

As Introduced

**133rd General Assembly
Regular Session
2019-2020**

H. B. No. 76

Representative Merrin

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

A BILL

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) The maximum number of years over which the principal 137
of the bonds may be paid; 138

(d) The estimated annual collections of the property tax; 139

(e) The estimated additional average annual property tax 140
levy, expressed in ~~cents or dollars and cents~~ for each one 141
hundred thousand dollars of tax valuation fair market value and 142
in mills for each one dollar of ~~tax valuation~~ taxable value, to 143
be levied outside the tax limitation, as estimated and certified 144
to the taxing authority by the county auditor; 145

~~(e)-(f)~~ (f) The first calendar year in which the tax is 146
expected to be due. 147

(F)~~(1)~~ The form of the ballot to be used at the election 148
shall be substantially either of the following, as applicable: 149

~~(a)-(1)~~ (1) "Shall bonds be issued by the (name 150
of subdivision) for the purpose of (purpose of the 151
bond issue) in the principal amount of \$..... (principal 152
amount of the bond issue), to be repaid annually over a maximum 153
period of (the maximum number of years over which the 154
principal of the bonds may be paid) years, and an annual levy of 155
property taxes be made outside the (as applicable, 156
"ten-mill" or "...charter tax") limitation, estimated by the 157
county auditor to collect \$..... annually and to average over 158
the repayment period of the bond issue ~~(number of~~ 159
~~mills)~~ mills for each one dollar \$1 of tax valuation taxable 160
value, which amounts to \$..... ~~(rate expressed in cents or~~ 161
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 162
~~hundred dollars~~ \$100,000 of tax valuation fair market value, 163
commencing in (first year the tax will be levied), 164
first due in calendar year (first calendar year in 165

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

For the bond issue
Against the bond issue

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

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

For the bond issue
Against the bond issue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The territorial boundaries of a regional transit authority 405

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

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

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

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

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

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

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

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

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

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

"Shall the territory within the 496

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the Tax Levy
Against the Tax Levy

" 633

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

district. 766

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1139

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

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

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

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

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

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

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

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

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

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

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

this division shall be as follows: 1216

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1226

1227

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"

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) The name of the proposed park district;

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

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

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

The board shall certify the resolution and the county

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

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

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

(Name townships and municipal corporations) 1446

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

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

For the proposed conversion
Against the proposed conversion

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" 1462

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) Earmark for maintenance of classroom facilities from 1900

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

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

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

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

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

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

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

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

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

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

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

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

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

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

shall be: 1990

"A majority affirmative vote is necessary for passage. 1991

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

and, unless the additional levy 2010

of taxes is not required pursuant 2011

to division (C) of section 2012

3318.05 of the Revised Code, 2013

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

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

FOR THE BOND ISSUE AND TAX LEVY	2023
AGAINST THE BOND ISSUE AND TAX LEVY	2024

" 2025

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

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

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

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

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

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

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

Tax Levy." 2079

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

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

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

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

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

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

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

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

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

The form of the ballot shall be as follows: 2149

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

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

" 2165

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

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

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

and, unless the additional levy 2194

of taxes is not required pursuant 2195

to division (C) of section 2196

3318.05 of the Revised Code, 2197

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

For the bond issue
Against the bond issue

2207

2208

2209

"

2210

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

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

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

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

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

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

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

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

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

2343

FOR THE TAX LEVY	2344
AGAINST THE TAX LEVY	2345

" 2346

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

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

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

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

For the bond issue
Against the bond issue

" 2384
2385
2386
2387

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

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

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

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

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

imposed) years?" 2434

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) County questions and issues; 2597

(b) Municipal questions and issues; 2598

(c) Township questions and issues; 2599

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

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

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

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

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

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

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

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

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

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

(G) No portion of a ballot question proposing to levy a 2667
property tax in excess of the ten-mill limitation under any 2668
section of the Revised Code, including the renewal or 2669
replacement of such a levy, may be printed in boldface type, 2670
except for printed matter either described in division (D) of 2671

this section related to such a question or located in the area 2672
of the ballot in which votes are indicated for or against that 2673
question. 2674

Sec. 4582.024. After a port authority has been created, 2675
any municipal corporation, township, or county, acting by 2676
ordinance, resolution of the township trustees, or resolution of 2677
the county commissioners, respectively, which is contiguous to 2678
such port authority, or to any municipal corporation, township, 2679
or county which proposes to join such port authority at the same 2680
time and is contiguous to such port authority, or any county 2681
within which such port authority is situated, may join such port 2682
authority and thereupon the jurisdiction and territory of such 2683
port authority shall include such municipal corporation, county, 2684
or township. If more than one such political subdivision is to 2685
be joined to the port authority at the same time, then each such 2686
ordinance or resolution shall designate the political 2687
subdivisions which are to be so joined. Any territory or 2688
municipal corporation not included in a port authority and which 2689
is annexed to a municipal corporation included within the 2690
jurisdiction and territory of a port authority shall, on such 2691
annexation and without further proceedings, be annexed to and be 2692
included in the jurisdiction and territory of such port 2693
authority. Before such political subdivision or subdivisions are 2694
joined to a port authority, other than by annexation to a 2695
municipality, the political subdivision or subdivisions 2696
theretofore comprising such port authority shall agree upon the 2697
terms and conditions pursuant to which such political 2698
subdivision or subdivisions are to be joined. For all purposes 2699
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2700
such political subdivision or subdivisions shall be considered 2701
to have participated in the creation of such port authority, 2702

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

If a tax on property is to be levied, the board of 2722
directors of the port authority shall request and obtain from 2723
the county auditor an estimate of the levy's annual collections 2724
in the same manner as required for a tax levy under section 2725
5705.03 of the Revised Code, assuming that the additional 2726
subdivision or subdivisions have joined the port authority. The 2727
auditor shall certify this estimate to the board within ten days 2728
after receiving the board's request. 2729

The election shall be called by the board of directors of 2730
the port authority and shall be held, canvassed, and certified 2731
in the manner provided for the submission of tax levies under 2732
section 5705.191 of the Revised Code except that the question 2733

appearing on the ballot shall read: 2734

"Shall 2735

(name or names of political subdivisions to be joined) 2736

be joined to (name) port authority and the 2737

~~(name)~~ 2738

existing tax levy (levies) of such port authority ~~(aggregating)~~, 2739

that the county auditor estimates will collect \$..... annually, 2740

at a rate not exceeding 2741

~~..... mill per dollar mill(s) for each \$1 of valuation~~ 2742

taxable value, which amounts to \$..... for each \$100,000 of 2743

fair market value, be authorized to be 2744

levied against properties within 2745

....." 2746

(name or names of political subdivisions to be joined) 2747

If the question is approved such joinder shall be immediately 2748

effective and the port authority shall be authorized to extend 2749

the levy of such tax against all the taxable property within the 2750

political subdivision or political subdivisions which have been 2751

joined. If such question is approved at a general election then 2752

the port authority may amend its budget and resolution adopted 2753

pursuant to section 5705.34 of the Revised Code and such levy 2754

shall be placed on the current tax list and duplicate and 2755

collected as other taxes are collected from all taxable property 2756

within the port authority including the political subdivision or 2757

political subdivisions joined as a result of such election. 2758

As used in this section, "fair market value" has the same 2759

meaning as in section 5705.01 of the Revised Code. 2760

Sec. 4582.26. After a port authority has been created, any 2761
municipal corporation, township, county, or other political 2762
subdivision, acting by ordinance or resolution, which is 2763
contiguous to any municipal corporation, township, county, or 2764
other political subdivision which participated in the creation 2765
of such port authority or to any municipal corporation, 2766
township, county, or other political subdivision which proposes 2767
to join the port authority at the same time and is contiguous to 2768
any municipal corporation, township, county, or other political 2769
subdivision which participated in the creation of such port 2770
authority, may join such port authority, and thereupon the 2771
jurisdiction and territory of the port authority includes the 2772
municipal corporation, county, township, or other political 2773
subdivision so joining. If more than one such political 2774
subdivision is to be joined to the port authority at the same 2775
time, then each such ordinance or resolution shall designate the 2776
political subdivisions which are to be so joined. Any territory 2777
or municipal corporation not included in a port authority and 2778
which is annexed to a municipal corporation included within the 2779
jurisdiction and territory of a port authority shall, on such 2780
annexation and without further proceedings, be annexed to and be 2781
included in the jurisdiction and territory of the port 2782
authority. Before such political subdivision or subdivisions are 2783
joined to a port authority, other than by annexation to a 2784
municipal corporation, the political subdivision or subdivisions 2785
theretofore comprising such port authority shall agree upon the 2786
terms and conditions pursuant to which such political 2787
subdivision or subdivisions are to be joined. For all purposes 2788
of sections 4582.21 to 4582.59 of the Revised Code, such 2789
political subdivision or subdivisions shall be considered to 2790
have participated in the creation of such port authority, except 2791
that the initial term of any director of the port authority 2792

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

If a tax on property is to be levied, the board of 2810
directors of the port authority shall request and obtain from 2811
the county auditor an estimate of the levy's annual collections 2812
in the same manner as required for a tax levy under section 2813
5705.03 of the Revised Code, assuming that the additional 2814
subdivision or subdivisions have joined the port authority. The 2815
auditor shall certify this estimate to the board within ten days 2816
after receiving the board's request. 2817

The election shall be called by the board of directors of 2818
the port authority and shall be held, canvassed, and certified 2819
in the manner provided for the submission of tax levies under 2820
section 5705.191 of the Revised Code except that the question 2821
appearing on the ballot shall read: 2822

"Shall	2823
(Name or names of political subdivisions to <u>be joined</u>)	2824
.....	2825
be joined)	2826
be joined to <u>(Name)</u> port authority	2827
(Name)	2828
and the existing tax levy (levies) of such port authority	2829
(aggregating) , <u>that the county auditor estimates will collect</u>	2830
<u>\$..... annually, at a rate not exceeding</u> mill-	2831
per dollar mill(s) for each \$1 of valuation taxable value, which	2832
<u>amounts to \$..... for each \$100,000 of fair market value</u>	2833
be authorized to be levied against properties within	2834
.....?"	2835
(Name or names of political subdivisions to be joined)	2836
If the question is approved the joinder becomes immediately	2837
effective and the port authority is authorized to extend the	2838
levy of such tax against all the taxable property within the	2839
political subdivision or political subdivisions which have been	2840
joined. If such question is approved at a general election, then	2841
the port authority may amend its budget and resolution adopted	2842
pursuant to section 5705.34 of the Revised Code and such levy	2843
shall be placed on the current tax list and duplicate and	2844
collected as other taxes are collected from all taxable property	2845
within the port authority including the political subdivision or	2846
political subdivisions joined as a result of the election.	2847
<u>As used in this section, "fair market value" has the same</u>	2848
<u>meaning as in section 5705.01 of the Revised Code.</u>	2849

Sec. 5705.01. As used in this chapter:	2850
(A) "Subdivision" means any county; municipal corporation;	2851
township; township police district; joint police district;	2852
township fire district; joint fire district; joint ambulance	2853
district; joint emergency medical services district; fire and	2854
ambulance district; joint recreation district; township waste	2855
disposal district; township road district; community college	2856
district; technical college district; detention facility	2857
district; a district organized under section 2151.65 of the	2858
Revised Code; a combined district organized under sections	2859
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol,	2860
drug addiction, and mental health service district; a drainage	2861
improvement district created under section 6131.52 of the	2862
Revised Code; a lake facilities authority created under Chapter	2863
353. of the Revised Code; a union cemetery district; a county	2864
school financing district; a city, local, exempted village,	2865
cooperative education, or joint vocational school district; or a	2866
regional student education district created under section	2867
3313.83 of the Revised Code.	2868
(B) "Municipal corporation" means all municipal	2869
corporations, including those that have adopted a charter under	2870
Article XVIII, Ohio Constitution.	2871
(C) "Taxing authority" or "bond issuing authority" means,	2872
in the case of any county, the board of county commissioners; in	2873
the case of a municipal corporation, the council or other	2874
legislative authority of the municipal corporation; in the case	2875
of a city, local, exempted village, cooperative education, or	2876
joint vocational school district, the board of education; in the	2877
case of a community college district, the board of trustees of	2878
the district; in the case of a technical college district, the	2879

board of trustees of the district; in the case of a detention 2880
facility district, a district organized under section 2151.65 of 2881
the Revised Code, or a combined district organized under 2882
sections 2152.41 and 2151.65 of the Revised Code, the joint 2883
board of county commissioners of the district; in the case of a 2884
township, the board of township trustees; in the case of a joint 2885
police district, the joint police district board; in the case of 2886
a joint fire district, the board of fire district trustees; in 2887
the case of a joint recreation district, the joint recreation 2888
district board of trustees; in the case of a joint-county 2889
alcohol, drug addiction, and mental health service district, the 2890
district's board of alcohol, drug addiction, and mental health 2891
services; in the case of a joint ambulance district or a fire 2892
and ambulance district, the board of trustees of the district; 2893
in the case of a union cemetery district, the legislative 2894
authority of the municipal corporation and the board of township 2895
trustees, acting jointly as described in section 759.341 of the 2896
Revised Code; in the case of a drainage improvement district, 2897
the board of county commissioners of the county in which the 2898
drainage district is located; in the case of a lake facilities 2899
authority, the board of directors; in the case of a joint 2900
emergency medical services district, the joint board of county 2901
commissioners of all counties in which all or any part of the 2902
district lies; and in the case of a township police district, a 2903
township fire district, a township road district, or a township 2904
waste disposal district, the board of township trustees of the 2905
township in which the district is located. "Taxing authority" 2906
also means the educational service center governing board that 2907
serves as the taxing authority of a county school financing 2908
district as provided in section 3311.50 of the Revised Code, and 2909
the board of directors of a regional student education district 2910
created under section 3313.83 of the Revised Code. 2911

(D) "Fiscal officer" in the case of a county, means the 2912
county auditor; in the case of a municipal corporation, the city 2913
auditor or village clerk, or an officer who, by virtue of the 2914
charter, has the duties and functions of the city auditor or 2915
village clerk, except that in the case of a municipal university 2916
the board of directors of which have assumed, in the manner 2917
provided by law, the custody and control of the funds of the 2918
university, the chief accounting officer of the university shall 2919
perform, with respect to the funds, the duties vested in the 2920
fiscal officer of the subdivision by sections 5705.41 and 2921
5705.44 of the Revised Code; in the case of a school district, 2922
the treasurer of the board of education; in the case of a county 2923
school financing district, the treasurer of the educational 2924
service center governing board that serves as the taxing 2925
authority; in the case of a township, the township fiscal 2926
officer; in the case of a joint police district, the treasurer 2927
of the district; in the case of a joint fire district, the clerk 2928
of the board of fire district trustees; in the case of a joint 2929
ambulance district, the clerk of the board of trustees of the 2930
district; in the case of a joint emergency medical services 2931
district, the person appointed as fiscal officer pursuant to 2932
division (D) of section 307.053 of the Revised Code; in the case 2933
of a fire and ambulance district, the person appointed as fiscal 2934
officer pursuant to division (B) of section 505.375 of the 2935
Revised Code; in the case of a joint recreation district, the 2936
person designated pursuant to section 755.15 of the Revised 2937
Code; in the case of a union cemetery district, the clerk of the 2938
municipal corporation designated in section 759.34 of the 2939
Revised Code; in the case of a children's home district, 2940
educational service center, general health district, joint- 2941
county alcohol, drug addiction, and mental health service 2942
district, county library district, detention facility district, 2943

