

**As Reported by the House Government Accountability and Oversight  
Committee**

**132nd General Assembly**

**Regular Session  
2017-2018**

**Sub. H. B. No. 342**

**Representative Merrin**

**Cosponsors: Representatives Duffey, Becker, Brinkman, Dean, Riedel, Vitale,  
Koehler, Schaffer, Butler, Hood**

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**A BILL**

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

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

**Section 1.** That sections 133.18, 306.32, 306.322, 345.01, 14  
345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 15  
1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 16  
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 17

4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 18  
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 19  
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 20  
5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5748.09 of the 21  
Revised Code be amended to read as follows: 22

**Sec. 133.18.** (A) The taxing authority of a subdivision may 23  
by legislation submit to the electors of the subdivision the 24  
question of issuing any general obligation bonds, for one 25  
purpose, that the subdivision has power or authority to issue. 26

(B) When the taxing authority of a subdivision desires or 27  
is required by law to submit the question of a bond issue to the 28  
electors, it shall pass legislation that does all of the 29  
following: 30

(1) Declares the necessity and purpose of the bond issue; 31

(2) States the date of the authorized election at which 32  
the question shall be submitted to the electors; 33

(3) States the amount, approximate date, estimated net 34  
average rate of interest, and maximum number of years over which 35  
the principal of the bonds may be paid; 36

(4) Declares the necessity of levying a tax outside the 37  
tax limitation to pay the debt charges on the bonds and any 38  
anticipatory securities. 39

The estimated net average interest rate shall be 40  
determined by the taxing authority based on, among other 41  
factors, then existing market conditions, and may reflect 42  
adjustments for any anticipated direct payments expected to be 43  
received by the taxing authority from the government of the 44  
United States relating to the bonds and the effect of any 45  
federal tax credits anticipated to be available to owners of all 46

or a portion of the bonds. The estimated net average rate of interest, and any statutory or charter limit on interest rates that may then be in effect and that is subsequently amended, shall not be a limitation on the actual interest rate or rates on the securities when issued.

(C) (1) The taxing authority shall certify a copy of the legislation passed under division (B) of this section to the county auditor. The county auditor shall promptly calculate and advise and, not later than ninety days before the election, confirm that advice by certification to, the taxing authority the estimated average annual property tax levy, expressed in ~~cents or dollars and cents~~ for each one hundred thousand dollars of ~~tax valuation~~ fair market value and in mills for each one dollar of ~~tax valuation~~ taxable value, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. In calculating the estimated average annual property tax levy for this purpose, the county auditor shall assume that the bonds are issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the bonds may be paid as stated in that legislation, and that the amount of the tax valuation of the subdivision for the current year remains the same throughout the maturity of the bonds, except as otherwise provided in division (C) (2) of this section. If the tax valuation for the current year is not determined, the county auditor shall base the calculation on the estimated amount of the tax valuation submitted by the county auditor to the county budget commission. If the subdivision is located in more than one county, the county auditor shall obtain the assistance of the county auditors of the other counties, and those county auditors shall

provide assistance, in establishing the tax valuation of the 78  
subdivision for purposes of certifying the estimated average 79  
annual property tax levy. 80

(2) When considering the tangible personal property 81  
component of the tax valuation of the subdivision, the county 82  
auditor shall take into account the assessment percentages 83  
prescribed in section 5711.22 of the Revised Code. The tax 84  
commissioner may issue rules, orders, or instructions directing 85  
how the assessment percentages must be utilized. 86

(D) After receiving the county auditor's advice under 87  
division (C) of this section, the taxing authority by 88  
legislation may determine to proceed with submitting the 89  
question of the issue of securities, and shall, not later than 90  
the ninetieth day before the day of the election, file the 91  
following with the board of elections: 92

(1) Copies of the legislation provided for in divisions 93  
(B) and (D) of this section; 94

(2) The amount of the estimated average annual property 95  
tax levy, expressed in ~~cents or dollars and cents~~ for each one 96  
hundred thousand dollars of ~~tax valuation~~ fair market value and 97  
in mills for each one dollar of ~~tax valuation~~ taxable value, as 98  
estimated and certified to the taxing authority by the county 99  
auditor. 100

(E) (1) The board of elections shall prepare the ballots 101  
and make other necessary arrangements for the submission of the 102  
question to the electors of the subdivision. If the subdivision 103  
is located in more than one county, the board shall inform the 104  
boards of elections of the other counties of the filings with 105  
it, and those other boards shall if appropriate make the other 106

necessary arrangements for the election in their counties. The 107  
election shall be conducted, canvassed, and certified in the 108  
manner provided in Title XXXV of the Revised Code. 109

(2) The election shall be held at the regular places for 110  
voting in the subdivision. If the electors of only a part of a 111  
precinct are qualified to vote at the election the board of 112  
elections may assign the electors in that part to an adjoining 113  
precinct, including an adjoining precinct in another county if 114  
the board of elections of the other county consents to and 115  
approves the assignment. Each elector so assigned shall be 116  
notified of that fact prior to the election by notice mailed by 117  
the board of elections, in such manner as it determines, prior 118  
to the election. 119

(3) The board of elections shall publish a notice of the 120  
election once in a newspaper of general circulation in the 121  
subdivision, no later than ten days prior to the election. The 122  
notice shall state all of the following: 123

(a) The principal amount of the proposed bond issue; 124

(b) The stated purpose for which the bonds are to be 125  
issued; 126

(c) The maximum number of years over which the principal 127  
of the bonds may be paid; 128

(d) The estimated additional average annual property tax 129  
levy, expressed in ~~cents or dollars and cents~~ for each one 130  
hundred thousand dollars of ~~tax valuation~~ fair market value and 131  
in mills for each one dollar of ~~tax valuation~~ taxable value, to 132  
be levied outside the tax limitation, as estimated and certified 133  
to the taxing authority by the county auditor; 134

(e) The first calendar year in which the tax is expected 135

to be due. 136

(F) (1) The form of the ballot to be used at the election 137  
shall be substantially either of the following, as applicable: 138

(a) "Shall bonds be issued by the ..... (name of 139  
subdivision) for the purpose of ..... (purpose of the bond 140  
issue) in the principal amount of \$..... (principal amount 141  
of the bond issue), to be repaid annually over a maximum period 142  
of ..... (the maximum number of years over which the 143  
principal of the bonds may be paid) years, and an annual levy of 144  
property taxes be made outside the ..... (as applicable, 145  
"ten-mill" or "...charter tax") limitation, estimated by the 146  
county auditor to average over the repayment period of the bond 147  
issue ..... ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 148  
~~of tax valuation~~ taxable value, which amounts to \$..... 149  
~~(rate expressed in cents or dollars and cents, such as "36-~~ 150  
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax-~~ 151  
~~valuation~~ fair market value, commencing in ..... (first 152  
year the tax will be levied), first due in calendar 153  
year ..... (first calendar year in which the tax shall be 154  
due), to pay the annual debt charges on the bonds, and to pay 155  
debt charges on any notes issued in anticipation of those bonds? 156

For the bond issue
Against the bond issue

" 160

(b) In the case of an election held pursuant to 161  
legislation adopted under section 3375.43 or 3375.431 of the 162  
Revised Code: 163

"Shall bonds be issued for ..... (name of library) 164

for the purpose of ..... (purpose of the bond issue), in 165  
the principal amount of \$..... (amount of the bond issue) 166  
by ..... (the name of the subdivision that is to issue the 167  
bonds and levy the tax) as the issuer of the bonds, to be repaid 168  
annually over a maximum period of ..... (the maximum number 169  
of years over which the principal of the bonds may be paid) 170  
years, and an annual levy of property taxes be made outside the 171  
ten-mill limitation, estimated by the county auditor to average 172  
over the repayment period of the bond issue ..... (~~number~~ 173  
~~of mills~~) mills for each ~~one dollar~~ \$1 of tax valuation taxable 174  
value, which amounts to \$..... (~~rate expressed in cents or~~ 175  
~~dollars and cents, such as "36 cents" or "\$1.41"~~) for each ~~one~~ 176  
~~hundred dollars~~ \$100,000 of tax valuation fair market value, 177  
commencing in ..... (first year the tax will be levied), 178  
first due in calendar year ..... (first calendar year in 179  
which the tax shall be due), to pay the annual debt charges on 180  
the bonds, and to pay debt charges on any notes issued in 181  
anticipation of those bonds? 182

For the bond issue
Against the bond issue

"

(2) The purpose for which the bonds are to be issued shall 187  
be printed in the space indicated, in boldface type. 188

(G) The board of elections shall promptly certify the 189  
results of the election to the tax commissioner, the county 190  
auditor of each county in which any part of the subdivision is 191  
located, and the fiscal officer of the subdivision. The 192  
election, including the proceedings for and result of the 193  
election, is incontestable other than in a contest filed under 194

section 3515.09 of the Revised Code in which the plaintiff 195  
prevails. 196

(H) If a majority of the electors voting upon the question 197  
vote for it, the taxing authority of the subdivision may proceed 198  
under sections 133.21 to 133.33 of the Revised Code with the 199  
issuance of the securities and with the levy and collection of a 200  
property tax outside the tax limitation during the period the 201  
securities are outstanding sufficient in amount to pay the debt 202  
charges on the securities, including debt charges on any 203  
anticipatory securities required to be paid from that tax. If 204  
legislation passed under section 133.22 or 133.23 of the Revised 205  
Code authorizing those securities is filed with the county 206  
auditor on or before the last day of November, the amount of the 207  
voted property tax levy required to pay debt charges or 208  
estimated debt charges on the securities payable in the 209  
following year shall if requested by the taxing authority be 210  
included in the taxes levied for collection in the following 211  
year under section 319.30 of the Revised Code. 212

(I) (1) If, before any securities authorized at an election 213  
under this section are issued, the net indebtedness of the 214  
subdivision exceeds that applicable to that subdivision or those 215  
securities, then and so long as that is the case none of the 216  
securities may be issued. 217

(2) No securities authorized at an election under this 218  
section may be initially issued after the first day of the sixth 219  
January following the election, but this period of limitation 220  
shall not run for any time during which any part of the 221  
permanent improvement for which the securities have been 222  
authorized, or the issuing or validity of any part of the 223  
securities issued or to be issued, or the related proceedings, 224



is involved or questioned before a court or a commission or 225  
other tribunal, administrative agency, or board. 226

(3) Securities representing a portion of the amount 227  
authorized at an election that are issued within the applicable 228  
limitation on net indebtedness are valid and in no manner 229  
affected by the fact that the balance of the securities 230  
authorized cannot be issued by reason of the net indebtedness 231  
limitation or lapse of time. 232

(4) Nothing in this division (I) shall be interpreted or 233  
applied to prevent the issuance of securities in an amount to 234  
fund or refund anticipatory securities lawfully issued. 235

(5) The limitations of divisions (I) (1) and (2) of this 236  
section do not apply to any securities authorized at an election 237  
under this section if at least ten per cent of the principal 238  
amount of the securities, including anticipatory securities, 239  
authorized has theretofore been issued, or if the securities are 240  
to be issued for the purpose of participating in any federally 241  
or state-assisted program. 242

(6) The certificate of the fiscal officer of the 243  
subdivision is conclusive proof of the facts referred to in this 244  
division. 245

(J) As used in this section, "fair market value" has the 246  
same meaning as in section 5705.01 of the Revised Code. 247

**Sec. 306.32.** Any county, or any two or more counties, 248  
municipal corporations, or townships, or any combination of 249  
these, may create a regional transit authority by the adoption 250  
of a resolution or ordinance by the board of county 251  
commissioners of each county, the legislative authority of each 252  
municipal corporation, and the board of township trustees of 253

each township which is to create or to join in the creation of	254
the regional transit authority. The resolution or ordinance	255
shall state:	256
(A) The necessity for the creation of a regional transit	257
authority;	258
(B) The counties, municipal corporations, or townships	259
which are to create or to join in the creation of the regional	260
transit authority;	261
(C) The official name by which the regional transit	262
authority shall be known;	263
(D) The place in which the principal office of the	264
regional transit authority will be located or the manner in	265
which it may be selected;	266
(E) The number, term, and compensation, or method for	267
establishing compensation, of the members of the board of	268
trustees of the regional transit authority. Compensation shall	269
not exceed fifty dollars for each board and committee meeting	270
attended by a member, except that if compensation is provided	271
annually it shall not exceed six thousand dollars for the	272
president of the board or four thousand eight hundred dollars	273
for each other board member.	274
(F) The manner in which vacancies on the board of trustees	275
of the regional transit authority shall be filled;	276
(G) The manner and to what extent the expenses of the	277
regional transit authority shall be apportioned among the	278
counties, municipal corporations, and townships creating it;	279
(H) The purposes, including the kinds of transit	280
facilities, for which the regional transit authority is	281

organized. 282

The regional transit authority provided for in the 283  
resolution or ordinance shall be deemed to be created upon the 284  
adoption of the resolution or ordinance by the board of county 285  
commissioners of each county, the legislative authority of each 286  
municipal corporation, and the board of township trustees of 287  
each township enumerated in the resolution or ordinance. 288

The resolution or ordinance creating a regional transit 289  
authority may be amended to include additional counties, 290  
municipal corporations, or townships or for any other purpose, 291  
by the adoption of the amendment by the board of county 292  
commissioners of each county, the legislative authority of each 293  
municipal corporation, and the board of township trustees of 294  
each township which has created or joined or proposes to join 295  
the regional transit authority. 296

After each county, municipal corporation, and township 297  
which has created or joined or proposes to join the regional 298  
transit authority has adopted its resolution or ordinance 299  
approving inclusion of additional counties, municipal 300  
corporations, or townships in the regional transit authority, a 301  
copy of each resolution or ordinance shall be filed with the 302  
clerk of the board of the county commissioners of each county, 303  
the clerk of the legislative authority of each municipal 304  
corporation, and the fiscal officer of the board of trustees of 305  
each township proposed to be included in the regional transit 306  
authority. The inclusion is effective when all such filing has 307  
been completed, unless the regional transit authority to which 308  
territory is to be added has authority to levy an ad valorem tax 309  
on property, or a sales tax, within its territorial boundaries, 310  
in which event the inclusion shall become effective on the 311

sixtieth day after the last such filing is accomplished, unless, 312  
prior to the expiration of the sixty-day period, qualified 313  
electors residing in the area proposed to be added to the 314  
regional transit authority, equal in number to at least ten per 315  
cent of the qualified electors from the area who voted for 316  
governor at the last gubernatorial election, file a petition of 317  
referendum against the inclusion. Any petition of referendum 318  
filed under this section shall be filed at the office of the 319  
secretary of the board of trustees of the regional transit 320  
authority. The person presenting the petition shall be given a 321  
receipt containing on it the time of the day, the date, and the 322  
purpose of the petition. The secretary of the board of trustees 323  
of the regional transit authority shall cause the appropriate 324  
board or boards of elections to check the sufficiency of 325  
signatures on any petition of referendum filed under this 326  
section and, if found to be sufficient, shall present the 327  
petition to the board of trustees at a meeting of said board 328  
which occurs not later than thirty days following the filing of 329  
said petition. Upon presentation to the board of trustees of a 330  
petition of referendum against the proposed inclusion, the board 331  
of trustees shall promptly certify the proposal to the board or 332  
boards of elections for the purpose of having the proposal 333  
placed on the ballot at the next general or primary election 334  
which occurs not less than ninety days after the date of the 335  
meeting of said board, or at a special election, the date of 336  
which shall be specified in the certification, which date shall 337  
be not less than ninety days after the date of such meeting of 338  
the board. Signatures on a petition of referendum may be 339  
withdrawn up to and including the meeting of the board of 340  
trustees certifying the proposal to the appropriate board or 341  
boards of elections. If territory of more than one county, 342  
municipal corporation, or township is to be added to the 343

regional transit authority, the electors of the territories of 344  
the counties, municipal corporations, or townships which are to 345  
be added shall vote as a district, and the majority affirmative 346  
vote shall be determined by the vote cast in the district as a 347  
whole. Upon certification of a proposal to the appropriate board 348  
or boards of elections pursuant to this section, the board or 349  
boards of election shall make the necessary arrangements for the 350  
submission of the question to the electors of the territory to 351  
be added to the regional transit authority qualified to vote on 352  
the question, and the election shall be held, canvassed, and 353  
certified in the manner provided for the submission of tax 354  
levies under section 5705.191 of the Revised Code, except that 355  
the question appearing on the ballot shall read: 356

"Shall the territory within the ..... 357  
(Name or names of political subdivisions to be joined) be added 358  
to ..... (Name) regional transit 359  
authority?" and shall a(n) ..... (here insert type of tax 360  
or taxes) at a rate of taxation not to exceed ..... (here insert 361  
maximum tax rate or rates) be levied for all transit purposes?" 362

If the tax is a tax on property, the rate of the tax shall 363  
be expressed numerically in mills for each one dollar of taxable 364  
value and numerically in dollars for each one hundred thousand 365  
dollars of fair market value, as that term is defined in section 366  
5705.01 of the Revised Code. 367

If the question is approved by at least a majority of the 368  
electors voting on the question, the joinder is immediately 369  
effective, and the regional transit authority may extend the 370  
levy of the tax against all the taxable property within the 371  
territory which has been added. If the question is approved at a 372  
general election or at a special election occurring prior to the 373

general election but after the fifteenth day of July, the 374  
regional transit authority may amend its budget and resolution 375  
adopted pursuant to section 5705.34 of the Revised Code, and the 376  
levy shall be placed on the current tax list and duplicate and 377  
collected as other taxes are collected from all taxable property 378  
within the territorial boundaries of the regional transit 379  
authority, including the territory within each political 380  
subdivision added as a result of the election. 381

The territorial boundaries of a regional transit authority 382  
shall be coextensive with the territorial boundaries of the 383  
counties, municipal corporations, and townships included within 384  
the regional transit authority, provided that the same area may 385  
be included in more than one regional transit authority so long 386  
as the regional transit authorities are not organized for 387  
purposes as provided for in the resolutions or ordinances 388  
creating the same, and any amendments to them, relating to the 389  
same kinds of transit facilities; and provided further, that if 390  
a regional transit authority includes only a portion of an 391  
entire county, a regional transit authority for the same 392  
purposes may be created in the remaining portion of the same 393  
county by resolution of the board of county commissioners acting 394  
alone or in conjunction with municipal corporations and 395  
townships as provided in this section. 396

No regional transit authority shall be organized after 397  
January 1, 1975, to include any area already included in a 398  
regional transit authority, except that any regional transit 399  
authority organized after June 29, 1974, and having territorial 400  
boundaries entirely within a single county shall, upon adoption 401  
by the board of county commissioners of the county of a 402  
resolution creating a regional transit authority including 403  
within its territorial jurisdiction the existing regional 404

transit authority and for purposes including the purposes for 405  
which the existing regional transit authority was created, be 406  
dissolved and its territory included in such new regional 407  
transit authority. Any resolution creating such a new regional 408  
transit authority shall make adequate provision for satisfaction 409  
of the obligations of the dissolved regional transit authority. 410

**Sec. 306.322.** (A) For any regional transit authority that 411  
levies a property tax and that includes in its membership 412  
political subdivisions that are located in a county having a 413  
population of at least four hundred thousand according to the 414  
most recent federal census, the procedures of this section apply 415  
until November 5, 2013, and are in addition to and an 416  
alternative to those established in sections 306.32 and 306.321 417  
of the Revised Code for joining to the regional transit 418  
authority additional counties, municipal corporations, or 419  
townships. 420

(B) Any municipal corporation or township may adopt a 421  
resolution or ordinance proposing to join a regional transit 422  
authority described in division (A) of this section. In its 423  
resolution or ordinance, the political subdivision may propose 424  
joining the regional transit authority for a limited period of 425  
three years or without a time limit. 426

(C) The political subdivision proposing to join the 427  
regional transit authority shall submit a copy of its resolution 428  
or ordinance to the legislative authority of each municipal 429  
corporation and the board of trustees of each township 430  
comprising the regional transit authority. Within thirty days of 431  
receiving the resolution or ordinance for inclusion in the 432  
regional transit authority, the legislative authority of each 433  
municipal corporation and the board of trustees of each township 434

shall consider the question of whether to include the additional 435  
subdivision in the regional transit authority, shall adopt a 436  
resolution or ordinance approving or rejecting the inclusion of 437  
the additional subdivision, and shall present its resolution or 438  
ordinance to the board of trustees of the regional transit 439  
authority. 440

(D) If a majority of the political subdivisions comprising 441  
the regional transit authority approve the inclusion of the 442  
additional political subdivision, the board of trustees of the 443  
regional transit authority, not later than the tenth day 444  
following the day on which the last ordinance or resolution is 445  
presented, shall notify the subdivision proposing to join the 446  
regional transit authority that it may certify the proposal to 447  
the board of elections for the purpose of having the proposal 448  
placed on the ballot at the next general election or at a 449  
special election conducted on the day of the next primary 450  
election that occurs not less than ninety days after the 451  
resolution or ordinance is certified to the board of elections. 452

(E) Upon certification of a proposal to the board of 453  
elections pursuant to this section, the board of elections shall 454  
make the necessary arrangements for the submission of the 455  
question to the electors of the territory to be included in the 456  
regional transit authority qualified to vote on the question, 457  
and the election shall be held, canvassed, and certified in the 458  
same manner as regular elections for the election of officers of 459  
the subdivision proposing to join the regional transit 460  
authority, except that, if the resolution proposed the inclusion 461  
without a time limitation the question appearing on the ballot 462  
shall read: 463

"Shall the territory within the ..... 464



(Name or names of political subdivisions to be joined) be added 465  
to ..... (Name) regional transit 466  
authority?" and shall a(n) ..... (here insert type of tax 467  
or taxes) at a rate of taxation not to exceed ..... (here insert 468  
maximum tax rate or rates) be levied for all transit purposes?" 469

If the tax is a tax on property, the rate shall be 470  
expressed numerically in mills for each one dollar of taxable 471  
value and numerically in dollars for each one hundred thousand 472  
dollars of fair market value, as that term is defined in section 473  
5705.01 of the Revised Code. 474

If the resolution proposed the inclusion with a three-year 475  
time limitation, the question appearing on the ballot shall 476  
read: 477

"Shall the territory within the ..... 478  
(Name or names of political subdivisions to be joined) be added 479  
to ..... (Name) regional transit 480  
authority?" for three years and shall a(n) ..... (here 481  
insert type of tax or taxes) at a rate of taxation not to exceed 482  
..... (here insert maximum tax rate or rates) be levied for all 483  
transit purposes for three years?" 484

(F) If the question is approved by at least a majority of 485  
the electors voting on the question, the addition of the new 486  
territory is effective six months from the date of the 487  
certification of its passage, and the regional transit authority 488  
may extend the levy of the tax against all the taxable property 489  
within the territory that was added. If the question is approved 490  
at a general election or at a special election occurring prior 491  
to the general election but after the fifteenth day of July, the 492  
regional transit authority may amend its budget and resolution 493  
adopted pursuant to section 5705.34 of the Revised Code, and the 494

levy shall be placed on the current tax list and duplicate and 495  
collected as other taxes are collected from all taxable property 496  
within the territorial boundaries of the regional transit 497  
authority, including the territory within the political 498  
subdivision added as a result of the election. If the budget of 499  
the regional transit authority is amended pursuant to this 500  
paragraph, the county auditor shall prepare and deliver an 501  
amended certificate of estimated resources to reflect the change 502  
in anticipated revenues of the regional transit authority. 503

(G) If the question is approved by at least a majority of 504  
the electors voting on the question, the board of trustees of 505  
the regional transit authority immediately shall amend the 506  
resolution or ordinance creating the regional transit authority 507  
to include the additional political subdivision. 508

(H) If the question approved by a majority of the electors 509  
voting on the question added the subdivision for three years, 510  
the territory of the additional municipal corporation or 511  
township in the regional transit authority shall be removed from 512  
the territory of the regional transit authority three years 513  
after the date the territory was added, as determined in the 514  
effective date of the election, and shall no longer be a part of 515  
that authority without any further action by either the 516  
political subdivisions that were included in the authority prior 517  
to submitting the question to the electors or of the political 518  
subdivision added to the authority as a result of the election. 519  
The regional transit authority reduced to its territory as it 520  
existed prior to the inclusion of the additional municipal 521  
corporation or township shall be entitled to levy and collect 522  
any property taxes that it was authorized to levy and collect 523  
prior to the enlargement of its territory and for which 524  
authorization has not expired, as if the enlargement had not 525

occurred. 526

**Sec. 345.01.** ~~The~~ (A) As used in this chapter, "fair market value" has the same meaning as in section 5705.01 of the Revised Code. 527  
528  
529

(B) The taxing authority of any municipal corporation, 530  
township, or county, at any time not less than one hundred days 531  
prior to a general election in any year, by a vote of two-thirds 532  
of all members of the taxing authority, may, and upon 533  
presentation to the clerk or fiscal officer, as the case may be, 534  
of the taxing authority of a petition signed by not less than 535  
two per cent of the electors of the political subdivision, as 536  
shown at the preceding general election held in the subdivision, 537  
shall, declare by resolution that the amount of taxes which may 538  
be raised within the ten-mill limitation will be insufficient to 539  
provide an adequate amount for the necessary requirements of the 540  
subdivision, and that it is necessary to levy taxes in excess of 541  
the limitation for either or both of the following purposes: 542

~~(A)~~ (1) For purchasing a site, and for erecting, 543  
equipping, and furnishing, or for establishing a memorial to 544  
commemorate the services of all members and veterans of the 545  
armed forces of the United States; 546

~~(B)~~ (2) For the operation and maintenance of a memorial, 547  
and for the functions related to it. 548

The resolution shall be confined to the purposes set forth 549  
in this section, and shall specify the amount of increase in 550  
rate which it is necessary to levy, expressed both in mills for 551  
each one dollar of taxable value and in dollars for each one 552  
hundred thousand dollars of fair market value, the purpose of 553  
the rate increase, and the number of years during which the 554

increase shall be in effect. The increase may include a levy 555  
upon the tax duplicate of the current year. The number of years 556  
shall be any number not exceeding ten. The question of an 557  
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 558  
this section may be submitted to the electors on one ballot. 559

The total tax for the purposes included in this section 560  
shall not, in any year, exceed one mill of each dollar of 561  
~~valuation taxable value.~~ 562

The resolution shall go into immediate effect upon its 563  
passage, and no publication of the resolution, other than that 564  
provided for in the notice of election, shall be necessary. 565

**Sec. 345.03.** A copy of any resolution adopted under 566  
section 345.01 of the Revised Code shall be certified within 567  
five days by the taxing authority and not later than four ~~p.m.~~ 568  
p.m. of the ninetieth day before the day of the election, to the 569  
county board of elections, and such board shall submit the 570  
proposal to the electors of the subdivision at the succeeding 571  
general election. The board shall make the necessary 572  
arrangements for the submission of such question to the electors 573  
of the subdivision, and the election shall be conducted, 574  
canvassed, and certified in like manner as regular elections in 575  
such subdivision. 576

Notice of the election shall be published once in a 577  
newspaper of general circulation in the subdivision, not less 578  
than two weeks prior to such election. The notice shall set out 579  
the purpose of the proposed increase in rate, the amount of the 580  
increase expressed in dollars ~~and cents~~ for each one hundred 581  
thousand dollars of ~~valuation~~ fair market value as well as in 582  
mills for each one dollar of ~~property valuation~~ taxable value, 583  
the number of years during which such increase will be in 584

effect, and the time and place of holding such election. 585

**Sec. 345.04.** The form of the ballot cast at a general 586  
election, as provided by sections 345.01 to 345.03 of the 587  
Revised Code, shall be: "An additional tax for the benefit of 588  
(name of subdivision) for the purpose of (state purpose stated 589  
in the resolution) at a rate not exceeding ..... mills for each 590  
~~one dollar \$1 of valuation taxable value,~~ which amounts to ~~(rate-~~ 591  
~~expressed in dollars and cents) \$.....~~ for each ~~one hundred-~~ 592  
~~dollars \$100,000 of valuation fair market value,~~ for (the number 593  
of years the levy is to run). 594

For the Tax Levy
Against the Tax Levy

595

596

597

"

598

If the tax is to be placed on the current tax list, the 599  
form of the ballot shall be modified by adding, after the 600  
statement of the number of years the levy is to run, the phrase 601  
", commencing in ..... (first year the tax is to be 602  
levied), first due in calendar year ..... (first calendar 603  
year in which the tax shall be due)." 604

The question covered by the resolution shall be submitted 605  
to the electors as a separate proposition, but it may be printed 606  
on the same ballot with any other proposition submitted at the 607  
same election other than the election of officers. More than one 608  
such question may be submitted at the same election. 609

**Sec. 505.48.** (A) The board of township trustees of any 610  
township may, by resolution adopted by two-thirds of the members 611  
of the board, create a township police district comprised of all 612  
or a portion of the unincorporated territory of the township as 613

the resolution may specify. If the township police district does 614  
not include all of the unincorporated territory of the township, 615  
the resolution creating the district shall contain a complete 616  
and accurate description of the territory of the district and a 617  
separate and distinct name for the district. 618

At any time not less than one hundred twenty days after a 619  
township police district is created and operative, the 620  
territorial limits of the district may be altered in the manner 621  
provided in division (B) of this section or, if applicable, as 622  
provided in section 505.482 of the Revised Code. 623

(B) Except as otherwise provided in section 505.481 of the 624  
Revised Code, the territorial limits of a township police 625  
district may be altered by a resolution adopted by a two-thirds 626  
vote of the board of township trustees. If the township police 627  
district imposes a tax, any territory proposed for addition to 628  
the district shall become part of the district only after all of 629  
the following have occurred: 630

(1) Adoption by two-thirds vote of the board of township 631  
trustees of a resolution approving the expansion of the 632  
territorial limits of the district; 633

(2) Adoption by a two-thirds vote of the board of township 634  
trustees of a resolution recommending the extension of the tax 635  
to the additional territory; 636

(3) Approval of the tax by the electors of the territory 637  
proposed for addition to the district. 638

Each resolution of the board adopted under division (B) (2) 639  
of this section shall state the name of the township police 640  
district, a description of the territory to be added, and the 641  
rate, expressed in mills for each one dollar of taxable value 642

and in dollars for each one hundred thousand dollars of fair 643  
market value, and termination date of the tax, which shall be 644  
the rate and termination date of the tax currently in effect in 645  
the district. 646

The board of trustees shall certify each resolution 647  
adopted under division (B) (2) of this section to the board of 648  
elections in accordance with section 5705.19 of the Revised 649  
Code. The election required under division (B) (3) of this 650  
section shall be held, canvassed, and certified in the manner 651  
provided for the submission of tax levies under section 5705.25 652  
of the Revised Code, except that the question appearing on the 653  
ballot shall read: 654

"Shall the territory within ..... 655  
(description of the proposed territory to be added) be added 656  
to ..... (name) township police district, and a 657  
property tax at a rate of taxation not exceeding ..... 658  
~~(here insert tax rate)~~ mills for each \$1 of taxable value, which 659  
amounts to \$..... for each \$100,000 of fair market value, 660  
be in effect for ..... (here insert the number of years the 661  
tax is to be in effect or "a continuing period of time," as 662  
applicable)?" 663

If the question is approved by at least a majority of the 664  
electors voting on it, the joinder shall be effective as of the 665  
first day of January of the year following approval, and, on 666  
that date, the township police district tax shall be extended to 667  
the taxable property within the territory that has been added. 668

As used in this section, "fair market value" has the same 669  
meaning as in section 5705.01 of the Revised Code. 670

**Sec. 505.481.** (A) If a township police district does not 671

include all the unincorporated territory of the township, the 672  
remaining unincorporated territory of the township may be added 673  
to the district by a resolution adopted by a unanimous vote of 674  
the board of township trustees to place the issue of expansion 675  
of the district on the ballot for the electors of the entire 676  
unincorporated territory of the township. The resolution shall 677  
state whether the proposed township police district initially 678  
will hire personnel as provided in section 505.49 of the Revised 679  
Code or contract for the provision of police protection services 680  
or additional police protection services as provided in section 681  
505.43 or 505.50 of the Revised Code. 682

The ballot measure shall provide for the addition into a 683  
new district of all the unincorporated territory of the township 684  
not already included in the township police district and for the 685  
levy of any tax then imposed by the district throughout the 686  
unincorporated territory of the township. The measure shall 687  
state the rate of the tax, if any, to be imposed in the district 688  
resulting from approval of the measure, expressed in mills for 689  
each one dollar of taxable value and in dollars for each one 690  
hundred thousand dollars of fair market value, which need not be 691  
the same rate of any tax imposed by the existing district, and 692  
the last year in which the tax will be levied or that it will be 693  
levied for a continuous period of time. 694

