 319.301	248
of the Revised Code, shall be considered a "qualifying levy"	249
under section 319.302 of the Revised Code, and shall be placed	250
on the appropriate tax lists of the current year as a renewal	251
levy. The board of elections of the county in which a majority	252

of the district's electors reside shall certify the results to 253
the tax commissioner and to the board of education, which shall 254
forthwith make the necessary levy and certify it to the county 255
auditor, who shall extend it on the tax list for the current 256
year. After the first year, the levy shall be included in the 257
annual tax budget that is certified to the county budget 258
commission. 259

Section 4. This act is hereby declared to be an emergency 260
measure necessary for the immediate preservation of the public 261
peace, health, and safety. The reason for such necessity is that 262
the joint vocational school district to which this act applies 263
must be able to place a levy on the ballot as originally 264
intended and voted upon in 2015 without facing additional cost 265
or loss of revenue. Therefore, this act shall go into immediate 266
effect. 267