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

(E) "Permanent improvement" or "improvement" means any 2961
property, asset, or improvement with an estimated life or 2962
usefulness of five years or more, including land and interests 2963
therein, and reconstructions, enlargements, and extensions 2964
thereof having an estimated life or usefulness of five years or 2965
more. 2966

(F) "Current operating expenses" and "current expenses" 2967
mean the lawful expenditures of a subdivision, except those for 2968
permanent improvements, and except payments for interest, 2969
sinking fund, and retirement of bonds, notes, and certificates 2970
of indebtedness of the subdivision. 2971

(G) "Debt charges" means interest, sinking fund, and 2972
retirement charges on bonds, notes, or certificates of 2973

indebtedness. 2974

(H) "Taxing unit" means any subdivision or other 2975
governmental district having authority to levy taxes on the 2976
property in the district or issue bonds that constitute a charge 2977
against the property of the district, including conservancy 2978
districts, metropolitan park districts, sanitary districts, road 2979
districts, and other districts. 2980

(I) "District authority" means any board of directors, 2981
trustees, commissioners, or other officers controlling a 2982
district institution or activity that derives its income or 2983
funds from two or more subdivisions, such as the educational 2984
service center, the trustees of district children's homes, the 2985
district board of health, a joint-county alcohol, drug 2986
addiction, and mental health service district's board of 2987
alcohol, drug addiction, and mental health services, detention 2988
facility districts, a joint recreation district board of 2989
trustees, districts organized under section 2151.65 of the 2990
Revised Code, combined districts organized under sections 2991
2152.41 and 2151.65 of the Revised Code, and other such boards. 2992

(J) "Tax list" and "tax duplicate" mean the general tax 2993
lists and duplicates prescribed by sections 319.28 and 319.29 of 2994
the Revised Code. 2995

(K) "Property" as applied to a tax levy means taxable 2996
property listed on general tax lists and duplicates. 2997

(L) "Association library district" means a territory, the 2998
boundaries of which are defined by the state library board 2999
pursuant to division (I) of section 3375.01 of the Revised Code, 3000
in which a library association or private corporation maintains 3001
a free public library. 3002

(M) "Library district" means a territory, the boundaries 3003
of which are defined by the state library board pursuant to 3004
section 3375.01 of the Revised Code, in which the board of 3005
trustees of a county, municipal corporation, school district, or 3006
township public library maintains a free public library. 3007

(N) "Qualifying library levy" means either of the 3008
following: 3009

(1) A levy for the support of a library association or 3010
private corporation that has an association library district 3011
with boundaries that are not identical to those of a 3012
subdivision; 3013

(2) A levy proposed under section 5705.23 of the Revised 3014
Code for the support of the board of trustees of a public 3015
library that has a library district with boundaries that are not 3016
identical to those of a subdivision. 3017

(O) "School library district" means a school district in 3018
which a free public library has been established that is under 3019
the control and management of a board of library trustees as 3020
provided in section 3375.15 of the Revised Code. 3021

(P) "Fair market value" means the true value in money of 3022
real property. 3023

Sec. 5705.03. (A) The taxing authority of each subdivision 3024
may levy taxes annually, subject to the limitations of sections 3025
5705.01 to 5705.47 of the Revised Code, on the real and personal 3026
property within the subdivision for the purpose of paying the 3027
current operating expenses of the subdivision and acquiring or 3028
constructing permanent improvements. The taxing authority of 3029
each subdivision and taxing unit shall, subject to the 3030
limitations of such sections, levy such taxes annually as are 3031

necessary to pay the interest and sinking fund on and retire at 3032
maturity the bonds, notes, and certificates of indebtedness of 3033
such subdivision and taxing unit, including levies in 3034
anticipation of which the subdivision or taxing unit has 3035
incurred indebtedness. 3036

(B) (1) When a taxing authority determines that it is 3037
necessary to levy a tax outside the ten-mill limitation for any 3038
purpose authorized by the Revised Code, the taxing authority 3039
shall certify to the county auditor a resolution or ordinance 3040
requesting that the county auditor certify to the taxing 3041
authority the total current tax valuation of the subdivision, 3042
and the number of mills for each one dollar of taxable value and 3043
that rate stated in dollars, rounded to the nearest dollar, for 3044
each one hundred thousand dollars of fair market value required 3045
to generate a specified amount of revenue, or the dollar amount 3046
of revenue, rounded to the nearest dollar, that would be 3047
generated by a specified number of mills for each one dollar of 3048
taxable value. The auditor shall additionally certify an 3049
estimate of the levy's annual collections, rounded to the 3050
nearest dollar, which shall be calculated assuming that the 3051
amount of the tax list of the taxing authority remains 3052
throughout the life of the levy the same as the amount of the 3053
tax list for the current year, and if this is not determined, 3054
the estimated amount submitted by the auditor to the county 3055
budget commission. The resolution or ordinance the taxing 3056
authority certifies to the county auditor shall state all of the 3057
following: 3058

(a) The purpose of the tax; 3059

(b) Whether the tax is an additional levy, a renewal or a 3060
replacement of an existing tax, or a renewal or replacement of 3061

an existing tax with an increase or a decrease; 3062

(c) The section of the Revised Code authorizing submission 3063
of the question of the tax; 3064

(d) The term of years of the tax or if the tax is for a 3065
continuing period of time; 3066

(e) That the tax is to be levied upon the entire territory 3067
of the subdivision or, if authorized by the Revised Code, a 3068
description of the portion of the territory of the subdivision 3069
in which the tax is to be levied; 3070

(f) The date of the election at which the question of the 3071
tax shall appear on the ballot; 3072

(g) That the ballot measure shall be submitted to the 3073
entire territory of the subdivision or, if authorized by the 3074
Revised Code, a description of the portion of the territory of 3075
the subdivision to which the ballot measure shall be submitted; 3076

(h) The tax year in which the tax will first be levied and 3077
the calendar year in which the tax will first be collected; 3078

(i) Each such county in which the subdivision has 3079
territory. 3080

If a subdivision is located in more than one county, the 3081
county auditor shall obtain from the county auditor of each 3082
other county in which the subdivision is located the current tax 3083
valuation for the portion of the subdivision in that county. The 3084
county auditor shall issue the certification to the taxing 3085
authority within ten days after receiving the taxing authority's 3086
resolution or ordinance requesting it. 3087

(2) ~~When considering the tangible personal property~~ 3088
~~component of the tax valuation of the subdivision, the county~~ 3089

~~auditor shall take into account the assessment percentages— 3090
prescribed in section 5711.22 of the Revised Code. The tax— 3091
commissioner may issue rules, orders, or instructions directing— 3092
how the assessment percentages must be utilized.— 3093~~

~~(3)~~ Upon receiving the certification from the county 3094
auditor, the taxing authority may adopt a resolution or 3095
ordinance stating the rate of the tax levy, expressed in mills 3096
for each one dollar in tax valuation of taxable value and in 3097
dollars for each one hundred thousand dollars of fair market 3098
value, as estimated by the county auditor, and that the taxing 3099
authority will proceed with the submission of the question of 3100
the tax to electors. The taxing authority shall certify this 3101
resolution or ordinance, a copy of the county auditor's 3102
~~certification~~ certifications, and the resolution or ordinance 3103
the taxing authority adopted under division (B) (1) of this 3104
section to the proper county board of elections in the manner 3105
and within the time prescribed by the section of the Revised 3106
Code governing submission of the question. The county board of 3107
elections shall not submit the question of the tax to electors 3108
unless a copy of the county auditor's certification accompanies 3109
the resolutions or ordinances the taxing authority certifies to 3110
the board. Before requesting a taxing authority to submit a tax 3111
levy, any agency or authority authorized to make that request 3112
shall first request the certification from the county auditor 3113
provided under this section. 3114

~~(4)~~ (3) This division is supplemental to, and not in 3115
derogation of, any similar requirement governing the 3116
certification by the county auditor of the tax valuation of a 3117
subdivision or necessary tax rates for the purposes of the 3118
submission of the question of a tax in excess of the ten-mill 3119
limitation, including sections 133.18 and 5705.195 of the 3120

Revised Code. 3121

(C) All taxes levied on property shall be extended on the 3122
tax list and duplicate by the county auditor of the county in 3123
which the property is located, and shall be collected by the 3124
county treasurer of such county in the same manner and under the 3125
same laws and rules as are prescribed for the assessment and 3126
collection of county taxes. The proceeds of any tax levied by or 3127
for any subdivision when received by its fiscal officer shall be 3128
deposited in its treasury to the credit of the appropriate fund. 3129

Sec. 5705.192. (A) For the purposes of this section only, 3130
"taxing authority" includes a township board of park 3131
commissioners appointed under section 511.18 of the Revised 3132
Code. 3133

(B) A taxing authority may propose to replace an existing 3134
levy that the taxing authority is authorized to levy, regardless 3135
of the section of the Revised Code under which the authority is 3136
granted, except a school district emergency levy proposed 3137
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3138
The taxing authority may propose to replace the existing levy in 3139
its entirety at the rate at which it is authorized to be levied; 3140
may propose to replace a portion of the existing levy at a 3141
lesser rate; or may propose to replace the existing levy in its 3142
entirety and increase the rate at which it is levied. If the 3143
taxing authority proposes to replace an existing levy, the 3144
proposed levy shall be called a replacement levy and shall be so 3145
designated on the ballot. Except as otherwise provided in this 3146
division, a replacement levy shall be limited to the purpose of 3147
the existing levy, and shall appear separately on the ballot 3148
from, and shall not be conjoined with, the renewal of any other 3149
existing levy. In the case of an existing school district levy 3150

imposed under section 5705.21 of the Revised Code for the 3151
purpose specified in division (F) of section 5705.19 of the 3152
Revised Code, or in the case of an existing school district levy 3153
imposed under section 5705.217 of the Revised Code for the 3154
acquisition, construction, enlargement, renovation, and 3155
financing of permanent improvements, the replacement for that 3156
existing levy may be for the same purpose or for the purpose of 3157
general permanent improvements as defined in section 5705.21 of 3158
the Revised Code. The replacement for an existing levy imposed 3159
under division (L) of section 5705.19 or section 5705.222 of the 3160
Revised Code may be for any purpose authorized for a levy 3161
imposed under section 5705.222 of the Revised Code. 3162

The resolution proposing a replacement levy shall specify 3163
the purpose of the levy; its proposed rate expressed in mills 3164
for each one dollar of taxable value and in dollars for each one 3165
hundred thousand dollars of fair market value; whether the 3166
proposed rate is the same as the rate of the existing levy, a 3167
reduction, or an increase; the extent of any reduction or 3168
increase expressed in mills for each one dollar of taxable value 3169
and in dollars for each one hundred thousand dollars of fair 3170
market value; the first calendar year in which the levy will be 3171
due; and the term of the levy, expressed in years or, if 3172
applicable, that it will be levied for a continuing period of 3173
time. 3174

The sections of the Revised Code governing the maximum 3175
rate and term of the existing levy, the contents of the 3176
resolution that proposed the levy, the adoption of the 3177
resolution, the arrangements for the submission of the question 3178
of the levy, and notice of the election also govern the 3179
respective provisions of the proposal to replace the existing 3180
levy, except as provided in divisions (B) (1) to ~~(4)~~ (5) of this 3181

section: 3182

(1) In the case of an existing school district levy that 3183
is imposed under section 5705.21 of the Revised Code for the 3184
purpose specified in division (F) of section 5705.19 of the 3185
Revised Code or under section 5705.217 of the Revised Code for 3186
the acquisition, construction, enlargement, renovation, and 3187
financing of permanent improvements, and that is to be replaced 3188
by a levy for general permanent improvements, the term of the 3189
replacement levy may be for a continuing period of time. 3190

(2) The date on which the election is held shall be as 3191
follows: 3192

(a) For the replacement of a levy with a fixed term of 3193
years, the date of the general election held during the last 3194
year the existing levy may be extended on the real and public 3195
utility property tax list and duplicate, or the date of any 3196
election held in the ensuing year; 3197

(b) For the replacement of a levy imposed for a continuing 3198
period of time, the date of any election held in any year after 3199
the year the levy to be replaced is first approved by the 3200
electors, except that only one election on the question of 3201
replacing the levy may be held during any calendar year. 3202

The failure by the electors to approve a proposal to 3203
replace a levy imposed for a continuing period of time does not 3204
terminate the existing continuing levy. 3205

(3) In the case of an existing school district levy 3206
imposed under division (B) of section 5705.21, division (C) of 3207
section 5705.212, or division (J) of section 5705.218 of the 3208
Revised Code, the rates allocated to the qualifying school 3209
district and to partnering community schools each may be 3210

increased or decreased or remain the same, and the total rate 3211
may be increased, decreased, or remain the same. 3212

(4) In the case of an existing levy imposed under division 3213
(L) of section 5705.19 of the Revised Code, the term may be for 3214
any number of years not exceeding ten or for a continuing period 3215
of time. 3216

(5) In addition to other required information, the 3217
election notice shall express the levy's annual collections, as 3218
estimated and certified by the county auditor under section 3219
5705.03 of the Revised Code. 3220

(C) The form of the ballot at the election on the question 3221
of a replacement levy shall be as follows: 3222

"A replacement of a tax for the benefit of 3223
(name of subdivision or public library) for the purpose 3224
of (the purpose stated in the resolution), that the 3225
county auditor estimates will collect \$..... annually, at a rate 3226
not exceeding mills for each ~~one dollar~~ \$1 of 3227
~~valuation taxable value,~~ which amounts to \$..... ~~(rate~~ 3228
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 3229
~~valuation~~ \$100,000 of fair market value, for (number 3230
of years levy is to run, or that it will be levied for a 3231
continuous period of time) 3232

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 3236

If the replacement levy is proposed by a qualifying school 3237
district to replace an existing tax levied under division (B) of 3238

section 5705.21, division (C) (1) of section 5705.212, or 3239
division (J) of section 5705.218 of the Revised Code, the form 3240
of the ballot shall be modified by adding, after the phrase 3241
"each ~~one dollar~~ \$1 of valuation taxable value," the following: 3242
"(of which mills is to be allocated to partnering 3243
community schools)." 3244