(B) The election on the measure shall be held, canvassed, 695  
and certified in the manner provided for the submission of tax 696  
levies under section 5705.25 of the Revised Code, except that 697  
the question appearing on the ballot shall read substantially as 698  
follows: 699

"Shall the unincorporated territory within ..... 700  
(name of the township) not already included within 701



the ..... (name of township police district) be added to 702  
the township police district to create the ..... (name of 703  
new township police district) township police district?" 704

The name of the proposed township police district shall be 705  
separate and distinct from the name of the existing township 706  
police district. 707

If a tax is imposed in the existing township police 708  
district, the question shall be modified by adding, at the end 709  
of the question, the following: ", and shall a property tax be 710  
levied in the new township police district, replacing the tax in 711  
the existing township police district, at a rate not 712  
exceeding ..... mills ~~per dollar for each \$1~~ of taxable 713  
~~valuation value~~, which amounts to \$...... ~~(rate expressed in~~ 714  
~~dollars and cents per one thousand dollars in taxable valuation)~~ 715  
for each \$100,000 of fair market value, for ..... (number of 716  
years the tax will be levied, or "a continuing period of 717  
time")." 718

If the measure is not approved by a majority of the 719  
electors voting on it, the township police district shall 720  
continue to occupy its existing territory until altered as 721  
provided in this section or section 505.48 of the Revised Code, 722  
and any existing tax imposed under section 505.51 of the Revised 723  
Code shall remain in effect in the existing district at the 724  
existing rate and for as long as provided in the resolution 725  
under the authority of which the tax is levied. 726

As used in this section, "fair market value" has the same 727  
meaning as in section 5705.01 of the Revised Code. 728

**Sec. 511.27.** (A) To defray the expenses of the township 729  
park district and for purchasing, appropriating, operating, 730

maintaining, and improving lands for parks or recreational 731  
purposes, the board of park commissioners may levy a sufficient 732  
tax within the ten-mill limitation, not to exceed one mill on 733  
each dollar of ~~valuation~~ taxable value on all real and personal 734  
property within the township, and on all real and personal 735  
property within any municipal corporation that is within the 736  
township, that was within the township at the time that the park 737  
district was established, or the boundaries of which are 738  
coterminous with or include the township. The levy shall be over 739  
and above all other taxes and limitations on such property 740  
authorized by law. 741

(B) Except as otherwise provided in division (C) of this 742  
section, the board of park commissioners, not less than ninety 743  
days before the day of the election, may declare by resolution 744  
that the amount of taxes that may be raised within the ten-mill 745  
limitation will be insufficient to provide an adequate amount 746  
for the necessary requirements of the district and that it is 747  
necessary to levy a tax in excess of that limitation for the use 748  
of the district. The resolution shall specify the purpose for 749  
which the taxes shall be used, the annual rate proposed, and the 750  
number of consecutive years the levy will be in effect. Upon the 751  
adoption of the resolution, the question of levying the taxes 752  
shall be submitted to the electors of the township and the 753  
electors of any municipal corporation that is within the 754  
township, that was within the township at the time that the park 755  
district was established, or the boundaries of which are 756  
coterminous with or include the township, at a special election 757  
to be held on whichever of the following occurs first: 758

(1) The day of the next ensuing general election; 759

(2) The first Tuesday after the first Monday in May of any 760

calendar year, except that, if a presidential primary election 761  
is held in that calendar year, then the day of that election. 762

The rate submitted to the electors at any one election 763  
shall not exceed two mills annually upon each dollar of 764  
~~valuation~~taxable value. If a majority of the electors voting 765  
upon the question of the levy vote in favor of the levy, the tax 766  
shall be levied on all real and personal property within the 767  
township and on all real and personal property within any 768  
municipal corporation that is within the township, that was 769  
within the township at the time that the park district was 770  
established, or the boundaries of which are coterminous with or 771  
include the township, and the levy shall be over and above all 772  
other taxes and limitations on such property authorized by law. 773

(C) In any township park district that contains only 774  
unincorporated territory, if the township board of park 775  
commissioners is appointed by the board of township trustees, 776  
before a tax can be levied and certified to the county auditor 777  
pursuant to section 5705.34 of the Revised Code or before a 778  
resolution for a tax levy can be certified to the board of 779  
elections pursuant to section 511.28 of the Revised Code, the 780  
board of park commissioners shall receive approval for its levy 781  
request from the board of township trustees. The board of park 782  
commissioners shall adopt a resolution requesting the board of 783  
township trustees to approve the levy request, stating the 784  
annual rate of the proposed levy and the reason for the levy 785  
request. On receiving this request, the board of township 786  
trustees shall vote on whether to approve the request and, if a 787  
majority votes to approve it, shall issue a resolution approving 788  
the levy at the requested rate. 789

**Sec. 511.28.** A copy of any resolution for a tax levy 790

adopted by the township board of park commissioners as provided 791  
in section 511.27 of the Revised Code shall be certified by the 792  
clerk of the board of park commissioners to the board of 793  
elections of the proper county, together with a certified copy 794  
of the resolution approving the levy, passed by the board of 795  
township trustees if such a resolution is required by division 796  
(C) of section 511.27 of the Revised Code, not less than ninety 797  
days before a general or primary election in any year. The board 798  
of elections shall submit the proposal to the electors as 799  
provided in section 511.27 of the Revised Code at the succeeding 800  
general or primary election. A resolution to renew an existing 801  
levy may not be placed on the ballot unless the question is 802  
submitted at the general election held during the last year the 803  
tax to be renewed may be extended on the real and public utility 804  
property tax list and duplicate, or at any election held in the 805  
ensuing year. The board of park commissioners shall cause notice 806  
that the vote will be taken to be published once a week for two 807  
consecutive weeks prior to the election in a newspaper of 808  
general circulation, or as provided in section 7.16 of the 809  
Revised Code, in the county within which the park district is 810  
located. Additionally, if the board of elections operates and 811  
maintains a web site, the board of elections shall post that 812  
notice on its web site for thirty days prior to the election. 813  
The notice shall state the purpose of the proposed levy, the 814  
annual rate proposed expressed in dollars ~~and cents~~ for each one 815  
hundred thousand dollars of ~~valuation~~ fair market value as well 816  
as in mills for each one dollar of ~~valuation~~ taxable value, the 817  
number of consecutive years during which the levy shall be in 818  
effect, and the time and place of the election. 819

The form of the ballots cast at the election shall be: "An 820  
additional tax for the benefit of (name of township park 821

district) ..... for the purpose of (purpose stated in the 822  
order of the board) ..... at a rate not 823  
exceeding ..... mills for each ~~one dollar~~ \$1 of 824  
~~valuation~~ taxable value, which amounts to ~~(rate expressed in-~~ 825  
~~dollars and cents)~~ \$..... for each ~~one hundred dollars-~~ 826  
\$100,000 of ~~valuation~~ fair market value, for (number of years the 827  
levy is to run) ..... 828

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, or 833  
decrease an existing levy, the form of the ballot specified in 834  
this section ~~may~~ shall be changed by substituting for the words 835  
"An additional" at the beginning of the form, the words "A 836  
renewal of a" in the case of a proposal to renew an existing 837  
levy in the same amount; the words "A renewal of ..... 838  
mills and an increase of ..... mills for each \$1 of taxable 839  
value to constitute a" in the case of an increase; or the words 840  
"A renewal of part of an existing levy, being a reduction 841  
of ..... mills for each \$1 of taxable value, to constitute 842  
a" in the case of a decrease in the rate of the existing levy. 843

If the tax is to be placed on the current tax list, the 844  
form of the ballot shall be modified by adding, after the 845  
statement of the number of years the levy is to run, the phrase 846  
", commencing in ..... (first year the tax is to be 847  
levied), first due in calendar year ..... (first calendar 848  
year in which the tax shall be due)." 849

The question covered by the order shall be submitted as a 850

separate proposition, but may be printed on the same ballot with 851  
any other proposition submitted at the same election, other than 852  
the election of officers. More than one such question may be 853  
submitted at the same election. 854

As used in this section, "fair market value" has the same 855  
meaning as in section 5705.01 of the Revised Code. 856

**Sec. 511.34.** In townships composed of islands, and on one 857  
of which islands lands have been conveyed in trust for the 858  
benefit of the inhabitants of the island for use as a park, and 859  
a board of park trustees has been provided for the control of 860  
the park, the board of township trustees may create a tax 861  
district of the island to raise funds by taxation as provided 862  
under divisions (A) and (B) of this section. 863

(A) For the care and maintenance of parks on the island, 864  
the board of township trustees annually may levy a tax, not to 865  
exceed one mill for each one dollar of taxable value, upon all 866  
the taxable property in the district. The tax shall be in 867  
addition to all other levies authorized by law, and subject to 868  
no limitation on tax rates except as provided in this division. 869

The proceeds of the tax levy shall be expended by the 870  
board of township trustees for the purpose of the care and 871  
maintenance of the parks, and shall be paid out of the township 872  
treasury upon the orders of the board of park trustees. 873

(B) For the purpose of acquiring additional land for use 874  
as a park, the board of township trustees may levy a tax in 875  
excess of the ten-mill limitation on all taxable property in the 876  
district. The tax shall be proposed by resolution adopted by 877  
two-thirds of the members of the board of township trustees. The 878  
resolution shall specify the purpose and rate of the tax and the 879

number of years the tax will be levied, which shall not exceed 880  
five years, and which may include a levy on the current tax list 881  
and duplicate. The resolution shall go into immediate effect 882  
upon its passage, and no publication of the resolution is 883  
necessary other than that provided for in the notice of 884  
election. The board of township trustees shall certify a copy of 885  
the resolution to the proper board of elections not later than 886  
ninety days before the primary or general election in the 887  
township, and the board of elections shall submit the question 888  
of the tax to the voters of the district at the succeeding 889  
primary or general election. The board of elections shall make 890  
the necessary arrangements for the submission of the question to 891  
the electors of the district, and the election shall be 892  
conducted, canvassed, and certified in the same manner as 893  
regular elections in the township for the election of officers. 894  
Notice of the election shall be published in a newspaper of 895  
general circulation in the township once a week for two 896  
consecutive weeks, or as provided in section 7.16 of the Revised 897  
Code prior to the election. If the board of elections operates 898  
and maintains a web site, notice of the election also shall be 899  
posted on that web site for thirty days prior to the election. 900  
The notice shall state the purpose of the tax, the proposed rate 901  
of the tax expressed in dollars ~~and cents~~ for each one hundred 902  
thousand dollars of ~~valuation~~ fair market value and mills for 903  
each one dollar of ~~valuation~~ taxable value, the number of years 904  
the tax will be in effect, the first year the tax will be 905  
levied, and the time and place of the election. 906

The form of the ballots cast at an election held under 907  
this division shall be as follows: 908

"An additional tax for the benefit of ..... (name of 909  
the township) for the purpose of acquiring additional park land 910

at a rate of ..... mills for each ~~one dollar~~ \$1 of 911  
~~valuation taxable value~~, which amounts to \$...... (~~rate~~ 912  
~~expressed in dollars and cents~~) for each ~~one hundred dollars~~ 913  
\$100,000 of ~~valuation~~ fair market value, for ..... (number of 914  
years the levy is to run) beginning in ..... (first year 915  
the tax will be levied). 916

FOR THE TAX LEVY
AGAINST THE TAX LEVY

917  
918  
919

" 920

The question shall be submitted as a separate proposition 921  
but may be printed on the same ballot with any other proposition 922  
submitted at the same election other than the election of 923  
officers. More than one such question may be submitted at the 924  
same election. 925

If the levy is approved by a majority of electors voting 926  
on the question, the board of elections shall certify the result 927  
of the election to the tax commissioner. In the first year of 928  
the levy, the tax shall be extended on the tax lists after the 929  
February settlement following the election. If the tax is to be 930  
placed on the tax lists of the current year as specified in the 931  
resolution, the board of elections shall certify the result of 932  
the election immediately after the canvass to the board of 933  
township trustees, which shall forthwith make the necessary levy 934  
and certify the levy to the county auditor, who shall extend the 935  
levy on the tax lists for collection. After the first year of 936  
the levy, the levy shall be included in the annual tax budget 937  
that is certified to the county budget commission. 938

As used in this section, "fair market value" has the same 939



meaning as in section 5705.01 of the Revised Code. 940

**Sec. 1545.041.** (A) Any township park district created 941  
pursuant to section 511.18 of the Revised Code that includes 942  
park land located outside the township in which the park 943  
district was established may be converted under the procedures 944  
provided in this section into a park district to be operated and 945  
maintained as provided for in this chapter, provided that there 946  
is no existing park district created under section 1545.04 of 947  
the Revised Code in the county in which the township park 948  
district is located. The proposed park district shall include 949  
within its boundary all townships and municipal corporations in 950  
which lands owned by the township park district seeking 951  
conversion are located, and may include any other townships and 952  
municipal corporations in the county in which the township park 953  
district is located. 954

(B) Conversion of a township park district into a park 955  
district operated and maintained under this chapter shall be 956  
initiated by a resolution adopted by the board of park 957  
commissioners of the park district. Any resolution initiating a 958  
conversion shall include the following: 959

(1) The name of the township park district seeking 960  
conversion; 961

(2) The name of the proposed park district; 962

(3) An accurate description of the territory to be 963  
included in the proposed district; 964

(4) An accurate map or plat of the proposed park district. 965  
The resolution may also include a proposed tax levy for the 966  
operation and maintenance of the proposed park district. If such 967  
a tax levy is proposed, the resolution shall specify the annual 968

rate of the tax, expressed in dollars ~~and cents~~ for each one 969  
hundred thousand dollars of ~~valuation~~ fair market value and in 970  
mills for each dollar of ~~valuation~~ taxable value, and shall 971  
specify the number of consecutive years the levy will be in 972  
effect. The annual rate of such a tax may not be higher than the 973  
total combined millage of all levies then in effect for the 974  
benefit of the township park district named in the resolution. 975

(C) Upon adoption of the resolution provided for in 976  
division (B) of this section, the board of park commissioners of 977  
the township park district seeking conversion under this section 978  
shall certify the resolution to the board of elections of the 979  
county in which the park district is located no later than four 980  
p.m. of the seventy-fifth day before the day of the election at 981  
which the question will be voted upon. Upon certification of the 982  
resolution to the board, the board of elections shall make the 983  
necessary arrangements to submit the question of conversion of 984  
the township park into a park district operated and maintained 985  
under Chapter 1545. of the Revised Code, to the electors 986  
qualified to vote at the next primary or general election who 987  
reside in the territory of the proposed park district. The 988  
question shall provide for a tax levy if such a levy is 989  
specified in the resolution. 990

(D) The ballot submitted to the electors as provided in 991  
division (C) of this section shall contain the following 992  
language: 993

"Shall the ..... (name of the township park 994  
district seeking conversion) be converted into a park district 995  
to be operated and maintained under Chapter 1545. of the Revised 996  
Code under the name of ..... (name of proposed park 997  
district), which park district shall include the following 998

townships and municipal corporations: 999

(Name townships and municipal corporations) 1000

Approval of the proposed conversion will result in the 1001  
termination of all existing tax levies voted for the benefit 1002  
of ..... (name of the township park district sought to 1003  
be converted) and in the levy of a new tax for the operation and 1004  
maintenance of ..... (name of proposed park district) 1005  
at a rate not exceeding ..... ~~(number of mills)~~ mills for 1006  
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1007  
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 1008  
~~hundred dollars~~ \$100,000 of valuation fair market value, 1009  
for ..... (number of years the millage is to be imposed) years, 1010  
commencing on the ..... (year) tax duplicate. 1011

For the proposed conversion	1012
Against the proposed conversion	1013

" 1014

(E) If the proposed conversion is approved by at least a 1015  
majority of the electors voting on the proposal, the township 1016  
park district that seeks conversion shall become a park district 1017  
subject to Chapter 1545. of the Revised Code effective the first 1018  
day of January following approval by the voters. The park 1019  
district shall have the name specified in the resolution, and 1020  
effective the first day of January following approval by the 1021  
voters, the following shall occur: 1022

(1) The indebtedness of the former township park district 1023  
shall be assumed by the new park district; 1024

(2) All rights, assets, properties, and other interests of 1025

the former township park district shall become vested in the new 1027  
park district, including the rights to any tax revenues 1028  
previously vested in the former township park district; 1029  
provided, that all tax levies in excess of the ten mill 1030  
limitation approved for the benefit of the former township park 1031  
district shall be removed from the tax lists after the February 1032  
settlement next succeeding the conversion. Any tax levy approved 1033  
in connection with the conversion shall be certified as provided 1034  
in section 5705.25 of the Revised Code. 1035

(3) The members of the board of park commissioners of the 1036  
former township park district shall be the members ~~of the~~ 1037  
~~members~~ of the board of park commissioners of the new park 1038  
district, with all the same powers and duties as if appointed 1039  
under section 1545.05 of the Revised Code. The term of each such 1040  
commissioner shall expire on the first day of January of the 1041  
year following the year in which his term would have expired 1042  
under section 511.19 of the Revised Code. Thereafter, 1043  
commissioners shall be appointed pursuant to section 1545.05 of 1044  
the Revised Code. 1045

As used in this section, "fair market value" has the same 1046  
meaning as in section 5705.01 of the Revised Code. 1047

**Sec. 1545.21.** The board of park commissioners, by 1048  
resolution, may submit to the electors of the park district the 1049  
question of levying taxes for the use of the district. The 1050  
resolution shall declare the necessity of levying such taxes, 1051  
shall specify the purpose for which such taxes shall be used, 1052  
the annual rate proposed, and the number of consecutive years 1053  
the rate shall be levied. Such resolution shall be forthwith 1054  
certified to the board of elections in each county in which any 1055  
part of such district is located, not later than the ninetieth 1056

day before the day of the election, and the question of the levy 1057  
of taxes as provided in such resolution shall be submitted to 1058  
the electors of the district at a special election to be held on 1059  
whichever of the following occurs first: 1060

(A) The day of the next general election; 1061

(B) The first Tuesday after the first Monday in May in any 1062  
calendar year, except that if a presidential primary election is 1063  
held in that calendar year, then the day of that election. ~~The~~ 1064

The ballot shall set forth the purpose for which the taxes 1065  
shall be levied, the annual rate of levy, and the number of 1066  
years of such levy. If the tax is to be placed on the current 1067  
tax list, the form of the ballot shall state that the tax will 1068  
be levied in the current tax year and shall indicate the first 1069  
calendar year the tax will be due. If the resolution of the 1070  
board of park commissioners provides that an existing levy will 1071  
be canceled upon the passage of the new levy, the ballot ~~may~~ 1072  
must include a statement that: "an existing levy of ... mills 1073  
(stating the original levy millage) for each \$1 of taxable 1074  
value, which amounts to \$... for each \$100,000 of fair market 1075  
value, having ... years remaining, will be canceled and replaced 1076  
upon the passage of this levy." In such case, the ballot may 1077  
refer to the new levy as a "replacement levy" if the new millage 1078  
does not exceed the original millage of the levy being canceled 1079  
or as a "replacement and additional levy" if the new millage 1080  
exceeds the original millage of the levy being canceled. If a 1081  
majority of the electors voting upon the question of such levy 1082  
vote in favor thereof, such taxes shall be levied and shall be 1083  
in addition to the taxes authorized by section 1545.20 of the 1084  
Revised Code, and all other taxes authorized by law. The rate 1085  
submitted to the electors at any one time shall not exceed two 1086

mills annually upon each dollar of ~~valuation taxable value~~ 1087  
unless the purpose of the levy includes providing operating 1088  
revenues for one of Ohio's major metropolitan zoos, as defined 1089  
in section 4503.74 of the Revised Code, in which case the rate 1090  
shall not exceed three mills annually upon each dollar of 1091  
~~valuation taxable value~~. When a tax levy has been authorized as 1092  
provided in this section or in section 1545.041 of the Revised 1093  
Code, the board of park commissioners may issue bonds pursuant 1094  
to section 133.24 of the Revised Code in anticipation of the 1095  
collection of such levy, provided that such bonds shall be 1096  
issued only for the purpose of acquiring and improving lands. 1097  
Such levy, when collected, shall be applied in payment of the 1098  
bonds so issued and the interest thereon. The amount of bonds so 1099  
issued and outstanding at any time shall not exceed one per cent 1100  
of the total ~~tax valuation taxable value~~ in such district. Such 1101  
bonds shall bear interest at a rate not to exceed the rate 1102  
determined as provided in section 9.95 of the Revised Code. 1103

**Sec. 3311.50.** (A) As used in this section, "county school 1104  
financing district" means a taxing district consisting of the 1105  
following territory: 1106

(1) The territory that constitutes the educational service 1107  
center on the date that the governing board of that educational 1108  
service center adopts a resolution under division (B) of this 1109  
section declaring that the territory of the educational service 1110  
center is a county school financing district, exclusive of any 1111  
territory subsequently withdrawn from the district under 1112  
division (D) of this section; 1113

(2) Any territory that has been added to the county school 1114  
financing district under this section. 1115

A county school financing district may include the 1116

territory of a city, local, or exempted village school district 1117  
whose territory also is included in the territory of one or more 1118  
other county school financing districts. 1119

(B) The governing board of any educational service center 1120  
may, by resolution, declare that the territory of the 1121  
educational service center is a county school financing 1122  
district. The resolution shall state the purpose for which the 1123  
county school financing district is created which may be for any 1124  
one or more of the following purposes: 1125

(1) To levy taxes for the provision of special education 1126  
by the school districts that are a part of the district, 1127  
including taxes for permanent improvements for special 1128  
education; 1129

(2) To levy taxes for the provision of specified 1130  
educational programs and services by the school districts that 1131  
are a part of the district, as identified in the resolution 1132  
creating the district, including the levying of taxes for 1133  
permanent improvements for those programs and services; 1134

(3) To levy taxes for permanent improvements of school 1135  
districts that are a part of the district. 1136

The governing board of the educational service center that 1137  
creates a county school financing district shall serve as the 1138  
taxing authority of the district and may use educational service 1139  
center governing board employees to perform any of the functions 1140  
necessary in the performance of its duties as a taxing 1141  
authority. A county school financing district shall not employ 1142  
any personnel. 1143

With the approval of a majority of the members of the 1144  
board of education of each school district within the territory 1145

of the county school financing district, the taxing authority of 1146  
the financing district may amend the resolution creating the 1147  
district to broaden or narrow the purposes for which it was 1148  
created. 1149

A governing board of an educational service center may 1150  
create more than one county school financing district. If a 1151  
governing board of an educational service center creates more 1152  
than one such district, it shall clearly distinguish among the 1153  
districts it creates by including a designation of each 1154  
district's purpose in the district's name. 1155

(C) A majority of the members of a board of education of a 1156  
city, local, or exempted village school district may adopt a 1157  
resolution requesting that its territory be joined with the 1158  
territory of any county school financing district. Copies of the 1159  
resolution shall be filed with the state board of education and 1160  
the taxing authority of the county school financing district. 1161  
Within sixty days of its receipt of such a resolution, the 1162  
county school financing district's taxing authority shall vote 1163  
on the question of whether to accept the school district's 1164  
territory as part of the county school financing district. If a 1165  
majority of the members of the taxing authority vote to accept 1166  
the territory, the school district's territory shall thereupon 1167  
become a part of the county school financing district unless the 1168  
county school financing district has in effect a tax imposed 1169  
under section 5705.211 of the Revised Code. If the county school 1170  
financing district has such a tax in effect, the taxing 1171  
authority shall certify a copy of its resolution accepting the 1172  
school district's territory to the school district's board of 1173  
education, which may then adopt a resolution, with the 1174  
affirmative vote of a majority of its members, proposing the 1175  
submission to the electors of the question of whether the 1176



district's territory shall become a part of the county school 1177  
financing district and subject to the taxes imposed by the 1178  
financing district. The resolution shall set forth the date on 1179  
which the question shall be submitted to the electors, which 1180  
shall be at a special election held on a date specified in the 1181  
resolution, which shall not be earlier than ninety days after 1182  
the adoption and certification of the resolution. A copy of the 1183  
resolution shall immediately be certified to the board of 1184  
elections of the proper county, which shall make arrangements 1185  
for the submission of the proposal to the electors of the school 1186  
district. The board of the joining district shall publish notice 1187  
of the election in a newspaper of general circulation in the 1188  
county once a week for two consecutive weeks, or as provided in 1189  
section 7.16 of the Revised Code, prior to the election. 1190  
Additionally, if the board of elections operates and maintains a 1191  
web site, the board of elections shall post notice of the 1192  
election on its web site for thirty days prior to the election. 1193  
The question appearing on the ballot shall read: 1194

"Shall the territory within ..... (name of the school 1195  
district proposing to join the county school financing district) 1196  
..... be added to ..... (name) ..... county 1197  
school financing district, and a property tax for the purposes 1198  
of ..... (here insert purposes) ..... at a rate of 1199  
taxation not exceeding ..... ~~(here insert the outstanding~~ 1200  
~~tax rate)~~ mills for each \$1 of taxable value, which amounts 1201  
to ..... for each \$100,000 in fair market value, 1202  
..... be in effect for ..... (here insert the number 1203  
of years the tax is to be in effect or "a continuing period of 1204  
time," as applicable) .....?" 1205

If the proposal is approved by a majority of the electors 1206  
voting on it, the joinder shall take effect on the first day of 1207

July following the date of the election, and the county board of 1208  
elections shall notify the county auditor of each county in 1209  
which the school district joining its territory to the county 1210  
school financing district is located. 1211

(D) The board of any city, local, or exempted village 1212  
school district whose territory is part of a county school 1213  
financing district may withdraw its territory from the county 1214  
school financing district thirty days after submitting to the 1215  
governing board that is the taxing authority of the district and 1216  
the state board a resolution proclaiming such withdrawal, 1217  
adopted by a majority vote of its members, but any county school 1218  
financing district tax levied in such territory on the effective 1219  
date of the withdrawal shall remain in effect in such territory 1220  
until such tax expires or is renewed. No board may adopt a 1221  
resolution withdrawing from a county school financing district 1222  
that would take effect during the forty-five days preceding the 1223  
date of an election at which a levy proposed under section 1224  
5705.215 of the Revised Code is to be voted upon. 1225

(E) A city, local, or exempted village school district 1226  
does not lose its separate identity or legal existence by reason 1227  
of joining its territory to a county school financing district 1228  
under this section and an educational service center does not 1229  
lose its separate identity or legal existence by reason of 1230  
creating a county school financing district that accepts or 1231  
loses territory under this section. 1232

**Sec. 3318.01.** As used in sections 3318.01 to 3318.20 of 1233  
the Revised Code: 1234

(A) "Ohio facilities construction commission" means the 1235  
commission created pursuant to section 123.20 of the Revised 1236  
Code. 1237

(B) "Classroom facilities" means rooms in which pupils 1238  
regularly assemble in public school buildings to receive 1239  
instruction and education and such facilities and building 1240  
improvements for the operation and use of such rooms as may be 1241  
needed in order to provide a complete educational program, and 1242  
may include space within which a child care facility or a 1243  
community resource center is housed. "Classroom facilities" 1244  
includes any space necessary for the operation of a vocational 1245  
education program for secondary students in any school district 1246  
that operates such a program. 1247

(C) "Project" means a project to construct or acquire 1248  
classroom facilities, or to reconstruct or make additions to 1249  
existing classroom facilities, to be used for housing the 1250  
applicable school district and its functions. 1251

(D) "School district" means a local, exempted village, or 1252  
city school district as such districts are defined in Chapter 1253  
3311. of the Revised Code, acting as an agency of state 1254  
government, performing essential governmental functions of state 1255  
government pursuant to sections 3318.01 to 3318.20 of the 1256  
Revised Code. 1257

For purposes of assistance provided under sections 3318.40 1258  
to 3318.45 of the Revised Code, the term "school district" as 1259  
used in this section and in divisions (A), (C), and (D) of 1260  
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1261  
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1262  
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1263  
3318.20 of the Revised Code means a joint vocational school 1264  
district established pursuant to section 3311.18 of the Revised 1265  
Code. 1266

(E) "School district board" means the board of education 1267

of a school district. 1268

(F) "Net bonded indebtedness" means the difference between 1269  
the sum of the par value of all outstanding and unpaid bonds and 1270  
notes which a school district board is obligated to pay and any 1271  
amounts the school district is obligated to pay under lease- 1272  
purchase agreements entered into under section 3313.375 of the 1273  
Revised Code, and the amount held in the sinking fund and other 1274  
indebtedness retirement funds for their redemption. Notes issued 1275  
for school buses in accordance with section 3327.08 of the 1276  
Revised Code, notes issued in anticipation of the collection of 1277  
current revenues, and bonds issued to pay final judgments shall 1278  
not be considered in calculating the net bonded indebtedness. 1279

"Net bonded indebtedness" does not include indebtedness 1280  
arising from the acquisition of land to provide a site for 1281  
classroom facilities constructed, acquired, or added to pursuant 1282  
to sections 3318.01 to 3318.20 of the Revised Code or the par 1283  
value of bonds that have been authorized by the electors and the 1284  
proceeds of which will be used by the district to provide any 1285  
part of its portion of the basic project cost. 1286

(G) "Board of elections" means the board of elections of 1287  
the county containing the most populous portion of the school 1288  
district. 1289

(H) "County auditor" means the auditor of the county in 1290  
which the greatest value of taxable property of such school 1291  
district is located. 1292

(I) "Tax duplicates" means the general tax lists and 1293  
duplicates prescribed by sections 319.28 and 319.29 of the 1294  
Revised Code. 1295

(J) "Required level of indebtedness" means: 1296

(1) In the case of school districts in the first 1297  
percentile, five per cent of the district's valuation for the 1298  
year preceding the year in which the controlling board approved 1299  
the project under section 3318.04 of the Revised Code. 1300

(2) In the case of school districts ranked in a subsequent 1301  
percentile, five per cent of the district's valuation for the 1302  
year preceding the year in which the controlling board approved 1303  
the project under section 3318.04 of the Revised Code, plus [two 1304  
one-hundredths of one per cent multiplied by (the percentile in 1305  
which the district ranks for the fiscal year preceding the 1306  
fiscal year in which the controlling board approved the 1307  
district's project minus one)]. 1308

(K) "Required percentage of the basic project costs" means 1309  
one per cent of the basic project costs times the percentile in 1310  
which the school district ranks for the fiscal year preceding 1311  
the fiscal year in which the controlling board approved the 1312  
district's project. 1313

(L) "Basic project cost" means a cost amount determined in 1314  
accordance with rules adopted under section 111.15 of the 1315  
Revised Code by the Ohio facilities construction commission. The 1316  
basic project cost calculation shall take into consideration the 1317  
square footage and cost per square foot necessary for the grade 1318  
levels to be housed in the classroom facilities, the variation 1319  
across the state in construction and related costs, the cost of 1320  
the installation of site utilities and site preparation, the 1321  
cost of demolition of all or part of any existing classroom 1322  
facilities that are abandoned under the project, the cost of 1323  
insuring the project until it is completed, any contingency 1324  
reserve amount prescribed by the commission under section 1325  
3318.086 of the Revised Code, and the professional planning, 1326

administration, and design fees that a school district may have 1327  
to pay to undertake a classroom facilities project. 1328

For a joint vocational school district that receives 1329  
assistance under sections 3318.40 to 3318.45 of the Revised 1330  
Code, the basic project cost calculation for a project under 1331  
those sections shall also take into account the types of 1332  
laboratory spaces and program square footages needed for the 1333  
vocational education programs for high school students offered 1334  
by the school district. 1335

For a district that opts to divide its entire classroom 1336  
facilities needs into segments, as authorized by section 1337  
3318.034 of the Revised Code, "basic project cost" means the 1338  
cost determined in accordance with this division of a segment. 1339

(M) (1) Except for a joint vocational school district that 1340  
receives assistance under sections 3318.40 to 3318.45 of the 1341  
Revised Code, a "school district's portion of the basic project 1342  
cost" means the amount determined under section 3318.032 of the 1343  
Revised Code. 1344

(2) For a joint vocational school district that receives 1345  
assistance under sections 3318.40 to 3318.45 of the Revised 1346  
Code, a "school district's portion of the basic project cost" 1347  
means the amount determined under division (C) of section 1348  
3318.42 of the Revised Code. 1349

(N) "Child care facility" means space within a classroom 1350  
facility in which the needs of infants, toddlers, preschool 1351  
children, and school children are provided for by persons other 1352  
than the parent or guardian of such children for any part of the 1353  
day, including persons not employed by the school district 1354  
operating such classroom facility. 1355

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

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

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

(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system.