If the proposal is to replace an existing levy and 3245
increase the rate of the existing levy, the form of the ballot 3246
shall be changed by adding the words "..... mills of an 3247
existing levy and an increase of mills, to 3248
constitute" after the words "a replacement of." If the proposal 3249
is to replace only a portion of an existing levy, the form of 3250
the ballot shall be changed by adding the words "a portion of an 3251
existing levy, being a reduction of mills, to 3252
constitute" after the words "a replacement of." If the existing 3253
levy is imposed under division (B) of section 5705.21, division 3254
(C) (1) of section 5705.212, or division (J) of section 5705.218 3255
of the Revised Code, the form of the ballot also shall state the 3256
portion of the total increased rate or of the total rate as 3257
reduced that is to be allocated to partnering community schools. 3258

If the tax is to be placed on the tax list of the current 3259
tax year, the form of the ballot shall be modified by adding at 3260
the end of the form the phrase ", commencing in 3261
(first year the replacement tax is to be levied), first due in 3262
calendar year (first calendar year in which the tax 3263
shall be due)." 3264

The question covered by the resolution shall be submitted 3265
as a separate proposition, but may be printed on the same ballot 3266
with any other proposition submitted at the same election, other 3267
than the election of officers. More than one such question may 3268

be submitted at the same election. 3269

(D) Two or more existing levies, or any portion of those 3270
levies, may be combined into one replacement levy, so long as 3271
all of the existing levies are for the same purpose and either 3272
all are due to expire the same year or all are for a continuing 3273
period of time. The question of combining all or portions of 3274
those existing levies into the replacement levy shall appear as 3275
one ballot proposition before the electors. If the electors 3276
approve the ballot proposition, all or the stated portions of 3277
the existing levies are replaced by one replacement levy. 3278

(E) A levy approved in excess of the ten-mill limitation 3279
under this section shall be certified to the tax commissioner. 3280
In the first year of a levy approved under this section, the 3281
levy shall be extended on the tax lists after the February 3282
settlement succeeding the election at which the levy was 3283
approved. If the levy is to be placed on the tax lists of the 3284
current year, as specified in the resolution providing for its 3285
submission, the result of the election shall be certified 3286
immediately after the canvass by the board of elections to the 3287
taxing authority, which shall forthwith make the necessary levy 3288
and certify it to the county auditor, who shall extend it on the 3289
tax lists for collection. After the first year, the levy shall 3290
be included in the annual tax budget that is certified to the 3291
county budget commission. 3292

If notes are authorized to be issued in anticipation of 3293
the proceeds of the existing levy, notes may be issued in 3294
anticipation of the proceeds of the replacement levy, and such 3295
issuance is subject to the terms and limitations governing the 3296
issuance of notes in anticipation of the proceeds of the 3297
existing levy. 3298

(F) This section does not authorize a tax to be levied in 3299
any year after the year in which revenue is not needed for the 3300
purpose for which the tax is levied. 3301

Sec. 5705.195. Within five days after the resolution is 3302
certified to the county auditor as provided by section 5705.194 3303
of the Revised Code, the auditor shall calculate and certify to 3304
the taxing authority the annual levy, expressed in dollars ~~and~~ 3305
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 3306
market value as well as in mills for each one dollar of 3307
~~valuation~~ taxable value, throughout the life of the levy which 3308
will be required to produce the annual amount set forth in the 3309
resolution assuming that the amount of the tax list of such 3310
subdivision remains throughout the life of the levy the same as 3311
the amount of the tax list for the current year, and if this is 3312
not determined, the estimated amount submitted by the auditor to 3313
the county budget commission. ~~When considering the tangible~~ 3314
~~personal property component of the tax valuation of the~~ 3315
~~subdivision, the county auditor shall take into account the~~ 3316
~~assessment percentages prescribed in section 5711.22 of the~~ 3317
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 3318
~~instructions directing how the assessment percentages must be~~ 3319
~~utilized.~~ 3320

Upon receiving the certification from the county auditor, 3321
if the taxing authority desires to proceed with the submission 3322
of the question it shall, not less than ninety days before the 3323
day of such election, certify its resolution, together with the 3324
amount of the average tax levy, expressed in dollars ~~and cents~~ 3325
for each one hundred thousand dollars of ~~valuation~~ fair market 3326
value as well as in mills for each one dollar of ~~valuation~~ 3327
taxable value, estimated by the auditor, and the number of years 3328
the levy is to run to the board of elections of the county which 3329

shall prepare the ballots and make other necessary arrangements 3330
for the submission of the question to the voters of the 3331
subdivision. 3332

Sec. 5705.196. The election provided for in section 3333
5705.194 of the Revised Code shall be held at the regular places 3334
for voting in the district, and shall be conducted, canvassed, 3335
and certified in the same manner as regular elections in the 3336
district for the election of county officers, provided that in 3337
any such election in which only part of the electors of a 3338
precinct are qualified to vote, the board of elections may 3339
assign voters in such part to an adjoining precinct. Such an 3340
assignment may be made to an adjoining precinct in another 3341
county with the consent and approval of the board of elections 3342
of such other county. Notice of the election shall be published 3343
in one newspaper of general circulation in the district once a 3344
week for two consecutive weeks or as provided in section 7.16 of 3345
the Revised Code, prior to the election. If the board of 3346
elections operates and maintains a web site, the board of 3347
elections shall post notice of the election on its web site for 3348
thirty days prior to the election. Such notice shall state the 3349
annual proceeds of the proposed levy, the purpose for which such 3350
proceeds are to be used, the number of years during which the 3351
levy shall run, and the estimated average additional tax rate 3352
expressed in dollars ~~and cents~~ for each one hundred thousand 3353
dollars of ~~valuation~~ fair market value as well as in mills for 3354
each one dollar of ~~valuation~~ taxable value, outside the 3355
limitation imposed by Section 2 of Article XII, Ohio 3356
Constitution, as certified by the county auditor. 3357

Sec. 5705.197. The form of the ballot to be used at the 3358
election provided for in section 5705.195 of the Revised Code 3359
shall be as follows: 3360

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

For the Tax Levy
Against the Tax Levy

"

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

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

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

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

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 3390
\$..... ~~dollars~~" in the case of an increase; 3391

(C) "Renewing part of an existing levy, being a reduction 3392
of \$..... ~~dollars~~" in the case of a renewal of only part of an 3393
existing levy. 3394

If the levy submitted is a proposal to renew all or a 3395
portion of more than one existing levy, the form of the ballot 3396
may be changed in any of the manners provided in division (A), 3397
(B), or (C) of this section, or any combination of those 3398
manners, as appropriate, so long as the form of the ballot 3399
reflects the number of levies to be renewed, whether the amount 3400
of any of the levies will be increased or decreased, the amount 3401
of any such increase or decrease for each levy, and that none of 3402
the existing levies to be renewed will be levied after the year 3403
preceding the year in which the renewal levy is first imposed. 3404
The form of the ballot shall be changed by adding the following 3405
statement after "for a period of years?" and before "For 3406
the Tax Levy" and "Against the Tax Levy": 3407

"If approved, any remaining tax years on any of the 3408
above (here insert the number of existing levies) existing 3409
levies will not be collected after (here insert the 3410
current tax year or, if not the current tax year, the applicable 3411
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 3413
city, local, exempted village, cooperative education, or joint 3414
vocational school district, by a vote of two-thirds of all its 3415
members, may declare by resolution that the revenue that will be 3416
raised by all tax levies that the district is authorized to 3417
impose, when combined with state and federal revenues, will be 3418
insufficient to provide for the necessary requirements of the 3419

school district, and that it is therefore necessary to levy a 3420
tax in excess of the ten-mill limitation for the purpose of 3421
providing for the necessary requirements of the school district. 3422
Such a levy shall be proposed as a substitute for all or a 3423
portion of one or more existing levies imposed under sections 3424
5705.194 to 5705.197 of the Revised Code or under this section, 3425
by levying a tax as follows: 3426

(1) In the initial year the levy is in effect, the levy 3427
shall be in a specified amount of money equal to the aggregate 3428
annual dollar amount of proceeds derived from the levy or 3429
levies, or portion thereof, being substituted. 3430

(2) In each subsequent year the levy is in effect, the 3431
levy shall be in a specified amount of money equal to the sum of 3432
the following: 3433

(a) The dollar amount of the proceeds derived from the 3434
levy in the prior year; and 3435

(b) The dollar amount equal to the product of the total 3436
taxable value of all taxable real property in the school 3437
district in the then-current year, excluding carryover property 3438
as defined in section 319.301 of the Revised Code, multiplied by 3439
the annual levy, expressed in mills for each one dollar of 3440
~~valuation~~ taxable value, that was required to produce the annual 3441
dollar amount of the levy under this section in the prior year; 3442
provided, that the amount under division (A) (2) (b) of this 3443
section shall not be less than zero. 3444

(B) The resolution proposing the substitute levy shall 3445
specify the annual dollar amount the levy is to produce in its 3446
initial year; the first calendar year in which the levy will be 3447
due; and the term of the levy expressed in years, which may be 3448

any number not exceeding ten, or for a continuing period of 3449
time. The resolution shall specify the date of holding the 3450
election, which shall not be earlier than ninety days after 3451
certification of the resolution to the board of elections, and 3452
which shall be consistent with the requirements of section 3453
3501.01 of the Revised Code. If two or more existing levies are 3454
to be included in a single substitute levy, but are not 3455
scheduled to expire in the same year, the resolution shall 3456
specify that the existing levies to be substituted shall not be 3457
levied after the year preceding the year in which the substitute 3458
levy is first imposed. 3459

The resolution shall go into immediate effect upon its 3460
passage, and no publication of the resolution shall be necessary 3461
other than that provided for in the notice of election. A copy 3462
of the resolution shall immediately after its passage be 3463
certified to the county auditor in the manner provided by 3464
section 5705.195 of the Revised Code, and sections 5705.194 and 3465
5705.196 of the Revised Code shall govern the arrangements for 3466
the submission of the question and other matters concerning the 3467
notice of election and the election, except as may be provided 3468
otherwise in this section. 3469

(C) The form of the ballot to be used at the election on 3470
the question of a levy under this section shall be as follows: 3471

"Shall a tax levy substituting for an existing levy be 3472
imposed by the (here insert name of school district) 3473
for the purpose of providing for the necessary requirements of 3474
the school district in the initial sum of \$..... (here 3475
insert the annual dollar amount the levy is to produce in its 3476
initial year), and a levy of taxes be made outside of the ten- 3477
mill limitation estimated by the county auditor to 3478

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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" 3495

If the levy submitted is a proposal to substitute all or a 3496
portion of more than one existing levy, the form of the ballot 3497
may be changed so long as the ballot reflects the number of 3498
levies to be substituted and that none of the existing levies to 3499
be substituted will be levied after the year preceding the year 3500
in which the substitute levy is first imposed. The form of the 3501
ballot shall be modified by substituting the statement "Shall a 3502
tax levy substituting for an existing levy" with "Shall a tax 3503
levy substituting for existing levies" and adding the following 3504
statement after "added to its tax list?" and before "For the Tax 3505
Levy": 3506

"If approved, any remaining tax years on any of 3507
the (here insert the number of existing levies) 3508

existing levies will not be collected after (here 3509
insert the current tax year or, if not the current tax year, the 3510
applicable tax year)."

(D) The submission of questions to the electors under this 3512
section is subject to the limitation on the number of election 3513
dates established by section 5705.214 of the Revised Code. 3514

(E) If a majority of the electors voting on the question 3515
so submitted in an election vote in favor of the levy, the board 3516
of education may make the necessary levy within the school 3517
district at the rate and for the purpose stated in the 3518
resolution. The tax levy shall be included in the next tax 3519
budget that is certified to the county budget commission. 3520

(F) A levy for a continuing period of time may be 3521
decreased pursuant to section 5705.261 of the Revised Code. 3522

(G) A levy under this section substituting for all or a 3523
portion of one or more existing levies imposed under sections 3524
5705.194 to 5705.197 of the Revised Code or under this section 3525
shall be treated as having renewed the levy or levies being 3526
substituted for purposes of the payments made under sections 3527
5751.20 to 5751.22 of the Revised Code. 3528

(H) After the approval of a levy on the current tax list 3529
and duplicate, and prior to the time when the first tax 3530
collection from the levy can be made, the board of education may 3531
anticipate a fraction of the proceeds of the levy and issue 3532
anticipation notes in a principal amount not exceeding fifty per 3533
cent of the total estimated proceeds of the levy to be collected 3534
during the first year of the levy. The notes shall be issued as 3535
provided in section 133.24 of the Revised Code, shall have 3536
principal payments during each year after the year of their 3537

issuance over a period not to exceed five years, and may have a 3538
principal payment in the year of their issuance. 3539

Sec. 5705.21. (A) At any time, the board of education of 3540
any city, local, exempted village, cooperative education, or 3541
joint vocational school district, by a vote of two-thirds of all 3542
its members, may declare by resolution that the amount of taxes 3543
that may be raised within the ten-mill limitation by levies on 3544
the current tax ~~duplicate list~~ will be insufficient to provide 3545
an adequate amount for the necessary requirements of the school 3546
district, that it is necessary to levy a tax in excess of such 3547
limitation for one of the purposes specified in division (A), 3548
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3549
for general permanent improvements, for the purpose of operating 3550
a cultural center, for the purpose of providing for school 3551
safety and security, or for the purpose of providing education 3552
technology, and that the question of such additional tax levy 3553
shall be submitted to the electors of the school district at a 3554
special election on a day to be specified in the resolution. In 3555
the case of a qualifying library levy for the support of a 3556
library association or private corporation, the question shall 3557
be submitted to the electors of the association library 3558
district. If the resolution states that the levy is for the 3559
purpose of operating a cultural center, the ballot shall state 3560
that the levy is "for the purpose of operating the..... 3561
(name of cultural center)." 3562

As used in this division, "cultural center" means a 3563
freestanding building, separate from a public school building, 3564
that is open to the public for educational, musical, artistic, 3565
and cultural purposes; "education technology" means, but is not 3566
limited to, computer hardware, equipment, materials, and 3567
accessories, equipment used for two-way audio or video, and 3568

software; "general permanent improvements" means permanent 3569
improvements without regard to the limitation of division (F) of 3570
section 5705.19 of the Revised Code that the improvements be a 3571
specific improvement or a class of improvements that may be 3572
included in a single bond issue; and "providing for school 3573
safety and security" includes but is not limited to providing 3574
for permanent improvements to provide or enhance security, 3575
employment of or contracting for the services of safety 3576
personnel, providing mental health services and counseling, or 3577
providing training in safety and security practices and 3578
responses. 3579

A resolution adopted under this division shall be confined 3580
to a single purpose and shall specify the amount of the increase 3581
in rate that it is necessary to levy, the purpose of the levy, 3582
and the number of years during which the increase in rate shall 3583
be in effect. The number of years may be any number not 3584
exceeding five or, if the levy is for current expenses of the 3585
district or for general permanent improvements, for a continuing 3586
period of time. 3587