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

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

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

(1) That by issuing bonds in an amount equal to the school district's portion of the basic project cost the district is unable to provide adequate classroom facilities without

assistance from the state; 1385

(2) Unless the school district board has resolved to 1386  
transfer money in accordance with section 3318.051 of the 1387  
Revised Code or to apply the proceeds of a property tax or the 1388  
proceeds of an income tax, or a combination of proceeds from 1389  
such taxes, as authorized under section 3318.052 of the Revised 1390  
Code, that to qualify for such state assistance it is necessary 1391  
to do either of the following: 1392

(a) Levy a tax outside the ten-mill limitation the 1393  
proceeds of which shall be used to pay the cost of maintaining 1394  
the classroom facilities included in the project; 1395

(b) Earmark for maintenance of classroom facilities from 1396  
the proceeds of an existing permanent improvement tax levied 1397  
under section 5705.21 of the Revised Code, if such tax can be 1398  
used for maintenance, an amount equivalent to the amount of the 1399  
additional tax otherwise required under this section and 1400  
sections 3318.05 and 3318.08 of the Revised Code. 1401

(3) That the question of any tax levy specified in a 1402  
resolution described in division (A) (2) (a) of this section, if 1403  
required, shall be submitted to the electors of the school 1404  
district at the next general or primary election, if there be a 1405  
general or primary election not less than ninety and not more 1406  
than one hundred ten days after the day of the adoption of such 1407  
resolution or, if not, at a special election to be held at a 1408  
time specified in the resolution which shall be not less than 1409  
ninety days after the day of the adoption of the resolution and 1410  
which shall be in accordance with the requirements of section 1411  
3501.01 of the Revised Code. 1412

Such resolution shall also state that the question of 1413



issuing bonds of the board shall be combined in a single 1414  
proposal with the question of such tax levy. More than one 1415  
election under this section may be held in any one calendar 1416  
year. Such resolution shall specify both of the following: 1417

(a) That the rate which it is necessary to levy shall be 1418  
at the rate of not less than one-half mill for each one dollar 1419  
of ~~valuation~~taxable value, and that such tax shall be levied for 1420  
a period of twenty-three years; 1421

(b) That the proceeds of the tax shall be used to pay the 1422  
cost of maintaining the classroom facilities included in the 1423  
project. 1424

(B) A copy of a resolution adopted under division (A) of 1425  
this section shall after its passage and not less than ninety 1426  
days prior to the date set therein for the election be certified 1427  
to the county board of elections. 1428

The resolution of the school district board, in addition 1429  
to meeting other applicable requirements of section 133.18 of 1430  
the Revised Code, shall state that the amount of bonds to be 1431  
issued will be an amount equal to the school district's portion 1432  
of the basic project cost, and state the maximum maturity of the 1433  
bonds which may be any number of years not exceeding the term 1434  
calculated under section 133.20 of the Revised Code as 1435  
determined by the board. In estimating the amount of bonds to be 1436  
issued, the board shall take into consideration the amount of 1437  
moneys then in the bond retirement fund and the amount of moneys 1438  
to be collected for and disbursed from the bond retirement fund 1439  
during the remainder of the year in which the resolution of 1440  
necessity is adopted. 1441

If the bonds are to be issued in more than one series, the 1442

resolution may state, in addition to the information required to 1443  
be stated under division (B) (3) of section 133.18 of the Revised 1444  
Code, the number of series, which shall not exceed five, the 1445  
principal amount of each series, and the approximate date each 1446  
series will be issued, and may provide that no series, or any 1447  
portion thereof, may be issued before such date. Upon such a 1448  
resolution being certified to the county auditor as required by 1449  
division (C) of section 133.18 of the Revised Code, the county 1450  
auditor, in calculating, advising, and confirming the estimated 1451  
average annual property tax levy under that division, shall also 1452  
calculate, advise, and confirm by certification the estimated 1453  
average property tax levy for each series of bonds to be issued. 1454

Notice of the election shall include the fact that the tax 1455  
levy shall be at the rate of not less than one-half mill for 1456  
each one dollar of ~~valuation~~ taxable value for a period of 1457  
twenty-three years, and that the proceeds of the tax shall be 1458  
used to pay the cost of maintaining the classroom facilities 1459  
included in the project. The notice shall also express the rate 1460  
in dollars for each one hundred thousand dollars of fair market 1461  
value. 1462

If the bonds are to be issued in more than one series, the 1463  
board of education, when filing copies of the resolution with 1464  
the board of elections as required by division (D) of section 1465  
133.18 of the Revised Code, may direct the board of elections to 1466  
include in the notice of election the principal amount and 1467  
approximate date of each series, the maximum number of years 1468  
over which the principal of each series may be paid, the 1469  
estimated additional average property tax levy for each series, 1470  
and the first calendar year in which the tax is expected to be 1471  
due for each series, in addition to the information required to 1472  
be stated in the notice under divisions (E) (3) (a) to (e) of 1473

section 133.18 of the Revised Code. 1474

(C) (1) Except as otherwise provided in division (C) (2) of 1475  
this section, the form of the ballot to be used at such election 1476  
shall be: 1477

"A majority affirmative vote is necessary for passage. 1478

Shall bonds be issued by the ..... (here insert 1479  
name of school district) school district to pay the local share 1480  
of school construction under the State of Ohio Classroom 1481  
Facilities Assistance Program in the principal amount of 1482  
\$...... (here insert principal amount of the bond issue), 1483  
to be repaid annually over a maximum period of ..... 1484  
(here insert the maximum number of years over which the 1485  
principal of the bonds may be paid) years, and an annual levy of 1486  
property taxes be made outside the ten-mill limitation, 1487  
estimated by the county auditor to average over the repayment 1488  
period of the bond issue ..... ~~(here insert the number of~~ 1489  
~~mills estimated)~~ mills for each ~~one dollar~~ \$1 of ~~tax~~ 1490  
~~valuation~~ taxable value, which amounts to \$...... ~~(rate~~ 1491  
~~expressed in cents or dollars and cents, such as "thirty six~~ 1492  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax~~ 1493  
~~valuation~~ fair market value to pay the annual debt charges on 1494  
the bonds and to pay debt charges on any notes issued in 1495  
anticipation of the bonds?" 1496

and, unless the additional levy 1497

of taxes is not required pursuant 1498

to division (C) of section 1499

3318.05 of the Revised Code, 1500

"Shall an additional levy of taxes be made for a period of 1501

twenty-three years to benefit the ..... (here insert name 1502  
of school district) school district, the proceeds of which shall 1503  
be used to pay the cost of maintaining the classroom facilities 1504  
included in the project at the rate of ..... (here insert 1505  
the number of mills, which shall not be less than one-half mill) 1506  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1507  
amounts to \$..... for each \$100,000 of fair market value? 1508

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

"

(2) If authority is sought to issue bonds in more than one 1513  
series and the board of education so elects, the form of the 1514  
ballot shall be as prescribed in section 3318.062 of the Revised 1515  
Code. If the board of education elects the form of the ballot 1516  
prescribed in that section, it shall so state in the resolution 1517  
adopted under this section. 1518

(D) If it is necessary for the school district to acquire 1519  
a site for the classroom facilities to be acquired pursuant to 1520  
sections 3318.01 to 3318.20 of the Revised Code, the district 1521  
board may propose either to issue bonds of the board or to levy 1522  
a tax to pay for the acquisition of such site, and may combine 1523  
the question of doing so with the questions specified in 1524  
division (B) of this section. Bonds issued under this division 1525  
for the purpose of acquiring a site are a general obligation of 1526  
the school district and are Chapter 133. securities. 1527

The form of that portion of the ballot to include the 1528  
question of either issuing bonds or levying a tax for site 1529  
acquisition purposes shall be one of the following: 1530

(1) "Shall bonds be issued by the ..... (here 1531  
insert name of the school district) school district to pay costs 1532  
of acquiring a site for classroom facilities under the State of 1533  
Ohio Classroom Facilities Assistance Program in the principal 1534  
amount of \$..... (here insert principal amount of the bond 1535  
issue), to be repaid annually over a maximum period 1536  
of ..... (here insert maximum number of years over which 1537  
the principal of the bonds may be paid) years, and an annual 1538  
levy of property taxes be made outside the ten-mill limitation, 1539  
estimated by the county auditor to average over the repayment 1540  
period of the bond issue ..... ~~(here insert number of~~ 1541  
~~mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 1542  
value, which ~~amount amounts~~ to \$..... ~~(here insert rate~~ 1543  
~~expressed in cents or dollars and cents, such as "thirty six~~ 1544  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 1545  
valuation fair market value to pay the annual debt charges on 1546  
the bonds and to pay debt charges on any notes issued in 1547  
anticipation of the bonds?" 1548

(2) "Shall an additional levy of taxes outside the ten- 1549  
mill limitation be made for the benefit of the ..... (here 1550  
insert name of the school district) school district for the 1551  
purpose of acquiring a site for classroom facilities in the sum 1552  
of \$..... (here insert annual amount the levy is to produce) 1553  
estimated by the county auditor to average ..... ~~(here insert~~ 1554  
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 1555  
valuation taxable value, which amounts to \$..... for each 1556  
\$100,000 of fair market value, for a period of ..... (here 1557  
insert number of years the millage is to be imposed) years?" 1558

Where it is necessary to combine the question of issuing 1559  
bonds of the school district and levying a tax as described in 1560  
division (B) of this section with the question of issuing bonds 1561

of the school district for acquisition of a site, the question 1562  
specified in that division to be voted on shall be "For the Bond 1563  
Issues and the Tax Levy" and "Against the Bond Issues and the 1564  
Tax Levy." 1565

Where it is necessary to combine the question of issuing 1566  
bonds of the school district and levying a tax as described in 1567  
division (B) of this section with the question of levying a tax 1568  
for the acquisition of a site, the question specified in that 1569  
division to be voted on shall be "For the Bond Issue and the Tax 1570  
Levies" and "Against the Bond Issue and the Tax Levies." 1571

Where the school district board chooses to combine the 1572  
question in division (B) of this section with any of the 1573  
additional questions described in divisions (A) to (D) of 1574  
section 3318.056 of the Revised Code, the question specified in 1575  
division (B) of this section to be voted on shall be "For the 1576  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1577  
the Tax Levies." 1578

If a majority of those voting upon a proposition hereunder 1579  
which includes the question of issuing bonds vote in favor 1580  
thereof, and if the agreement provided for by section 3318.08 of 1581  
the Revised Code has been entered into, the school district 1582  
board may proceed under Chapter 133. of the Revised Code, with 1583  
the issuance of bonds or bond anticipation notes in accordance 1584  
with the terms of the agreement. 1585

**Sec. 3318.061.** This section applies only to school 1586  
districts eligible to receive additional assistance under 1587  
division (B) (2) of section 3318.04 of the Revised Code. 1588

The board of education of a school district in which a tax 1589  
described by division (B) of section 3318.05 and levied under 1590

section 3318.06 of the Revised Code is in effect, may adopt a 1591  
resolution by vote of a majority of its members to extend the 1592  
term of that tax beyond the expiration of that tax as originally 1593  
approved under that section. The school district board may 1594  
include in the resolution a proposal to extend the term of that 1595  
tax at the rate of not less than one-half mill for each dollar 1596  
of ~~valuation~~ taxable value for a period of twenty-three years 1597  
from the year in which the school district board and the Ohio 1598  
facilities construction commission enter into an agreement under 1599  
division (B) (2) of section 3318.04 of the Revised Code or in the 1600  
following year, as specified in the resolution. Such a 1601  
resolution may be adopted at any time before such an agreement 1602  
is entered into and before the tax levied pursuant to section 1603  
3318.06 of the Revised Code expires. If the resolution is 1604  
combined with a resolution to issue bonds to pay the school 1605  
district's portion of the basic project cost, it shall conform 1606  
with the requirements of divisions (A) (1), (2), and (3) of 1607  
section 3318.06 of the Revised Code, except that the resolution 1608  
also shall state that the tax levy proposed in the resolution is 1609  
an extension of an existing tax levied under that section. A 1610  
resolution proposing an extension adopted under this section 1611  
does not take effect until it is approved by a majority of 1612  
electors voting in favor of the resolution at a general, 1613  
primary, or special election as provided in this section. 1614

A tax levy extended under this section is subject to the 1615  
same terms and limitations to which the original tax levied 1616  
under section 3318.06 of the Revised Code is subject under that 1617  
section, except the term of the extension shall be as specified 1618  
in this section. 1619

The school district board shall certify a copy of the 1620  
resolution adopted under this section to the proper county board 1621

of elections not later than ninety days before the date set in 1622  
the resolution as the date of the election at which the question 1623  
will be submitted to electors. The notice of the election shall 1624  
conform with the requirements of division (A) (3) of section 1625  
3318.06 of the Revised Code, except that the notice also shall 1626  
state that the maintenance tax levy is an extension of an 1627  
existing tax levy. 1628

The form of the ballot shall be as follows: 1629

"Shall the existing tax levied to pay the cost of 1630  
maintaining classroom facilities constructed with the proceeds 1631  
of the previously issued bonds at the rate of ..... (here 1632  
insert the number of mills, which shall not be less than one- 1633  
half mill) mills ~~per dollar for each \$1 of tax valuation taxable~~ 1634  
value, which amounts to \$..... for each \$100,000 of fair 1635  
market value, be extended until ..... (here insert the year 1636  
that is twenty-three years after the year in which the district 1637  
and commission will enter into an agreement under division (B) 1638  
(2) of section 3318.04 of the Revised Code or the following 1639  
year)? 1640

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

" 1641

Section 3318.07 of the Revised Code applies to ballot 1642  
questions under this section. 1643

**Sec. 3318.062.** (A) If authority is sought to issue bonds 1644  
in more than one series to pay the school district's portion of 1645  
the basic project cost under sections 3318.01 to 3318.20 of the 1646  
Revised Code, the form of the ballot shall be: 1647  
1648  
1649  
1650



"Shall bonds be issued by the ..... (here insert name 1651  
of school district) school district to pay the local share of 1652  
school construction under the State of Ohio Classroom Facilities 1653  
Assistance Program in the total principal amount of \$..... 1654  
(total principal amount of the bond issue), to be issued 1655  
in ..... (number of series) series, each series to be repaid 1656  
annually over not more than ..... (maximum number of years over 1657  
which the principal of each series may be paid) years, and an 1658  
annual levy of property taxes be made outside the ten-mill 1659  
limitation to pay the annual debt charges on the bonds and on 1660  
any notes issued in anticipation of the bonds, at a rate 1661  
estimated by the county auditor to average over the repayment 1662  
period of each series as follows: ..... (insert the 1663  
following for each series: "the ..... series, in a 1664  
principal amount of \$.....~~dollars~~, requiring ..... mills 1665  
~~per dollar for each \$1 of tax valuation taxable value~~, which 1666  
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 1667  
~~cents, such as "36 cents" or "\$1.41")~~ for each ~~one hundred~~ 1668  
~~dollars in tax valuation~~\$100,000 of fair market value, 1669  
commencing in ..... and first payable in .....)" 1670

and, unless the additional levy 1671

of taxes is not required pursuant 1672

to division (C) of section 1673

3318.05 of the Revised Code, 1674

"Shall an additional levy of taxes be made for a period of 1675  
twenty-three years to benefit the ..... (here insert name 1676  
of school district) school district, the proceeds of which shall 1677  
be used to pay the cost of maintaining the classroom facilities 1678  
included in the project at the rate of ..... (here insert 1679

the number of mills, which shall not be less than one-half mill) 1680  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1681  
amounts to \$..... for each \$100,000 of fair market value? 1682

For the bond issue
Against the bond issue

1683  
1684  
1685

"

1686

(B) If it is necessary for the school district to acquire 1687  
a site for the classroom facilities to be acquired pursuant to 1688  
sections 3318.01 to 3318.20 of the Revised Code, the district 1689  
board may propose either to issue bonds of the board or to levy 1690  
a tax to pay for the acquisition of such site, and may combine 1691  
the question of doing so with the questions specified in 1692  
division (A) of this section. Bonds issued under this division 1693  
for the purpose of acquiring a site are a general obligation of 1694  
the school district and are Chapter 133. securities. 1695

The form of that portion of the ballot to include the 1696  
question of either issuing bonds or levying a tax for site 1697  
acquisition purposes shall be one of the forms prescribed in 1698  
division (D) of section 3318.06 of the Revised Code. 1699

(C) Where the school district board chooses to combine the 1700  
question in division (A) of this section with any of the 1701  
additional questions described in divisions (A) to (D) of 1702  
section 3318.056 of the Revised Code, the question specified in 1703  
division (A) of this section to be voted on shall be "For the 1704  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1705  
the Tax Levies." 1706

(D) If a majority of those voting upon a proposition 1707  
prescribed in this section which includes the question of 1708

issuing bonds vote in favor of that issuance, and if the 1709  
agreement prescribed in section 3318.08 of the Revised Code has 1710  
been entered into, the school district board may proceed under 1711  
Chapter 133. of the Revised Code with the issuance of bonds or 1712  
bond anticipation notes in accordance with the terms of the 1713  
agreement. 1714

**Sec. 3318.063.** If the board of education of a city, 1715  
exempted village, or local school district that has entered into 1716  
an agreement under section 3318.051 of the Revised Code to make 1717  
transfers of money in lieu of levying the tax for maintenance of 1718  
the classroom facilities included in the district's project 1719  
determines that it no longer can continue making the transfers 1720  
so agreed to and desires to rescind that agreement, the board 1721  
shall adopt the resolution to submit the question of the tax 1722  
levy prescribed in this section. 1723

The resolution shall declare that the question of a tax 1724  
levy specified in division (F) of section 3318.051 of the 1725  
Revised Code shall be submitted to the electors of the school 1726  
district at the next general or primary election, if there be a 1727  
general or primary election not less than seventy-five and not 1728  
more than ninety-five days after the day of the adoption of such 1729  
resolution or, if not, at a special election to be held at a 1730  
time specified in the resolution which shall be not less than 1731  
seventy-five days after the day of the adoption of the 1732  
resolution and which shall be in accordance with the 1733  
requirements of section 3501.01 of the Revised Code. Such 1734  
resolution shall specify both of the following: 1735

(A) That the rate which it is necessary to levy shall be 1736  
at the rate of not less than one-half mill for each one dollar 1737  
of ~~valuation~~ taxable value, and that such tax shall be levied 1738

for the number of years required by division (F) of section 1739  
3318.051 of the Revised Code; 1740

(B) That the proceeds of the tax shall be used to pay the 1741  
cost of maintaining the classroom facilities included in the 1742  
project. 1743

A copy of such resolution shall after its passage and not 1744  
less than seventy-five days prior to the date set therein for 1745  
the election be certified to the county board of elections. 1746

Notice of the election shall include the fact that the tax 1747  
levy shall be at the rate of not less than one-half mill for 1748  
each one dollar of ~~valuation~~ taxable value for the number of 1749  
years required by division (F) of section 3318.051 of the 1750  
Revised Code, and that the proceeds of the tax shall be used to 1751  
pay the cost of maintaining the classroom facilities included in 1752  
the project. The notice shall also express the rate in dollars 1753  
for each one hundred thousand dollars of fair market value. 1754

The form of the ballot to be used at such election shall 1755  
be: 1756

"Shall a levy of taxes be made for a period 1757  
of ..... (here insert the number of years, which shall 1758  
not be less than the number required by division (F) of section 1759  
3318.051 of the Revised Code) years to benefit the ..... 1760  
(here insert name of school district) school district, the 1761  
proceeds of which shall be used to pay the cost of maintaining 1762  
the classroom facilities included in the project at the rate 1763  
of ..... (here insert the number of mills, which shall not 1764  
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 1765  
valuation taxable value, which amounts to \$..... for each 1766  
\$100,000 of fair market value? 1767

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1768

1769

1770

"

1771

**Sec. 3318.361.** A school district board opting to qualify 1772  
for state assistance pursuant to section 3318.36 of the Revised 1773  
Code through levying the tax specified in division (D) (2) (a) or 1774  
(D) (4) of that section shall declare by resolution that the 1775  
question of a tax levy specified in division (D) (2) (a) or (4), 1776  
as applicable, of section 3318.36 of the Revised Code shall be 1777  
submitted to the electors of the school district at the next 1778  
general or primary election, if there be a general or primary 1779  
election not less than ninety and not more than one hundred ten 1780  
days after the day of the adoption of such resolution or, if 1781  
not, at a special election to be held at a time specified in the 1782  
resolution which shall be not less than ninety days after the 1783  
day of the adoption of the resolution and which shall be in 1784  
accordance with the requirements of section 3501.01 of the 1785  
Revised Code. Such resolution shall specify both of the 1786  
following: 1787

(A) That the rate which it is necessary to levy shall be 1788  
at the rate of not less than one-half mill for each one dollar 1789  
of ~~valuation~~ taxable value, and that such tax shall be levied 1790  
for a period of twenty-three years; 1791

(B) That the proceeds of the tax shall be used to pay the 1792  
cost of maintaining the classroom facilities included in the 1793  
project. 1794

A copy of such resolution shall after its passage and not 1795  
less than ninety days prior to the date set therein for the 1796

election be certified to the county board of elections. 1797

Notice of the election shall include the fact that the tax 1798  
levy shall be at the rate of not less than one-half mill for 1799  
each one dollar of ~~valuation~~ taxable value for a period of 1800  
twenty-three years, and that the proceeds of the tax shall be 1801  
used to pay the cost of maintaining the classroom facilities 1802  
included in the project. The notice shall also express the rate 1803  
in dollars for each one hundred thousand dollars of fair market 1804  
value. 1805

The form of the ballot to be used at such election shall 1806  
be: 1807

"Shall a levy of taxes be made for a period of twenty- 1808  
three years to benefit the ..... (here insert name of 1809  
school district) school district, the proceeds of which shall be 1810  
used to pay the cost of maintaining the classroom facilities 1811  
included in the project at the rate of ..... (here insert 1812  
the number of mills, which shall not be less than one-half mill) 1813  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1814  
amounts to \$..... for each \$100,000 of fair market value? 1815

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1819

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 1820  
of the Revised Code applies, if a joint vocational school 1821  
district board of education proposes to issue securities to 1822  
generate all or part of the school district's portion of the 1823  
basic project cost of the school district's project under 1824  
sections 3318.40 to 3318.45 of the Revised Code, the school 1825

district board shall adopt a resolution in accordance with 1826  
Chapter 133. and section 3311.20 of the Revised Code. Unless the 1827  
school district board seeks authority to issue securities in 1828  
more than one series, the school district board shall adopt the 1829  
form of the ballot prescribed in section 133.18 of the Revised 1830  
Code. 1831

(B) If authority is sought to issue bonds in more than one 1832  
series, the form of the ballot shall be: 1833

"Shall bonds be issued by the ..... (here insert name 1834  
of joint vocational school district) joint vocational school 1835  
district to pay the local share of school construction under the 1836  
State of Ohio Joint Vocational School Facilities Assistance 1837  
Program in the total principal amount of \$..... (total 1838  
principal amount of the bond issue), to be issued in ..... 1839  
(number of series) series, each series to be repaid annually 1840  
over not more than ..... (maximum number of years over which 1841  
the principal of each series may be paid) years, and an annual 1842  
levy of property taxes be made outside the ten-mill limitation 1843  
to pay the annual debt charges on the bonds and on any notes 1844  
issued in anticipation of the bonds, at a rate estimated by the 1845  
county auditor to average over the repayment period of each 1846  
series as follows: ..... [insert the following for each 1847  
series: "the ..... series, in a principal amount of 1848  
\$..... dollars, requiring ..... mills ~~per dollar for each~~ 1849  
~~\$1 of tax valuation~~ taxable value, which ~~amount amounts to~~ 1850  
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 1851  
~~"36 cents" or "\$1.41") for each one hundred dollars in tax~~ 1852  
~~valuation~~\$100,000 of fair market value, commencing in ..... 1853  
and first payable in ....."]? 1854

1855

For the bond issue	1856
Against the bond issue	1857

" 1858

(C) If it is necessary for the school district to acquire 1859  
a site for the classroom facilities to be acquired pursuant to 1860  
sections 3318.40 to 3318.45 of the Revised Code, the district 1861  
board may propose either to issue bonds of the board or to levy 1862  
a tax to pay for the acquisition of such site and may combine 1863  
the question of doing so with the question specified by 1864  
reference in division (A) of this section or the question 1865  
specified in division (B) of this section. Bonds issued under 1866  
this division for the purpose of acquiring a site are a general 1867  
obligation of the school district and are Chapter 133. 1868  
securities. 1869

The form of that portion of the ballot to include the 1870  
question of either issuing bonds or levying a tax for site 1871  
acquisition purposes shall be one of the following: 1872

(1) "Shall bonds be issued by the ..... (here 1873  
insert name of the joint vocational school district) joint 1874  
vocational school district to pay costs of acquiring a site for 1875  
classroom facilities under the State of Ohio Joint Vocational 1876  
School Facilities Assistance Program in the principal amount of 1877  
\$. ..... (here insert principal amount of the bond issue), to 1878  
be repaid annually over a maximum period of ..... (here 1879  
insert maximum number of years over which the principal of the 1880  
bonds may be paid) years, and an annual levy of property taxes 1881  
be made outside the ten-mill limitation, estimated by the county 1882  
auditor to average over the repayment period of the bond 1883  
issue ..... ~~(here insert number of mills)~~ mills for each 1884  
~~one dollar \$1 of tax valuation taxable value, which amount~~ 1885



~~amounts to \$..... (here insert rate expressed in cents or~~ 1886  
~~dollars and cents, such as "thirty six cents" or "\$0.36") for~~ 1887  
~~each one hundred dollars \$100,000 of valuation fair market~~ 1888  
value, to pay the annual debt charges on the bonds and to pay 1889  
debt charges on any notes issued in anticipation of the bonds?" 1890

(2) "Shall an additional levy of taxes outside the ten- 1891  
mill limitation be made for the benefit of the ..... (here 1892  
insert name of the joint vocational school district) joint 1893  
vocational school district for the purpose of acquiring a site 1894  
for classroom facilities in the sum of \$..... (here insert 1895  
annual amount the levy is to produce) estimated by the county 1896  
auditor to average ..... ~~(here insert number of mills)~~ mills 1897  
for each ~~one hundred dollars \$1~~ of valuation taxable value, 1898  
which ~~amount amounts to \$..... (here insert rate expressed~~ 1899  
~~in cents or dollars and cents, such as "thirty six cents" or~~ 1900  
~~"\$0.36")~~ for each ~~one hundred dollars \$100,000 of valuation fair~~ 1901  
market value, for a period of ..... (here insert number of 1902  
years the millage is to be imposed) years?" 1903

Where it is necessary to combine the question of issuing 1904  
bonds of the joint vocational school district as described in 1905  
division (A) of this section with the question of issuing bonds 1906  
of the school district for acquisition of a site, the question 1907  
specified in that division to be voted on shall be "For the bond 1908  
issues" and "Against the bond issues." 1909

Where it is necessary to combine the question of issuing 1910  
bonds of the joint vocational school district as described in 1911  
division (A) of this section with the question of levying a tax 1912  
for the acquisition of a site, the question specified in that 1913  
division to be voted on shall be "For the bond issue and the tax 1914  
levy" and "Against the bond issue and the tax levy." 1915

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

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

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

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

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

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

(D) The location of the principal office of the district

or the manner in which the location shall be selected; 1945

(E) Subject to section 3381.05 of the Revised Code, the 1946  
number, term, and compensation, which shall not exceed the sum 1947  
of fifty dollars for each board and committee meeting attended 1948  
by a member, of the members of the board of trustees of the 1949  
district; 1950

(F) Subject to section 3381.05 of the Revised Code, the 1951  
manner in which members of the board of trustees of the district 1952  
shall be appointed; the method of filling vacancies; and the 1953  
period, if any, for which a trustee continues in office after 1954  
expiration of the trustee's term pending the appointment of the 1955  
trustee's successor; 1956

(G) The manner of apportioning expenses of the district 1957  
among the participating counties, municipal corporations, and 1958  
townships. 1959

The resolution or ordinance may also provide that the 1960  
authority of the districts to make grants under section 3381.20 1961  
of the Revised Code may be totally or partially delegated to one 1962  
or more area arts councils, as defined in section 757.03 of the 1963  
Revised Code, located within the district. 1964

The district provided for in the resolution or ordinance 1965  
shall be created upon the adoption of the resolution or 1966  
ordinance by the board of county commissioners of each county, 1967  
the legislative authority of each municipal corporation, and the 1968  
board of township trustees of each township enumerated in the 1969  
resolution or ordinance. The resolution or ordinance may be 1970  
amended to include additional counties, municipal corporations, 1971  
or townships or for any other purpose by the adoption of an 1972  
amendment by the board of county commissioners of each county, 1973

the legislative authority of each municipal corporation, and the 1974  
board of township trustees of each township that has created or 1975  
joined or proposes to join the district. 1976

After each county, municipal corporation, and township has 1977  
adopted a resolution or ordinance approving inclusion of 1978  
additional counties, municipal corporations, or townships in the 1979  
district, a copy of the resolution or ordinance shall be filed 1980  
with the clerk of the board of the county commissioners of each 1981  
county, the clerk of the legislative authority of each municipal 1982  
corporation, and the fiscal officer of the board of trustees of 1983  
each township proposed to be included in the district. The 1984  
inclusion is effective when all such filing is completed unless 1985  
the district to which territory is to be added has authority to 1986  
levy an ad valorem tax on property within its territory, in 1987  
which event the inclusion shall become effective upon voter 1988  
approval of the joinder and the tax. The board of trustees shall 1989  
promptly certify the proposal to the board or boards of 1990  
elections for the purpose of having the proposal placed on the 1991  
ballot at the next general or primary election that occurs not 1992  
less than sixty days after the date of the meeting of the board 1993  
of trustees, or at a special election held on a date specified 1994  
in the certification that is not less than sixty days after the 1995  
date of the meeting of the board. If territory of more than one 1996  
county, municipal corporation, or township is to be added to the 1997  
regional arts and cultural district, the electors of the 1998  
territories of the counties, municipal corporations, or 1999  
townships which are to be added shall vote as a district, and 2000  
the outcome of the election shall be determined by the vote cast 2001  
in the entire district. Upon certification of a proposal to the 2002  
board or boards of elections pursuant to this section, the board 2003  
or boards of elections shall make the necessary arrangements for 2004

the submission of the questions to the electors of the territory 2005  
to be added to the district, and the election shall be held, 2006  
canvassed, and certified in the manner provided for the 2007  
submission of tax levies under section 5705.19 of the Revised 2008  
Code, except that the question appearing on the ballot shall 2009  
read: 2010

"Shall the territory within the ..... (name 2011  
or names of political subdivisions to be joined) be added 2012  
to ..... (name) regional arts and 2013  
cultural district? And shall a(n) ..... (here 2014  
insert type of tax or taxes) at a rate of taxation not to exceed 2015  
..... (here insert maximum tax rate or rates) be levied for 2016  
purposes of such district?" 2017

If the tax is a tax on property, the rate shall be 2018  
expressed numerically in mills for each one dollar of taxable 2019  
value and numerically in dollars for each one hundred thousand 2020  
dollars of fair market value, as that term is defined in section 2021  
5705.01 of the Revised Code. 2022

If the question is approved by a majority of the electors 2023  
voting on the question, the joinder is effective immediately, 2024  
and the district may extend the levy of the tax against all the 2025  
taxable property within the territory that has been added. If 2026  
the question is approved at a general election or at a special 2027  
election occurring prior to a general election but after the 2028  
fifteenth day of July in any calendar year, the district may 2029  
amend its budget and resolution adopted pursuant to section 2030  
5705.34 of the Revised Code, and the levy shall be placed on the 2031  
current tax list and duplicate and collected as other taxes are 2032  
collected from all taxable property within the territory of the 2033  
district, including the territory added as a result of the 2034

election. 2035

The territory of a district shall be coextensive with the 2036  
territory of the counties, municipal corporations, and townships 2037  
included within the district, provided that the same territory 2038  
may not be included in more than one regional arts and cultural 2039  
district, and provided, that if a district includes only a 2040  
portion of an entire county, a district may be created in the 2041  
remaining portion of the same county by resolution of the board 2042  
of county commissioners acting alone or in conjunction with 2043  
municipal corporations and townships as provided in this 2044  
section. 2045

**Sec. 4582.024.** After a port authority has been created, 2046  
any municipal corporation, township, or county, acting by 2047  
ordinance, resolution of the township trustees, or resolution of 2048  
the county commissioners, respectively, which is contiguous to 2049  
such port authority, or to any municipal corporation, township, 2050  
or county which proposes to join such port authority at the same 2051  
time and is contiguous to such port authority, or any county 2052  
within which such port authority is situated, may join such port 2053  
authority and thereupon the jurisdiction and territory of such 2054  
port authority shall include such municipal corporation, county, 2055  
or township. If more than one such political subdivision is to 2056  
be joined to the port authority at the same time, then each such 2057  
ordinance or resolution shall designate the political 2058  
subdivisions which are to be so joined. Any territory or 2059  
municipal corporation not included in a port authority and which 2060  
is annexed to a municipal corporation included within the 2061  
jurisdiction and territory of a port authority shall, on such 2062  
annexation and without further proceedings, be annexed to and be 2063  
included in the jurisdiction and territory of such port 2064  
authority. Before such political subdivision or subdivisions are 2065

joined to a port authority, other than by annexation to a 2066  
municipality, the political subdivision or subdivisions 2067  
thereof comprising such port authority shall agree upon the 2068  
terms and conditions pursuant to which such political 2069  
subdivision or subdivisions are to be joined. For all purposes 2070  
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2071  
such political subdivision or subdivisions shall be considered 2072  
to have participated in the creation of such port authority, 2073  
except that the initial term of any director of the port 2074  
authority appointed by such a political subdivision shall be 2075  
four years. After each ordinance or resolution proposing joinder 2076  
to the port authority has become effective and the terms and 2077  
conditions of joinder have been agreed to, the board of 2078  
directors of the port authority shall by resolution either 2079  
accept or reject such joinder. Such joinder shall be effective 2080  
on adoption of the resolution accepting such joinder, unless the 2081  
port authority to which a political subdivision or subdivisions 2082  
including a county within which such port authority is located, 2083  
are to be joined has authority under section 4582.14 of the 2084  
Revised Code to levy a tax on property within its jurisdiction, 2085  
then such joinder shall not be effective until approved by the 2086  
affirmative vote of a majority of the electors voting on the 2087  
question of such joinder. If more than one political subdivision 2088  
is to be joined to the port authority, then the electors of such 2089  
subdivision shall vote as a district and the majority 2090  
affirmative vote shall be determined by the vote cast in such 2091  
district as a whole. Such election shall be called by the board 2092  
of directors of the port authority and shall be held, canvassed, 2093  
and certified in the manner provided for the submission of tax 2094  
levies under section 5705.191 of the Revised Code except that 2095  
the question appearing on the ballot shall read: 2096

"Shall ..... 2097  
(name or names of political subdivisions to be joined) 2098  
be joined to ..... (name) port authority and the 2099  
~~(name)~~ 2100  
existing tax levy (levies) of such port authority (aggregating) 2101  
..... ~~mill per dollar mill(s) for each \$1 of valuation~~ 2102  
taxable value, which amounts to \$..... for each \$100,000 of 2103  
fair market value, be authorized to be 2104  
levied against properties within 2105  
....." 2106  
(name or names of political subdivisions to be joined) 2107  
If the question is approved such joinder shall be immediately 2108  
effective and the port authority shall be authorized to extend 2109  
the levy of such tax against all the taxable property within the 2110  
political subdivision or political subdivisions which have been 2111  
joined. If such question is approved at a general election then 2112  
the port authority may amend its budget and resolution adopted 2113  
pursuant to section 5705.34 of the Revised Code and such levy 2114  
shall be placed on the current tax list and duplicate and 2115  
collected as other taxes are collected from all taxable property 2116  
within the port authority including the political subdivision or 2117  
political subdivisions joined as a result of such election. 2118  
As used in this section, "fair market value" has the same 2119  
meaning as in section 5705.01 of the Revised Code. 2120  
**Sec. 4582.26.** After a port authority has been created, any 2121  
municipal corporation, township, county, or other political 2122  
subdivision, acting by ordinance or resolution, which is 2123



contiguous to any municipal corporation, township, county, or 2124  
other political subdivision which participated in the creation 2125  
of such port authority or to any municipal corporation, 2126  
township, county, or other political subdivision which proposes 2127  
to join the port authority at the same time and is contiguous to 2128  
any municipal corporation, township, county, or other political 2129  
subdivision which participated in the creation of such port 2130  
authority, may join such port authority, and thereupon the 2131  
jurisdiction and territory of the port authority includes the 2132  
municipal corporation, county, township, or other political 2133  
subdivision so joining. If more than one such political 2134  
subdivision is to be joined to the port authority at the same 2135  
time, then each such ordinance or resolution shall designate the 2136  
political subdivisions which are to be so joined. Any territory 2137  
or municipal corporation not included in a port authority and 2138  
which is annexed to a municipal corporation included within the 2139  
jurisdiction and territory of a port authority shall, on such 2140  
annexation and without further proceedings, be annexed to and be 2141  
included in the jurisdiction and territory of the port 2142  
authority. Before such political subdivision or subdivisions are 2143  
joined to a port authority, other than by annexation to a 2144  
municipal corporation, the political subdivision or subdivisions 2145  
theretofore comprising such port authority shall agree upon the 2146  
terms and conditions pursuant to which such political 2147  
subdivision or subdivisions are to be joined. For all purposes 2148  
of sections 4582.21 to 4582.59 of the Revised Code, such 2149  
political subdivision or subdivisions shall be considered to 2150  
have participated in the creation of such port authority, except 2151  
that the initial term of any director of the port authority 2152  
appointed by such a political subdivision shall be four years. 2153  
After each ordinance or resolution proposing joinder to the port 2154  
authority has become effective and the terms and conditions of 2155

joinder have been agreed to, the board of directors of the port 2156  
authority shall by resolution either accept or reject such 2157  
joinder. Such joinder shall be effective upon adoption of the 2158  
resolution accepting such joinder, unless the port authority to 2159  
which a political subdivision or subdivisions, including a 2160  
county within which such port authority is located, are to be 2161  
joined, has authority under section 4582.40 of the Revised Code 2162  
to levy a tax on property within its jurisdiction, then such 2163  
joinder shall not be effective until approved by the affirmative 2164  
vote of a majority of the electors voting on the question of the 2165  
joinder. If more than one political subdivision is to be joined 2166  
to the port authority, then the electors of such subdivisions 2167  
shall vote as a district and the majority affirmative vote shall 2168  
be determined by the vote cast in such district as a whole. The 2169  
election shall be called by the board of directors of the port 2170  
authority and shall be held, canvassed, and certified in the 2171  
manner provided for the submission of tax levies under section 2172  
5705.191 of the Revised Code except that the question appearing 2173  
on the ballot shall read: 2174

"Shall ..... 2175

(Name or names of political subdivisions to be joined) 2176

..... 2177

~~be joined)~~ 2178

be joined to ..... (Name) port authority 2179

~~(Name)~~ 2180

and the existing tax levy (levies) of such port authority 2181

(aggregating) ..... ~~mill per dollar~~ mill(s) for each 2182

\$1 of valuation taxable value, which amounts to \$..... for 2183

<u>each \$100,000 of fair market value</u>	2184
be authorized to be levied against properties within	2185
.....?"	2186
(Name or names of political subdivisions to be joined)	2187
If the question is approved the joinder becomes immediately	2188
effective and the port authority is authorized to extend the	2189
levy of such tax against all the taxable property within the	2190
political subdivision or political subdivisions which have been	2191
joined. If such question is approved at a general election, then	2192
the port authority may amend its budget and resolution adopted	2193
pursuant to section 5705.34 of the Revised Code and such levy	2194
shall be placed on the current tax list and duplicate and	2195
collected as other taxes are collected from all taxable property	2196
within the port authority including the political subdivision or	2197
political subdivisions joined as a result of the election.	2198
<u>As used in this section, "fair market value" has the same</u>	2199
<u>meaning as in section 5705.01 of the Revised Code.</u>	2200
<b>Sec. 5705.01.</b> As used in this chapter:	2201
(A) "Subdivision" means any county; municipal corporation;	2202
township; township police district; joint police district;	2203
township fire district; joint fire district; joint ambulance	2204
district; joint emergency medical services district; fire and	2205
ambulance district; joint recreation district; township waste	2206
disposal district; township road district; community college	2207
district; technical college district; detention facility	2208
district; a district organized under section 2151.65 of the	2209
Revised Code; a combined district organized under sections	2210
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol,	2211
drug addiction, and mental health service district; a drainage	2212

improvement district created under section 6131.52 of the 2213  
Revised Code; a lake facilities authority created under Chapter 2214  
353. of the Revised Code; a union cemetery district; a county 2215  
school financing district; a city, local, exempted village, 2216  
cooperative education, or joint vocational school district; or a 2217  
regional student education district created under section 2218  
3313.83 of the Revised Code. 2219

(B) "Municipal corporation" means all municipal 2220  
corporations, including those that have adopted a charter under 2221  
Article XVIII, Ohio Constitution. 2222

(C) "Taxing authority" or "bond issuing authority" means, 2223  
in the case of any county, the board of county commissioners; in 2224  
the case of a municipal corporation, the council or other 2225  
legislative authority of the municipal corporation; in the case 2226  
of a city, local, exempted village, cooperative education, or 2227  
joint vocational school district, the board of education; in the 2228  
case of a community college district, the board of trustees of 2229  
the district; in the case of a technical college district, the 2230  
board of trustees of the district; in the case of a detention 2231  
facility district, a district organized under section 2151.65 of 2232  
the Revised Code, or a combined district organized under 2233  
sections 2152.41 and 2151.65 of the Revised Code, the joint 2234  
board of county commissioners of the district; in the case of a 2235  
township, the board of township trustees; in the case of a joint 2236  
police district, the joint police district board; in the case of 2237  
a joint fire district, the board of fire district trustees; in 2238  
the case of a joint recreation district, the joint recreation 2239  
district board of trustees; in the case of a joint-county 2240  
alcohol, drug addiction, and mental health service district, the 2241  
district's board of alcohol, drug addiction, and mental health 2242  
services; in the case of a joint ambulance district or a fire 2243

and ambulance district, the board of trustees of the district; 2244  
in the case of a union cemetery district, the legislative 2245  
authority of the municipal corporation and the board of township 2246  
trustees, acting jointly as described in section 759.341 of the 2247  
Revised Code; in the case of a drainage improvement district, 2248  
the board of county commissioners of the county in which the 2249  
drainage district is located; in the case of a lake facilities 2250  
authority, the board of directors; in the case of a joint 2251  
emergency medical services district, the joint board of county 2252  
commissioners of all counties in which all or any part of the 2253  
district lies; and in the case of a township police district, a 2254  
township fire district, a township road district, or a township 2255  
waste disposal district, the board of township trustees of the 2256  
township in which the district is located. "Taxing authority" 2257  
also means the educational service center governing board that 2258  
serves as the taxing authority of a county school financing 2259  
district as provided in section 3311.50 of the Revised Code, and 2260  
the board of directors of a regional student education district 2261  
created under section 3313.83 of the Revised Code. 2262

(D) "Fiscal officer" in the case of a county, means the 2263  
county auditor; in the case of a municipal corporation, the city 2264  
auditor or village clerk, or an officer who, by virtue of the 2265  
charter, has the duties and functions of the city auditor or 2266  
village clerk, except that in the case of a municipal university 2267  
the board of directors of which have assumed, in the manner 2268  
provided by law, the custody and control of the funds of the 2269  
university, the chief accounting officer of the university shall 2270  
perform, with respect to the funds, the duties vested in the 2271  
fiscal officer of the subdivision by sections 5705.41 and 2272  
5705.44 of the Revised Code; in the case of a school district, 2273  
the treasurer of the board of education; in the case of a county 2274

school financing district, the treasurer of the educational 2275  
service center governing board that serves as the taxing 2276  
authority; in the case of a township, the township fiscal 2277  
officer; in the case of a joint police district, the treasurer 2278  
of the district; in the case of a joint fire district, the clerk 2279  
of the board of fire district trustees; in the case of a joint 2280  
ambulance district, the clerk of the board of trustees of the 2281  
district; in the case of a joint emergency medical services 2282  
district, the person appointed as fiscal officer pursuant to 2283  
division (D) of section 307.053 of the Revised Code; in the case 2284  
of a fire and ambulance district, the person appointed as fiscal 2285  
officer pursuant to division (B) of section 505.375 of the 2286  
Revised Code; in the case of a joint recreation district, the 2287  
person designated pursuant to section 755.15 of the Revised 2288  
Code; in the case of a union cemetery district, the clerk of the 2289  
municipal corporation designated in section 759.34 of the 2290  
Revised Code; in the case of a children's home district, 2291  
educational service center, general health district, joint- 2292  
county alcohol, drug addiction, and mental health service 2293  
district, county library district, detention facility district, 2294  
district organized under section 2151.65 of the Revised Code, a 2295  
combined district organized under sections 2152.41 and 2151.65 2296  
of the Revised Code, or a metropolitan park district for which 2297  
no treasurer has been appointed pursuant to section 1545.07 of 2298  
the Revised Code, the county auditor of the county designated by 2299  
law to act as the auditor of the district; in the case of a 2300  
metropolitan park district which has appointed a treasurer 2301  
pursuant to section 1545.07 of the Revised Code, that treasurer; 2302  
in the case of a drainage improvement district, the auditor of 2303  
the county in which the drainage improvement district is 2304  
located; in the case of a lake facilities authority, the fiscal 2305  
officer designated under section 353.02 of the Revised Code; in 2306

the case of a regional student education district, the fiscal officer appointed pursuant to section 3313.83 of the Revised Code; and in all other cases, the officer responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit.

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

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

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

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

(I) "District authority" means any board of directors, trustees, commissioners, or other officers controlling a district institution or activity that derives its income or funds from two or more subdivisions, such as the educational

service center, the trustees of district children's homes, the 2336  
district board of health, a joint-county alcohol, drug 2337  
addiction, and mental health service district's board of 2338  
alcohol, drug addiction, and mental health services, detention 2339  
facility districts, a joint recreation district board of 2340  
trustees, districts organized under section 2151.65 of the 2341  
Revised Code, combined districts organized under sections 2342  
2152.41 and 2151.65 of the Revised Code, and other such boards. 2343

(J) "Tax list" and "tax duplicate" mean the general tax 2344  
lists and duplicates prescribed by sections 319.28 and 319.29 of 2345  
the Revised Code. 2346

(K) "Property" as applied to a tax levy means taxable 2347  
property listed on general tax lists and duplicates. 2348

(L) "Association library district" means a territory, the 2349  
boundaries of which are defined by the state library board 2350  
pursuant to division (I) of section 3375.01 of the Revised Code, 2351  
in which a library association or private corporation maintains 2352  
a free public library. 2353

(M) "Library district" means a territory, the boundaries 2354  
of which are defined by the state library board pursuant to 2355  
section 3375.01 of the Revised Code, in which the board of 2356  
trustees of a county, municipal corporation, school district, or 2357  
township public library maintains a free public library. 2358

(N) "Qualifying library levy" means either of the 2359  
following: 2360

(1) A levy for the support of a library association or 2361  
private corporation that has an association library district 2362  
with boundaries that are not identical to those of a 2363  
subdivision; 2364



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

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

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

**Sec. 5705.03.** (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

(B) (1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the total current tax valuation of the subdivision, and the number of mills for each one dollar of taxable value and

that rate stated in dollars for each one hundred thousand 2395  
dollars of fair market value required to generate a specified 2396  
amount of revenue, or the dollar amount of revenue that would be 2397  
generated by a specified number of mills for each one dollar of 2398  
taxable value. The resolution or ordinance shall state all of 2399  
the following: 2400

(a) The purpose of the tax; 2401

(b) Whether the tax is an additional levy, a renewal or a 2402  
replacement of an existing tax, or a renewal or replacement of 2403  
an existing tax with an increase or a decrease; 2404

(c) The section of the Revised Code authorizing submission 2405  
of the question of the tax; 2406

(d) The term of years of the tax or if the tax is for a 2407  
continuing period of time; 2408

(e) That the tax is to be levied upon the entire territory 2409  
of the subdivision or, if authorized by the Revised Code, a 2410  
description of the portion of the territory of the subdivision 2411  
in which the tax is to be levied; 2412

(f) The date of the election at which the question of the 2413  
tax shall appear on the ballot; 2414

(g) That the ballot measure shall be submitted to the 2415  
entire territory of the subdivision or, if authorized by the 2416  
Revised Code, a description of the portion of the territory of 2417  
the subdivision to which the ballot measure shall be submitted; 2418

(h) The tax year in which the tax will first be levied and 2419  
the calendar year in which the tax will first be collected; 2420

(i) Each such county in which the subdivision has 2421  
territory. 2422

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.

~~(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, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the county auditor and 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 2454  
that request shall first request the certification from the 2455  
county auditor provided under this section. 2456

~~(4)~~(3) This division is supplemental to, and not in 2457  
derogation of, any similar requirement governing the 2458  
certification by the county auditor of the tax valuation of a 2459  
subdivision or necessary tax rates for the purposes of the 2460  
submission of the question of a tax in excess of the ten-mill 2461  
limitation, including sections 133.18 and 5705.195 of the 2462  
Revised Code. 2463

(C) All taxes levied on property shall be extended on the 2464  
tax list and duplicate by the county auditor of the county in 2465  
which the property is located, and shall be collected by the 2466  
county treasurer of such county in the same manner and under the 2467  
same laws and rules as are prescribed for the assessment and 2468  
collection of county taxes. The proceeds of any tax levied by or 2469  
for any subdivision when received by its fiscal officer shall be 2470  
deposited in its treasury to the credit of the appropriate fund. 2471

**Sec. 5705.192.** (A) For the purposes of this section only, 2472  
"taxing authority" includes a township board of park 2473  
commissioners appointed under section 511.18 of the Revised 2474  
Code. 2475

(B) A taxing authority may propose to replace an existing 2476  
levy that the taxing authority is authorized to levy, regardless 2477  
of the section of the Revised Code under which the authority is 2478  
granted, except a school district emergency levy proposed 2479  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 2480  
The taxing authority may propose to replace the existing levy in 2481  
its entirety at the rate at which it is authorized to be levied; 2482  
may propose to replace a portion of the existing levy at a 2483

lesser rate; or may propose to replace the existing levy in its 2484  
entirety and increase the rate at which it is levied. If the 2485  
taxing authority proposes to replace an existing levy, the 2486  
proposed levy shall be called a replacement levy and shall be so 2487  
designated on the ballot. Except as otherwise provided in this 2488  
division, a replacement levy shall be limited to the purpose of 2489  
the existing levy, and shall appear separately on the ballot 2490  
from, and shall not be conjoined with, the renewal of any other 2491  
existing levy. In the case of an existing school district levy 2492  
imposed under section 5705.21 of the Revised Code for the 2493  
purpose specified in division (F) of section 5705.19 of the 2494  
Revised Code, or in the case of an existing school district levy 2495  
imposed under section 5705.217 of the Revised Code for the 2496  
acquisition, construction, enlargement, renovation, and 2497  
financing of permanent improvements, the replacement for that 2498  
existing levy may be for the same purpose or for the purpose of 2499  
general permanent improvements as defined in section 5705.21 of 2500  
the Revised Code. The replacement for an existing levy imposed 2501  
under division (L) of section 5705.19 or section 5705.222 of the 2502  
Revised Code may be for any purpose authorized for a levy 2503  
imposed under section 5705.222 of the Revised Code. 2504

The resolution proposing a replacement levy shall specify 2505  
the purpose of the levy; its proposed rate expressed in mills 2506  
for each one dollar of taxable value and in dollars for each one 2507  
hundred thousand dollars of fair market value; whether the 2508  
proposed rate is the same as the rate of the existing levy, a 2509  
reduction, or an increase; the extent of any reduction or 2510  
increase expressed in mills for each one dollar of taxable value 2511  
and in dollars for each one hundred thousand dollars of fair 2512  
market value; the first calendar year in which the levy will be 2513  
due; and the term of the levy, expressed in years or, if 2514

applicable, that it will be levied for a continuing period of 2515  
time. 2516

The sections of the Revised Code governing the maximum 2517  
rate and term of the existing levy, the contents of the 2518  
resolution that proposed the levy, the adoption of the 2519  
resolution, the arrangements for the submission of the question 2520  
of the levy, and notice of the election also govern the 2521  
respective provisions of the proposal to replace the existing 2522  
levy, except as provided in divisions (B) (1) to (4) of this 2523  
section: 2524

(1) In the case of an existing school district levy that 2525  
is imposed under section 5705.21 of the Revised Code for the 2526  
purpose specified in division (F) of section 5705.19 of the 2527  
Revised Code or under section 5705.217 of the Revised Code for 2528  
the acquisition, construction, enlargement, renovation, and 2529  
financing of permanent improvements, and that is to be replaced 2530  
by a levy for general permanent improvements, the term of the 2531  
replacement levy may be for a continuing period of time. 2532

(2) The date on which the election is held shall be as 2533  
follows: 2534

(a) For the replacement of a levy with a fixed term of 2535  
years, the date of the general election held during the last 2536  
year the existing levy may be extended on the real and public 2537  
utility property tax list and duplicate, or the date of any 2538  
election held in the ensuing year; 2539

(b) For the replacement of a levy imposed for a continuing 2540  
period of time, the date of any election held in any year after 2541  
the year the levy to be replaced is first approved by the 2542  
electors, except that only one election on the question of 2543

replacing the levy may be held during any calendar year. 2544

The failure by the electors to approve a proposal to 2545  
replace a levy imposed for a continuing period of time does not 2546  
terminate the existing continuing levy. 2547

(3) In the case of an existing school district levy 2548  
imposed under division (B) of section 5705.21, division (C) of 2549  
section 5705.212, or division (J) of section 5705.218 of the 2550  
Revised Code, the rates allocated to the qualifying school 2551  
district and to partnering community schools each may be 2552  
increased or decreased or remain the same, and the total rate 2553  
may be increased, decreased, or remain the same. 2554

(4) In the case of an existing levy imposed under division 2555  
(L) of section 5705.19 of the Revised Code, the term may be for 2556  
any number of years not exceeding ten or for a continuing period 2557  
of time. 2558

(C) The form of the ballot at the election on the question 2559  
of a replacement levy shall be as follows: 2560

"A replacement of a tax for the benefit of ..... 2561  
(name of subdivision or public library) for the purpose 2562  
of ..... (the purpose stated in the resolution) at a rate 2563  
not exceeding ..... mills for each ~~one dollar~~ \$1 of 2564  
~~valuation~~ taxable value, which amounts to \$..... ~~(rate~~ 2565  
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 2566  
~~valuation~~ \$100,000 of fair market value, for ..... (number 2567  
of years levy is to run, or that it will be levied for a 2568  
continuous period of time) 2569

FOR THE TAX LEVY
AGAINST THE TAX LEVY

2570

2571

2572

" 2573

If the replacement levy is proposed by a qualifying school 2574  
district to replace an existing tax levied under division (B) of 2575  
section 5705.21, division (C) (1) of section 5705.212, or 2576  
division (J) of section 5705.218 of the Revised Code, the form 2577  
of the ballot shall be modified by adding, after the phrase 2578  
"each ~~one dollar~~ \$1 of valuation taxable value," the following: 2579  
"(of which ..... mills is to be allocated to partnering 2580  
community schools)." 2581

If the proposal is to replace an existing levy and 2582  
increase the rate of the existing levy, the form of the ballot 2583  
shall be changed by adding the words "..... mills of an 2584  
existing levy, which amounts to \$..... for each \$100,000 of 2585  
fair market value, and an increase of ..... mills, which 2586  
amounts to \$..... for each \$100,000 of fair market value, to 2587  
constitute" after the words "a replacement of." If the proposal 2588  
is to replace only a portion of an existing levy, the form of 2589  
the ballot shall be changed by adding the words "a portion of an 2590  
existing levy, being a reduction of ..... mills, which 2591  
amounts to \$..... for each \$100,000 of fair market value, to 2592  
constitute" after the words "a replacement of." If the existing 2593  
levy is imposed under division (B) of section 5705.21, division 2594  
(C) (1) of section 5705.212, or division (J) of section 5705.218 2595  
of the Revised Code, the form of the ballot also shall state the 2596  
portion of the total increased rate or of the total rate as 2597  
reduced that is to be allocated to partnering community schools. 2598

If the tax is to be placed on the tax list of the current 2599  
tax year, the form of the ballot shall be modified by adding at 2600  
the end of the form the phrase ", commencing in ..... 2601  
(first year the replacement tax is to be levied), first due in 2602



calendar year ..... (first calendar year in which the tax  
shall be due)." 2603  
2604

The question covered by the resolution shall be submitted 2605  
as a separate proposition, but may be printed on the same ballot 2606  
with any other proposition submitted at the same election, other 2607  
than the election of officers. More than one such question may 2608  
be submitted at the same election. 2609

(D) Two or more existing levies, or any portion of those 2610  
levies, may be combined into one replacement levy, so long as 2611  
all of the existing levies are for the same purpose and either 2612  
all are due to expire the same year or all are for a continuing 2613  
period of time. The question of combining all or portions of 2614  
those existing levies into the replacement levy shall appear as 2615  
one ballot proposition before the electors. If the electors 2616  
approve the ballot proposition, all or the stated portions of 2617  
the existing levies are replaced by one replacement levy. 2618

(E) A levy approved in excess of the ten-mill limitation 2619  
under this section shall be certified to the tax commissioner. 2620  
In the first year of a levy approved under this section, the 2621  
levy shall be extended on the tax lists after the February 2622  
settlement succeeding the election at which the levy was 2623  
approved. If the levy is to be placed on the tax lists of the 2624  
current year, as specified in the resolution providing for its 2625  
submission, the result of the election shall be certified 2626  
immediately after the canvass by the board of elections to the 2627  
taxing authority, which shall forthwith make the necessary levy 2628  
and certify it to the county auditor, who shall extend it on the 2629  
tax lists for collection. After the first year, the levy shall 2630  
be included in the annual tax budget that is certified to the 2631  
county budget commission. 2632

If notes are authorized to be issued in anticipation of 2633  
the proceeds of the existing levy, notes may be issued in 2634  
anticipation of the proceeds of the replacement levy, and such 2635  
issuance is subject to the terms and limitations governing the 2636  
issuance of notes in anticipation of the proceeds of the 2637  
existing levy. 2638

(F) This section does not authorize a tax to be levied in 2639  
any year after the year in which revenue is not needed for the 2640  
purpose for which the tax is levied. 2641

**Sec. 5705.195.** Within five days after the resolution is 2642  
certified to the county auditor as provided by section 5705.194 2643  
of the Revised Code, the auditor shall calculate and certify to 2644  
the taxing authority the annual levy, expressed in dollars ~~and~~ 2645  
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 2646  
market value as well as in mills for each one dollar of 2647  
~~valuation~~ taxable value, throughout the life of the levy which 2648  
will be required to produce the annual amount set forth in the 2649  
resolution assuming that the amount of the tax list of such 2650  
subdivision remains throughout the life of the levy the same as 2651  
the amount of the tax list for the current year, and if this is 2652  
not determined, the estimated amount submitted by the auditor to 2653  
the county budget commission. ~~When considering the tangible~~ 2654  
~~personal property component of the tax valuation of the~~ 2655  
~~subdivision, the county auditor shall take into account the~~ 2656  
~~assessment percentages prescribed in section 5711.22 of the~~ 2657  
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 2658  
~~instructions directing how the assessment percentages must be~~ 2659  
~~utilized.~~ 2660

Upon receiving the certification from the county auditor, 2661  
if the taxing authority desires to proceed with the submission 2662

of the question it shall, not less than ninety days before the 2663  
day of such election, certify its resolution, together with the 2664  
amount of the average tax levy, expressed in dollars ~~and cents~~ 2665  
for each one hundred thousand dollars of ~~valuation~~ fair market 2666  
value as well as in mills for each one dollar of 2667  
~~valuation~~ taxable value, estimated by the auditor, and the number 2668  
of years the levy is to run to the board of elections of the 2669  
county which shall prepare the ballots and make other necessary 2670  
arrangements for the submission of the question to the voters of 2671  
the subdivision. 2672

**Sec. 5705.196.** The election provided for in section 2673  
5705.194 of the Revised Code shall be held at the regular places 2674  
for voting in the district, and shall be conducted, canvassed, 2675  
and certified in the same manner as regular elections in the 2676  
district for the election of county officers, provided that in 2677  
any such election in which only part of the electors of a 2678  
precinct are qualified to vote, the board of elections may 2679  
assign voters in such part to an adjoining precinct. Such an 2680  
assignment may be made to an adjoining precinct in another 2681  
county with the consent and approval of the board of elections 2682  
of such other county. Notice of the election shall be published 2683  
in one newspaper of general circulation in the district once a 2684  
week for two consecutive weeks or as provided in section 7.16 of 2685  
the Revised Code, prior to the election. If the board of 2686  
elections operates and maintains a web site, the board of 2687  
elections shall post notice of the election on its web site for 2688  
thirty days prior to the election. Such notice shall state the 2689  
annual proceeds of the proposed levy, the purpose for which such 2690  
proceeds are to be used, the number of years during which the 2691  
levy shall run, and the estimated average additional tax rate 2692  
expressed in dollars ~~and cents~~ for each one hundred thousand 2693

dollars of ~~valuation~~fair market value as well as in mills for 2694  
each one dollar of ~~valuation~~taxable value, outside the 2695  
limitation imposed by Section 2 of Article XII, Ohio 2696  
Constitution, as certified by the county auditor. 2697

**Sec. 5705.197.** The form of the ballot to be used at the 2698  
election provided for in section 5705.195 of the Revised Code 2699  
shall be as follows: 2700

"Shall a levy be imposed by the ..... (here insert 2701  
name of school district) for the purpose of ..... (here 2702  
insert purpose of levy) in the sum of \$..... (here insert 2703  
annual amount the levy is to produce) and a levy of taxes to be 2704  
made outside of the ten-mill limitation estimated by the county 2705  
auditor to average ..... ~~(here insert number of mills)~~ 2706  
mills for each ~~one dollar~~ \$1 of ~~valuation~~taxable value, which 2707  
amounts to \$..... ~~(here insert rate expressed in dollars~~ 2708  
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 2709  
~~valuation~~fair market value, for a period of ..... (here 2710  
insert the number of years the millage is to be imposed) years? 2711

For the Tax Levy
Against the Tax Levy

" 2712  
2713  
2714  
2715

The purpose for which the tax is to be levied shall be 2716  
printed in the space indicated, in boldface type of at least 2717  
twice the size of the type immediately surrounding it. 2718

If the tax is to be placed on the current tax list, the 2719  
form of the ballot shall be modified by adding, after "years," 2720  
the phrase ", commencing in ..... (first year the tax is to 2721  
be levied), first due in calendar year ..... (first 2722

calendar year in which the tax shall be due)." 2723

If the levy submitted is a proposal to renew all or a 2724  
portion of an existing levy, the form of the ballot specified in 2725  
this section ~~may~~must be changed by adding the following at the 2726  
beginning of the form, after the words "shall a levy": 2727

(A) "Renewing an existing levy" in the case of a proposal 2728  
to renew an existing levy in the same amount; 2729

(B) "Renewing ~~\$. . . . . dollars~~ and providing an increase of 2730  
~~\$. . . . . dollars~~" in the case of an increase; 2731

(C) "Renewing part of an existing levy, being a reduction 2732  
of ~~\$. . . . . dollars~~" in the case of a renewal of only part of an 2733  
existing levy. 2734

If the levy submitted is a proposal to renew all or a 2735  
portion of more than one existing levy, the form of the ballot 2736  
may be changed in any of the manners provided in division (A), 2737  
(B), or (C) of this section, or any combination of those 2738  
manners, as appropriate, so long as the form of the ballot 2739  
reflects the number of levies to be renewed, whether the amount 2740  
of any of the levies will be increased or decreased, the amount 2741  
of any such increase or decrease for each levy, and that none of 2742  
the existing levies to be renewed will be levied after the year 2743  
preceding the year in which the renewal levy is first imposed. 2744  
The form of the ballot shall be changed by adding the following 2745  
statement after "for a period of . . . . . years?" and before "For 2746  
the Tax Levy" and "Against the Tax Levy": 2747

"If approved, any remaining tax years on any of the 2748  
above . . . . . (here insert the number of existing levies) existing 2749  
levies will not be collected after . . . . . (here insert the 2750  
current tax year or, if not the current tax year, the applicable 2751

tax year)."