(B) (1) The board of education of a qualifying school 3588
district, by resolution, may declare that it is necessary to 3589
levy a tax in excess of the ten-mill limitation for the purpose 3590
of paying the current expenses of partnering community schools 3591
and, if any of the levy proceeds are so allocated, of the 3592
district. A qualifying school district that is not a municipal 3593
school district may allocate all of the levy proceeds to 3594
partnering community schools. A municipal school district shall 3595
allocate a portion of the levy proceeds to the current expenses 3596
of the district. The resolution shall declare that the question 3597
of the additional tax levy shall be submitted to the electors of 3598
the school district at a special election on a day to be 3599

specified in the resolution. The resolution shall state the 3600
purpose of the levy, the rate of the tax expressed in mills ~~per-~~ 3601
for each one dollar of taxable value, the number of such mills 3602
to be levied for the current expenses of the partnering 3603
community schools and the number of such mills, if any, to be 3604
levied for the current expenses of the school district, the 3605
number of years the tax will be levied, and the first year the 3606
tax will be levied. The number of years the tax may be levied 3607
may be any number not exceeding ten years, or for a continuing 3608
period of time. 3609

The levy of a tax for the current expenses of a partnering 3610
community school under this section and the distribution of 3611
proceeds from the tax by a qualifying school district to 3612
partnering community schools is hereby determined to be a proper 3613
public purpose. 3614

(2) (a) If any portion of the levy proceeds are to be 3615
allocated to the current expenses of the qualifying school 3616
district, the form of the ballot at an election held pursuant to 3617
division (B) of this section shall be as follows: 3618

"Shall a levy be imposed by the..... (insert the name 3619
of the qualifying school district) for the purpose of current 3620
expenses of the school district and of partnering community 3621
schools, that the county auditor estimates will collect \$..... 3622
annually, at a rate not exceeding..... ~~(insert the number of-~~ 3623
~~mills)~~ mills for each ~~one dollar~~ \$1 of valuation taxable value, 3624
of which..... (insert the number of mills to be allocated to 3625
partnering community schools) mills is to be allocated to 3626
partnering community schools), which amounts to..... ~~(insert~~ 3627
~~the rate expressed in dollars and cents)~~ \$..... for each ~~one-~~ 3628
~~hundred dollars~~ \$100,000 of valuation fair market value, 3629

for..... (insert the number of years the levy is to be imposed, 3630
or that it will be levied for a continuing period of time), 3631
beginning..... (insert first year the tax is to be levied), 3632
which will first be payable in calendar year..... (insert the 3633
first calendar year in which the tax would be payable)? 3634

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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(b) If all of the levy proceeds are to be allocated to the 3639
current expenses of partnering community schools, the form of 3640
the ballot shall be as follows: 3641

"Shall a levy be imposed by the..... (insert the name 3642
of the qualifying school district) for the purpose of current 3643
expenses of partnering community schools, that the county 3644
auditor estimates will collect \$..... annually, at a rate not 3645
exceeding..... ~~(insert the number of mills)~~-mills for each ~~one-~~ 3646
~~dollar~~ \$1 of valuation taxable value which amounts to..... 3647
~~(insert the rate expressed in dollars and cents)~~ \$..... for 3648
each ~~one hundred dollars~~ \$100,000 of valuation fair market 3649
value, for..... (insert the number of years the levy is to be 3650
imposed, or that it will be levied for a continuing period of 3651
time), beginning..... (insert first year the tax is to be 3652
levied), which will first be payable in calendar year..... 3653
(insert the first calendar year in which the tax would be 3654
payable)? 3655

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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

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(a) If the qualifying school district is a municipal
school district, the board of education shall distribute the
partnering community schools amount among the then qualifying
community schools not more than forty-five days after the school
district receives and deposits each tax distribution. From each
tax distribution, each such partnering community school shall
receive a portion of the partnering community schools amount in
the proportion that the number of its resident students bears to
the aggregate number of resident students of all such partnering
community schools as of the date of receipt and deposit of the
tax distribution.

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(b) If the qualifying school district is not a municipal
school district, the board of education may distribute all or a
portion of the amount in the partnering community schools fund
during a fiscal year to partnering community schools on or
before the first day of June of the preceding fiscal year. Each
such partnering community school shall receive a portion of the
amount distributed by the board from the partnering community
schools fund during the fiscal year in the proportion that the
number of its resident students bears to the aggregate number of
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 3689
estimated allocation to partnering community schools for the 3690
ensuing fiscal year. The board is not required to allocate to 3691
partnering community schools the entire partnering community 3692
schools amount in the fiscal year in which a tax distribution is 3693
received and deposited in the partnering community schools fund. 3694
The estimated allocation shall be published on the web site of 3695
the school district and expressed as a dollar amount per 3696
resident student. The actual allocation to community schools in 3697
a fiscal year need not conform to the estimate published by the 3698
school district so long if the estimate was made in good faith. 3699

Distributions by a school district under division (B) (3) 3700
(b) of this section shall be made in accordance with 3701
distribution agreements entered into by the board of education 3702
and each partnering community school eligible for distributions 3703
under this division. The distribution agreements shall be 3704
certified to the department of education each fiscal year before 3705
the thirtieth day of July. Each agreement shall provide for at 3706
least three distributions by the school district to the 3707
partnering community school during the fiscal year and shall 3708
require the initial distribution be made on or before the 3709
thirtieth day of July. 3710

(c) For the purposes of division (B) of this section, the 3711
number of resident students shall be the number of such students 3712
reported under section 3317.03 of the Revised Code and 3713
established by the department of education as of the date of 3714
receipt and deposit of the tax distribution. 3715

(4) To the extent an agreement whereby the qualifying 3716
school district and a community school endorse each other's 3717
programs is necessary for the community school to qualify as a 3718

partnering community school under division (B) (6) (b) of this 3719
section, the board of education of the school district shall 3720
certify to the department of education the agreement along with 3721
the determination that such agreement satisfies the requirements 3722
of that division. The board's determination is conclusive. 3723

(5) For the purposes of Chapter 3317. of the Revised Code 3724
or other laws referring to the "taxes charged and payable" for a 3725
school district, the taxes charged and payable for a qualifying 3726
school district that levies a tax under division (B) of this 3727
section includes only the taxes charged and payable under that 3728
levy for the current expenses of the school district, and does 3729
not include the taxes charged and payable for the current 3730
expenses of partnering community schools. The taxes charged and 3731
payable for the current expenses of partnering community schools 3732
shall not affect the calculation of "state education aid" as 3733
defined in section 5751.20 of the Revised Code. 3734

(6) As used in division (B) of this section: 3735

(a) "Qualifying school district" means a municipal school 3736
district, as defined in section 3311.71 of the Revised Code or a 3737
school district that contains within its territory a partnering 3738
community school. 3739

(b) "Partnering community school" means a community school 3740
established under Chapter 3314. of the Revised Code that is 3741
located within the territory of the qualifying school district 3742
and meets one of the following criteria: 3743

(i) If the qualifying school district is a municipal 3744
school district, the community school is sponsored by the 3745
district or is a party to an agreement with the district whereby 3746
the district and the community school endorse each other's 3747

programs; 3748

(ii) If the qualifying school district is not a municipal 3749
school district, the community school is sponsored by a sponsor 3750
that was rated as "exemplary" in the ratings most recently 3751
published under section 3314.016 of the Revised Code before the 3752
resolution proposing the levy is certified to the board of 3753
elections. 3754

(c) "Partnering community schools amount" means the 3755
product obtained, as of the receipt and deposit of the tax 3756
distribution, by multiplying the amount of a tax distribution by 3757
a fraction, the numerator of which is the number of mills per 3758
dollar of taxable value of the property tax to be allocated to 3759
partnering community schools, and the denominator of which is 3760
the total number of mills per dollar of taxable value authorized 3761
by the electors in the election held under division (B) of this 3762
section, each as set forth in the resolution levying the tax. If 3763
the resolution allocates all of the levy proceeds to partnering 3764
community schools, the "partnering schools amount" equals the 3765
amount of the tax distribution. 3766

(d) "Partnering community schools fund" means a separate 3767
fund established by the board of education of a qualifying 3768
school district for the deposit of partnering community school 3769
amounts under this section. 3770

(e) "Resident student" means a student enrolled in a 3771
partnering community school who is entitled to attend school in 3772
the qualifying school district under section 3313.64 or 3313.65 3773
of the Revised Code. 3774

(f) "Tax distribution" means a distribution of proceeds of 3775
the tax authorized by division (B) of this section under section 3776

321.24 of the Revised Code and distributions that are 3777
attributable to that tax under sections 323.156 and 4503.068 of 3778
the Revised Code or other applicable law. 3779

(C) A resolution adopted under this section shall specify 3780
the date of holding the election, which shall not be earlier 3781
than ninety days after the adoption and certification of the 3782
resolution and which shall be consistent with the requirements 3783
of section 3501.01 of the Revised Code. 3784

A resolution adopted under this section may propose to 3785
renew one or more existing levies imposed under division (A) or 3786
(B) of this section or to increase or decrease a single levy 3787
imposed under either such division. 3788

If the board of education imposes one or more existing 3789
levies for the purpose specified in division (F) of section 3790
5705.19 of the Revised Code, the resolution may propose to renew 3791
one or more of those existing levies, or to increase or decrease 3792
a single such existing levy, for the purpose of general 3793
permanent improvements. 3794

If the resolution proposes to renew two or more existing 3795
levies, the levies shall be levied for the same purpose. The 3796
resolution shall identify those levies and the rates at which 3797
they are levied. The resolution also shall specify that the 3798
existing levies shall not be extended on the tax lists after the 3799
year preceding the year in which the renewal levy is first 3800
imposed, regardless of the years for which those levies 3801
originally were authorized to be levied. 3802

If the resolution proposes to renew an existing levy 3803
imposed under division (B) of this section, the rates allocated 3804
to the qualifying school district and to partnering community 3805

schools each may be increased or decreased or remain the same, 3806
and the total rate may be increased, decreased, or remain the 3807
same. The resolution and notice of election shall specify the 3808
number of the mills to be levied for the current expenses of the 3809
partnering community schools and the number of the mills, if 3810
any, to be levied for the current expenses of the qualifying 3811
school district. 3812

A resolution adopted under this section shall go into 3813
immediate effect upon its passage, and no publication of the 3814
resolution shall be necessary other than that provided for in 3815
the notice of election. A copy of the resolution shall 3816
immediately after its passing be certified to the board of 3817
elections of the proper county in the manner provided by section 3818
5705.25 of the Revised Code. That section shall govern the 3819
arrangements for the submission of such question and other 3820
matters concerning the election to which that section refers, 3821
including publication of notice of the election, except that the 3822
election shall be held on the date specified in the resolution. 3823
In the case of a resolution adopted under division (B) of this 3824
section, the publication of notice of that election shall state 3825
the number of the mills, if any, to be levied for the current 3826
expenses of partnering community schools and the number of the 3827
mills to be levied for the current expenses of the qualifying 3828
school district. If a majority of the electors voting on the 3829
question so submitted in an election vote in favor of the levy, 3830
the board of education may make the necessary levy within the 3831
school district or, in the case of a qualifying library levy for 3832
the support of a library association or private corporation, 3833
within the association library district, at the additional rate, 3834
or at any lesser rate in excess of the ten-mill limitation on 3835
the tax list, for the purpose stated in the resolution. A levy 3836

for a continuing period of time may be reduced pursuant to 3837
section 5705.261 of the Revised Code. The tax levy shall be 3838
included in the next tax budget that is certified to the county 3839
budget commission. 3840

(D) (1) After the approval of a levy on the current tax 3841
list and duplicate for current expenses, for recreational 3842
purposes, for community centers provided for in section 755.16 3843
of the Revised Code, or for a public library of the district 3844
under division (A) of this section, and prior to the time when 3845
the first tax collection from the levy can be made, the board of 3846
education may anticipate a fraction of the proceeds of the levy 3847
and issue anticipation notes in a principal amount not exceeding 3848
fifty per cent of the total estimated proceeds of the levy to be 3849
collected during the first year of the levy. 3850

(2) After the approval of a levy for general permanent 3851
improvements for a specified number of years or for permanent 3852
improvements having the purpose specified in division (F) of 3853
section 5705.19 of the Revised Code, the board of education may 3854
anticipate a fraction of the proceeds of the levy and issue 3855
anticipation notes in a principal amount not exceeding fifty per 3856
cent of the total estimated proceeds of the levy remaining to be 3857
collected in each year over a period of five years after the 3858
issuance of the notes. 3859

The notes shall be issued as provided in section 133.24 of 3860
the Revised Code, shall have principal payments during each year 3861
after the year of their issuance over a period not to exceed 3862
five years, and may have a principal payment in the year of 3863
their issuance. 3864

(3) After approval of a levy for general permanent 3865
improvements for a continuing period of time, the board of 3866

education may anticipate a fraction of the proceeds of the levy 3867
and issue anticipation notes in a principal amount not exceeding 3868
fifty per cent of the total estimated proceeds of the levy to be 3869
collected in each year over a specified period of years, not 3870
exceeding ten, after the issuance of the notes. 3871

The notes shall be issued as provided in section 133.24 of 3872
the Revised Code, shall have principal payments during each year 3873
after the year of their issuance over a period not to exceed ten 3874
years, and may have a principal payment in the year of their 3875
issuance. 3876

(4) After the approval of a levy on the current tax list 3877
and duplicate under division (B) of this section, and prior to 3878
the time when the first tax collection from the levy can be 3879
made, the board of education may anticipate a fraction of the 3880
proceeds of the levy for the current expenses of the school 3881
district and issue anticipation notes in a principal amount not 3882
exceeding fifty per cent of the estimated proceeds of the levy 3883
to be collected during the first year of the levy and allocated 3884
to the school district. The portion of the levy proceeds to be 3885
allocated to partnering community schools under that division 3886
shall not be included in the estimated proceeds anticipated 3887
under this division and shall not be used to pay debt charges on 3888
any anticipation notes. 3889

The notes shall be issued as provided in section 133.24 of 3890
the Revised Code, shall have principal payments during each year 3891
after the year of their issuance over a period not to exceed 3892
five years, and may have a principal payment in the year of 3893
their issuance. 3894

(E) The submission of questions to the electors under this 3895
section is subject to the limitation on the number of election 3896

dates established by section 5705.214 of the Revised Code. 3897

(F) The board of education of any school district that 3898
levies a tax under this section for the purpose of providing for 3899
school safety and security may report to the department of 3900
education how the district is using revenue from that tax. 3901