**Sec. 5705.199.** (A) At any time the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the school district. Such a levy shall be proposed as a substitute for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section, by levying a tax as follows:

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

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

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

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of

~~valuation~~taxable value, that was required to produce the annual 2781  
dollar amount of the levy under this section in the prior year; 2782  
provided, that the amount under division (A) (2) (b) of this 2783  
section shall not be less than zero. 2784

(B) The resolution proposing the substitute levy shall 2785  
specify the annual dollar amount the levy is to produce in its 2786  
initial year; the first calendar year in which the levy will be 2787  
due; and the term of the levy expressed in years, which may be 2788  
any number not exceeding ten, or for a continuing period of 2789  
time. The resolution shall specify the date of holding the 2790  
election, which shall not be earlier than ninety days after 2791  
certification of the resolution to the board of elections, and 2792  
which shall be consistent with the requirements of section 2793  
3501.01 of the Revised Code. If two or more existing levies are 2794  
to be included in a single substitute levy, but are not 2795  
scheduled to expire in the same year, the resolution shall 2796  
specify that the existing levies to be substituted shall not be 2797  
levied after the year preceding the year in which the substitute 2798  
levy is first imposed. 2799

The resolution shall go into immediate effect upon its 2800  
passage, and no publication of the resolution shall be necessary 2801  
other than that provided for in the notice of election. A copy 2802  
of the resolution shall immediately after its passage be 2803  
certified to the county auditor in the manner provided by 2804  
section 5705.195 of the Revised Code, and sections 5705.194 and 2805  
5705.196 of the Revised Code shall govern the arrangements for 2806  
the submission of the question and other matters concerning the 2807  
notice of election and the election, except as may be provided 2808  
otherwise in this section. 2809

(C) The form of the ballot to be used at the election on 2810

the question of a levy under this section shall be as follows: 2811

"Shall a tax levy substituting for an existing levy be 2812  
imposed by the ..... (here insert name of school district) 2813  
for the purpose of providing for the necessary requirements of 2814  
the school district in the initial sum of \$..... (here 2815  
insert the annual dollar amount the levy is to produce in its 2816  
initial year), and a levy of taxes be made outside of the ten- 2817  
mill limitation estimated by the county auditor to 2818  
require ..... ~~(here insert number of mills)~~ mills for each 2819  
~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts to 2820  
\$..... ~~(here insert rate expressed in dollars and cents)~~ 2821  
for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 2822  
value for the initial year of the tax, for a period 2823  
of ..... (here insert the number of years the levy is to be 2824  
imposed, or that it will be levied for a continuing period of 2825  
time), commencing in ..... (first year the tax is to be 2826  
levied), first due in calendar year ..... (first calendar 2827  
year in which the tax shall be due), with the sum of such tax to 2828  
increase only if and as new land or real property improvements 2829  
not previously taxed by the school district are added to its tax 2830  
list? 2831

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 2835

If the levy submitted is a proposal to substitute all or a 2836  
portion of more than one existing levy, the form of the ballot 2837  
may be changed so long as the ballot reflects the number of 2838  
levies to be substituted and that none of the existing levies to 2839  
be substituted will be levied after the year preceding the year 2840



in which the substitute levy is first imposed. The form of the ballot shall be modified by substituting the statement "Shall a tax levy substituting for an existing levy" with "Shall a tax levy substituting for existing levies" and adding the following statement after "added to its tax list?" and before "For the Tax Levy":

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

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

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

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

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

(H) After the approval of a levy on the current tax list

and duplicate, and prior to the time when the first tax 2870  
collection from the levy can be made, the board of education may 2871  
anticipate a fraction of the proceeds of the levy and issue 2872  
anticipation notes in a principal amount not exceeding fifty per 2873  
cent of the total estimated proceeds of the levy to be collected 2874  
during the first year of the levy. The notes shall be issued as 2875  
provided in section 133.24 of the Revised Code, shall have 2876  
principal payments during each year after the year of their 2877  
issuance over a period not to exceed five years, and may have a 2878  
principal payment in the year of their issuance. 2879

**Sec. 5705.21.** (A) At any time, the board of education of 2880  
any city, local, exempted village, cooperative education, or 2881  
joint vocational school district, by a vote of two-thirds of all 2882  
its members, may declare by resolution that the amount of taxes 2883  
that may be raised within the ten-mill limitation by levies on 2884  
the current tax ~~duplicate~~ list will be insufficient to provide 2885  
an adequate amount for the necessary requirements of the school 2886  
district, that it is necessary to levy a tax in excess of such 2887  
limitation for one of the purposes specified in division (A), 2888  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 2889  
for general permanent improvements, for the purpose of operating 2890  
a cultural center, for the purpose of providing for school 2891  
safety and security, or for the purpose of providing education 2892  
technology, and that the question of such additional tax levy 2893  
shall be submitted to the electors of the school district at a 2894  
special election on a day to be specified in the resolution. In 2895  
the case of a qualifying library levy for the support of a 2896  
library association or private corporation, the question shall 2897  
be submitted to the electors of the association library 2898  
district. If the resolution states that the levy is for the 2899  
purpose of operating a cultural center, the ballot shall state 2900

that the levy is "for the purpose of operating the..... 2901  
(name of cultural center)." 2902

As used in this division, "cultural center" means a 2903  
freestanding building, separate from a public school building, 2904  
that is open to the public for educational, musical, artistic, 2905  
and cultural purposes; "education technology" means, but is not 2906  
limited to, computer hardware, equipment, materials, and 2907  
accessories, equipment used for two-way audio or video, and 2908  
software; and "general permanent improvements" means permanent 2909  
improvements without regard to the limitation of division (F) of 2910  
section 5705.19 of the Revised Code that the improvements be a 2911  
specific improvement or a class of improvements that may be 2912  
included in a single bond issue. 2913

A resolution adopted under this division shall be confined 2914  
to a single purpose and shall specify the amount of the increase 2915  
in rate that it is necessary to levy, the purpose of the levy, 2916  
and the number of years during which the increase in rate shall 2917  
be in effect. The number of years may be any number not 2918  
exceeding five or, if the levy is for current expenses of the 2919  
district or for general permanent improvements, for a continuing 2920  
period of time. 2921

(B) (1) The board of education of a qualifying school 2922  
district, by resolution, may declare that it is necessary to 2923  
levy a tax in excess of the ten-mill limitation for the purpose 2924  
of paying the current expenses of partnering community schools 2925  
and, if any of the levy proceeds are so allocated, of the 2926  
district. A qualifying school district that is not a municipal 2927  
school district may allocate all of the levy proceeds to 2928  
partnering community schools. A municipal school district shall 2929  
allocate a portion of the levy proceeds to the current expenses 2930

of the district. The resolution shall declare that the question 2931  
of the additional tax levy shall be submitted to the electors of 2932  
the school district at a special election on a day to be 2933  
specified in the resolution. The resolution shall state the 2934  
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 2935  
for each one dollar of taxable value, the number of such mills 2936  
to be levied for the current expenses of the partnering 2937  
community schools and the number of such mills, if any, to be 2938  
levied for the current expenses of the school district, the 2939  
number of years the tax will be levied, and the first year the 2940  
tax will be levied. The number of years the tax may be levied 2941  
may be any number not exceeding ten years, or for a continuing 2942  
period of time. 2943

The levy of a tax for the current expenses of a partnering 2944  
community school under this section and the distribution of 2945  
proceeds from the tax by a qualifying school district to 2946  
partnering community schools is hereby determined to be a proper 2947  
public purpose. 2948

(2) (a) If any portion of the levy proceeds are to be 2949  
allocated to the current expenses of the qualifying school 2950  
district, the form of the ballot at an election held pursuant to 2951  
division (B) of this section shall be as follows: 2952

"Shall a levy be imposed by the..... (insert the name 2953  
of the qualifying school district) for the purpose of current 2954  
expenses of the school district and of partnering community 2955  
schools at a rate not exceeding..... ~~(insert the number of~~ 2956  
~~mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 2957  
of which..... (insert the number of mills to be allocated to 2958  
partnering community schools) mills is to be allocated to 2959  
partnering community schools), which amounts ~~to..... (insert~~ 2960

~~the rate expressed in dollars and cents) to \$..... for each~~ 2961  
~~one hundred dollars \$100,000 of valuation~~fair market value, 2962  
for..... (insert the number of years the levy is to be imposed, 2963  
or that it will be levied for a continuing period of time), 2964  
beginning..... (insert first year the tax is to be levied), 2965  
which will first be payable in calendar year..... (insert the 2966  
first calendar year in which the tax would be payable)? 2967

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the 2972  
current expenses of partnering community schools, the form of 2973  
the ballot shall be as follows: 2974

"Shall a levy be imposed by the..... (insert the name 2975  
of the qualifying school district) for the purpose of current 2976  
expenses of partnering community schools at a rate not 2977  
exceeding..... ~~(insert the number of mills)~~-mills for each ~~one-~~ 2978  
~~dollar \$1 of valuation~~taxable value which amounts to..... 2979  
~~(insert the rate expressed in dollars and cents) \$..... for~~ 2980  
each ~~one hundred dollars \$100,000 of valuation~~fair market value, 2981  
for..... (insert the number of years the levy is to be imposed, 2982  
or that it will be levied for a continuing period of time), 2983  
beginning..... (insert first year the tax is to be levied), 2984  
which will first be payable in calendar year..... (insert the 2985  
first calendar year in which the tax would be payable)? 2986

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

2990

(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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2992  
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2996

(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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3001  
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3006  
3007

(b) If the qualifying school district is not a municipal  
school district, the board of education may distribute all or a  
portion of the amount in the partnering community schools fund  
during a fiscal year to partnering community schools on or  
before the first day of June of the preceding fiscal year. Each  
such partnering community school shall receive a portion of the  
amount distributed by the board from the partnering community  
schools fund during the fiscal year in the proportion that the  
number of its resident students bears to the aggregate number of  
resident students of all such partnering community schools as of  
the date the school district received and deposited the most  
recent tax distribution. On or before the fifteenth day of June

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of each fiscal year, the board of education shall announce an 3020  
estimated allocation to partnering community schools for the 3021  
ensuing fiscal year. The board is not required to allocate to 3022  
partnering community schools the entire partnering community 3023  
schools amount in the fiscal year in which a tax distribution is 3024  
received and deposited in the partnering community schools fund. 3025  
The estimated allocation shall be published on the web site of 3026  
the school district and expressed as a dollar amount per 3027  
resident student. The actual allocation to community schools in 3028  
a fiscal year need not conform to the estimate published by the 3029  
school district so long if the estimate was made in good faith. 3030

Distributions by a school district under division (B) (3) 3031  
(b) of this section shall be made in accordance with 3032  
distribution agreements entered into by the board of education 3033  
and each partnering community school eligible for distributions 3034  
under this division. The distribution agreements shall be 3035  
certified to the department of education each fiscal year before 3036  
the thirtieth day of July. Each agreement shall provide for at 3037  
least three distributions by the school district to the 3038  
partnering community school during the fiscal year and shall 3039  
require the initial distribution be made on or before the 3040  
thirtieth day of July. 3041

(c) For the purposes of division (B) of this section, the 3042  
number of resident students shall be the number of such students 3043  
reported under section 3317.03 of the Revised Code and 3044  
established by the department of education as of the date of 3045  
receipt and deposit of the tax distribution. 3046

(4) To the extent an agreement whereby the qualifying 3047  
school district and a community school endorse each other's 3048  
programs is necessary for the community school to qualify as a 3049

partnering community school under division (B)(6)(b) of this 3050  
section, the board of education of the school district shall 3051  
certify to the department of education the agreement along with 3052  
the determination that such agreement satisfies the requirements 3053  
of that division. The board's determination is conclusive. 3054

(5) For the purposes of Chapter 3317. of the Revised Code 3055  
or other laws referring to the "taxes charged and payable" for a 3056  
school district, the taxes charged and payable for a qualifying 3057  
school district that levies a tax under division (B) of this 3058  
section includes only the taxes charged and payable under that 3059  
levy for the current expenses of the school district, and does 3060  
not include the taxes charged and payable for the current 3061  
expenses of partnering community schools. The taxes charged and 3062  
payable for the current expenses of partnering community schools 3063  
shall not affect the calculation of "state education aid" as 3064  
defined in section 5751.20 of the Revised Code. 3065

(6) As used in division (B) of this section: 3066

(a) "Qualifying school district" means a municipal school 3067  
district, as defined in section 3311.71 of the Revised Code or a 3068  
school district that contains within its territory a partnering 3069  
community school. 3070

(b) "Partnering community school" means a community school 3071  
established under Chapter 3314. of the Revised Code that is 3072  
located within the territory of the qualifying school district 3073  
and meets one of the following criteria: 3074

(i) If the qualifying school district is a municipal 3075  
school district, the community school is sponsored by the 3076  
district or is a party to an agreement with the district whereby 3077  
the district and the community school endorse each other's 3078



programs; 3079

(ii) If the qualifying school district is not a municipal 3080  
school district, the community school is sponsored by a sponsor 3081  
that was rated as "exemplary" in the ratings most recently 3082  
published under section 3314.016 of the Revised Code before the 3083  
resolution proposing the levy is certified to the board of 3084  
elections. 3085

(c) "Partnering community schools amount" means the 3086  
product obtained, as of the receipt and deposit of the tax 3087  
distribution, by multiplying the amount of a tax distribution by 3088  
a fraction, the numerator of which is the number of mills per 3089  
dollar of taxable value of the property tax to be allocated to 3090  
partnering community schools, and the denominator of which is 3091  
the total number of mills per dollar of taxable value authorized 3092  
by the electors in the election held under division (B) of this 3093  
section, each as set forth in the resolution levying the tax. If 3094  
the resolution allocates all of the levy proceeds to partnering 3095  
community schools, the "partnering schools amount" equals the 3096  
amount of the tax distribution. 3097

(d) "Partnering community schools fund" means a separate 3098  
fund established by the board of education of a qualifying 3099  
school district for the deposit of partnering community school 3100  
amounts under this section. 3101

(e) "Resident student" means a student enrolled in a 3102  
partnering community school who is entitled to attend school in 3103  
the qualifying school district under section 3313.64 or 3313.65 3104  
of the Revised Code. 3105

(f) "Tax distribution" means a distribution of proceeds of 3106  
the tax authorized by division (B) of this section under section 3107

321.24 of the Revised Code and distributions that are 3108  
attributable to that tax under sections 323.156 and 4503.068 of 3109  
the Revised Code or other applicable law. 3110

(C) A resolution adopted under this section shall specify 3111  
the date of holding the election, which shall not be earlier 3112  
than ninety days after the adoption and certification of the 3113  
resolution and which shall be consistent with the requirements 3114  
of section 3501.01 of the Revised Code. 3115

A resolution adopted under this section may propose to 3116  
renew one or more existing levies imposed under division (A) or 3117  
(B) of this section or to increase or decrease a single levy 3118  
imposed under either such division. 3119

If the board of education imposes one or more existing 3120  
levies for the purpose specified in division (F) of section 3121  
5705.19 of the Revised Code, the resolution may propose to renew 3122  
one or more of those existing levies, or to increase or decrease 3123  
a single such existing levy, for the purpose of general 3124  
permanent improvements. 3125

If the resolution proposes to renew two or more existing 3126  
levies, the levies shall be levied for the same purpose. The 3127  
resolution shall identify those levies and the rates at which 3128  
they are levied. The resolution also shall specify that the 3129  
existing levies shall not be extended on the tax lists after the 3130  
year preceding the year in which the renewal levy is first 3131  
imposed, regardless of the years for which those levies 3132  
originally were authorized to be levied. 3133

If the resolution proposes to renew an existing levy 3134  
imposed under division (B) of this section, the rates allocated 3135  
to the qualifying school district and to partnering community 3136

schools each may be increased or decreased or remain the same, 3137  
and the total rate may be increased, decreased, or remain the 3138  
same. The resolution and notice of election shall specify the 3139  
number of the mills to be levied for the current expenses of the 3140  
partnering community schools and the number of the mills, if 3141  
any, to be levied for the current expenses of the qualifying 3142  
school district. 3143

A resolution adopted under this section shall go into 3144  
immediate effect upon its passage, and no publication of the 3145  
resolution shall be necessary other than that provided for in 3146  
the notice of election. A copy of the resolution shall 3147  
immediately after its passing be certified to the board of 3148  
elections of the proper county in the manner provided by section 3149  
5705.25 of the Revised Code. That section shall govern the 3150  
arrangements for the submission of such question and other 3151  
matters concerning the election to which that section refers, 3152  
including publication of notice of the election, except that the 3153  
election shall be held on the date specified in the resolution. 3154  
In the case of a resolution adopted under division (B) of this 3155  
section, the publication of notice of that election shall state 3156  
the number of the mills, if any, to be levied for the current 3157  
expenses of partnering community schools and the number of the 3158  
mills to be levied for the current expenses of the qualifying 3159  
school district. If a majority of the electors voting on the 3160  
question so submitted in an election vote in favor of the levy, 3161  
the board of education may make the necessary levy within the 3162  
school district or, in the case of a qualifying library levy for 3163  
the support of a library association or private corporation, 3164  
within the association library district, at the additional rate, 3165  
or at any lesser rate in excess of the ten-mill limitation on 3166  
the tax list, for the purpose stated in the resolution. A levy 3167

for a continuing period of time may be reduced pursuant to 3168  
section 5705.261 of the Revised Code. The tax levy shall be 3169  
included in the next tax budget that is certified to the county 3170  
budget commission. 3171

(D) (1) After the approval of a levy on the current tax 3172  
list and duplicate for current expenses, for recreational 3173  
purposes, for community centers provided for in section 755.16 3174  
of the Revised Code, or for a public library of the district 3175  
under division (A) of this section, and prior to the time when 3176  
the first tax collection from the levy can be made, the board of 3177  
education may anticipate a fraction of the proceeds of the levy 3178  
and issue anticipation notes in a principal amount not exceeding 3179  
fifty per cent of the total estimated proceeds of the levy to be 3180  
collected during the first year of the levy. 3181

(2) After the approval of a levy for general permanent 3182  
improvements for a specified number of years or for permanent 3183  
improvements having the purpose specified in division (F) of 3184  
section 5705.19 of the Revised Code, the board of education may 3185  
anticipate a fraction of the proceeds of the levy and issue 3186  
anticipation notes in a principal amount not exceeding fifty per 3187  
cent of the total estimated proceeds of the levy remaining to be 3188  
collected in each year over a period of five years after the 3189  
issuance of the notes. 3190

The notes shall be issued as provided in section 133.24 of 3191  
the Revised Code, shall have principal payments during each year 3192  
after the year of their issuance over a period not to exceed 3193  
five years, and may have a principal payment in the year of 3194  
their issuance. 3195

(3) After approval of a levy for general permanent 3196  
improvements for a continuing period of time, the board of 3197

education may anticipate a fraction of the proceeds of the levy 3198  
and issue anticipation notes in a principal amount not exceeding 3199  
fifty per cent of the total estimated proceeds of the levy to be 3200  
collected in each year over a specified period of years, not 3201  
exceeding ten, after the issuance of the notes. 3202

The notes shall be issued as provided in section 133.24 of 3203  
the Revised Code, shall have principal payments during each year 3204  
after the year of their issuance over a period not to exceed ten 3205  
years, and may have a principal payment in the year of their 3206  
issuance. 3207

(4) After the approval of a levy on the current tax list 3208  
and duplicate under division (B) of this section, and prior to 3209  
the time when the first tax collection from the levy can be 3210  
made, the board of education may anticipate a fraction of the 3211  
proceeds of the levy for the current expenses of the school 3212  
district and issue anticipation notes in a principal amount not 3213  
exceeding fifty per cent of the estimated proceeds of the levy 3214  
to be collected during the first year of the levy and allocated 3215  
to the school district. The portion of the levy proceeds to be 3216  
allocated to partnering community schools under that division 3217  
shall not be included in the estimated proceeds anticipated 3218  
under this division and shall not be used to pay debt charges on 3219  
any anticipation notes. 3220

The notes shall be issued as provided in section 133.24 of 3221  
the Revised Code, shall have principal payments during each year 3222  
after the year of their issuance over a period not to exceed 3223  
five years, and may have a principal payment in the year of 3224  
their issuance. 3225

(E) The submission of questions to the electors under this 3226  
section is subject to the limitation on the number of election 3227

dates established by section 5705.214 of the Revised Code. 3228

(F) The board of education of any school district that 3229  
levies a tax under this section for the purpose of providing for 3230  
school safety and security may report to the department of 3231  
education how the district is using revenue from that tax. 3232

**Sec. 5705.213.** (A) (1) The board of education of any school 3233  
district, at any time and by a vote of two-thirds of all of its 3234  
members, may declare by resolution that the amount of taxes that 3235  
may be raised within the ten-mill limitation will be 3236  
insufficient to provide an adequate amount for the present and 3237  
future requirements of the school district and that it is 3238  
necessary to levy a tax in excess of that limitation for current 3239  
expenses. The resolution also shall state that the question of 3240  
the additional tax shall be submitted to the electors of the 3241  
school district at a special election. The resolution shall 3242  
specify, for each year the levy is in effect, the amount of 3243  
money that the levy is proposed to raise, which may, for years 3244  
after the first year the levy is made, be expressed in terms of 3245  
a dollar or percentage increase over the prior year's amount. 3246  
The resolution also shall specify that the purpose of the levy 3247  
is for current expenses, the number of years during which the 3248  
tax shall be in effect which may be for any number of years not 3249  
exceeding ten, and the year in which the tax first is proposed 3250  
to be levied. The resolution shall specify the date of holding 3251  
the special election, which shall not be earlier than ninety- 3252  
five days after the adoption and certification of the resolution 3253  
to the county auditor and not earlier than ninety days after 3254  
certification to the board of elections. The date of the 3255  
election shall be consistent with the requirements of section 3256  
3501.01 of the Revised Code. 3257

(2) The board of education, by a vote of two-thirds of all 3258  
of its members, may adopt a resolution proposing to renew a tax 3259  
levied under division (A) (1) of this section. Such a resolution 3260  
shall provide for levying a tax and specify all of the 3261  
following: 3262

(a) That the tax shall be called and designated on the 3263  
ballot as a renewal levy; 3264

(b) The amount of the renewal tax, which shall be no more 3265  
than the amount of tax levied during the last year the tax being 3266  
renewed is authorized to be in effect; 3267

(c) The number of years, not to exceed ten, that the 3268  
renewal tax will be levied, or that it will be levied for a 3269  
continuing period of time; 3270

(d) That the purpose of the renewal levy is for current 3271  
expenses; 3272

(e) Subject to the certification and notification 3273  
requirements of section 5705.251 of the Revised Code, that the 3274  
question of the renewal levy shall be submitted to the electors 3275  
of the school district at the general election held during the 3276  
last year the tax being renewed may be extended on the real and 3277  
public utility property tax list and duplicate or at a special 3278  
election held during the ensuing year. 3279

(3) A resolution adopted under division (A) (1) or (2) of 3280  
this section shall go into immediate effect upon its adoption 3281  
and no publication of the resolution is necessary other than 3282  
that provided for in the notice of election. Immediately after 3283  
its adoption, a copy of the resolution shall be certified to the 3284  
county auditor of the proper county, who shall, within five 3285  
days, calculate and certify to the board of education the 3286

estimated levy, for the first year, and for each subsequent year 3287  
for which the tax is proposed to be in effect. The estimates 3288  
shall be made both in mills for each one dollar of 3289  
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 3290  
hundred thousand dollars of ~~valuation~~fair market value. In 3291  
making the estimates, the auditor shall assume that the amount 3292  
of the tax list remains throughout the life of the levy, the 3293  
same as the tax list for the current year. If the tax list for 3294  
the current year is not determined, the auditor shall base the 3295  
auditor's estimates on the estimated amount of the tax list for 3296  
the current year as submitted to the county budget commission. 3297

If the board desires to proceed with the submission of the 3298  
question, it shall certify its resolution, with the estimated 3299  
tax levy expressed in mills for each one dollar of taxable value 3300  
and dollars ~~and cents per~~ for each one hundred thousand dollars 3301  
of ~~valuation~~fair market value for each year that the tax is 3302  
proposed to be in effect, to the board of elections of the 3303  
proper county in the manner provided by division (A) of section 3304  
5705.251 of the Revised Code. Section 5705.251 of the Revised 3305  
Code shall govern the arrangements for the submission of the 3306  
question and other matters concerning the election to which that 3307  
section refers. The election shall be held on the date specified 3308  
in the resolution. If a majority of the electors voting on the 3309  
question so submitted in an election vote in favor of the tax, 3310  
and if the tax is authorized to be levied for the current year, 3311  
the board of education immediately may make the additional levy 3312  
necessary to raise the amount specified in the resolution or a 3313  
lesser amount for the purpose stated in the resolution. 3314

(4) The submission of questions to the electors under this 3315  
section is subject to the limitation on the number of election 3316  
dates established by section 5705.214 of the Revised Code. 3317



(B) Notwithstanding sections 133.30 and 133.301 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

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

**Sec. 5705.215.** (A) The governing board of an educational service center that is the taxing authority of a county school financing district, upon receipt of identical resolutions adopted within a sixty-day period by a majority of the members of the board of education of each school district that is within the territory of the county school financing district, may submit a tax levy to the electors of the territory in the same manner as a school board may submit a levy under division (C) of

section 5705.21 of the Revised Code, except that: 3349

(1) The levy may be for a period not to exceed ten years, 3350  
or, if the levy is solely for the purpose or purposes described 3351  
in division (A) (2) (a) or (c) of this section, for a continuing 3352  
period of time. 3353

(2) The purpose of the levy shall be one or more of the 3354  
following: 3355

(a) For current expenses for the provision of special 3356  
education and related services within the territory of the 3357  
district; 3358

(b) For permanent improvements within the territory of the 3359  
district for special education and related services; 3360

(c) For current expenses for specified educational 3361  
programs within the territory of the district; 3362

(d) For permanent improvements within the territory of the 3363  
district for specified educational programs; 3364

(e) For permanent improvements within the territory of the 3365  
district. 3366

(B) If the levy provides for but is not limited to current 3367  
expenses, the resolutions shall apportion the annual rate of the 3368  
levy between current expenses and the other purposes. The 3369  
apportionment need not be the same for each year of the levy, 3370  
but the respective portions of the rate actually levied each 3371  
year for current expenses and the other purposes shall be 3372  
limited by that apportionment. 3373

(C) Prior to the application of section 319.301 of the 3374  
Revised Code, the rate of a levy that is limited to, or to the 3375  
extent that it is apportioned to, purposes other than current 3376

expenses shall be reduced in the same proportion in which the 3377  
district's total valuation increases during the life of the levy 3378  
because of additions to such valuation that have resulted from 3379  
improvements added to the tax list and duplicate. 3380

(D) After the approval of a county school financing 3381  
district levy under this section, the taxing authority may 3382  
anticipate a fraction of the proceeds of such levy and may from 3383  
time to time during the life of such levy, but in any given year 3384  
prior to the time when the tax collection from such levy can be 3385  
made for that year, issue anticipation notes in an amount not 3386  
exceeding fifty per cent of the estimated proceeds of the levy 3387  
to be collected in each year up to a period of five years after 3388  
the date of the issuance of such notes, less an amount equal to 3389  
the proceeds of such levy obligated for each year by the 3390  
issuance of anticipation notes, provided that the total amount 3391  
maturing in any one year shall not exceed fifty per cent of the 3392  
anticipated proceeds of the levy for that year. Each issue of 3393  
notes shall be sold as provided in Chapter 133. of the Revised 3394  
Code, and shall, except for ~~such~~ the limitation that the total 3395  
amount of such notes maturing in any one year shall not exceed 3396  
fifty per cent of the anticipated proceeds of such levy for that 3397  
year, mature serially in substantially equal installments during 3398  
each year over a period not to exceed five years after their 3399  
issuance. 3400

(E) (1) In a resolution to be submitted to the taxing 3401  
authority of a county school financing district under division 3402  
(A) of this section calling for a ballot issue on the question 3403  
of the levying of a tax for a continuing period of time by the 3404  
taxing authority, the board of education of a school district 3405  
that is part of the territory of the county school financing 3406  
district also may propose to reduce the rate of one or more of 3407

that school district's property taxes levied for a continuing 3408  
period of time in excess of the ten-mill limitation. The 3409  
reduction in the rate of a property tax may be any amount, 3410  
expressed in mills ~~per~~ for each one dollar of ~~valuation~~ taxable 3411  
value and in dollars for each one hundred thousand dollars of 3412  
fair market value, not exceeding the rate at which the tax is 3413  
authorized to be levied. The reduction in the rate of a tax 3414  
shall first take effect in the same year that the county school 3415  
financing district tax takes effect, and shall continue for each 3416  
year that the county school financing district tax is in effect. 3417  
A board of education's resolution proposing to reduce the rate 3418  
of one or more of its school district property taxes shall 3419  
specifically identify each such tax and shall state for each tax 3420  
the maximum rate at which it currently may be levied and the 3421  
maximum rate at which it could be levied after the proposed 3422  
reduction, expressed in mills ~~per~~ for each one dollar of 3423  
~~valuation~~ taxable value and in dollars for each one hundred 3424  
thousand dollars of fair market value. 3425

Before submitting the resolution to the taxing authority 3426  
of the county school financing district, the board of education 3427  
of the school district shall certify a copy of it to the tax 3428  
commissioner. Within ten days of receiving the copy, the tax 3429  
commissioner shall certify to the board the reduction in the 3430  
school district's total effective tax rate for each class of 3431  
property that would have resulted if the proposed reduction in 3432  
the rate or rates had been in effect the previous year. After 3433  
receiving the certification from the commissioner, the board may 3434  
amend its resolution to change the proposed property tax rate 3435  
reduction before submitting the resolution to the financing 3436  
district taxing authority. As used in this paragraph, "effective 3437  
tax rate" has the same meaning as in section 323.08 of the 3438

Revised Code. 3439

If the board of education of a school district that is 3440  
part of the territory of a county school financing district 3441  
adopts a resolution proposing to reduce the rate of one or more 3442  
of its property taxes in conjunction with the levying of a tax 3443  
by the financing district, the resolution submitted by the board 3444  
to the taxing authority of the financing district under division 3445  
(A) of this section does not have to be identical in this 3446  
respect to the resolutions submitted by the boards of education 3447  
of the other school districts that are part of the territory of 3448  
the county school financing district. 3449

(2) Each school district that is part of the territory of 3450  
a county school financing district may tailor to its own 3451  
situation a proposed reduction in one or more property tax rates 3452  
in conjunction with the proposed levying of a tax by the county 3453  
school financing district; if one such school district proposes 3454  
a reduction in one or more tax rates, another school district 3455  
may propose a reduction of a different size or may propose no 3456  
reduction. Within each school district that is part of the 3457  
territory of the county school financing district, the electors 3458  
shall vote on one ballot issue combining the question of the 3459  
levying of the tax by the taxing authority of the county school 3460  
financing district with, if any such reduction is proposed, the 3461  
question of the reduction in the rate of one or more taxes of 3462  
the school district. If a majority of the electors of the county 3463  
school financing district voting on the question of the proposed 3464  
levying of a tax by the taxing authority of the financing 3465  
district vote to approve the question, any tax reductions 3466  
proposed by school districts that are part of the territory of 3467  
the financing district also are approved. 3468

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

"Shall the ..... (name of the county school financing district) be authorized to levy an additional tax for ..... (purpose stated in the resolutions) at a rate not exceeding ..... mills for each one dollar of ~~valuation~~taxable value, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuationfair market value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the ..... (name of the school district of which the elector is a resident) at the rate of ..... mills ~~for each one dollar of valuation~~ shall be reduced to ..... mills for each one dollar of taxable value, which amounts to a reduction from \$..... to \$..... for each \$100,000 of fair market value, until any such time as the county school financing district tax is decreased or repealed.