Sec. 5705.212. (A) (1) The board of education of any school 3902
district, at any time and by a vote of two-thirds of all of its 3903
members, may declare by resolution that the amount of taxes that 3904
may be raised within the ten-mill limitation will be 3905
insufficient to provide an adequate amount for the present and 3906
future requirements of the school district, that it is necessary 3907
to levy not more than five taxes in excess of that limitation 3908
for current expenses, and that each of the proposed taxes first 3909
will be levied in a different year, over a specified period of 3910
time. The board shall identify the taxes proposed under this 3911
section as follows: the first tax to be levied shall be called 3912
the "original tax." Each tax subsequently levied shall be called 3913
an "incremental tax." The rate of each incremental tax shall be 3914
identical, but the rates of such incremental taxes need not be 3915
the same as the rate of the original tax. The resolution also 3916
shall state that the question of these additional taxes shall be 3917
submitted to the electors of the school district at a special 3918
election. The resolution shall specify separately for each tax 3919
proposed: the amount of the increase in rate that it is 3920
necessary to levy, expressed separately for the original tax and 3921
each incremental tax; that the purpose of the levy is for 3922
current expenses; the number of years during which the original 3923
tax shall be in effect; a specification that the last year in 3924
which the original tax is in effect shall also be the last year 3925
in which each incremental tax shall be in effect; and the year 3926
in which each tax first is proposed to be levied. The original 3927

tax may be levied for any number of years not exceeding ten, or 3928
for a continuing period of time. The resolution shall specify 3929
the date of holding the special election, which shall not be 3930
earlier than ninety days after the adoption and certification of 3931
the resolution and shall be consistent with the requirements of 3932
section 3501.01 of the Revised Code. 3933

(2) The board of education, by a vote of two-thirds of all 3934
of its members, may adopt a resolution proposing to renew taxes 3935
levied other than for a continuing period of time under division 3936
(A) (1) of this section. Such a resolution shall provide for 3937
levying a tax and specify all of the following: 3938

(a) That the tax shall be called and designated on the 3939
ballot as a renewal levy; 3940

(b) The rate of the renewal tax, which shall be a single 3941
rate that combines the rate of the original tax and each 3942
incremental tax into a single rate. The rate of the renewal tax 3943
shall not exceed the aggregate rate of the original and 3944
incremental taxes. 3945

(c) The number of years, not to exceed ten, that the 3946
renewal tax will be levied, or that it will be levied for a 3947
continuing period of time; 3948

(d) That the purpose of the renewal levy is for current 3949
expenses; 3950

(e) Subject to the certification and notification 3951
requirements of section 5705.251 of the Revised Code, that the 3952
question of the renewal levy shall be submitted to the electors 3953
of the school district at the general election held during the 3954
last year the original tax may be extended on the real and 3955
public utility property tax list and duplicate or at a special 3956

election held during the ensuing year. 3957

(3) A resolution adopted under division (A) (1) or (2) of 3958
this section shall go into immediate effect upon its adoption 3959
and no publication of the resolution is necessary other than 3960
that provided for in the notice of election. Immediately after 3961
its adoption, a copy of the resolution shall be certified to the 3962
board of elections of the proper county in the manner provided 3963
by division (A) of section 5705.251 of the Revised Code, and 3964
that division shall govern the arrangements for the submission 3965
of the question and other matters concerning the election to 3966
which that section refers. The election shall be held on the 3967
date specified in the resolution. If a majority of the electors 3968
voting on the question so submitted in an election vote in favor 3969
of the taxes or a renewal tax, the board of education, if the 3970
original or a renewal tax is authorized to be levied for the 3971
current year, immediately may make the necessary levy within the 3972
school district at the authorized rate, or at any lesser rate in 3973
excess of the ten-mill limitation, for the purpose stated in the 3974
resolution. No tax shall be imposed prior to the year specified 3975
in the resolution as the year in which it is first proposed to 3976
be levied. The rate of the original tax and the rate of each 3977
incremental tax shall be cumulative, so that the aggregate rate 3978
levied in any year is the sum of the rates of both the original 3979
tax and all incremental taxes levied in or prior to that year 3980
under the same proposal. A tax levied for a continuing period of 3981
time under this section may be reduced pursuant to section 3982
5705.261 of the Revised Code. 3983

(B) Notwithstanding section 133.30 of the Revised Code, 3984
after the approval of a tax to be levied in the current or the 3985
succeeding year and prior to the time when the first tax 3986
collection from that levy can be made, the board of education 3987

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

If the auditor of state has certified a deficit pursuant 4000
to section 3313.483 of the Revised Code, the notes authorized 4001
under this section may be sold in accordance with Chapter 133. 4002
of the Revised Code, except that the board may sell the notes 4003
after providing a reasonable opportunity for competitive 4004
bidding. 4005

(C) (1) The board of education of a qualifying school 4006
district, at any time and by a vote of two-thirds of all its 4007
members, may declare by resolution that it is necessary to levy 4008
not more than five taxes in excess of the ten-mill limitation 4009
for the current expenses of partnering community schools and, if 4010
any of the levy proceeds are so allocated, of the school 4011
district, and that each of the proposed taxes first will be 4012
levied in a different year, over a specified period of time. A 4013
qualifying school district that is not a municipal school 4014
district may allocate all of the levy proceeds to partnering 4015
community schools. A municipal school district shall allocate a 4016
portion of the levy proceeds to the current expenses of the 4017
district. The board shall identify the taxes proposed under this 4018

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

The levy of taxes for the current expenses of a partnering 4033
community school under division (C) of this section and the 4034
distribution of proceeds from the tax by a qualifying school 4035
district to partnering community schools is hereby determined to 4036
be a proper public purpose. 4037

(2) The board of education, by a vote of two-thirds of all 4038
of its members, may adopt a resolution proposing to renew taxes 4039
levied other than for a continuing period of time under division 4040
(C) (1) of this section. In such a renewal levy, the rates 4041
allocated to the qualifying school district and to partnering 4042
community schools each may be increased or decreased or remain 4043
the same, and the total rate may be increased, decreased, or 4044
remain the same. In addition to the requirements of division (A) 4045
(2) of this section, the resolution shall state the number of 4046
the mills to be levied for the current expenses of the 4047
partnering community schools and the number of the mills to be 4048
levied for the current expenses of the school district. 4049

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

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

(5) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied under division (C) (1) or (2) of this section, in the current or 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 for the current expenses of the qualifying school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be 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. 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. 4080

If the auditor of state has certified a deficit pursuant 4081
to section 3313.483 of the Revised Code, the notes authorized 4082
under this section may be sold in accordance with Chapter 133. 4083
of the Revised Code, except that the board may sell the notes 4084
after providing a reasonable opportunity for competitive 4085
bidding. 4086

As used in division (C) of this section, "qualifying 4087
school district" and "partnering community schools" have the 4088
same meanings as in section 5705.21 of the Revised Code. 4089

(D) The submission of questions to the electors under this 4090
section is subject to the limitation on the number of election 4091
dates established by section 5705.214 of the Revised Code. 4092

(E) When a school board certifies a resolution to the 4093
county auditor under division (B)(1) of section 5705.03 of the 4094
Revised Code proposing to levy a tax under division (A)(1) or 4095
(C)(1) of this section, the county auditor shall certify, within 4096
ten days after receiving the board's request, an estimate of 4097
both the levy's annual collections for the tax year for which 4098
the original tax applies and the levies' aggregate annual 4099
collections for the tax year for which the final incremental tax 4100
applies, in both cases rounded to the nearest dollar, which 4101
shall be calculated assuming that the amount of the tax list of 4102
the taxing authority remains throughout the life of the levy the 4103
same as the amount of the tax list for the current year, and if 4104
this is not determined, the estimated amount submitted by the 4105
auditor to the county budget commission. If a school district is 4106
located in more than one county, the county auditor shall obtain 4107
from the county auditor of each other county in which the 4108
district is located the current tax valuation for the portion of 4109

the district in that county.

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

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

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(a) That the tax shall be called and designated on the 4141
ballot as a renewal levy; 4142

(b) The amount of the renewal tax, which shall be no more 4143
than the amount of tax levied during the last year the tax being 4144
renewed is authorized to be in effect; 4145

(c) The number of years, not to exceed ten, that the 4146
renewal tax will be levied, or that it will be levied for a 4147
continuing period of time; 4148

(d) That the purpose of the renewal levy is for current 4149
expenses; 4150

(e) Subject to the certification and notification 4151
requirements of section 5705.251 of the Revised Code, that the 4152
question of the renewal levy shall be submitted to the electors 4153
of the school district at the general election held during the 4154
last year the tax being renewed may be extended on the real and 4155
public utility property tax list and duplicate or at a special 4156
election held during the ensuing year. 4157

(3) A resolution adopted under division (A)(1) or (2) of 4158
this section shall go into immediate effect upon its adoption 4159
and no publication of the resolution is necessary other than 4160
that provided for in the notice of election. Immediately after 4161
its adoption, a copy of the resolution shall be certified to the 4162
county auditor of the proper county, who shall, within five 4163
days, calculate and certify to the board of education the 4164
estimated levy, for the first year, and for each subsequent year 4165
for which the tax is proposed to be in effect. The estimates 4166
shall be made both in mills for each one dollar of 4167
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 4168
hundred thousand dollars of ~~valuation~~ fair market value. In 4169

making the estimates, the auditor shall assume that the amount 4170
of the tax list remains throughout the life of the levy, the 4171
same as the tax list for the current year. If the tax list for 4172
the current year is not determined, the auditor shall base the 4173
auditor's estimates on the estimated amount of the tax list for 4174
the current year as submitted to the county budget commission. 4175

If the board desires to proceed with the submission of the 4176
question, it shall certify its resolution, with the estimated 4177
tax levy expressed in mills for each one dollar of taxable value 4178
and dollars ~~and cents per~~ for each one hundred thousand 4179
of ~~valuation~~ fair market value for each year that the tax is 4180
proposed to be in effect, to the board of elections of the 4181
proper county in the manner provided by division (A) of section 4182
5705.251 of the Revised Code. Section 5705.251 of the Revised 4183
Code shall govern the arrangements for the submission of the 4184
question and other matters concerning the election to which that 4185
section refers. The election shall be held on the date specified 4186
in the resolution. If a majority of the electors voting on the 4187
question so submitted in an election vote in favor of the tax, 4188
and if the tax is authorized to be levied for the current year, 4189
the board of education immediately may make the additional levy 4190
necessary to raise the amount specified in the resolution or a 4191
lesser amount for the purpose stated in the resolution. 4192

(4) The submission of questions to the electors under this 4193
section is subject to the limitation on the number of election 4194
dates established by section 5705.214 of the Revised Code. 4195

(B) Notwithstanding sections 133.30 and 133.301 of the 4196
Revised Code, after the approval of a tax to be levied in the 4197
current or the succeeding year and prior to the time when the 4198
first tax collection from that levy can be made, the board of 4199

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

If the auditor of state has certified a deficit pursuant 4213
to section 3313.483 of the Revised Code, the notes authorized 4214
under this section may be sold in accordance with Chapter 133. 4215
of the Revised Code, except that the board may sell the notes 4216
after providing a reasonable opportunity for competitive 4217
bidding. 4218

Sec. 5705.215. (A) The governing board of an educational 4219
service center that is the taxing authority of a county school 4220
financing district, upon receipt of identical resolutions 4221
adopted within a sixty-day period by a majority of the members 4222
of the board of education of each school district that is within 4223
the territory of the county school financing district, may 4224
submit a tax levy to the electors of the territory in the same 4225
manner as a school board may submit a levy under division (C) of 4226
section 5705.21 of the Revised Code, except that: 4227

(1) The levy may be for a period not to exceed ten years, 4228
or, if the levy is solely for the purpose or purposes described 4229

in division (A) (2) (a), (c), or (f) of this section, for a 4230
continuing period of time. 4231

(2) The purpose of the levy shall be one or more of the 4232
following: 4233

(a) For current expenses for the provision of special 4234
education and related services within the territory of the 4235
district; 4236

(b) For permanent improvements within the territory of the 4237
district for special education and related services; 4238

(c) For current expenses for specified educational 4239
programs within the territory of the district; 4240

(d) For permanent improvements within the territory of the 4241
district for specified educational programs; 4242

(e) For permanent improvements within the territory of the 4243
district; 4244

(f) For current expenses for school safety and security 4245
and mental health services, including training and employment of 4246
or contracting for the services of safety personnel, mental 4247
health personnel, social workers, and counselors. 4248

(B) If the levy provides for but is not limited to current 4249
expenses, the resolutions shall apportion the annual rate of the 4250
levy between current expenses and the other purposes. The 4251
apportionment need not be the same for each year of the levy, 4252
but the respective portions of the rate actually levied each 4253
year for current expenses and the other purposes shall be 4254
limited by that apportionment. 4255

(C) Prior to the application of section 319.301 of the 4256
Revised Code, the rate of a levy that is limited to, or to the 4257

extent that it is apportioned to, purposes other than current 4258
expenses shall be reduced in the same proportion in which the 4259
district's total valuation increases during the life of the levy 4260
because of additions to such valuation that have resulted from 4261
improvements added to the tax list and duplicate. 4262

(D) After the approval of a county school financing 4263
district levy under this section, the taxing authority may 4264
anticipate a fraction of the proceeds of such levy and may from 4265
time to time during the life of such levy, but in any given year 4266
prior to the time when the tax collection from such levy can be 4267
made for that year, issue anticipation notes in an amount not 4268
exceeding fifty per cent of the estimated proceeds of the levy 4269
to be collected in each year up to a period of five years after 4270
the date of the issuance of such notes, less an amount equal to 4271
the proceeds of such levy obligated for each year by the 4272
issuance of anticipation notes, provided that the total amount 4273
maturing in any one year shall not exceed fifty per cent of the 4274
anticipated proceeds of the levy for that year. Each issue of 4275
notes shall be sold as provided in Chapter 133. of the Revised 4276
Code, and shall, except for ~~such~~ the limitation that the total 4277
amount of such notes maturing in any one year shall not exceed 4278
fifty per cent of the anticipated proceeds of such levy for that 4279
year, mature serially in substantially equal installments during 4280
each year over a period not to exceed five years after their 4281
issuance. 4282

(E) (1) In a resolution to be submitted to the taxing 4283
authority of a county school financing district under division 4284
(A) of this section calling for a ballot issue on the question 4285
of the levying of a tax for a continuing period of time by the 4286
taxing authority, the board of education of a school district 4287
that is part of the territory of the county school financing 4288

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

Before submitting the resolution to the taxing authority 4308
of the county school financing district, the board of education 4309
of the school district shall certify a copy of it to the tax 4310
commissioner and the county auditor. Within ten days of 4311
receiving the copy, (a) the tax commissioner shall certify to 4312
the board the reduction in the school district's total effective 4313
tax rate for each class of property that would have resulted if 4314
the proposed reduction in the rate or rates had been in effect 4315
the previous year and (b) the county auditor shall certify an 4316
estimate of the levy's annual collections beginning for the 4317
first tax year for which the reduction applies, rounded to the 4318
nearest dollar, which shall be calculated assuming that the 4319

amount of the tax list of the taxing authority remains 4320
throughout the life of the reduced levy the same as the amount 4321
of the tax list for the current year, and if this is not 4322
determined, the estimated amount submitted by the auditor to the 4323
county budget commission. 4324

If a school district is located in more than one county, 4325
the county auditor shall obtain from the county auditor of each 4326
other county in which the district is located the current tax 4327
valuation for the portion of the district in that county. ~~After~~ 4328

After receiving the certification these certifications 4329
from the commissioner and the auditor, the board may amend its 4330
resolution to change the proposed property tax rate reduction 4331
before submitting the resolution to the financing district 4332
taxing authority, provided the board certifies a copy of the 4333
amended resolution to the county auditor with a request to 4334
provide the information required under division (E) (1) (b) of 4335
this section and transmits that estimate to the taxing 4336
authority. As used in this paragraph, "effective tax rate" has 4337
the same meaning as in section 323.08 of the Revised Code. 4338

If the board of education of a school district that is 4339
part of the territory of a county school financing district 4340
adopts a resolution proposing to reduce the rate of one or more 4341
of its property taxes in conjunction with the levying of a tax 4342
by the financing district, the resolution submitted by the board 4343
to the taxing authority of the financing district under division 4344
(A) of this section does not have to be identical in this 4345
respect to the resolutions submitted by the boards of education 4346
of the other school districts that are part of the territory of 4347
the county school financing district. 4348

(2) Each school district that is part of the territory of 4349

a county school financing district may tailor to its own 4350
situation a proposed reduction in one or more property tax rates 4351
in conjunction with the proposed levying of a tax by the county 4352
school financing district; if one such school district proposes 4353
a reduction in one or more tax rates, another school district 4354
may propose a reduction of a different size or may propose no 4355
reduction. Within each school district that is part of the 4356
territory of the county school financing district, the electors 4357
shall vote on one ballot issue combining the question of the 4358
levying of the tax by the taxing authority of the county school 4359
financing district with, if any such reduction is proposed, the 4360
question of the reduction in the rate of one or more taxes of 4361
the school district. If a majority of the electors of the county 4362
school financing district voting on the question of the proposed 4363
levying of a tax by the taxing authority of the financing 4364
district vote to approve the question, any tax reductions 4365
proposed by school districts that are part of the territory of 4366
the financing district also are approved. 4367

(3) The form of the ballot for an issue proposing to levy 4368
a county school financing district tax in conjunction with the 4369
reduction of the rate of one or more school district taxes shall 4370
be as follows: 4371

"Shall the (name of the county school financing 4372
district) be authorized to levy an additional tax for 4373
(purpose stated in the resolutions), that the county auditor 4374
estimates will collect \$..... annually, at a rate not 4375
exceeding mills for each ~~one dollar~~ \$1 of ~~valuation~~ 4376
~~taxable value~~, which amounts to \$..... ~~(rate expressed in~~ 4377
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 4378
~~valuation~~ fair market value, for a continuing period of time? If 4379
the county school financing district tax is approved, the rate 4380

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

For the issue
Against the issue

4389
4390
4391

"

4392

If the board of education of the school district proposes 4393
to reduce the rate of more than one of its existing taxes, the 4394
second sentence of the ballot language shall be modified for 4395
residents of that district to express the rates at which those 4396
taxes currently are levied and the rates to which they would be 4397
reduced, as well as each levy's estimated annual collections as 4398
provided by the county auditor under division (E) (1) (b) of this 4399
section. If the board of education of the school district does 4400
not propose to reduce the rate of any of its taxes, the second 4401
sentence of the ballot language shall not be used for residents 4402
of that district. In any case, the first sentence of the ballot 4403
language shall be the same for all the electors in the county 4404
school financing district, but the second sentence shall be 4405
different in each school district depending on whether and in 4406
what amount the board of education of the school district 4407
proposes to reduce the rate of one or more of its property 4408
taxes. 4409

(4) If the rate of a school district property tax is 4410

reduced pursuant to this division, the tax commissioner shall 4411
compute the percentage required to be computed for that tax 4412
under division (D) of section 319.301 of the Revised Code each 4413
year the rate is reduced as if the tax had been levied in the 4414
preceding year at the rate to which it has been reduced. If the 4415
reduced rate of a tax is increased under division (E) (5) of this 4416
section, the commissioner shall compute the percentage required 4417
to be computed for that tax under division (D) of section 4418
319.301 of the Revised Code each year the rate is increased as 4419
if the tax had been levied in the preceding year at the rate to 4420
which it has been increased. 4421

(5) After the levying of a county school financing 4422
district tax in conjunction with the reduction of the rate of 4423
one or more school district taxes is approved by the electors 4424
under this division, if the rate of the county school financing 4425
district tax is decreased pursuant to an election under section 4426
5705.261 of the Revised Code, the rate of each school district 4427
tax that had been reduced shall be increased by the number of 4428
mills obtained by multiplying the number of mills of the 4429
original reduction by the same percentage that the financing 4430
district tax rate is decreased. If the county school financing 4431
district tax is repealed pursuant to an election under section 4432
5705.261 of the Revised Code, each school district may resume 4433
levying the property taxes that had been reduced at the full 4434
rate originally approved by the electors. A reduction in the 4435
rate of a school district property tax under this division is a 4436
reduction in the rate at which the board of education may levy 4437
that tax only for the period during which the county school 4438
financing district tax is levied prior to any decrease or repeal 4439
under section 5705.261 of the Revised Code. The resumption of 4440
the authority of the board of education to levy an increased or 4441

the full rate of tax does not constitute the levying of a new 4442
tax in excess of the ten-mill limitation. 4443

(F) If a county school financing district has a tax in 4444
effect under this section, the territory of a city, local, or 4445
exempted village school district that is not a part of the 4446
county school financing district shall not become a part of the 4447
county school financing district unless approved by the electors 4448
of the city, local, or exempted village school district in 4449
accordance with division (C) of section 3311.50 of the Revised 4450
Code. 4451

Sec. 5705.218. (A) The board of education of a city, 4452
local, or exempted village school district, at any time by a 4453
vote of two-thirds of all its members, may declare by resolution 4454
that it may be necessary for the school district to issue 4455
general obligation bonds for permanent improvements. The 4456
resolution shall state all of the following: 4457

(1) The necessity and purpose of the bond issue; 4458

(2) The date of the special election at which the question 4459
shall be submitted to the electors; 4460

(3) The amount, approximate date, estimated rate of 4461
interest, and maximum number of years over which the principal 4462
of the bonds may be paid; 4463

(4) The necessity of levying a tax outside the ten-mill 4464
limitation to pay debt charges on the bonds and any anticipatory 4465
securities. 4466

On adoption of the resolution, the board shall certify a 4467
copy of it to the county auditor. The county auditor promptly 4468
shall estimate and certify to the board the average annual 4469
property tax rate, expressed in mills for each one dollar of 4470

taxable value and in dollars for each one hundred thousand 4471
dollars of fair market value, required throughout the stated 4472
maturity of the bonds to pay debt charges on the bonds and the 4473
amount the levy is estimated to collect for each tax year it is 4474
levied, in the same manner as under division (C) of section 4475
133.18 of the Revised Code. 4476

(B) After receiving the county auditor's certification 4477
under division (A) of this section, the board of education of 4478
the city, local, or exempted village school district, by a vote 4479
of two-thirds of all its members, may declare by resolution that 4480
the amount of taxes that can be raised within the ten-mill 4481
limitation will be insufficient to provide an adequate amount 4482
for the present and future requirements of the school district; 4483
that it is necessary to issue general obligation bonds of the 4484
school district for permanent improvements and to levy an 4485
additional tax in excess of the ten-mill limitation to pay debt 4486
charges on the bonds and any anticipatory securities; that it is 4487
necessary for a specified number of years or for a continuing 4488
period of time to levy additional taxes in excess of the ten- 4489
mill limitation to provide funds for the acquisition, 4490
construction, enlargement, renovation, and financing of 4491
permanent improvements or to pay for current operating expenses, 4492
or both; and that the question of the bonds and taxes shall be 4493
submitted to the electors of the school district at a special 4494
election, which shall not be earlier than ninety days after 4495
certification of the resolution to the board of elections, and 4496
the date of which shall be consistent with section 3501.01 of 4497
the Revised Code. The resolution shall specify all of the 4498
following: 4499

(1) The county auditor's estimate of the average annual 4500
property tax rate required throughout the stated maturity of the 4501

bonds to pay debt charges on the bonds; 4502

(2) The proposed rate of the tax, if any, for current 4503
operating expenses expressed in mills for each one dollar of 4504
taxable value and in dollars for each one hundred thousand 4505
dollars of fair market value, the first year the tax will be 4506
levied, and the number of years it will be levied, or that it 4507
will be levied for a continuing period of time; 4508

(3) The proposed rate of the tax, if any, for permanent 4509
improvements expressed in mills for each one dollar of taxable 4510
value and in dollars for each one hundred thousand dollars of 4511
fair market value, the first year the tax will be levied, and 4512
the number of years it will be levied, or that it will be levied 4513
for a continuing period of time. 4514

The resolution shall apportion the annual rate of the tax 4515
between current operating expenses and permanent improvements, 4516
if both taxes are proposed. The apportionment may but need not 4517
be the same for each year of the tax, but the respective 4518
portions of the rate actually levied each year for current 4519
operating expenses and permanent improvements shall be limited 4520
by the apportionment. The resolution shall go into immediate 4521
effect upon its passage, and no publication of it is necessary 4522
other than that provided in the notice of election. The board of 4523
education shall certify a copy of the resolution, along with 4524
copies of the auditor's ~~estimate~~ estimates and its resolution 4525
under division (A) of this section, to the board of elections 4526
immediately after its adoption. 4527

(C) The board of elections shall make the arrangements for 4528
the submission to the electors of the school district of the 4529
question proposed under division (B) or (J) of this section, and 4530
the election shall be conducted, canvassed, and certified in the 4531

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

(1) The principal amount of the proposed bond issue; 4548

(2) The permanent improvements for which the bonds are to 4549
be issued; 4550

(3) The maximum number of years over which the principal 4551
of the bonds may be paid; 4552

(4) The estimated additional average annual property tax 4553
rate to pay the debt charges on the bonds, as certified by the 4554
county auditor and expressed in mills for each one dollar of 4555
taxable value and in dollars for each one hundred thousand 4556
dollars of fair market value; 4557

(5) The proposed rate of the additional tax, if any, for 4558
current operating expenses expressed in mills for each one 4559
dollar of taxable value and in dollars for each one hundred 4560

thousand dollars of fair market value and, if the question is 4561
proposed under division (J) of this section, the portion of the 4562
rate to be allocated to the school district and the portion to 4563
be allocated to partnering community schools; 4564

(6) The number of years the current operating expenses tax 4565
will be in effect, or that it will be in effect for a continuing 4566
period of time; 4567

(7) The proposed rate of the additional tax, if any, for 4568
permanent improvements expressed in mills for each one dollar of 4569
taxable value and in dollars for each one hundred thousand 4570
dollars of fair market value; 4571

(8) The number of years the permanent improvements tax 4572
will be in effect, or that it will be in effect for a continuing 4573
period of time; 4574

(9) The annual estimated collections of the debt levy and, 4575
if applicable, the current operating expenses levy and permanent 4576
improvements levy, as certified by the county auditor; 4577

(10) The time and place of the special election. 4578

(D) The form of the ballot for an election under this 4579
section is as follows: 4580

"Shall the school district be authorized to do 4581
the following: 4582

(1) Issue bonds for the purpose of in the 4583
principal amount of \$....., to be repaid annually over a 4584
maximum period of years, and levy a property tax outside 4585
the ten-mill limitation, estimated by the county auditor to 4586
collect \$..... annually and to average over the bond repayment 4587
period mills for each ~~one dollar \$1 of tax valuation~~ 4588

~~taxable value~~, which amounts to ~~\$. (rate expressed in cents~~ 4589
~~or dollars and cents, such as "36 cents" or "\$1.41")~~ for each 4590
~~\$100-\$100,000 of tax valuation fair market value~~, to pay the 4591
annual debt charges on the bonds, and to pay debt charges on any 4592
notes issued in anticipation of those bonds?" 4593

If either a levy for permanent improvements or a levy for 4594
current operating expenses is proposed, or both are proposed, 4595
the ballot also shall contain the following language, as 4596
appropriate: 4597

"(2) Levy an additional property tax to provide funds for 4598
the acquisition, construction, enlargement, renovation, and 4599
financing of permanent improvements, that the county auditor 4600
estimates will collect \$. annually, at a rate not 4601
exceeding mills for each ~~one dollar-\$1 of tax valuation~~ 4602
~~taxable value~~, which amounts to ~~\$. (rate expressed in~~ 4603
~~cents or dollars and cents)~~ for each ~~\$100-\$100,000 of tax~~ 4604
~~valuation fair market value~~, for (number of years of the 4605
levy, or a continuing period of time)? 4606

(3) Levy an additional property tax to pay current 4607
operating expenses, that the county auditor estimates will 4608
collect \$. annually, at a rate not exceeding mills 4609
for each ~~one dollar-\$1 of tax valuation~~ taxable value, which 4610
amounts to ~~\$. (rate expressed in cents or dollars and~~ 4611
~~cents)~~ for each ~~\$100-\$100,000 of tax valuation fair market~~ 4612
value, for (number of years of the levy, or a continuing 4613
period of time)? 4614

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

4615
4616
4617

" 4618

If the question is proposed under division (J) of this 4619
section, the form of the ballot shall be modified as prescribed 4620
by division (J) (4) of this section. 4621

(E) The board of elections promptly shall certify the 4622
results of the election to the tax commissioner and the county 4623
auditor of the county in which the school district is located. 4624
If a majority of the electors voting on the question vote for 4625
it, the board of education may proceed with issuance of the 4626
bonds and with the levy and collection of the property tax or 4627
taxes at the additional rate or any lesser rate in excess of the 4628
ten-mill limitation. Any securities issued by the board of 4629
education under this section are Chapter 133. securities, as 4630
that term is defined in section 133.01 of the Revised Code. 4631

(F) (1) After the approval of a tax for current operating 4632
expenses under this section and prior to the time the first 4633
collection and distribution from the levy can be made, the board 4634
of education may anticipate a fraction of the proceeds of such 4635
levy and issue anticipation notes in a principal amount not 4636
exceeding fifty per cent of the total estimated proceeds of the 4637
tax to be collected during the first year of the levy. 4638