For the issue
Against the issue

" 3491

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates at which those taxes currently are levied and the rates to which they would be reduced. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second

sentence of the ballot language shall not be used for residents 3499  
of that district. In any case, the first sentence of the ballot 3500  
language shall be the same for all the electors in the county 3501  
school financing district, but the second sentence shall be 3502  
different in each school district depending on whether and in 3503  
what amount the board of education of the school district 3504  
proposes to reduce the rate of one or more of its property 3505  
taxes. 3506

(4) If the rate of a school district property tax is 3507  
reduced pursuant to this division, the tax commissioner shall 3508  
compute the percentage required to be computed for that tax 3509  
under division (D) of section 319.301 of the Revised Code each 3510  
year the rate is reduced as if the tax had been levied in the 3511  
preceding year at the rate to which it has been reduced. If the 3512  
reduced rate of a tax is increased under division (E) (5) of this 3513  
section, the commissioner shall compute the percentage required 3514  
to be computed for that tax under division (D) of section 3515  
319.301 of the Revised Code each year the rate is increased as 3516  
if the tax had been levied in the preceding year at the rate to 3517  
which it has been increased. 3518

(5) After the levying of a county school financing 3519  
district tax in conjunction with the reduction of the rate of 3520  
one or more school district taxes is approved by the electors 3521  
under this division, if the rate of the county school financing 3522  
district tax is decreased pursuant to an election under section 3523  
5705.261 of the Revised Code, the rate of each school district 3524  
tax that had been reduced shall be increased by the number of 3525  
mills obtained by multiplying the number of mills of the 3526  
original reduction by the same percentage that the financing 3527  
district tax rate is decreased. If the county school financing 3528  
district tax is repealed pursuant to an election under section 3529

5705.261 of the Revised Code, each school district may resume 3530  
levying the property taxes that had been reduced at the full 3531  
rate originally approved by the electors. A reduction in the 3532  
rate of a school district property tax under this division is a 3533  
reduction in the rate at which the board of education may levy 3534  
that tax only for the period during which the county school 3535  
financing district tax is levied prior to any decrease or repeal 3536  
under section 5705.261 of the Revised Code. The resumption of 3537  
the authority of the board of education to levy an increased or 3538  
the full rate of tax does not constitute the levying of a new 3539  
tax in excess of the ten-mill limitation. 3540

**Sec. 5705.218.** (A) The board of education of a city, 3541  
local, or exempted village school district, at any time by a 3542  
vote of two-thirds of all its members, may declare by resolution 3543  
that it may be necessary for the school district to issue 3544  
general obligation bonds for permanent improvements. The 3545  
resolution shall state all of the following: 3546

(1) The necessity and purpose of the bond issue; 3547

(2) The date of the special election at which the question 3548  
shall be submitted to the electors; 3549

(3) The amount, approximate date, estimated rate of 3550  
interest, and maximum number of years over which the principal 3551  
of the bonds may be paid; 3552

(4) The necessity of levying a tax outside the ten-mill 3553  
limitation to pay debt charges on the bonds and any anticipatory 3554  
securities. 3555

On adoption of the resolution, the board shall certify a 3556  
copy of it to the county auditor. The county auditor promptly 3557  
shall estimate and certify to the board the average annual 3558



property tax rate required throughout the stated maturity of the 3559  
bonds to pay debt charges on the bonds, in the same manner as 3560  
under division (C) of section 133.18 of the Revised Code. 3561

(B) After receiving the county auditor's certification 3562  
under division (A) of this section, the board of education of 3563  
the city, local, or exempted village school district, by a vote 3564  
of two-thirds of all its members, may declare by resolution that 3565  
the amount of taxes that can be raised within the ten-mill 3566  
limitation will be insufficient to provide an adequate amount 3567  
for the present and future requirements of the school district; 3568  
that it is necessary to issue general obligation bonds of the 3569  
school district for permanent improvements and to levy an 3570  
additional tax in excess of the ten-mill limitation to pay debt 3571  
charges on the bonds and any anticipatory securities; that it is 3572  
necessary for a specified number of years or for a continuing 3573  
period of time to levy additional taxes in excess of the ten- 3574  
mill limitation to provide funds for the acquisition, 3575  
construction, enlargement, renovation, and financing of 3576  
permanent improvements or to pay for current operating expenses, 3577  
or both; and that the question of the bonds and taxes shall be 3578  
submitted to the electors of the school district at a special 3579  
election, which shall not be earlier than ninety days after 3580  
certification of the resolution to the board of elections, and 3581  
the date of which shall be consistent with section 3501.01 of 3582  
the Revised Code. The resolution shall specify all of the 3583  
following: 3584

(1) The county auditor's estimate of the average annual 3585  
property tax rate required throughout the stated maturity of the 3586  
bonds to pay debt charges on the bonds; 3587

(2) The proposed rate of the tax, if any, for current 3588

operating expenses, the first year the tax will be levied, and 3589  
the number of years it will be levied, or that it will be levied 3590  
for a continuing period of time; 3591

(3) The proposed rate of the tax, if any, for permanent 3592  
improvements, the first year the tax will be levied, and the 3593  
number of years it will be levied, or that it will be levied for 3594  
a continuing period of time. 3595

The resolution shall apportion the annual rate of the tax 3596  
between current operating expenses and permanent improvements, 3597  
if both taxes are proposed. The apportionment may but need not 3598  
be the same for each year of the tax, but the respective 3599  
portions of the rate actually levied each year for current 3600  
operating expenses and permanent improvements shall be limited 3601  
by the apportionment. The resolution shall go into immediate 3602  
effect upon its passage, and no publication of it is necessary 3603  
other than that provided in the notice of election. The board of 3604  
education shall certify a copy of the resolution, along with 3605  
copies of the auditor's estimate and its resolution under 3606  
division (A) of this section, to the board of elections 3607  
immediately after its adoption. 3608

(C) The board of elections shall make the arrangements for 3609  
the submission to the electors of the school district of the 3610  
question proposed under division (B) or (J) of this section, and 3611  
the election shall be conducted, canvassed, and certified in the 3612  
same manner as regular elections in the district for the 3613  
election of county officers. The resolution shall be put before 3614  
the electors as one ballot question, with a favorable vote 3615  
indicating approval of the bond issue, the levy to pay debt 3616  
charges on the bonds and any anticipatory securities, the 3617  
current operating expenses levy, the permanent improvements 3618

levy, and the levy for the current expenses of a qualifying 3619  
school district and of partnering community schools, as those 3620  
levies may be proposed. The board of elections shall publish 3621  
notice of the election in a newspaper of general circulation in 3622  
the school district once a week for two consecutive weeks, or as 3623  
provided in section 7.16 of the Revised Code, prior to the 3624  
election. If a board of elections operates and maintains a web 3625  
site, that board also shall post notice of the election on its 3626  
web site for thirty days prior to the election. The notice of 3627  
election shall state all of the following: 3628

(1) The principal amount of the proposed bond issue; 3629

(2) The permanent improvements for which the bonds are to 3630  
be issued; 3631

(3) The maximum number of years over which the principal 3632  
of the bonds may be paid; 3633

(4) The estimated additional average annual property tax 3634  
rate to pay the debt charges on the bonds, as certified by the 3635  
county auditor; 3636

(5) The proposed rate of the additional tax, if any, for 3637  
current operating expenses and, if the question is proposed 3638  
under division (J) of this section, the portion of the rate to 3639  
be allocated to the school district and the portion to be 3640  
allocated to partnering community schools; 3641

(6) The number of years the current operating expenses tax 3642  
will be in effect, or that it will be in effect for a continuing 3643  
period of time; 3644

(7) The proposed rate of the additional tax, if any, for 3645  
permanent improvements; 3646

(8) The number of years the permanent improvements tax 3647  
will be in effect, or that it will be in effect for a continuing 3648  
period of time; 3649

(9) The time and place of the special election. 3650

(D) The form of the ballot for an election under this 3651  
section is as follows: 3652

"Shall the ..... school district be authorized to do 3653  
the following: 3654

(1) Issue bonds for the purpose of ..... in the 3655  
principal amount of \$....., to be repaid annually over a 3656  
maximum period of ..... years, and levy a property tax outside 3657  
the ten-mill limitation, estimated by the county auditor to 3658  
average over the bond repayment period ..... mills for each ~~one-~~ 3659  
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 3660  
\$..... ~~(rate expressed in cents or dollars and cents, such as~~ 3661  
~~"36 cents" or "\$1.41")~~ for each ~~\$100~~ \$100,000 of ~~tax~~ 3662  
~~valuation~~ fair market value, to pay the annual debt charges on 3663  
the bonds, and to pay debt charges on any notes issued in 3664  
anticipation of those bonds?" 3665

If either a levy for permanent improvements or a levy for 3666  
current operating expenses is proposed, or both are proposed, 3667  
the ballot also shall contain the following language, as 3668  
appropriate: 3669

"(2) Levy an additional property tax to provide funds for 3670  
the acquisition, construction, enlargement, renovation, and 3671  
financing of permanent improvements at a rate not 3672  
exceeding ..... mills for each ~~one dollar~~ \$1 of tax 3673  
~~valuation~~ taxable value, which amounts to \$..... ~~(rate~~ 3674  
~~expressed in cents or dollars and cents)~~ for each ~~\$100~~ \$100,000 3675

of ~~tax valuation~~fair market value, for ..... (number of years 3676  
of the levy, or a continuing period of time)? 3677

(3) Levy an additional property tax to pay current 3678  
operating expenses at a rate not exceeding ..... mills for 3679  
each ~~one dollar~~ ~~\$1~~ of ~~tax valuation~~taxable value, which amounts 3680  
to \$..... (~~rate expressed in cents or dollars and cents~~) for 3681  
each ~~\$100~~ ~~\$100,000~~ of ~~tax valuation~~fair market value, 3682  
for ..... (number of years of the levy, or a continuing period 3683  
of time)? 3684

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

" 3685  
3686  
3687  
3688

If the question is proposed under division (J) of this 3689  
section, the form of the ballot shall be modified as prescribed 3690  
by division (J) (4) of this section. 3691

(E) The board of elections promptly shall certify the 3692  
results of the election to the tax commissioner and the county 3693  
auditor of the county in which the school district is located. 3694  
If a majority of the electors voting on the question vote for 3695  
it, the board of education may proceed with issuance of the 3696  
bonds and with the levy and collection of the property tax or 3697  
taxes at the additional rate or any lesser rate in excess of the 3698  
ten-mill limitation. Any securities issued by the board of 3699  
education under this section are Chapter 133. securities, as 3700  
that term is defined in section 133.01 of the Revised Code. 3701

(F) (1) After the approval of a tax for current operating 3702  
expenses under this section and prior to the time the first 3703  
collection and distribution from the levy can be made, the board 3704

of education may anticipate a fraction of the proceeds of such 3705  
levy and issue anticipation notes in a principal amount not 3706  
exceeding fifty per cent of the total estimated proceeds of the 3707  
tax to be collected during the first year of the levy. 3708

(2) After the approval of a tax under this section for 3709  
permanent improvements having a specific purpose, the board of 3710  
education may anticipate a fraction of the proceeds of such tax 3711  
and issue anticipation notes in a principal amount not exceeding 3712  
fifty per cent of the total estimated proceeds of the tax 3713  
remaining to be collected in each year over a period of five 3714  
years after issuance of the notes. 3715

(3) After the approval of a tax under this section for 3716  
general permanent improvements as defined under section 5705.21 3717  
of the Revised Code, the board of education may anticipate a 3718  
fraction of the proceeds of such tax and issue anticipation 3719  
notes in a principal amount not exceeding fifty per cent of the 3720  
total estimated proceeds of the tax to be collected in each year 3721  
over a specified period of years, not exceeding ten, after 3722  
issuance of the notes. 3723

Anticipation notes under this section shall be issued as 3724  
provided in section 133.24 of the Revised Code. Notes issued 3725  
under division (F) (1) or (2) of this section shall have 3726  
principal payments during each year after the year of their 3727  
issuance over a period not to exceed five years, and may have a 3728  
principal payment in the year of their issuance. Notes issued 3729  
under division (F) (3) of this section shall have principal 3730  
payments during each year after the year of their issuance over 3731  
a period not to exceed ten years, and may have a principal 3732  
payment in the year of their issuance. 3733

(G) A tax for current operating expenses or for permanent 3734

improvements levied under this section for a specified number of 3735  
years may be renewed or replaced in the same manner as a tax for 3736  
current operating expenses or for permanent improvements levied 3737  
under section 5705.21 of the Revised Code. A tax for current 3738  
operating expenses or for permanent improvements levied under 3739  
this section for a continuing period of time may be decreased in 3740  
accordance with section 5705.261 of the Revised Code. 3741

(H) The submission of a question to the electors under 3742  
this section is subject to the limitation on the number of 3743  
elections that can be held in a year under section 5705.214 of 3744  
the Revised Code. 3745

(I) A school district board of education proposing a 3746  
ballot measure under this section to generate local resources 3747  
for a project under the school building assistance expedited 3748  
local partnership program under section 3318.36 of the Revised 3749  
Code may combine the questions under division (D) of this 3750  
section with a question for the levy of a property tax to 3751  
generate moneys for maintenance of the classroom facilities 3752  
acquired under that project as prescribed in section 3318.361 of 3753  
the Revised Code. 3754

(J) (1) After receiving the county auditor's certification 3755  
under division (A) of this section, the board of education of a 3756  
qualifying school district, by a vote of two-thirds of all its 3757  
members, may declare by resolution that it is necessary to levy 3758  
a tax in excess of the ten-mill limitation for the purpose of 3759  
paying the current expenses of the school district and of 3760  
partnering community schools, as defined in section 5705.21 of 3761  
the Revised Code; that it is necessary to issue general 3762  
obligation bonds of the school district for permanent 3763  
improvements of the district and to levy an additional tax in 3764

excess of the ten-mill limitation to pay debt charges on the 3765  
bonds and any anticipatory securities; and that the question of 3766  
the bonds and taxes shall be submitted to the electors of the 3767  
school district at a special election, which shall not be 3768  
earlier than ninety days after certification of the resolution 3769  
to the board of elections, and the date of which shall be 3770  
consistent with section 3505.01 of the Revised Code. 3771

The levy of taxes for the current expenses of a partnering 3772  
community school under division (J) of this section and the 3773  
distribution of proceeds from the tax by a qualifying school 3774  
district to partnering community schools is hereby determined to 3775  
be a proper public purpose. 3776

(2) The tax for the current expenses of the school 3777  
district and of partnering community schools is subject to the 3778  
requirements of divisions (B) (3), (4), and (5) of section 3779  
5705.21 of the Revised Code. 3780

(3) In addition to the required specifications of the 3781  
resolution under division (B) of this section, the resolution 3782  
shall express the rate of the tax in mills per for each one 3783  
dollar of taxable value and in dollars for each one hundred 3784  
thousand dollars of fair market value, state the number of the 3785  
mills to be levied for the current expenses of the partnering 3786  
community schools and the number of the mills to be levied for 3787  
the current expenses of the school district, specify the number 3788  
of years (not exceeding ten) the tax will be levied or that it 3789  
will be levied for a continuing period of time, and state the 3790  
first year the tax will be levied. 3791

The resolution shall go into immediate effect upon its 3792  
passage, and no publication of it is necessary other than that 3793  
provided in the notice of election. The board of education shall 3794



certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

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

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools at a rate not exceeding ..... ~~(insert the number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value (of which ..... (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to \$..... ~~(insert the rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for ..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)?

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 of the school district and of partnering community schools under division (J) of this section, and prior to the time the first collection and distribution 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 3824  
cent of the estimated proceeds of the levy to be collected 3825  
during the first year of the levy and allocated to the school 3826  
district. The portion of levy proceeds to be allocated to 3827  
partnering community schools shall not be included in the 3828  
estimated proceeds anticipated under this division and shall not 3829  
be used to pay debt charges on any anticipation notes. 3830

The notes shall be issued as provided in section 133.24 of 3831  
the Revised Code, shall have principal payments during each year 3832  
after the year of their issuance over a period not to exceed 3833  
five years, and may have a principal payment in the year of 3834  
their issuance. 3835

(6) A tax for the current expenses of the school district 3836  
and of partnering community schools levied under division (J) of 3837  
this section for a specified number of years may be renewed or 3838  
replaced in the same manner as a tax for the current expenses of 3839  
a school district and of partnering community schools levied 3840  
under division (B) of section 5705.21 of the Revised Code. A tax 3841  
for the current expenses of the school district and of 3842  
partnering community schools levied under this division for a 3843  
continuing period of time may be decreased in accordance with 3844  
section 5705.261 of the Revised Code. 3845

(7) The proceeds from the issuance of the general 3846  
obligation bonds under division (J) of this section shall be 3847  
used solely to pay for permanent improvements of the school 3848  
district and not for permanent improvements of partnering 3849  
community schools. 3850

**Sec. 5705.219.** (A) As used in this section: 3851

(1) "Eligible school district" means a city, local, or 3852

exempted village school district in which the taxes charged and 3853  
payable for current expenses on residential/agricultural real 3854  
property in the tax year preceding the year in which the levy 3855  
authorized by this section will be submitted for elector 3856  
approval or rejection are greater than two per cent of the 3857  
taxable value of the residential/agricultural real property. 3858

(2) "Residential/agricultural real property" and 3859  
"nonresidential/agricultural real property" means the property 3860  
classified as such under section 5713.041 of the Revised Code. 3861

(3) "Effective tax rate" and "taxes charged and payable" 3862  
have the same meanings as in division (B) of section 319.301 of 3863  
the Revised Code. 3864

(B) On or after January 1, 2010, but before January 1, 3865  
2015, the board of education of an eligible school district, by 3866  
a vote of two-thirds of all its members, may adopt a resolution 3867  
proposing to convert existing levies imposed for the purpose of 3868  
current expenses into a levy raising a specified amount of tax 3869  
money by repealing all or a portion of one or more of those 3870  
existing levies and imposing a levy in excess of the ten-mill 3871  
limitation that will raise a specified amount of money for 3872  
current expenses of the district. 3873

The board of education shall certify a copy of the 3874  
resolution to the tax commissioner not later than one hundred 3875  
five days before the election upon which the repeal and levy 3876  
authorized by this section will be proposed to the electors. 3877  
Within ten days after receiving the copy of the resolution, the 3878  
tax commissioner shall determine each of the following and 3879  
certify the determinations to the board of education: 3880

(1) The dollar amount to be raised by the proposed levy, 3881

which shall be the product of:	3882
(a) The difference between the aggregate effective tax	3883
rate for residential/agricultural real property for the tax year	3884
preceding the year in which the repeal and levy will be proposed	3885
to the electors and twenty mills <del>per</del> <u>for each one</u> dollar of	3886
taxable value;	3887
(b) The total taxable value of all property on the tax	3888
list of real and public utility property for the tax year	3889
preceding the year in which the repeal and levy will be proposed	3890
to the electors.	3891
(2) The estimated tax rate of the proposed levy.	3892
(3) The existing levies and any portion of an existing	3893
levy to be repealed upon approval of the question. Levies shall	3894
be repealed in reverse chronological order from most recently	3895
imposed to least recently imposed until the sum of the effective	3896
tax rates repealed for residential/agricultural real property is	3897
equal to the difference calculated in division (B) (1) (a) of this	3898
section.	3899
(4) The sum of the following:	3900
(a) The total taxable value of nonresidential/agricultural	3901
real property for the tax year preceding the year in which the	3902
repeal and levy will be proposed to the electors multiplied by	3903
the difference between (i) the aggregate effective tax rate for	3904
nonresidential/agricultural real property for the existing	3905
levies and any portion of an existing levy to be repealed and	3906
(ii) the amount determined under division (B) (1) (a) of this	3907
section, but not less than zero;	3908
(b) The total taxable value of public utility tangible	3909
personal property for the tax year preceding the year in which	3910

the repeal and levy will be proposed to the electors multiplied 3911  
by the difference between (i) the aggregate voted tax rate for 3912  
the existing levies and any portion of an existing levy to be 3913  
repealed and (ii) the amount determined under division (B) (1) (a) 3914  
of this section, but not less than zero. 3915

(C) Upon receipt of the certification from the tax 3916  
commissioner under division (B) of this section, a majority of 3917  
the members of the board of education may adopt a resolution 3918  
proposing the repeal of the existing levies as identified in the 3919  
certification and the imposition of a levy in excess of the ten- 3920  
mill limitation that will raise annually the amount certified by 3921  
the commissioner. If the board determines that the tax should be 3922  
for an amount less than that certified by the commissioner, the 3923  
board may request that the commissioner redetermine the rate 3924  
under division (B) (2) of this section on the basis of the lesser 3925  
amount the levy is to raise as specified by the board. The 3926  
amount certified under division (B) (4) and the levies to be 3927  
repealed as certified under division (B) (3) of this section 3928  
shall not be redetermined. Within ten days after receiving a 3929  
timely request specifying the lesser amount to be raised by the 3930  
levy, the commissioner shall redetermine the rate and recertify 3931  
it to the board as otherwise provided in division (B) of this 3932  
section. Only one such request may be made by the board of 3933  
education of an eligible school district. 3934

The resolution shall state the first calendar year in 3935  
which the levy will be due; the existing levies and any portion 3936  
of an existing levy that will be repealed, as certified by the 3937  
commissioner; the term of the levy expressed in years, which may 3938  
be any number not exceeding ten, or that it will be levied for a 3939  
continuing period of time; and the date of the election, which 3940  
shall be the date of a primary or general election. 3941

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code shall govern the matters concerning the election. The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

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

"Shall the existing levy of ..... (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the ..... (insert the name of school district) at a rate of ..... (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of ..... (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the ..... (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of ..... (insert the annual amount the levy is to produce), estimated by the tax commissioner to require ..... (insert the number of mills) mills for each one dollar of valuation, which amounts to ..... (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, 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)?

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

"

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;

(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;

(4) That the purpose of the renewal tax is for current expenses.

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.

(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:

"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 4030  
of ..... (insert the number of years the levy is to be 4031  
imposed, or that it will be levied for a continuing period of 4032  
time), commencing in ..... (insert the first year the tax 4033  
is to be levied), first due in calendar year ..... (insert 4034  
the first calendar year in which the tax shall be due)? 4035

FOR THE RENEWAL OF THE TAX LEVY
AGAINST THE RENEWAL OF THE TAX LEVY

4036  
4037  
4038

" 4039

If the levy submitted is to be for less than the amount of 4040  
money previously collected, the form of the ballot shall be 4041  
modified to add "and reducing" after "renewing" and to add 4042  
before "estimated to require" the statement "be approved at a 4043  
tax rate necessary to produce \$..... (insert the lower 4044  
annual dollar amount the levy is to produce each year)." 4045

**Sec. 5705.233.** (A) As used in this section, "criminal 4046  
justice facility" means any facility located within the county 4047  
in which a tax is levied under this section and for which the 4048  
board of commissioners of such county may make an appropriation 4049  
under section 307.45 of the Revised Code. 4050

(B) The board of county commissioners of any county, at 4051  
any time, may declare by resolution that it may be necessary for 4052  
the county to issue general obligation bonds for permanent 4053  
improvements to a criminal justice facility, including the 4054  
acquisition, construction, enlargement, renovation, or 4055  
maintenance of such a facility. The resolution shall state all 4056  
of the following: 4057

(1) The necessity and purpose of the bond issue; 4058

(2) The date of the general or special election at which 4059  
the question shall be submitted to the electors; 4060

(3) The amount, approximate date, estimated rate of 4061  
interest, and maximum number of years over which the principal 4062  
of the bonds may be paid; 4063

(4) The necessity of levying a tax outside the ten-mill 4064  
limitation to pay debt charges on the bonds and any anticipatory 4065  
securities. 4066

On adoption of the resolution, the board of county 4067  
commissioners shall certify a copy of it to the county auditor. 4068  
The county auditor promptly shall estimate and certify to the 4069  
board the average annual property tax rate required throughout 4070  
the stated maturity of the bonds to pay debt charges on the 4071  
bonds, in the same manner as under division (C) of section 4072  
133.18 of the Revised Code. Division (B) of section 5705.03 of 4073  
the Revised Code does not apply to tax levy proceedings 4074  
initiated under this section. 4075

(C) After receiving the county auditor's certification 4076  
under division (B) of this section, the board of county 4077  
commissioners may declare by resolution that the amount of taxes 4078  
that can be raised within the ten-mill limitation will be 4079  
insufficient to provide an adequate amount for the present and 4080  
future criminal justice requirements of the county; that it is 4081  
necessary to issue general obligation bonds of the county for 4082  
permanent improvements to a criminal justice facility and to 4083  
levy an additional tax in excess of the ten-mill limitation to 4084  
pay debt charges on the bonds and any anticipatory securities; 4085  
that it is necessary for a specified number of years or for a 4086  
continuing period of time to levy additional taxes in excess of 4087  
the ten-mill limitation to provide funds for the acquisition, 4088

construction, enlargement, renovation, maintenance, and 4089  
financing of permanent improvements to such a criminal justice 4090  
facility or to pay for operating expenses of the facility and 4091  
other criminal justice services for which the board may make an 4092  
appropriation under section 307.45 of the Revised Code, or both; 4093  
and that the question of the bonds and taxes shall be submitted 4094  
to the electors of the county at a general or special election, 4095  
which shall not be earlier than ninety days after certification 4096  
of the resolution to the board of elections, and the date of 4097  
which shall be consistent with section 3501.01 of the Revised 4098  
Code. The resolution shall specify all of the following: 4099

(1) The county auditor's estimate of the average annual 4100  
property tax rate required throughout the stated maturity of the 4101  
bonds to pay debt charges on the bonds; 4102

(2) The proposed rate of the tax, if any, for operating 4103  
expenses and criminal justice services, the first year the tax 4104  
will be levied, and the number of years it will be levied, or 4105  
that it will be levied for a continuing period of time; 4106

(3) The proposed rate of the tax, if any, for permanent 4107  
improvements to a criminal justice facility, the first year the 4108  
tax will be levied, and the number of years it will be levied, 4109  
or that it will be levied for a continuing period of time. 4110

The resolution shall go into immediate effect upon its 4111  
passage, and no publication of it is necessary other than that 4112  
provided in the notice of election. The board of county 4113  
commissioners shall certify a copy of the resolution, along with 4114  
copies of the auditor's estimate and its resolution under 4115  
division (B) of this section, to the board of elections 4116  
immediately after its adoption. 4117

(D) The board of elections shall make the arrangements for 4118  
the submission of the question proposed under division (C) of 4119  
this section to the electors of the county, and the election 4120  
shall be conducted, canvassed, and certified in the same manner 4121  
as regular elections in the county for the election of county 4122  
officers. The resolution shall be put before the electors as one 4123  
ballot question, with a favorable vote indicating approval of 4124  
the bond issue, the levy to pay debt charges on the bonds and 4125  
any anticipatory securities, the operating expenses and criminal 4126  
justice services levy, and the permanent improvements levy, as 4127  
those levies may be proposed. The board of elections shall 4128  
publish notice of the election in a newspaper of general 4129  
circulation in the county once a week for two consecutive weeks, 4130  
or as provided in section 7.16 of the Revised Code, before the 4131  
election. If a board of elections operates and maintains a web 4132  
site, that board also shall post notice of the election on its 4133  
web site for thirty days before the election. The notice of 4134  
election shall state all of the following: 4135

(1) The principal amount of the proposed bond issue; 4136

(2) The permanent improvements for which the bonds are to 4137  
be issued; 4138

(3) The maximum number of years over which the principal 4139  
of the bonds may be paid; 4140

(4) The estimated additional average annual property tax 4141  
rate to pay the debt charges on the bonds, as certified by the 4142  
county auditor; 4143

(5) The proposed rate of the additional tax, if any, for 4144  
operating expenses and criminal justice services; 4145

(6) The number of years the operating expenses or criminal 4146

justice services tax will be in effect, or that it will be in 4147  
effect for a continuing period of time; 4148

(7) The proposed rate of the additional tax, if any, for 4149  
permanent improvements; 4150

(8) The number of years the permanent improvements tax 4151  
will be in effect, or that it will be in effect for a continuing 4152  
period of time; 4153

(9) The time and place of the election. 4154

(E) The form of the ballot for an election under this 4155  
section is as follows: 4156

"Shall ..... be authorized to do the following: 4157

(1) Issue bonds for the purpose of ..... in the 4158  
principal amount of \$....., to be repaid annually over a 4159  
maximum period of ..... years, and levy a property tax outside 4160  
the ten-mill limitation, estimated by the county auditor to 4161  
average over the bond repayment period ..... mills for each ~~one-~~ 4162  
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 4163  
\$..... (~~rate expressed in cents or dollars and cents, such as~~ 4164  
~~"36 cents" or "\$1.41"~~) ~~for each \$100~~ \$100,000 of tax 4165  
~~valuation~~ fair market value, to pay the annual debt charges on 4166  
the bonds, and to pay debt charges on any notes issued in 4167  
anticipation of those bonds?" 4168

If either a levy for permanent improvements or a levy for 4169  
operating expenses and criminal justice services is proposed, or 4170  
both are proposed, the ballot also shall contain the following 4171  
language, as appropriate: 4172

"(2) Levy an additional property tax to provide funds for 4173  
the acquisition, construction, enlargement, renovation, 4174

maintenance, and financing of permanent improvements to a 4175  
criminal justice facility at a rate not exceeding ..... mills 4176  
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 4177  
amounts to \$. . . . . ~~(rate expressed in cents or dollars and~~ 4178  
~~cents)~~ for each \$100-\$100,000 of tax valuation fair market value, 4179  
for ..... (number of years of the levy, or a continuing period 4180  
of time)? 4181

(3) Levy an additional property tax to pay operating 4182  
expenses of a criminal justice facility and provide other 4183  
criminal justice services at a rate not exceeding ..... mills 4184  
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 4185  
amounts to \$. . . . . ~~(rate expressed in cents or dollars and~~ 4186  
~~cents)~~ for each \$100-\$100,000 of tax valuation fair market value, 4187  
for ..... (number of years of the levy, or a continuing period 4188  
of time)? 4189

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 4190

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 4191

(F) The board of elections promptly shall certify the 4192  
results of the election to the tax commissioner and the county 4193  
auditor. If a majority of the electors voting on the question 4194  
vote for it, the board of county commissioners may proceed with 4195  
issuance of the bonds and the levy and collection of the 4196  
property tax for the debt service on the bonds and any 4197  
anticipatory securities in the same manner and subject to the 4198  
same limitations as for securities issued under section 133.18 4199  
of the Revised Code, and with the levy and collection of the 4200  
property tax or taxes for operating expenses and criminal 4201  
justice services and for permanent improvements at the 4202  
additional rate or any lesser rate in excess of the ten-mill 4203  
limitation. Any securities issued by the board of commissioners 4204

under this section are Chapter 133. securities, as that term is 4205  
defined in section 133.01 of the Revised Code. 4206

(G) (1) After the approval of a tax for operating expenses 4207  
and criminal justice services under this section and before the 4208  
time the first collection and distribution from the levy can be 4209  
made, the board of county commissioners may anticipate a 4210  
fraction of the proceeds of the levy and issue anticipation 4211  
notes in a principal amount not exceeding fifty per cent of the 4212  
total estimated proceeds of the tax to be collected during the 4213  
first year of the levy. 4214

(2) After the approval of a tax under this section for 4215  
permanent improvements to a criminal justice facility, the board 4216  
of county commissioners may anticipate a fraction of the 4217  
proceeds of the tax and issue anticipation notes in a principal 4218  
amount not exceeding fifty per cent of the total estimated 4219  
proceeds of the tax remaining to be collected in each year over 4220  
a period of five years after issuance of the notes. 4221

Anticipation notes under this section shall be issued as 4222  
provided in section 133.24 of the Revised Code. Notes issued 4223  
under division (G) of this section shall have principal payments 4224  
during each year after the year of their issuance over a period 4225  
not to exceed five years, and may have a principal payment in 4226  
the year of their issuance. 4227

(H) A tax for operating expenses and criminal justice 4228  
services or for permanent improvements levied under this section 4229  
for a specified number of years may be renewed or replaced in 4230  
the same manner as a tax for current operating expenses or 4231  
permanent improvements levied under section 5705.19 of the 4232  
Revised Code. A tax levied under this section for a continuing 4233  
period of time may be decreased in accordance with section 4234