(2) After the approval of a tax under this section for 4639
permanent improvements having a specific purpose, the board of 4640
education may anticipate a fraction of the proceeds of such tax 4641
and issue anticipation notes in a principal amount not exceeding 4642
fifty per cent of the total estimated proceeds of the tax 4643
remaining to be collected in each year over a period of five 4644
years after issuance of the notes. 4645

(3) After the approval of a tax under this section for 4646

general permanent improvements as defined under section 5705.21 4647
of the Revised Code, the board of education may anticipate a 4648
fraction of the proceeds of such tax and issue anticipation 4649
notes in a principal amount not exceeding fifty per cent of the 4650
total estimated proceeds of the tax to be collected in each year 4651
over a specified period of years, not exceeding ten, after 4652
issuance of the notes. 4653

Anticipation notes under this section shall be issued as 4654
provided in section 133.24 of the Revised Code. Notes issued 4655
under division (F) (1) or (2) of this section shall have 4656
principal payments during each year after the year of their 4657
issuance over a period not to exceed five years, and may have a 4658
principal payment in the year of their issuance. Notes issued 4659
under division (F) (3) of this section shall have principal 4660
payments during each year after the year of their issuance over 4661
a period not to exceed ten years, and may have a principal 4662
payment in the year of their issuance. 4663

(G) A tax for current operating expenses or for permanent 4664
improvements levied under this section for a specified number of 4665
years may be renewed or replaced in the same manner as a tax for 4666
current operating expenses or for permanent improvements levied 4667
under section 5705.21 of the Revised Code. A tax for current 4668
operating expenses or for permanent improvements levied under 4669
this section for a continuing period of time may be decreased in 4670
accordance with section 5705.261 of the Revised Code. 4671

(H) The submission of a question to the electors under 4672
this section is subject to the limitation on the number of 4673
elections that can be held in a year under section 5705.214 of 4674
the Revised Code. 4675

(I) A school district board of education proposing a 4676

ballot measure under this section to generate local resources 4677
for a project under the school building assistance expedited 4678
local partnership program under section 3318.36 of the Revised 4679
Code may combine the questions under division (D) of this 4680
section with a question for the levy of a property tax to 4681
generate moneys for maintenance of the classroom facilities 4682
acquired under that project as prescribed in section 3318.361 of 4683
the Revised Code. 4684

(J) (1) After receiving the county auditor's ~~certification~~ 4685
certifications under division (A) of this section, the board of 4686
education of a qualifying school district, by a vote of two- 4687
thirds of all its members, may declare by resolution that it is 4688
necessary to levy a tax in excess of the ten-mill limitation for 4689
the purpose of paying the current expenses of the school 4690
district and of partnering community schools, as defined in 4691
section 5705.21 of the Revised Code; that it is necessary to 4692
issue general obligation bonds of the school district for 4693
permanent improvements of the district and to levy an additional 4694
tax in excess of the ten-mill limitation to pay debt charges on 4695
the bonds and any anticipatory securities; and that the question 4696
of the bonds and taxes shall be submitted to the electors of the 4697
school district at a special election, which shall not be 4698
earlier than ninety days after certification of the resolution 4699
to the board of elections, and the date of which shall be 4700
consistent with section 3505.01 of the Revised Code. 4701

The levy of taxes for the current expenses of a partnering 4702
community school under division (J) of this section and the 4703
distribution of proceeds from the tax by a qualifying school 4704
district to partnering community schools is hereby determined to 4705
be a proper public purpose. 4706

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

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

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall 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, that the county auditor estimates will collect \$..... annually, 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 cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

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

(6) A tax for the current expenses of the school district 4767
and of partnering community schools levied under division (J) of 4768
this section for a specified number of years may be renewed or 4769
replaced in the same manner as a tax for the current expenses of 4770
a school district and of partnering community schools levied 4771
under division (B) of section 5705.21 of the Revised Code. A tax 4772
for the current expenses of the school district and of 4773
partnering community schools levied under this division for a 4774
continuing period of time may be decreased in accordance with 4775
section 5705.261 of the Revised Code. 4776

(7) The proceeds from the issuance of the general 4777
obligation bonds under division (J) of this section shall be 4778
used solely to pay for permanent improvements of the school 4779
district and not for permanent improvements of partnering 4780
community schools. 4781

Sec. 5705.219. (A) As used in this section: 4782

(1) "Eligible school district" means a city, local, or 4783
exempted village school district in which the taxes charged and 4784
payable for current expenses on residential/agricultural real 4785
property in the tax year preceding the year in which the levy 4786
authorized by this section will be submitted for elector 4787
approval or rejection are greater than two per cent of the 4788
taxable value of the residential/agricultural real property. 4789

(2) "Residential/agricultural real property" and 4790
"nonresidential/agricultural real property" means the property 4791
classified as such under section 5713.041 of the Revised Code. 4792

(3) "Effective tax rate" and "taxes charged and payable" 4793
have the same meanings as in division (B) of section 319.301 of 4794
the Revised Code. 4795

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

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

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

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

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

(2) The estimated tax rate of the proposed levy.

(3) The existing levies and any portion of an existing

levy to be repealed upon approval of the question. Levies shall 4825
be repealed in reverse chronological order from most recently 4826
imposed to least recently imposed until the sum of the effective 4827
tax rates repealed for residential/agricultural real property is 4828
equal to the difference calculated in division (B) (1) (a) of this 4829
section. 4830

(4) The sum of the following: 4831

(a) The total taxable value of nonresidential/agricultural 4832
real property for the tax year preceding the year in which the 4833
repeal and levy will be proposed to the electors multiplied by 4834
the difference between (i) the aggregate effective tax rate for 4835
nonresidential/agricultural real property for the existing 4836
levies and any portion of an existing levy to be repealed and 4837
(ii) the amount determined under division (B) (1) (a) of this 4838
section, but not less than zero; 4839

(b) The total taxable value of public utility tangible 4840
personal property for the tax year preceding the year in which 4841
the repeal and levy will be proposed to the electors multiplied 4842
by the difference between (i) the aggregate voted tax rate for 4843
the existing levies and any portion of an existing levy to be 4844
repealed and (ii) the amount determined under division (B) (1) (a) 4845
of this section, but not less than zero. 4846

(C) Upon receipt of the certification from the tax 4847
commissioner under division (B) of this section, a majority of 4848
the members of the board of education may adopt a resolution 4849
proposing the repeal of the existing levies as identified in the 4850
certification and the imposition of a levy in excess of the ten- 4851
mill limitation that will raise annually the amount certified by 4852
the commissioner. If the board determines that the tax should be 4853
for an amount less than that certified by the commissioner, the 4854

board may request that the commissioner redetermine the rate 4855
under division (B) (2) of this section on the basis of the lesser 4856
amount the levy is to raise as specified by the board. The 4857
amount certified under division (B) (4) and the levies to be 4858
repealed as certified under division (B) (3) of this section 4859
shall not be redetermined. Within ten days after receiving a 4860
timely request specifying the lesser amount to be raised by the 4861
levy, the commissioner shall redetermine the rate and recertify 4862
it to the board as otherwise provided in division (B) of this 4863
section. Only one such request may be made by the board of 4864
education of an eligible school district. 4865

The resolution shall state the first calendar year in 4866
which the levy will be due; the existing levies and any portion 4867
of an existing levy that will be repealed, as certified by the 4868
commissioner; the term of the levy expressed in years, which may 4869
be any number not exceeding ten, or that it will be levied for a 4870
continuing period of time; and the date of the election, which 4871
shall be the date of a primary or general election. 4872

Immediately upon its passage, the resolution shall go into 4873
effect and shall be certified by the board of education to the 4874
county auditor of the proper county. The county auditor and the 4875
board of education shall proceed as required under section 4876
5705.195 of the Revised Code. No publication of the resolution 4877
is necessary other than that provided for in the notice of 4878
election. Section 5705.196 of the Revised Code shall govern the 4879
matters concerning the election. The submission of a question to 4880
the electors under this section is subject to the limitation on 4881
the number of election dates established by section 5705.214 of 4882
the Revised Code. 4883

(D) The form of the ballot to be used at the election 4884

provided for in this section shall be as follows: 4885

"Shall the existing levy of (insert the voted 4886
millage rate of the levy to be repealed), currently being 4887
charged against residential and agricultural property by 4888
the (insert the name of school district) at a rate of 4889
..... (insert the residential/agricultural real property 4890
effective tax rate of the levy being repealed) for the purpose 4891
of (insert the purpose of the existing levy) be 4892
repealed, and shall a levy be imposed by the (insert 4893
the name of school district) in excess of the ten-mill 4894
limitation for the necessary requirements of the school district 4895
in the sum of (insert the annual amount the levy is 4896
to produce), estimated by the tax commissioner to 4897
require (insert the number of mills) mills for each 4898
one dollar of valuation, which amounts to (insert the 4899
rate expressed in dollars and cents) for each one hundred 4900
dollars of valuation for the initial year of the tax, for a 4901
period of (insert the number of years the levy is to 4902
be imposed, or that it will be levied for a continuing period of 4903
time), commencing in (insert the first year the tax 4904
is to be levied), first due in calendar year (insert 4905
the first calendar year in which the tax shall be due)? 4906

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

" 4910

If the question submitted is a proposal to repeal all or a 4911
portion of more than one existing levy, the form of the ballot 4912
shall be modified by substituting the statement "shall the 4913
existing levy of" with "shall existing levies of" and inserting 4914

the aggregate voted and aggregate effective tax rates to be 4915
repealed. 4916

(E) If a majority of the electors voting on the question 4917
submitted in an election vote in favor of the repeal and levy, 4918
the result shall be certified immediately after the canvass by 4919
the board of elections to the board of education. The board of 4920
education may make the levy necessary to raise the amount 4921
specified in the resolution for the purpose stated in the 4922
resolution and shall certify it to the county auditor, who shall 4923
extend it on the current year tax lists for collection. After 4924
the first year, the levy shall be included in the annual tax 4925
budget that is certified to the county budget commission. 4926

(F) A levy imposed under this section for a continuing 4927
period of time may be decreased or repealed pursuant to section 4928
5705.261 of the Revised Code. If a levy imposed under this 4929
section is decreased, the amount calculated under division (B) 4930
(4) of this section and paid under section 5705.2110 of the 4931
Revised Code shall be decreased by the same proportion as the 4932
levy is decreased. If the levy is repealed, no further payments 4933
shall be made to the district under that section. 4934

(G) At any time, the board of education, by a vote of two- 4935
thirds of all of its members, may adopt a resolution to renew a 4936
tax levied under this section. The resolution shall provide for 4937
levying the tax and specifically all of the following: 4938

(1) That the tax shall be called, and designated on the 4939
ballot as, a renewal levy; 4940

(2) The amount of the renewal tax, which shall be no more 4941
than the amount of tax previously collected; 4942

(3) The number of years, not to exceed ten, that the 4943

renewal tax will be levied, or that it will be levied for a 4944
continuing period of time; 4945

(4) That the purpose of the renewal tax is for current 4946
expenses. 4947

The board shall certify a copy of the resolution to the 4948
board of elections not later than ninety days before the date of 4949
the election at which the question is to be submitted, which 4950
shall be the date of a primary or general election. 4951

(H) The form of the ballot to be used at the election on 4952
the question of renewing a levy under this section shall be as 4953
follows: 4954

"Shall a tax levy renewing an existing levy of 4955
(insert the annual dollar amount the levy is to produce each 4956
year), estimated to require (insert the number of 4957
mills) mills for each ~~one dollar~~ \$1 of valuation-taxable value, 4958
which amounts to \$..... for each \$100,000 of fair market 4959
value, be imposed by the (insert the name of school 4960
district) for the purpose of current expenses for a period 4961
of (insert the number of years the levy is to be 4962
imposed, or that it will be levied for a continuing period of 4963
time), commencing in (insert the first year the tax 4964
is to be levied), first due in calendar year (insert 4965
the first calendar year in which the tax shall be due)? 4966

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

" 4970

If the levy submitted is to be for less than the amount of 4971

money previously collected, the form of the ballot shall be 4972
modified to add "and reducing" after "renewing" and to add 4973
before "estimated to require" the statement "be approved at a 4974
tax rate necessary to produce \$..... (insert the lower 4975
annual dollar amount the levy is to produce each year)." 4976

Sec. 5705.233. (A) As used in this section, "criminal 4977
justice facility" means any facility located within the county 4978
in which a tax is levied under this section and for which the 4979
board of commissioners of such county may make an appropriation 4980
under section 307.45 of the Revised Code. 4981

(B) The board of county commissioners of any county, at 4982
any time, may declare by resolution that it may be necessary for 4983
the county to issue general obligation bonds for permanent 4984
improvements to a criminal justice facility, including the 4985
acquisition, construction, enlargement, renovation, or 4986
maintenance of such a facility. The resolution shall state all 4987
of the following: 4988

(1) The necessity and purpose of the bond issue; 4989

(2) The date of the general or special election at which 4990
the question shall be submitted to the electors; 4991

(3) The amount, approximate date, estimated rate of 4992
interest, and maximum number of years over which the principal 4993
of the bonds may be paid; 4994

(4) The necessity of levying a tax outside the ten-mill 4995
limitation to pay debt charges on the bonds and any anticipatory 4996
securities. 4997

On adoption of the resolution, the board of county 4998
commissioners shall certify a copy of it to the county auditor. 4999
The county auditor promptly shall estimate and certify to the 5000

board the average annual property tax rate, expressed in mills 5001
for each one dollar of taxable value and in dollars for each one 5002
hundred thousand dollars of fair market value, required 5003
throughout the stated maturity of the bonds to pay debt charges 5004
on the bonds and the amount the levy is estimated to collect for 5005
each tax year it is levied, in the same manner as under division 5006
(C) of section 133.18 of the Revised Code. ~~Division Except as~~ 5007
provided in division (C) of this section, division (B) of 5008
section 5705.03 of the Revised Code does not apply to tax levy 5009
proceedings initiated under this section. 5010

(C) After receiving the county auditor's certification 5011
under division (B) of this section and, if applicable, section 5012
5705.03 of the Revised Code, the board of county commissioners 5013
may declare by resolution that the amount of taxes that can be 5014
raised within the ten-mill limitation will be insufficient to 5015
provide an adequate amount for the present and future criminal 5016
justice requirements of the county; that it is necessary to 5017
issue general obligation bonds of the county for permanent 5018
improvements to a criminal justice facility and to levy an 5019
additional tax in excess of the ten-mill limitation to pay debt 5020
charges on the bonds and any anticipatory securities; that it is 5021
necessary for a specified number of years or for a continuing 5022
period of time to levy additional taxes in excess of the ten- 5023
mill limitation to provide funds for the acquisition, 5024
construction, enlargement, renovation, maintenance, and 5025
financing of permanent improvements to such a criminal justice 5026
facility or to pay for operating expenses of the facility and 5027
other criminal justice services for which the board may make an 5028
appropriation under section 307.45 of the Revised Code, or both; 5029
and that the question of the bonds and taxes shall be submitted 5030
to the electors of the county at a general or special election, 5031

which shall not be earlier than ninety days after certification 5032
of the resolution to the board of elections, and the date of 5033
which shall be consistent with section 3501.01 of the Revised 5034
Code. The resolution shall specify all of the following: 5035