5705.261 of the Revised Code. 4235

**Sec. 5705.25.** (A) A copy of any resolution adopted as 4236  
provided in section 5705.19 or 5705.2111 of the Revised Code 4237  
shall be certified by the taxing authority to the board of 4238  
elections of the proper county not less than ninety days before 4239  
the general election in any year, and the board shall submit the 4240  
proposal to the electors of the subdivision at the succeeding 4241  
November election. In the case of a qualifying library levy, the 4242  
board shall submit the question to the electors of the library 4243  
district or association library district. Except as otherwise 4244  
provided in this division, a resolution to renew an existing 4245  
levy, regardless of the section of the Revised Code under which 4246  
the tax was imposed, shall not be placed on the ballot unless 4247  
the question is submitted at the general election held during 4248  
the last year the tax to be renewed may be extended on the real 4249  
and public utility property tax list and duplicate, or at any 4250  
election held in the ensuing year. The limitation of the 4251  
foregoing sentence does not apply to a resolution to renew and 4252  
increase or to renew part of an existing levy that was imposed 4253  
under section 5705.191 of the Revised Code to supplement the 4254  
general fund for the purpose of making appropriations for one or 4255  
more of the following purposes: for public assistance, human or 4256  
social services, relief, welfare, hospitalization, health, and 4257  
support of general hospitals. The limitation of the second 4258  
preceding sentence also does not apply to a resolution that 4259  
proposes to renew two or more existing levies imposed under 4260  
section 5705.222 or division (L) of section 5705.19 of the 4261  
Revised Code, or under section 5705.21 or 5705.217 of the 4262  
Revised Code, in which case the question shall be submitted on 4263  
the date of the general or primary election held during the last 4264  
year at least one of the levies to be renewed may be extended on 4265



the real and public utility property tax list and duplicate, or 4266  
at any election held during the ensuing year. For purposes of 4267  
this section, a levy shall be considered to be an "existing 4268  
levy" through the year following the last year it can be placed 4269  
on that tax list and duplicate. 4270

The board shall make the necessary arrangements for the 4271  
submission of such questions to the electors of such 4272  
subdivision, library district, or association library district, 4273  
and the election shall be conducted, canvassed, and certified in 4274  
the same manner as regular elections in such subdivision, 4275  
library district, or association library district for the 4276  
election of county officers. Notice of the election shall be 4277  
published in a newspaper of general circulation in the 4278  
subdivision, library district, or association library district 4279  
once a week for two consecutive weeks, or as provided in section 4280  
7.16 of the Revised Code, prior to the election. If the board of 4281  
elections operates and maintains a web site, the board of 4282  
elections shall post notice of the election on its web site for 4283  
thirty days prior to the election. The notice shall state the 4284  
purpose, the proposed increase in rate expressed in dollars ~~and~~ 4285  
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 4286  
market value as well as in mills for each one dollar of 4287  
~~valuation~~ taxable value, the number of years during which the 4288  
increase will be in effect, the first month and year in which 4289  
the tax will be levied, and the time and place of the election. 4290

(B) The form of the ballots cast at an election held 4291  
pursuant to division (A) of this section shall be as follows: 4292

"An additional tax for the benefit of (name of subdivision 4293  
or public library) ..... for the purpose of (purpose stated 4294  
in the resolution) ..... at a rate not exceeding ..... 4295

mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 4296  
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 4297  
for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 4298  
value, for ..... (life of indebtedness or number of years the 4299  
levy is to run). 4300

For the Tax Levy
Against the Tax Levy

4301  
4302  
4303

" 4304

(C) If the levy is to be in effect for a continuing period 4305  
of time, the notice of election and the form of ballot shall so 4306  
state instead of setting forth a specified number of years for 4307  
the levy. 4308

If the tax is to be placed on the current tax list, the 4309  
form of the ballot shall be modified by adding, after the 4310  
statement of the number of years the levy is to run, the phrase 4311  
", commencing in ..... (first year the tax is to be 4312  
levied), first due in calendar year ..... (first calendar 4313  
year in which the tax shall be due)." 4314

If the levy submitted is a proposal to renew, increase, or 4315  
decrease an existing levy, the form of the ballot specified in 4316  
division (B) of this section ~~may~~ must be changed by substituting 4317  
for the words "An additional" at the beginning of the form, the 4318  
words "A renewal of a" in case of a proposal to renew an 4319  
existing levy in the same amount; the words "A renewal 4320  
of ..... mills and an increase of ..... mills for each \$1 of 4321  
taxable value to constitute a" in the case of an increase; or 4322  
the words "A renewal of part of an existing levy, being a 4323  
reduction of ..... mills for each \$1 of taxable value, to 4324

constitute a" in the case of a decrease in the proposed levy. 4325

If the levy submitted is a proposal to renew two or more 4326  
existing levies imposed under section 5705.222 or division (L) 4327  
of section 5705.19 of the Revised Code, or under section 5705.21 4328  
or 5705.217 of the Revised Code, the form of the ballot 4329  
specified in division (B) of this section shall be modified by 4330  
substituting for the words "an additional tax" the words "a 4331  
renewal of ....(insert the number of levies to be renewed) 4332  
existing taxes." 4333

If the levy submitted is a levy under section 5705.72 of 4334  
the Revised Code or a proposal to renew, increase, or decrease 4335  
an existing levy imposed under that section, the name of the 4336  
subdivision shall be "the unincorporated area of ..... 4337  
(name of township)." 4338

The question covered by such resolution shall be submitted 4339  
as a separate proposition but may be printed on the same ballot 4340  
with any other proposition submitted at the same election, other 4341  
than the election of officers. More than one such question may 4342  
be submitted at the same election. 4343

(D) A levy voted in excess of the ten-mill limitation 4344  
under this section shall be certified to the tax commissioner. 4345  
In the first year of the levy, it shall be extended on the tax 4346  
lists after the February settlement succeeding the election. If 4347  
the additional tax is to be placed upon the tax list of the 4348  
current year, as specified in the resolution providing for its 4349  
submission, the result of the election shall be certified 4350  
immediately after the canvass by the board of elections to the 4351  
taxing authority, who shall make the necessary levy and certify 4352  
it to the county auditor, who shall extend it on the tax lists 4353  
for collection. After the first year, the tax levy shall be 4354

included in the annual tax budget that is certified to the 4355  
county budget commission. 4356

**Sec. 5705.251.** (A) A copy of a resolution adopted under 4357  
section 5705.212 or 5705.213 of the Revised Code shall be 4358  
certified by the board of education to the board of elections of 4359  
the proper county not less than ninety days before the date of 4360  
the election specified in the resolution, and the board of 4361  
elections shall submit the proposal to the electors of the 4362  
school district at a special election to be held on that date. 4363  
The board of elections shall make the necessary arrangements for 4364  
the submission of the question or questions to the electors of 4365  
the school district, and the election shall be conducted, 4366  
canvassed, and certified in the same manner as regular elections 4367  
in the school district for the election of county officers. 4368  
Notice of the election shall be published in a newspaper of 4369  
general circulation in the subdivision once a week for two 4370  
consecutive weeks, or as provided in section 7.16 of the Revised 4371  
Code, prior to the election. If the board of elections operates 4372  
and maintains a web site, the board of elections shall post 4373  
notice of the election on its web site for thirty days prior to 4374  
the election. 4375

(1) In the case of a resolution adopted under section 4376  
5705.212 of the Revised Code, the notice shall state separately, 4377  
for each tax being proposed, the purpose; the proposed increase 4378  
in rate, expressed in dollars ~~and cents~~ for each one hundred 4379  
thousand dollars of ~~valuation~~ fair market value as well as in 4380  
mills for each one dollar of ~~valuation~~ taxable value; the number 4381  
of years during which the increase will be in effect; and the 4382  
first calendar year in which the tax will be due. For an 4383  
election on the question of a renewal levy, the notice shall 4384  
state the purpose; the proposed rate, expressed in dollars ~~and~~ 4385

~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair  
market value as well as in mills for each one dollar of 4386  
~~valuation~~ taxable value; and the number of years the tax will be 4387  
in effect. If the resolution is adopted under division (C) of 4388  
that section, the rate of each tax being proposed shall be 4389  
expressed as both the total rate and the portion of the total 4390  
rate to be allocated to the qualifying school district and the 4391  
portion to be allocated to partnering community schools. 4392  
4393

(2) In the case of a resolution adopted under section 4394  
5705.213 of the Revised Code, the notice shall state the 4395  
purpose; the amount proposed to be raised by the tax in the 4396  
first year it is levied; the estimated average additional tax 4397  
rate for the first year it is proposed to be levied, expressed 4398  
in mills for each one dollar of ~~valuation~~ taxable value and in 4399  
dollars ~~and cents~~ for each one hundred thousand dollars of 4400  
~~valuation~~ fair market value; the number of years during which the 4401  
increase will be in effect; and the first calendar year in which 4402  
the tax will be due. The notice also shall state the amount by 4403  
which the amount to be raised by the tax may be increased in 4404  
each year after the first year. The amount of the allowable 4405  
increase may be expressed in terms of a dollar increase over, or 4406  
a percentage of, the amount raised by the tax in the immediately 4407  
preceding year. For an election on the question of a renewal 4408  
levy, the notice shall state the purpose; the amount proposed to 4409  
be raised by the tax; the estimated tax rate, expressed in mills 4410  
for each one dollar of ~~valuation~~ taxable value and in dollars 4411  
~~and cents~~ for each one hundred thousand dollars of ~~valuation~~ fair  
market value; and the number of years the tax will be in effect. 4412  
4413

In any case, the notice also shall state the time and 4414  
place of the election. 4415

(B) (1) The form of the ballot in an election on taxes 4416  
proposed under section 5705.212 of the Revised Code shall be as 4417  
follows: 4418

"Shall the ..... school district be authorized to 4419  
levy taxes for current expenses, the aggregate rate of which may 4420  
increase in ..... (number) increment(s) of not more than ..... 4421  
mill(s) for each ~~dollar-\$1 of valuationtaxable value~~, from an 4422  
original rate of ..... mill(s) for each ~~dollar-\$1 of 4423  
valuationtaxable value~~, which amounts to \$..... ~~(rate expressed- 4424  
in dollars and cents)~~ for each ~~one hundred dollars \$100,000 of 4425  
valuationfair market value~~, to a maximum rate of ..... mill(s) 4426  
for each ~~dollar-\$1 of valuationtaxable value~~, which amounts to 4427  
\$..... ~~(rate expressed in dollars and cents)~~ for each ~~one- 4428  
hundred dollars \$100,000 of valuationfair market value~~? The 4429  
original tax is first proposed to be levied in ..... (the first 4430  
year of the tax), and the incremental tax in ..... (the first 4431  
year of the increment) (if more than one incremental tax is 4432  
proposed in the resolution, the first year that each incremental 4433  
tax is proposed to be levied shall be stated in the preceding 4434  
format, and the increments shall be referred to as the first, 4435  
second, third, or fourth increment, depending on their number). 4436  
The aggregate rate of tax so authorized will ..... (insert 4437  
either, "expire with the original rate of tax which shall be in 4438  
effect for ..... years" or "be in effect for a continuing 4439  
period of time"). 4440

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district

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under division (C) (1) of section 5705.212 of the Revised Code, 4446  
the form of the ballot shall be modified by adding, after the 4447  
phrase "each ~~dollar~~ \$1 of valuation taxable value," the 4448  
following: "(of which ..... mills is to be allocated to 4449  
partnering community schools)." 4450

(2) The form of the ballot in an election on the question 4451  
of a renewal levy under section 5705.212 of the Revised Code 4452  
shall be as follows: 4453

"Shall the ..... school district be authorized to 4454  
renew a tax for current expenses at a rate not 4455  
exceeding ..... mills for each ~~dollar~~ \$1 of valuation taxable 4456  
value, which amounts to \$...... ~~(rate expressed in dollars~~ 4457  
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 4458  
~~valuation~~ fair market value, for ..... (number of years the 4459  
levy shall be in effect, or a continuing period of time)? 4460

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 4464

If the tax is proposed by a qualifying school district 4465  
under division (C) (2) of section 5705.212 of the Revised Code 4466  
and the total rate and the rates allocated to the school 4467  
district and partnering community schools are to remain the same 4468  
as those of the levy being renewed, the form of the ballot shall 4469  
be modified by adding, after the phrase "each ~~dollar~~ \$1 of 4470  
~~valuation~~ taxable value," the following: "(of which ..... mills 4471  
is to be allocated to partnering community schools)." If the 4472  
total rate is to be increased, the form of the ballot shall 4473  
state that the proposal is to renew the existing tax with an 4474

increase in rate and shall state the increase in rate, the total 4475  
rate resulting from the increase, and, of that rate, the portion 4476  
of the rate to be allocated to partnering community schools. If 4477  
the total rate is to be decreased, the form of the ballot shall 4478  
state that the proposal is to renew a part of the existing tax 4479  
and shall state the reduction in rate, the total rate resulting 4480  
from the decrease, and, of that rate, the portion of the rate to 4481  
be allocated to partnering community schools. 4482

(3) If a tax proposed by a ballot form prescribed in 4483  
division (B) (1) or (2) of this section is to be placed on the 4484  
current tax list, the form of the ballot shall be modified by 4485  
adding, after the statement of the number of years the levy is 4486  
to be in effect, the phrase ", commencing in ..... (first 4487  
year the tax is to be levied), first due in calendar 4488  
year ..... (first calendar year in which the tax shall be 4489  
due)." 4490

(C) The form of the ballot in an election on a tax 4491  
proposed under section 5705.213 of the Revised Code shall be as 4492  
follows: 4493

"Shall the ..... school district be authorized to levy 4494  
the following tax for current expenses? The tax will first be 4495  
levied in ..... (year) to raise \$..... ~~(dollars)~~. In 4496  
the ..... (number of years) following years, the tax will 4497  
increase by not more than ..... (per cent or dollar amount of 4498  
increase) each year, so that, during ..... (last year of the 4499  
tax), the tax will raise approximately ..... (dollars). The 4500  
county auditor estimates that the rate ~~of the tax per dollar of~~ 4501  
~~valuation~~ will be ..... mill(s) for each \$1 of taxable value, 4502  
which amounts to \$..... ~~per one hundred dollars for each~~ 4503  
\$100,000 of valuation fair market value, both during ..... 4504



(first year of the tax) and ..... mill(s) for each \$1 of 4505  
taxable value, which amounts to \$..... ~~per one hundred dollars~~ 4506  
for each \$100,000 of valuationfair market value, during ..... 4507  
(last year of the tax). The tax will not be levied after ..... 4508  
(year). 4509

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4510  
4511  
4512

" 4513

The form of the ballot in an election on the question of a 4514  
renewal levy under section 5705.213 of the Revised Code shall be 4515  
as follows: 4516

"Shall the ..... school district be authorized to 4517  
renew a tax for current expenses which will raise \$..... 4518  
~~(dollars)~~, estimated by the county auditor to be ..... mills 4519  
for each ~~dollar~~ \$1 of valuationtaxable value, which amounts to 4520  
\$..... (rate expressed in dollars and cents) for each ~~one~~ 4521  
~~hundred dollars~~ \$100,000 of valuationfair market value? The tax 4522  
shall be in effect for ..... (the number of years the levy 4523  
shall be in effect, or a continuing period of time). 4524

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4525  
4526  
4527

" 4528

If the tax is to be placed on the current tax list, the 4529  
form of the ballot shall be modified by adding, after the 4530  
statement of the number of years the levy is to be in effect, 4531  
the phrase ", commencing in ..... (first year the tax is to 4532

be levied), first due in calendar year ..... (first 4533  
calendar year in which the tax shall be due)." 4534

(D) The question covered by a resolution adopted under 4535  
section 5705.212 or 5705.213 of the Revised Code shall be 4536  
submitted as a separate question, but may be printed on the same 4537  
ballot with any other question submitted at the same election, 4538  
other than the election of officers. More than one question may 4539  
be submitted at the same election. 4540

(E) Taxes voted in excess of the ten-mill limitation under 4541  
division (B) or (C) of this section shall be certified to the 4542  
tax commissioner. If an additional tax is to be placed upon the 4543  
tax list of the current year, as specified in the resolution 4544  
providing for its submission, the result of the election shall 4545  
be certified immediately after the canvass by the board of 4546  
elections to the board of education. The board of education 4547  
immediately shall make the necessary levy and certify it to the 4548  
county auditor, who shall extend it on the tax list for 4549  
collection. After the first year, the levy shall be included in 4550  
the annual tax budget that is certified to the county budget 4551  
commission. 4552

**Sec. 5705.261.** The question of decrease of an increased 4553  
rate of levy approved for a continuing period of time by the 4554  
voters of a subdivision or, in the case of a qualifying library 4555  
levy, the voters of the library district or association library 4556  
district, may be initiated by the filing of a petition with the 4557  
board of elections of the proper county not less than ninety 4558  
days before the general election in any year requesting that an 4559  
election be held on such question. Such petition shall state the 4560  
amount of the proposed decrease in the rate of levy and shall be 4561  
signed by qualified electors residing in the subdivision, 4562

library district, or association library district equal in 4563  
number to at least ten per cent of the total number of votes 4564  
cast in the subdivision, library district, or association 4565  
library district for the office of governor at the most recent 4566  
general election for that office. Only one such petition may be 4567  
filed during each five-year period following the election at 4568  
which the voters approved the increased rate for a continuing 4569  
period of time. 4570

After determination by it that such petition is valid, the 4571  
board of elections shall submit the question to the electors of 4572  
the subdivision, library district, or association library 4573  
district at the succeeding general election. The election shall 4574  
be conducted, canvassed, and certified in the same manner as 4575  
regular elections in such subdivision, library district, or 4576  
association library district for county offices. Notice of the 4577  
election shall be published in a newspaper of general 4578  
circulation in the district once a week for two consecutive 4579  
weeks, or as provided in section 7.16 of the Revised Code, prior 4580  
to the election. If the board of elections operates and 4581  
maintains a web site, the board of elections shall post notice 4582  
of the election on its web site for thirty days prior to the 4583  
election. The notice shall state the purpose, the amount of the 4584  
proposed decrease in rate, expressed in mills for each one 4585  
dollar of taxable value and dollars for each one hundred 4586  
thousand dollars of fair market value, and the time and place of 4587  
the election. The form of the ballot cast at such election shall 4588  
be prescribed by the secretary of state but must include all 4589  
information required to be included in the notice. The question 4590  
covered by ~~such~~ the petition shall be submitted as a separate 4591  
proposition but it may be printed on the same ballot with any 4592  
other propositions submitted at the same election other than the 4593

election of officers. If a majority of the qualified electors 4594  
voting on the question of a decrease at such election approve 4595  
the proposed decrease in rate, the result of the election shall 4596  
be certified immediately after the canvass by the board of 4597  
elections to the appropriate taxing authority, which shall 4598  
thereupon, after the current year, cease to levy such increased 4599  
rate or levy such tax at such reduced rate upon the ~~duplicate~~ 4600  
tax list of the subdivision, library district, or association 4601  
library district. If notes have been issued in anticipation of 4602  
the collection of such levy, the taxing authority shall continue 4603  
to levy and collect under authority of the election authorizing 4604  
the original levy such amounts as will be sufficient to pay the 4605  
principal of and interest on such anticipation notes as the same 4606  
fall due. 4607

In the case of a levy for the current expenses of a 4608  
qualifying school district and of partnering community schools 4609  
imposed under section 5705.192, division (B) of section 5705.21, 4610  
division (C) of section 5705.212, or division (J) of section 4611  
5705.218 of the Revised Code for a continuing period of time, 4612  
the rate allocated to the school district and to partnering 4613  
community schools shall each be decreased by a number of mills 4614  
per dollar that is proportionate to the decrease in the rate of 4615  
the levy in proportion to the rate at which the levy was imposed 4616  
before the decrease. 4617

**Sec. 5705.55.** (A) The board of directors of a lake 4618  
facilities authority, by a vote of two-thirds of all its 4619  
members, may at any time declare by resolution that the amount 4620  
of taxes which may be raised within the ten-mill limitation by 4621  
levies on the current tax duplicate will be insufficient to 4622  
provide an adequate amount for the necessary requirements of the 4623  
authority, that it is necessary to levy a tax in excess of such 4624

limitation for any of the purposes specified in divisions (A), 4625  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 4626  
that the question of such additional tax levy shall be submitted 4627  
by the board to the electors residing within the boundaries of 4628  
the impacted lake district on the day of a primary or general 4629  
election. The resolution shall conform to section 5705.19 of the 4630  
Revised Code, except that the tax levy may be in effect for no 4631  
more than five years, as set forth in the resolution, unless the 4632  
levy is for the payment of debt charges, and the total number of 4633  
mills levied for each dollar of taxable valuation that may be 4634  
levied under this section for any tax year shall not exceed one 4635  
mill. If the levy is for the payment of debt charges, the levy 4636  
shall be for the life of the bond indebtedness. 4637

The resolution shall specify the date of holding the 4638  
election, which shall not be earlier than ninety days after the 4639  
adoption and certification of the resolution to the board of 4640  
elections. The resolution shall not include a levy on the 4641  
current tax list and duplicate unless the election is to be held 4642  
at or prior to the first Tuesday after the first Monday in 4643  
November of the current tax year. 4644

The resolution shall be certified to the board of 4645  
elections of the proper county or counties not less than ninety 4646  
days before the date of the election. The resolution shall go 4647  
into immediate effect upon its passage, and no publication of 4648  
the resolution shall be necessary other than that provided in 4649  
the notice of election. Section 5705.25 of the Revised Code 4650  
shall govern the arrangements for the submission of such 4651  
question and other matters concerning the election, to which 4652  
that section refers, except that the election shall be held on 4653  
the date specified in the resolution. If a majority of the 4654  
electors voting on the question so submitted in an election vote 4655

in favor of the levy, the board of directors may forthwith make 4656  
the necessary levy within the boundaries of the impacted lake 4657  
district at the additional rate in excess of the ten-mill 4658  
limitation on the tax list, for the purpose stated in the 4659  
resolution. The tax levy shall be included in the next annual 4660  
tax budget that is certified to the county budget commission. 4661

(B) The form of the ballot in an election held on the 4662  
question of levying a tax proposed pursuant to this section 4663  
shall be as follows or in any other form acceptable to the 4664  
secretary of state: 4665

"A tax for the benefit of (name of lake facilities 4666  
authority) ..... for the purpose of ..... at a rate 4667  
not exceeding ..... mills for each ~~one dollar~~ \$1 of 4668  
~~valuation taxable value~~, which amounts to ~~(rate expressed in~~ 4669  
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 4670  
\$100,000 of ~~valuation~~ fair market value, for ..... (life 4671  
of indebtedness or number of years the levy is to run). 4672

For the Tax Levy
Against the Tax Levy

" 4676

(C) On approval of the levy, notes may be issued in 4677  
anticipation of the collection of the proceeds of the tax levy, 4678  
other than the proceeds to be received for the payment of bond 4679  
debt charges, in the amount and manner and at the times as are 4680  
provided in section 5705.193 of the Revised Code, for the 4681  
issuance of notes by a county in anticipation of the proceeds of 4682  
a tax levy. The lake facilities authority may borrow money in 4683  
anticipation of the collection of current revenues as provided 4684

in section 133.10 of the Revised Code.	4685
(D) If a tax is levied under this section in a tax year,	4686
no other taxing authority of a subdivision or taxing unit,	4687
including a port authority, may levy a tax on property in the	4688
impacted lake district in the same tax year if the purpose of	4689
the levy is substantially the same as the purpose for which the	4690
lake facilities authority of the impacted lake district was	4691
created.	4692
<b>Sec. 5748.01.</b> As used in this chapter:	4693
(A) "School district income tax" means an income tax	4694
adopted under one of the following:	4695
(1) Former section 5748.03 of the Revised Code as it	4696
existed prior to its repeal by Amended Substitute House Bill No.	4697
291 of the 115th general assembly;	4698
(2) Section 5748.03 of the Revised Code as enacted in	4699
Substitute Senate Bill No. 28 of the 118th general assembly;	4700
(3) Section 5748.08 of the Revised Code as enacted in	4701
Amended Substitute Senate Bill No. 17 of the 122nd general	4702
assembly;	4703
(4) Section 5748.021 of the Revised Code;	4704
(5) Section 5748.081 of the Revised Code;	4705
(6) Section 5748.09 of the Revised Code.	4706
(B) "Individual" means an individual subject to the tax	4707
levied by section 5747.02 of the Revised Code.	4708
(C) "Estate" means an estate subject to the tax levied by	4709
section 5747.02 of the Revised Code.	4710
(D) "Taxable year" means a taxable year as defined in	4711

division (M) of section 5747.01 of the Revised Code. 4712

(E) "Taxable income" means: 4713

(1) In the case of an individual, one of the following, as 4714  
specified in the resolution imposing the tax: 4715

(a) Ohio adjusted gross income for the taxable year as 4716  
defined in division (A) of section 5747.01 of the Revised Code, 4717  
less the exemptions provided by section 5747.02 of the Revised 4718  
Code, plus any amount deducted under division (A) (31) of section 4719  
5747.01 of the Revised Code for the taxable year; 4720

(b) Wages, salaries, tips, and other employee compensation 4721  
to the extent included in Ohio adjusted gross income as defined 4722  
in section 5747.01 of the Revised Code, and net earnings from 4723  
self-employment, as defined in section 1402(a) of the Internal 4724  
Revenue Code, to the extent included in Ohio adjusted gross 4725  
income. 4726

(2) In the case of an estate, taxable income for the 4727  
taxable year as defined in division (S) of section 5747.01 of 4728  
the Revised Code. 4729

(F) "Resident" of the school district means: 4730

(1) An individual who is a resident of this state as 4731  
defined in division (I) of section 5747.01 of the Revised Code 4732  
during all or a portion of the taxable year and who, during all 4733  
or a portion of such period of state residency, is domiciled in 4734  
the school district or lives in and maintains a permanent place 4735  
of abode in the school district; 4736

(2) An estate of a decedent who, at the time of death, was 4737  
domiciled in the school district. 4738

(G) "School district income" means: 4739



(1) With respect to an individual, the portion of the 4740  
taxable income of an individual that is received by the 4741  
individual during the portion of the taxable year that the 4742  
individual is a resident of the school district and the school 4743  
district income tax is in effect in that school district. An 4744  
individual may have school district income with respect to more 4745  
than one school district. 4746

(2) With respect to an estate, the taxable income of the 4747  
estate for the portion of the taxable year that the school 4748  
district income tax is in effect in that school district. 4749

(H) "Taxpayer" means an individual or estate having school 4750  
district income upon which a school district income tax is 4751  
imposed. 4752

(I) "School district purposes" means any of the purposes 4753  
for which a tax may be levied pursuant to division (A) of 4754  
section 5705.21 of the Revised Code, including the combined 4755  
purposes authorized by section 5705.217 of the Revised Code. 4756

(J) "Fair market value" has the same meaning as in section 4757  
5705.01 of the Revised Code. 4758

**Sec. 5748.02.** (A) The board of education of any school 4759  
district, except a joint vocational school district, may 4760  
declare, by resolution, the necessity of raising annually a 4761  
specified amount of money for school district purposes. The 4762  
resolution shall specify whether the income that is to be 4763  
subject to the tax is taxable income of individuals and estates 4764  
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 4765  
the Revised Code or taxable income of individuals as defined in 4766  
division (E)(1)(b) of that section. A copy of the resolution 4767  
shall be certified to the tax commissioner no later than one 4768

hundred days prior to the date of the election at which the 4769  
board intends to propose a levy under this section. Upon receipt 4770  
of the copy of the resolution, the tax commissioner shall 4771  
estimate both of the following: 4772

(1) The property tax rate that would have to be imposed in 4773  
the current year by the district to produce an equivalent amount 4774  
of money; 4775

(2) The income tax rate that would have had to have been 4776  
in effect for the current year to produce an equivalent amount 4777  
of money from a school district income tax. 4778

Within ten days of receiving the copy of the board's 4779  
resolution, the commissioner shall prepare these estimates and 4780  
certify them to the board. Upon receipt of the certification, 4781  
the board may adopt a resolution proposing an income tax under 4782  
division (B) of this section at the estimated rate contained in 4783  
the certification rounded to the nearest one-fourth of one per 4784  
cent. The commissioner's certification applies only to the 4785  
board's proposal to levy an income tax at the election for which 4786  
the board requested the certification. If the board intends to 4787  
submit a proposal to levy an income tax at any other election, 4788  
it shall request another certification for that election in the 4789  
manner prescribed in this division. 4790

(B) (1) Upon the receipt of a certification from the tax 4791  
commissioner under division (A) of this section, a majority of 4792  
the members of a board of education may adopt a resolution 4793  
proposing the levy of an annual tax for school district purposes 4794  
on school district income. The proposed levy may be for a 4795  
continuing period of time or for a specified number of years. 4796  
The resolution shall set forth the purpose for which the tax is 4797  
to be imposed, the rate of the tax, which shall be the rate set 4798

forth in the commissioner's certification rounded to the nearest 4799  
one-fourth of one per cent, the number of years the tax will be 4800  
levied or that it will be levied for a continuing period of 4801  
time, the date on which the tax shall take effect, which shall 4802  
be the first day of January of any year following the year in 4803  
which the question is submitted, and the date of the election at 4804  
which the proposal shall be submitted to the electors of the 4805  
district, which shall be on the date of a primary, general, or 4806  
special election the date of which is consistent with section 4807  
3501.01 of the Revised Code. The resolution shall specify 4808  
whether the income that is to be subject to the tax is taxable 4809  
income of individuals and estates as defined in divisions (E) (1) 4810  
(a) and (2) of section 5748.01 of the Revised Code or taxable 4811  
income of individuals as defined in division (E) (1) (b) of that 4812  
section. The specification shall be the same as the 4813  
specification in the resolution adopted and certified under 4814  
division (A) of this section. 4815

If the tax is to be levied for current expenses and 4816  
permanent improvements, the resolution shall apportion the 4817  
annual rate of the tax. The apportionment may be the same or 4818  
different for each year the tax is levied, but the respective 4819  
portions of the rate actually levied each year for current 4820  
expenses and for permanent improvements shall be limited by the 4821  
apportionment. 4822

If the board of education currently imposes an income tax 4823  
pursuant to this chapter that is due to expire and a question is 4824  
submitted under this section for a proposed income tax to take 4825  
effect upon the expiration of the existing tax, the board may 4826  
specify in the resolution that the proposed tax renews the 4827  
expiring tax. Two or more expiring income taxes may be renewed 4828  
under this paragraph if the taxes are due to expire on the same 4829

date. If the tax rate being proposed is no higher than the total 4830  
tax rate imposed by the expiring tax or taxes, the resolution 4831  
may state that the proposed tax is not an additional income tax. 4832

(2) A board of education adopting a resolution under 4833  
division (B) (1) of this section proposing a school district 4834  
income tax for a continuing period of time and limited to the 4835  
purpose of current expenses may propose in that resolution to 4836  
reduce the rate or rates of one or more of the school district's 4837  
property taxes levied for a continuing period of time in excess 4838  
of the ten-mill limitation for the purpose of current expenses. 4839  
The reduction in the rate of a property tax may be any amount, 4840  
expressed in mills ~~per~~ for each one dollar in ~~valuation~~ taxable 4841  
value and in dollars for each one hundred thousand dollars in 4842  
fair market value, not exceeding the rate at which the tax is 4843  
authorized to be levied. The reduction in the rate of a tax 4844  
shall first take effect for the tax year that includes the day 4845  
on which the school district income tax first takes effect, and 4846  
shall continue for each tax year that both the school district 4847  
income tax and the property tax levy are in effect. 4848

In addition to the matters required to be set forth in the 4849  
resolution under division (B) (1) of this section, a resolution 4850  
containing a proposal to reduce the rate of one or more property 4851  
taxes shall state for each such tax the maximum rate at which it 4852  
currently may be levied and the maximum rate at which the tax 4853  
could be levied after the proposed reduction, expressed in mills 4854  
~~per~~ for each one dollar in ~~valuation~~ taxable value and in dollars 4855  
for each one hundred thousand dollars in fair market value, and 4856  
that the tax is levied for a continuing period of time. 4857

If a board of education proposes to reduce the rate of one 4858  
or more property taxes under division (B) (2) of this section, 4859

the board, when it makes the certification required under 4860  
division (A) of this section, shall designate the specific levy 4861  
or levies to be reduced, the maximum rate at which each levy 4862  
currently is authorized to be levied, and the rate by which each 4863  
levy is proposed to be reduced. The tax commissioner, when 4864  
making the certification to the board under division (A) of this 4865  
section, also shall certify the reduction in the total effective 4866  
tax rate for current expenses for each class of property that 4867  
would have resulted if the proposed reduction in the rate or 4868  
rates had been in effect the previous tax year. As used in this 4869  
paragraph, "effective tax rate" has the same meaning as in 4870  
section 323.08 of the Revised Code. 4871

(C) A resolution adopted under division (B) of this 4872  
section shall go into immediate effect upon its passage, and no 4873  
publication of the resolution shall be necessary other than that 4874  
provided for in the notice of election. Immediately after its 4875  
adoption and at least ninety days prior to the election at which 4876  
the question will appear on the ballot, a copy of the resolution 4877  
shall be certified to the board of elections of the proper 4878  
county, which shall submit the proposal to the electors on the 4879  
date specified in the resolution. The form of the ballot shall 4880  
be as provided in section 5748.03 of the Revised Code. 4881  
Publication of notice of the election shall be made in a 4882  
newspaper of general circulation in the county once a week for 4883  
two consecutive weeks, or as provided in section 7.16 of the 4884  
Revised Code, prior to the election. If the board of elections 4885  
operates and maintains a web site, the board of elections shall 4886  
post notice of the election on its web site for thirty days 4887  
prior to the election. The notice shall contain the time and 4888  
place of the election and the question to be submitted to the 4889  
electors. The question covered by the resolution shall be 4890

submitted as a separate proposition, but may be printed on the 4891  
same ballot with any other proposition submitted at the same 4892  
election, other than the election of officers. 4893

(D) No board of education shall submit the question of a 4894  
tax on school district income to the electors of the district 4895  
more than twice in any calendar year. If a board submits the 4896  
question twice in any calendar year, one of the elections on the 4897  
question shall be held on the date of the general election. 4898

(E) (1) No board of education may submit to the electors of 4899  
the district the question of a tax on school district income on 4900  
the taxable income of individuals as defined in division (E) (1) 4901  
(b) of section 5748.01 of the Revised Code if that tax would be 4902  
in addition to an existing tax on the taxable income of 4903  
individuals and estates as defined in divisions (E) (1) (a) and 4904  
(2) of that section. 4905

(2) No board of education may submit to the electors of 4906  
the district the question of a tax on school district income on 4907  
the taxable income of individuals and estates as defined in 4908  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4909  
Code if that tax would be in addition to an existing tax on the 4910  
taxable income of individuals as defined in division (E) (1) (b) 4911  
of that section. 4912

**Sec. 5748.03.** (A) The form of the ballot on a question 4913  
submitted to the electors under section 5748.02 of the Revised 4914  
Code shall be as follows: 4915

"Shall an annual income tax of ..... (state the proposed 4916  
rate of tax) on the school district income of individuals and of 4917  
estates be imposed by ..... (state the name of the school 4918  
district), for ..... (state the number of years the tax would 4919

be levied, or that it would be levied for a continuing period of 4920  
time), beginning ..... (state the date the tax would first 4921  
take effect), for the purpose of ..... (state the purpose of 4922  
the tax)? 4923

FOR THE TAX
AGAINST THE TAX

4924  
4925  
4926

" 4927

(B) (1) If the question submitted to electors proposes a 4928  
school district income tax only on the taxable income of 4929  
individuals as defined in division (E) (1) (b) of section 5748.01 4930  
of the Revised Code, the form of the ballot shall be modified by 4931  
stating that the tax is to be levied on the "earned income of 4932  
individuals residing in the school district" in lieu of the 4933  
"school district income of individuals and of estates." 4934

(2) If the question submitted to electors proposes to 4935  
renew one or more expiring income tax levies, the ballot shall 4936  
be modified by adding the following language immediately after 4937  
the name of the school district that would impose the tax: "to 4938  
renew an income tax (or income taxes) expiring at the end 4939  
of ..... (state the last year the existing income tax or 4940  
taxes may be levied)." 4941

(3) If the question includes a proposal under division (B) 4942  
(2) of section 5748.02 of the Revised Code to reduce the rate of 4943  
one or more school district property taxes, the ballot shall 4944  
state that the purpose of the school district income tax is for 4945  
current expenses, and the form of the ballot shall be modified 4946  
by adding the following language immediately after the statement 4947  
of the purpose of the proposed income tax: ", and shall the rate 4948

of an existing tax on property, currently levied for the purpose 4949  
of current expenses at the rate of ..... mills, be REDUCED 4950  
to ..... mills for each \$1 of taxable value, which amounts to 4951  
a reduction from \$..... to \$..... for each \$100,000 of fair 4952  
market value, the reduction continuing until any such time as 4953  
the income tax is repealed." In lieu of "for the tax" and 4954  
"against the tax," the phrases "for the issue" and "against the 4955  
issue," respectively, shall be used. If a board of education 4956  
proposes a reduction in the rates of more than one tax, the 4957  
ballot language shall be modified accordingly to express the 4958  
rates at which those taxes currently are levied and the rates to 4959  
which the taxes will be reduced. 4960

(C) The board of elections shall certify the results of 4961  
the election to the board of education and to the tax 4962  
commissioner. If a majority of the electors voting on the 4963  
question vote in favor of it, the income tax, the applicable 4964  
provisions of Chapter 5747. of the Revised Code, and the 4965  
reduction in the rate or rates of existing property taxes if the 4966  
question included such a reduction shall take effect on the date 4967  
specified in the resolution. If the question approved by the 4968  
voters includes a reduction in the rate of a school district 4969  
property tax, the board of education shall not levy the tax at a 4970  
rate greater than the rate to which the tax is reduced, unless 4971  
the school district income tax is repealed in an election under 4972  
section 5748.04 of the Revised Code. 4973

(D) If the rate at which a property tax is levied and 4974  
collected is reduced pursuant to a question approved under this 4975  
section, the tax commissioner shall compute the percentage 4976  
required to be computed for that tax under division (D) of 4977  
section 319.301 of the Revised Code each year the rate is 4978  
reduced as if the tax had been levied in the preceding year at 4979



the rate at which it has been reduced. If the rate of a property 4980  
tax increases due to the repeal of the school district income 4981  
tax pursuant to section 5748.04 of the Revised Code, the tax 4982  
commissioner, for the first year for which the rate increases, 4983  
shall compute the percentage as if the tax in the preceding year 4984  
had been levied at the rate at which the tax was authorized to 4985  
be levied prior to any rate reduction. 4986

**Sec. 5748.04.** (A) The question of the repeal of a school 4987  
district income tax levied for more than five years may be 4988  
initiated not more than once in any five-year period by filing 4989  
with the board of elections of the appropriate counties not 4990  
later than ninety days before the general election in any year 4991  
after the year in which it is approved by the electors a 4992  
petition requesting that an election be held on the question. 4993  
The petition shall be signed by qualified electors residing in 4994  
the school district levying the income tax equal in number to 4995  
ten per cent of those voting for governor at the most recent 4996  
gubernatorial election. 4997

The board of elections shall determine whether the 4998  
petition is valid, and if it so determines, it shall submit the 4999  
question to the electors of the district at the next general 5000  
election. The election shall be conducted, canvassed, and 5001  
certified in the same manner as regular elections for county 5002  
offices in the county. Notice of the election shall be published 5003  
in a newspaper of general circulation in the district once a 5004  
week for two consecutive weeks, or as provided in section 7.16 5005  
of the Revised Code, prior to the election. If the board of 5006  
elections operates and maintains a web site, the board of 5007  
elections shall post notice of the election on its web site for 5008  
thirty days prior to the election. The notice shall state the 5009  
purpose, time, and place of the election. The form of the ballot 5010

cast at the election shall be as follows: 5011

"Shall the annual income tax of ..... per cent, currently 5012  
levied on the school district income of individuals and estates 5013  
by ..... (state the name of the school district) for the 5014  
purpose of ..... (state purpose of the tax), be repealed? 5015

For repeal of the income tax
Against repeal of the income tax

5016

5017

5018

" 5019

(B) (1) If the tax is imposed on taxable income as defined 5020  
in division (E) (1) (b) of section 5748.01 of the Revised Code, 5021  
the form of the ballot shall be modified by stating that the tax 5022  
currently is levied on the "earned income of individuals 5023  
residing in the school district" in lieu of the "school district 5024  
income of individuals and estates." 5025

(2) If the rate of one or more property tax levies was 5026  
reduced for the duration of the income tax levy pursuant to 5027  
division (B) (2) of section 5748.02 of the Revised Code, the form 5028  
of the ballot shall be modified by adding the following language 5029  
immediately after "repealed": ", and shall the rate of an 5030  
existing tax on property for the purpose of current expenses, 5031  
which rate was reduced for the duration of the income tax, be 5032  
INCREASED from ..... mills to ..... mills ~~per one dollar for~~ 5033  
each \$1 of valuation-taxable value which amounts to an increase 5034  
from \$..... to \$..... for each \$100,000 of fair market value, 5035  
beginning in ..... (state the first year for which the rate of 5036  
the property tax will increase)." In lieu of "for repeal of the 5037  
income tax" and "against repeal of the income tax," the phrases 5038  
"for the issue" and "against the issue," respectively, shall be 5039

substituted. 5040

(3) If the rate of more than one property tax was reduced 5041  
for the duration of the income tax, the ballot language shall be 5042  
modified accordingly to express the rates at which those taxes 5043  
currently are levied and the rates to which the taxes would be 5044  
increased. 5045

(C) The question covered by the petition shall be 5046  
submitted as a separate proposition, but it may be printed on 5047  
the same ballot with any other proposition submitted at the same 5048  
election other than the election of officers. If a majority of 5049  
the qualified electors voting on the question vote in favor of 5050  
it, the result shall be certified immediately after the canvass 5051  
by the board of elections to the board of education of the 5052  
school district and the tax commissioner, who shall thereupon, 5053  
after the current year, cease to levy the tax, except that if 5054  
notes have been issued pursuant to section 5748.05 of the 5055  
Revised Code the tax commissioner shall continue to levy and 5056  
collect under authority of the election authorizing the levy an 5057  
annual amount, rounded upward to the nearest one-fourth of one 5058  
per cent, as will be sufficient to pay the debt charges on the 5059  
notes as they fall due. 5060

(D) If a school district income tax repealed pursuant to 5061  
this section was approved in conjunction with a reduction in the 5062  
rate of one or more school district property taxes as provided 5063  
in division (B) (2) of section 5748.02 of the Revised Code, then 5064  
each such property tax may be levied after the current year at 5065  
the rate at which it could be levied prior to the reduction, 5066  
subject to any adjustments required by the county budget 5067  
commission pursuant to Chapter 5705. of the Revised Code. Upon 5068  
the repeal of a school district income tax under this section, 5069

the board of education may resume levying a property tax, the 5070  
rate of which has been reduced pursuant to a question approved 5071  
under section 5748.02 of the Revised Code, at the rate the board 5072  
originally was authorized to levy the tax. A reduction in the 5073  
rate of a property tax under section 5748.02 of the Revised Code 5074  
is a reduction in the rate at which a board of education may 5075  
levy that tax only for the period during which a school district 5076  
income tax is levied prior to any repeal pursuant to this 5077  
section. The resumption of the authority to levy the tax upon 5078  
such a repeal does not constitute a tax levied in excess of the 5079  
one per cent limitation prescribed by Section 2 of Article XII, 5080  
Ohio Constitution, or in excess of the ten-mill limitation. 5081

(E) This section does not apply to school district income 5082  
tax levies that are levied for five or fewer years. 5083

**Sec. 5748.08.** (A) The board of education of a city, local, 5084  
or exempted village school district, at any time by a vote of 5085  
two-thirds of all its members, may declare by resolution that it 5086  
may be necessary for the school district to do all of the 5087  
following: 5088

(1) Raise a specified amount of money for school district 5089  
purposes by levying an annual tax on school district income; 5090

(2) Issue general obligation bonds for permanent 5091  
improvements, stating in the resolution the necessity and 5092  
purpose of the bond issue and the amount, approximate date, 5093  
estimated rate of interest, and maximum number of years over 5094  
which the principal of the bonds may be paid; 5095

(3) Levy a tax outside the ten-mill limitation to pay debt 5096  
charges on the bonds and any anticipatory securities; 5097

(4) Submit the question of the school district income tax 5098

and bond issue to the electors of the district at a special 5099  
election. 5100

The resolution shall specify whether the income that is to 5101  
be subject to the tax is taxable income of individuals and 5102  
estates as defined in divisions (E)(1)(a) and (2) of section 5103  
5748.01 of the Revised Code or taxable income of individuals as 5104  
defined in division (E)(1)(b) of that section. 5105

On adoption of the resolution, the board shall certify a 5106  
copy of it to the tax commissioner and the county auditor no 5107  
later than one hundred five days prior to the date of the 5108  
special election at which the board intends to propose the 5109  
income tax and bond issue. Not later than ten days of receipt of 5110  
the resolution, the tax commissioner, in the same manner as 5111  
required by division (A) of section 5748.02 of the Revised Code, 5112  
shall estimate the rates designated in divisions (A)(1) and (2) 5113  
of that section and certify them to the board. Not later than 5114  
ten days of receipt of the resolution, the county auditor shall 5115  
estimate and certify to the board the average annual property 5116  
tax rate required throughout the stated maturity of the bonds to 5117  
pay debt charges on the bonds, in the same manner as under 5118  
division (C) of section 133.18 of the Revised Code. 5119

(B) On receipt of the tax commissioner's and county 5120  
auditor's certifications prepared under division (A) of this 5121  
section, the board of education of the city, local, or exempted 5122  
village school district, by a vote of two-thirds of all its 5123  
members, may adopt a resolution proposing for a specified number 5124  
of years or for a continuing period of time the levy of an 5125  
annual tax for school district purposes on school district 5126  
income and declaring that the amount of taxes that can be raised 5127  
within the ten-mill limitation will be insufficient to provide 5128

an adequate amount for the present and future requirements of 5129  
the school district; that it is necessary to issue general 5130  
obligation bonds of the school district for specified permanent 5131  
improvements and to levy an additional tax in excess of the ten- 5132  
mill limitation to pay the debt charges on the bonds and any 5133  
anticipatory securities; and that the question of the bonds and 5134  
taxes shall be submitted to the electors of the school district 5135  
at a special election, which shall not be earlier than ninety 5136  
days after certification of the resolution to the board of 5137  
elections, and the date of which shall be consistent with 5138  
section 3501.01 of the Revised Code. The resolution shall 5139  
specify all of the following: 5140

(1) The purpose for which the school district income tax 5141  
is to be imposed and the rate of the tax, which shall be the 5142  
rate set forth in the tax commissioner's certification rounded 5143  
to the nearest one-fourth of one per cent; 5144

(2) Whether the income that is to be subject to the tax is 5145  
taxable income of individuals and estates as defined in 5146  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5147  
Code or taxable income of individuals as defined in division (E) 5148  
(1) (b) of that section. The specification shall be the same as 5149  
the specification in the resolution adopted and certified under 5150  
division (A) of this section. 5151

(3) The number of years the tax will be levied, or that it 5152  
will be levied for a continuing period of time; 5153

(4) The date on which the tax shall take effect, which 5154  
shall be the first day of January of any year following the year 5155  
in which the question is submitted; 5156

(5) The county auditor's estimate of the average annual 5157

property tax rate required throughout the stated maturity of the 5158  
bonds to pay debt charges on the bonds. 5159

(C) A resolution adopted under division (B) of this 5160  
section shall go into immediate effect upon its passage, and no 5161  
publication of the resolution shall be necessary other than that 5162  
provided for in the notice of election. Immediately after its 5163  
adoption and at least ninety days prior to the election at which 5164  
the question will appear on the ballot, the board of education 5165  
shall certify a copy of the resolution, along with copies of the 5166  
auditor's estimate and its resolution under division (A) of this 5167  
section, to the board of elections of the proper county. The 5168  
board of education shall make the arrangements for the 5169  
submission of the question to the electors of the school 5170  
district, and the election shall be conducted, canvassed, and 5171  
certified in the same manner as regular elections in the 5172  
district for the election of county officers. 5173

The resolution shall be put before the electors as one 5174  
ballot question, with a majority vote indicating approval of the 5175  
school district income tax, the bond issue, and the levy to pay 5176  
debt charges on the bonds and any anticipatory securities. The 5177  
board of elections shall publish the notice of the election in a 5178  
newspaper of general circulation in the school district once a 5179  
week for two consecutive weeks, or as provided in section 7.16 5180  
of the Revised Code, prior to the election. If the board of 5181  
elections operates and maintains a web site, it also shall post 5182  
notice of the election on its web site for thirty days prior to 5183  
the election. The notice of election shall state all of the 5184  
following: 5185

(1) The questions to be submitted to the electors; 5186

(2) The rate of the school district income tax; 5187

(3) The principal amount of the proposed bond issue;	5188
(4) The permanent improvements for which the bonds are to be issued;	5189 5190
(5) The maximum number of years over which the principal of the bonds may be paid;	5191 5192
(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, <u>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>	5193 5194 5195 5196 5197
(7) The time and place of the special election.	5198
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	5199 5200
"Shall the ..... school district be authorized to do both of the following:	5201 5202
(1) Impose an annual income tax of ..... (state the proposed rate of tax) on the school district income of individuals and of estates, for ..... (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning ..... (state the date the tax would first take effect), for the purpose of ..... (state the purpose of the tax)?	5203 5204 5205 5206 5207 5208 5209
(2) Issue bonds for the purpose of ..... in the principal amount of \$....., to be repaid annually over a maximum period of ..... years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period ..... mills for each <del>one dollar</del> <u>\$1 of tax valuation taxable value</u> , which amounts to	5210 5211 5212 5213 5214 5215



~~\$. . . . . (rate expressed in cents or dollars and cents, such as~~ 5216  
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax~~ 5217  
~~valuation~~fair market value, to pay the annual debt charges on 5218  
the bonds, and to pay debt charges on any notes issued in 5219  
anticipation of those bonds? 5220

FOR THE INCOME TAX AND BOND ISSUE	5221
AGAINST THE INCOME TAX AND BOND ISSUE	5222
	5223

" 5224

(E) If the question submitted to electors proposes a 5225  
school district income tax only on the taxable income of 5226  
individuals as defined in division (E) (1) (b) of section 5748.01 5227  
of the Revised Code, the form of the ballot shall be modified by 5228  
stating that the tax is to be levied on the "earned income of 5229  
individuals residing in the school district" in lieu of the 5230  
"school district income of individuals and of estates." 5231

(F) The board of elections promptly shall certify the 5232  
results of the election to the tax commissioner and the county 5233  
auditor of the county in which the school district is located. 5234  
If a majority of the electors voting on the question vote in 5235  
favor of it, the income tax and the applicable provisions of 5236  
Chapter 5747. of the Revised Code shall take effect on the date 5237  
specified in the resolution, and the board of education may 5238  
proceed with issuance of the bonds and with the levy and 5239  
collection of the property taxes to pay debt charges on the 5240  
bonds, at the additional rate or any lesser rate in excess of 5241  
the ten-mill limitation. Any securities issued by the board of 5242  
education under this section are Chapter 133. securities, as 5243  
that term is defined in section 133.01 of the Revised Code. 5244

(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(H) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(I) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

**Sec. 5748.09.** (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to do all of the following:

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income;

(2) Levy an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, stating in the resolution the amount of money to be raised each year for such purpose;

(3) Submit the question of the school district income tax

and property tax to the electors of the district at a special 5274  
election. 5275

The resolution shall specify whether the income that is to 5276  
be subject to the tax is taxable income of individuals and 5277  
estates as defined in divisions (E) (1) (a) and (2) of section 5278  
5748.01 of the Revised Code or taxable income of individuals as 5279  
defined in division (E) (1) (b) of that section. 5280

On adoption of the resolution, the board shall certify a 5281  
copy of it to the tax commissioner and the county auditor not 5282  
later than one hundred days prior to the date of the special 5283  
election at which the board intends to propose the income tax 5284  
and property tax. Not later than ten days after receipt of the 5285  
resolution, the tax commissioner, in the same manner as required 5286  
by division (A) of section 5748.02 of the Revised Code, shall 5287  
estimate the rates designated in divisions (A) (1) and (2) of 5288  
that section and certify them to the board. Not later than ten 5289  
days after receipt of the resolution, the county auditor, in the 5290  
same manner as required by section 5705.195 of the Revised Code, 5291  
shall make the calculation specified in that section and certify 5292  
it to the board. 5293

(B) On receipt of the tax commissioner's and county 5294  
auditor's certifications prepared under division (A) of this 5295  
section, the board of education of the city, local, or exempted 5296  
village school district, by a vote of two-thirds of all its 5297  
members, may adopt a resolution declaring that the amount of 5298  
taxes that can be raised by all tax levies the district is 5299  
authorized to impose, when combined with state and federal 5300  
revenues, will be insufficient to provide an adequate amount for 5301  
the present and future requirements of the school district, and 5302  
that it is therefore necessary to levy, for a specified number 5303

of years or for a continuing period of time, an annual tax for 5304  
school district purposes on school district income, and to levy, 5305  
for a specified number of years not exceeding ten or for a 5306  
continuing period of time, an additional property tax in excess 5307  
of the ten-mill limitation for the purpose of providing for the 5308  
necessary requirements of the district, and declaring that the 5309  
question of the school district income tax and property tax 5310  
shall be submitted to the electors of the school district at a 5311  
special election, which shall not be earlier than ninety days 5312  
after certification of the resolution to the board of elections, 5313  
and the date of which shall be consistent with section 3501.01 5314  
of the Revised Code. The resolution shall specify all of the 5315  
following: 5316

(1) The purpose for which the school district income tax 5317  
is to be imposed and the rate of the tax, which shall be the 5318  
rate set forth in the tax commissioner's certification rounded 5319  
to the nearest one-fourth of one per cent; 5320

(2) Whether the income that is to be subject to the tax is 5321  
taxable income of individuals and estates as defined in 5322  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5323  
Code or taxable income of individuals as defined in division (E) 5324  
(1) (b) of that section. The specification shall be the same as 5325  
the specification in the resolution adopted and certified under 5326  
division (A) of this section. 5327

(3) The number of years the school district income tax 5328  
will be levied, or that it will be levied for a continuing 5329  
period of time; 5330

(4) The date on which the school district income tax shall 5331  
take effect, which shall be the first day of January of any year 5332  
following the year in which the question is submitted; 5333

(5) The amount of money it is necessary to raise for the 5334  
purpose of providing for the necessary requirements of the 5335  
district for each year the property tax is to be imposed; 5336

(6) The number of years the property tax will be levied, 5337  
or that it will be levied for a continuing period of time; 5338

(7) The tax list upon which the property tax shall be 5339  
first levied, which may be the current year's tax list; 5340

(8) The amount of the average tax levy, expressed in 5341  
dollars ~~and cents~~ for each one hundred thousand dollars of 5342  
~~valuation~~ fair market value as well as in mills for each one 5343  
dollar of ~~valuation~~ taxable value, estimated by the county 5344  
auditor under division (A) of this section. 5345

(C) A resolution adopted under division (B) of this 5346  
section shall go into immediate effect upon its passage, and no 5347  
publication of the resolution shall be necessary other than that 5348  
provided for in the notice of election. Immediately after its 5349  
adoption and at least ninety days prior to the election at which 5350  
the question will appear on the ballot, the board of education 5351  
shall certify a copy of the resolution, along with copies of the 5352  
county auditor's certification and the resolution under division 5353  
(A) of this section, to the board of elections of the proper 5354  
county. The board of education shall make the arrangements for 5355  
the submission of the question to the electors of the school 5356  
district, and the election shall be conducted, canvassed, and 5357  
certified in the same manner as regular elections in the 5358  
district for the election of county officers. 5359

The resolution shall be put before the electors as one 5360  
ballot question, with a majority vote indicating approval of the 5361  
school district income tax and the property tax. The board of 5362

elections shall publish the notice of the election in a 5363  
newspaper of general circulation in the school district once a 5364  
week for two consecutive weeks, or as provided in section 7.16 5365  
of the Revised Code, prior to the election. If the board of 5366  
elections operates and maintains a web site, also shall post 5367  
notice of the election on its web site for thirty days prior to 5368  
the election. The notice of election shall state all of the 5369  
following: 5370

(1) The questions to be submitted to the electors as a 5371  
single ballot question; 5372

(2) The rate of the school district income tax; 5373

(3) The number of years the school district income tax 5374  
will be levied or that it will be levied for a continuing period 5375  
of time; 5376

(4) The annual proceeds of the proposed property tax levy 5377  
for the purpose of providing for the necessary requirements of 5378  
the district; 5379

(5) The number of years during which the property tax levy 5380  
shall be levied, or that it shall be levied for a continuing 5381  
period of time; 5382

(6) The estimated average additional tax rate of the 5383  
property tax, expressed in dollars ~~and cents~~ for each one 5384  
hundred thousand dollars of ~~valuation~~ fair market value as well 5385  
as in mills for each one dollar of ~~valuation~~ taxable value, 5386  
outside the limitation imposed by Section 2 of Article XII, Ohio 5387  
Constitution, as certified by the county auditor; 5388

(7) The time and place of the special election. 5389

(D) The form of the ballot on a question submitted to the 5390

electors under this section shall be as follows: 5391

"Shall the ..... school district be authorized to do both 5392  
of the following: 5393

(1) Impose an annual income tax of ..... (state the 5394  
proposed rate of tax) on the school district income of 5395  
individuals and of estates, for ..... (state the number of 5396  
years the tax would be levied, or that it would be levied for a 5397  
continuing period of time), beginning ..... (state the date 5398  
the tax would first take effect), for the purpose of ..... 5399  
(state the purpose of the tax)? 5400

(2) Impose a property tax levy outside of the ten-mill 5401  
limitation for the purpose of providing for the necessary 5402  
requirements of the district in the sum of \$..... 5403  
(here insert annual amount the levy is to produce), estimated by 5404  
the county auditor to average ..... ~~(here insert~~ 5405  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation 5406  
taxable value, which amounts to \$..... ~~(here insert~~ 5407  
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 5408  
~~dollars~~ \$100,000 of valuation fair market value, 5409  
for ..... (state the number of years the tax is to be 5410  
imposed or that it will be imposed for a continuing period of 5411  
time), commencing in ..... (first year the tax is to be 5412  
levied), first due in calendar year ..... (first calendar 5413  
year in which the tax shall be due)? 5414

FOR THE INCOME TAX AND PROPERTY TAX	5415
AGAINST THE INCOME TAX AND PROPERTY TAX	5416

" 5417

If the question submitted to electors proposes a school 5418

district income tax only on the taxable income of individuals as 5420  
defined in division (E) (1) (b) of section 5748.01 of the Revised 5421  
Code, the form of the ballot shall be modified by stating that 5422  
the tax is to be levied on the "earned income of individuals 5423  
residing in the school district" in lieu of the "school district 5424  
income of individuals and of estates." 5425

(E) The board of elections promptly shall certify the 5426  
results of the election to the tax commissioner and the county 5427  
auditor of the county in which the school district is located. 5428  
If a majority of the electors voting on the question vote in 5429  
favor of it: 5430

(1) The income tax and the applicable provisions of 5431  
Chapter 5747. of the Revised Code shall take effect on the date 5432  
specified in the resolution. 5433

(2) The board of education of the school district may make 5434  
the additional property tax levy necessary to raise the amount 5435  
specified on the ballot for the purpose of providing for the 5436  
necessary requirements of the district. The property tax levy 5437  
shall be included in the next tax budget that is certified to 5438  
the county budget commission. 5439

(F) (1) After approval of a question under this section, 5440  
the board of education may anticipate a fraction of the proceeds 5441  
of the school district income tax in accordance with section 5442  
5748.05 of the Revised Code. Any anticipation notes under this 5443  
division shall be issued as provided in section 133.24 of the 5444  
Revised Code, shall have principal payments during each year 5445  
after the year of their issuance over a period not to exceed 5446  
five years, and may have a principal payment in the year of 5447  
their issuance. 5448



(2) After the approval of a question under this section 5449  
and prior to the time when the first tax collection from the 5450  
property tax levy can be made, the board of education may 5451  
anticipate a fraction of the proceeds of the levy and issue 5452  
anticipation notes in an amount not exceeding the total 5453  
estimated proceeds of the levy to be collected during the first 5454  
year of the levy. Any anticipation notes under this division 5455  
shall be issued as provided in section 133.24 of the Revised 5456  
Code, shall have principal payments during each year after the 5457  
year of their issuance over a period not to exceed five years, 5458  
and may have a principal payment in the year of their issuance. 5459

(G) (1) The question of repeal of a school district income 5460  
tax levied for more than five years may be initiated and 5461  
submitted in accordance with section 5748.04 of the Revised 5462  
Code. 5463

(2) A property tax levy for a continuing period of time 5464  
may be reduced in the manner provided under section 5705.261 of 5465  
the Revised Code. 5466

(H) No board of education shall submit a question under 5467  
this section to the electors of the school district more than 5468  
twice in any calendar year. If a board submits the question 5469  
twice in any calendar year, one of the elections on the question 5470  
shall be held on the date of the general election. 5471

(I) If the electors of the school district approve a 5472  
question under this section, and if the last calendar year the 5473  
school district income tax is in effect and the last calendar 5474  
year of collection of the property tax are the same, the board 5475  
of education of the school district may propose to submit under 5476  
this section the combined question of a school district income 5477  
tax to take effect upon the expiration of the existing income 5478

tax and a property tax to be first collected in the calendar 5479  
year after the calendar year of last collection of the existing 5480  
property tax, and specify in the resolutions adopted under this 5481  
section that the proposed taxes would renew the existing taxes. 5482  
The form of the ballot on a question submitted to the electors 5483  
under division (I) of this section shall be as follows: 5484

"Shall the ..... school district be authorized to do 5485  
both of the following: 5486

(1) Impose an annual income tax of ..... (state the 5487  
proposed rate of tax) on the school district income of 5488  
individuals and of estates to renew an income tax expiring at 5489  
the end of ..... (state the last year the existing income tax 5490  
may be levied) for ..... (state the number of years the tax 5491  
would be levied, or that it would be levied for a continuing 5492  
period of time), beginning ..... (state the date the tax would 5493  
first take effect), for the purpose of ..... (state the 5494  
purpose of the tax)? 5495

(2) Impose a property tax levy renewing an existing levy 5496  
outside of the ten-mill limitation for the purpose of providing 5497  
for the necessary requirements of the district in the sum of 5498  
\$. ..... (here insert annual amount the levy is to 5499  
produce), estimated by the county auditor to 5500  
average ..... ~~(here insert number of mills)~~ mills 5501  
for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts 5502  
to \$. ..... ~~(here insert rate expressed in dollars and~~ 5503  
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair 5504  
market value, for ..... (state the number of years the 5505  
tax is to be imposed or that it will be imposed for a continuing 5506  
period of time), commencing in ..... (first year the tax 5507  
is to be levied), first due in calendar year ..... (first 5508

calendar year in which the tax shall be due)? 5509

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

5510

5511

5512

"

5513

If the question submitted to electors proposes a school 5514  
district income tax only on the taxable income of individuals as 5515  
defined in division (E)(1)(b) of section 5748.01 of the Revised 5516  
Code, the form of the ballot shall be modified by stating that 5517  
the tax is to be levied on the "earned income of individuals 5518  
residing in the school district" in lieu of the "school district 5519  
income of individuals and of estates." 5520

The question of a renewal levy under this division shall 5521  
not be placed on the ballot unless the question is submitted on 5522  
a date on which a special election may be held under section 5523  
3501.01 of the Revised Code, except for the first Tuesday after 5524  
the first Monday in February and August, during the last year 5525  
the property tax levy to be renewed may be extended on the real 5526  
and public utility property tax list and duplicate, or at any 5527  
election held in the ensuing year. 5528

(J) If the electors of the school district approve a 5529  
question under this section, the board of education of the 5530  
school district may propose to renew either or both of the 5531  
existing taxes as individual ballot questions in accordance with 5532  
section 5748.02 of the Revised Code for the school district 5533  
income tax, or section 5705.194 of the Revised Code for the 5534  
property tax. 5535

**Section 2.** That existing sections 133.18, 306.32, 306.322, 5536  
345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 5537

1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 5538  
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 5539  
4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5540  
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 5541  
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5542  
5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5748.09 of the 5543  
Revised Code are hereby repealed. 5544

**Section 3.** This act applies to elections held after 5545  
December 31, 2018. 5546

**Section 4.** The General Assembly, applying the principle 5547  
stated in division (B) of section 1.52 of the Revised Code that 5548  
amendments are to be harmonized if reasonably capable of 5549  
simultaneous operation, finds that the following sections, 5550  
presented in this act as composites of the sections as amended 5551  
by the acts indicated, are the resulting versions of the 5552  
sections in effect prior to the effective date of the sections 5553  
as presented in this act: 5554

Section 133.18 of the Revised Code as amended by both Am. 5555  
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 5556  
of the 129th General Assembly. 5557

Section 5705.218 of the Revised Code as amended by both 5558  
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 5559  
Assembly. 5560