(1) The county auditor's estimate of the average annual 5036
property tax rate required throughout the stated maturity of the 5037
bonds to pay debt charges on the bonds; 5038

(2) The proposed rate of the tax, if any, for operating 5039
expenses and criminal justice services, the first year the tax 5040
will be levied, and the number of years it will be levied, or 5041
that it will be levied for a continuing period of time; 5042

(3) The proposed rate of the tax, if any, for permanent 5043
improvements to a criminal justice facility, the first year the 5044
tax will be levied, and the number of years it will be levied, 5045
or that it will be levied for a continuing period of time. 5046

The resolution shall go into immediate effect upon its 5047
passage, and no publication of it is necessary other than that 5048
provided in the notice of election, except that division (B) of 5049
section 5705.03 of the Revised Code applies if the resolution 5050
proposes an additional tax for operating expenses and criminal 5051
justice services or permanent improvements. The board of county 5052
commissioners shall certify, immediately after its adoption, a 5053
copy of the resolution, along with copies of the auditor's 5054
~~estimate~~ certifications under division (B) of this section or 5055
section 5705.03 of the Revised Code, if applicable, and its ~~the~~ 5056
board's resolution under division (B) of this section, to the 5057
board of elections ~~immediately after its adoption.~~ 5058

(D) The board of elections shall make the arrangements for 5059
the submission of the question proposed under division (C) of 5060

this section to the electors of the county, and the election 5061
shall be conducted, canvassed, and certified in the same manner 5062
as regular elections in the county for the election of county 5063
officers. The resolution shall be put before the electors as one 5064
ballot question, with a favorable vote indicating approval of 5065
the bond issue, the levy to pay debt charges on the bonds and 5066
any anticipatory securities, the operating expenses and criminal 5067
justice services levy, and the permanent improvements levy, as 5068
those levies may be proposed. The board of elections shall 5069
publish notice of the election in a newspaper of general 5070
circulation in the county once a week for two consecutive weeks, 5071
or as provided in section 7.16 of the Revised Code, before the 5072
election. If a board of elections operates and maintains a web 5073
site, that board also shall post notice of the election on its 5074
web site for thirty days before the election. The notice of 5075
election shall state all of the following: 5076

(1) The principal amount of the proposed bond issue; 5077

(2) The permanent improvements for which the bonds are to 5078
be issued; 5079

(3) The maximum number of years over which the principal 5080
of the bonds may be paid; 5081

(4) The estimated additional average annual property tax 5082
rate, expressed in mills for each one dollar of taxable value 5083
and in dollars for each one hundred thousand dollars of fair 5084
market value, to pay the debt charges on the bonds, as certified 5085
by the county auditor; 5086

(5) The proposed rate of the additional tax, if any, for 5087
operating expenses and criminal justice services; 5088

(6) The number of years the operating expenses or criminal 5089

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

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

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

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

(10) The time and place of the election.

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

"Shall be authorized to do the following:

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

If either a levy for permanent improvements or a levy for operating expenses and criminal justice services is proposed, or

both are proposed, the ballot also shall contain the following 5118
language, as appropriate: 5119

"(2) Levy an additional property tax to provide funds for 5120
the acquisition, construction, enlargement, renovation, 5121
maintenance, and financing of permanent improvements to a 5122
criminal justice facility, that the county auditor estimates 5123
will collect \$..... annually, at a rate not exceeding 5124
mills for each ~~one dollar~~ \$1 of tax valuation taxable value, 5125
which amounts to \$..... ~~(rate expressed in cents or dollars~~ 5126
~~and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation fair market 5127
value, for (number of years of the levy, or a continuing 5128
period of time)? 5129

(3) Levy an additional property tax to pay operating 5130
expenses of a criminal justice facility and provide other 5131
criminal justice services, that the county auditor estimates 5132
will collect \$..... annually, at a rate not exceeding 5133
mills for each ~~one dollar~~ \$1 of tax valuation taxable value, 5134
which amounts to \$..... ~~(rate expressed in cents or dollars~~ 5135
~~and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation fair market 5136
value, for (number of years of the levy, or a continuing 5137
period of time)? 5138

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 5139

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 5140

(F) The board of elections promptly shall certify the 5141
results of the election to the tax commissioner and the county 5142
auditor. If a majority of the electors voting on the question 5143
vote for it, the board of county commissioners may proceed with 5144
issuance of the bonds and the levy and collection of the 5145
property tax for the debt service on the bonds and any 5146

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

(G) (1) After the approval of a tax for operating expenses 5156
and criminal justice services under this section and before the 5157
time the first collection and distribution from the levy can be 5158
made, the board of county commissioners may anticipate a 5159
fraction of the proceeds of the levy and issue anticipation 5160
notes in a principal amount not exceeding fifty per cent of the 5161
total estimated proceeds of the tax to be collected during the 5162
first year of the levy. 5163

(2) After the approval of a tax under this section for 5164
permanent improvements to a criminal justice facility, the board 5165
of county commissioners may anticipate a fraction of the 5166
proceeds of the tax and issue anticipation notes in a principal 5167
amount not exceeding fifty per cent of the total estimated 5168
proceeds of the tax remaining to be collected in each year over 5169
a period of five years after issuance of the notes. 5170

Anticipation notes under this section shall be issued as 5171
provided in section 133.24 of the Revised Code. Notes issued 5172
under division (G) of this section shall have principal payments 5173
during each year after the year of their issuance over a period 5174
not to exceed five years, and may have a principal payment in 5175
the year of their issuance. 5176

(H) A tax for operating expenses and criminal justice 5177
services or for permanent improvements levied under this section 5178
for a specified number of years may be renewed or replaced in 5179
the same manner as a tax for current operating expenses or 5180
permanent improvements levied under section 5705.19 of the 5181
Revised Code. A tax levied under this section for a continuing 5182
period of time may be decreased in accordance with section 5183
5705.261 of the Revised Code. 5184

Sec. 5705.25. (A) A copy of any resolution adopted as 5185
provided in section 5705.19 or 5705.2111 of the Revised Code 5186
shall be certified by the taxing authority to the board of 5187
elections of the proper county not less than ninety days before 5188
the general election in any year, and the board shall submit the 5189
proposal to the electors of the subdivision at the succeeding 5190
November election. In the case of a qualifying library levy, the 5191
board shall submit the question to the electors of the library 5192
district or association library district. Except as otherwise 5193
provided in this division, a resolution to renew an existing 5194
levy, regardless of the section of the Revised Code under which 5195
the tax was imposed, shall not be placed on the ballot unless 5196
the question is submitted at the general election held during 5197
the last year the tax to be renewed may be extended on the real 5198
and public utility property tax list and duplicate, or at any 5199
election held in the ensuing year. The limitation of the 5200
foregoing sentence does not apply to a resolution to renew and 5201
increase or to renew part of an existing levy that was imposed 5202
under section 5705.191 of the Revised Code to supplement the 5203
general fund for the purpose of making appropriations for one or 5204
more of the following purposes: for public assistance, human or 5205
social services, relief, welfare, hospitalization, health, and 5206
support of general hospitals. The limitation of the second 5207

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

The board shall make the necessary arrangements for the 5220
submission of such questions to the electors of such 5221
subdivision, library district, or association library district, 5222
and the election shall be conducted, canvassed, and certified in 5223
the same manner as regular elections in such subdivision, 5224
library district, or association library district for the 5225
election of county officers. Notice of the election shall be 5226
published in a newspaper of general circulation in the 5227
subdivision, library district, or association library district 5228
once a week for two consecutive weeks, or as provided in section 5229
7.16 of the Revised Code, prior to the election. If the board of 5230
elections operates and maintains a web site, the board of 5231
elections shall post notice of the election on its web site for 5232
thirty days prior to the election. The notice shall state the 5233
purpose, the levy's estimated annual collections, the proposed 5234
increase in rate expressed in dollars ~~and cents~~ for each one 5235
hundred thousand dollars of ~~valuation~~ fair market value as well 5236
as in mills for each one dollar of ~~valuation~~ taxable value, the 5237
number of years during which the increase will be in effect, the 5238

first month and year in which the tax will be levied, and the 5239
time and place of the election. 5240

(B) The form of the ballots cast at an election held 5241
pursuant to division (A) of this section shall be as follows: 5242

"An additional tax for the benefit of (name of subdivision 5243
or public library) for the purpose of (purpose stated 5244
in the resolution), that the county auditor estimates 5245
will collect \$..... annually, at a rate not exceeding 5246
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 5247
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 5248
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 5249
value, for (life of indebtedness or number of years the 5250
levy is to run). 5251

For the Tax Levy
Against the Tax Levy

5252
5253
5254

" 5255

(C) If the levy is to be in effect for a continuing period 5256
of time, the notice of election and the form of ballot shall so 5257
state instead of setting forth a specified number of years for 5258
the levy. 5259

If the tax is to be placed on the current tax list, the 5260
form of the ballot shall be modified by adding, after the 5261
statement of the number of years the levy is to run, the phrase 5262
", commencing in (first year the tax is to be 5263
levied), first due in calendar year (first calendar 5264
year in which the tax shall be due)." 5265

If the levy submitted is a proposal to renew, increase, or 5266

decrease an existing levy, the form of the ballot specified in 5267
division (B) of this section ~~may~~must be changed by substituting 5268
for the words "An additional" at the beginning of the form, the 5269
words "A renewal of a" in case of a proposal to renew an 5270
existing levy in the same amount; the words "A renewal 5271
of mills and an increase of mills for each \$1 of 5272
taxable value to constitute a" in the case of an increase; or 5273
the words "A renewal of part of an existing levy, being a 5274
reduction of mills for each \$1 of taxable value, to 5275
constitute a" in the case of a decrease in the proposed levy. 5276

If the levy submitted is a proposal to renew two or more 5277
existing levies imposed under section 5705.222 or division (L) 5278
of section 5705.19 of the Revised Code, or under section 5705.21 5279
or 5705.217 of the Revised Code, the form of the ballot 5280
specified in division (B) of this section shall be modified by 5281
substituting for the words "an additional tax" the words "a 5282
renewal of(insert the number of levies to be renewed) 5283
existing taxes." 5284

If the levy submitted is a levy under section 5705.72 of 5285
the Revised Code or a proposal to renew, increase, or decrease 5286
an existing levy imposed under that section, the name of the 5287
subdivision shall be "the unincorporated area of 5288
(name of township)." 5289

The question covered by such resolution shall be submitted 5290
as a separate proposition but may be printed on the same ballot 5291
with any other proposition submitted at the same election, other 5292
than the election of officers. More than one such question may 5293
be submitted at the same election. 5294

(D) A levy voted in excess of the ten-mill limitation 5295
under this section shall be certified to the tax commissioner. 5296

In the first year of the levy, it shall be extended on the tax lists after the February settlement succeeding the election. If the additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

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

(1) In the case of a resolution adopted under section

5705.212 of the Revised Code, the notice shall state separately, 5328
for each tax being proposed, the purpose; the proposed increase 5329
in rate, expressed in dollars ~~and cents~~ for each one hundred 5330
thousand dollars of ~~valuation~~ fair market value as well as in 5331
mills for each one dollar of ~~valuation~~ taxable value; the number 5332
of years during which the increase will be in effect; and the 5333
first calendar year in which the tax will be due. The notice 5334
shall also state the original tax's estimated annual collections 5335
and the estimated aggregate annual collections of all such 5336
taxes. For an election on the question of a renewal levy, the 5337
notice shall state the purpose; the levy's estimated annual 5338
collections; the proposed rate, expressed in dollars ~~and cents~~ 5339
for each one hundred thousand dollars of ~~valuation~~ fair market 5340
value as well as in mills for each one dollar of ~~valuation~~ 5341
taxable value; and the number of years the tax will be in 5342
effect. If the resolution is adopted under division (C) of that 5343
section, the rate of each tax being proposed shall be expressed 5344
as both the total rate and the portion of the total rate to be 5345
allocated to the qualifying school district and the portion to 5346
be allocated to partnering community schools. 5347

(2) In the case of a resolution adopted under section 5348
5705.213 of the Revised Code, the notice shall state the 5349
purpose; the amount proposed to be raised by the tax in the 5350
first year it is levied; the estimated average additional tax 5351
rate for the first year it is proposed to be levied, expressed 5352
in mills for each one dollar of ~~valuation~~ taxable value and in 5353
dollars ~~and cents~~ for each one hundred thousand dollars of 5354
~~valuation~~ fair market value; the number of years during which 5355
the increase will be in effect; and the first calendar year in 5356
which the tax will be due. The notice also shall state the 5357
amount by which the amount to be raised by the tax may be 5358

increased in each year after the first year. The amount of the 5359
allowable increase may be expressed in terms of a dollar 5360
increase over, or a percentage of, the amount raised by the tax 5361
in the immediately preceding year. For an election on the 5362
question of a renewal levy, the notice shall state the purpose; 5363
the amount proposed to be raised by the tax; the estimated tax 5364
rate, expressed in mills for each one dollar of ~~valuation~~ 5365
taxable value and in dollars ~~and cents~~ for each one hundred 5366
thousand dollars of ~~valuation~~ fair market value; and the number 5367
of years the tax will be in effect. 5368

In any case, the notice also shall state the time and 5369
place of the election. 5370

(B) (1) The form of the ballot in an election on taxes 5371
proposed under section 5705.212 of the Revised Code shall be as 5372
follows: 5373

"Shall the school district be authorized to 5374
levy taxes for current expenses, the aggregate rate of which may 5375
increase in (number) increment(s) of not more than 5376
mill(s) for each ~~dollar \$1 of valuation taxable value~~, from an 5377
original rate of mill(s) for each ~~dollar \$1 of valuation~~ 5378
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5379
~~dollars and cents)~~ for each ~~one hundred dollars \$100,000 of~~ 5380
valuation fair market value, that the county auditor estimates 5381
will collect \$..... annually, to a maximum rate of 5382
mill(s) for each ~~dollar \$1 of valuation taxable value~~, which 5383
amounts to \$..... ~~(rate expressed in dollars and cents)~~ for 5384
each ~~one hundred dollars \$100,000 of valuation fair market~~ 5385
value, that the county auditor estimates will collect \$..... 5386
annually? The original tax is first proposed to be levied 5387
in (the first year of the tax), and the incremental tax 5388

in (the first year of the increment) (if more than one 5389
incremental tax is proposed in the resolution, the first year 5390
that each incremental tax is proposed to be levied shall be 5391
stated in the preceding format, and the increments shall be 5392
referred to as the first, second, third, or fourth increment, 5393
depending on their number). The aggregate rate of tax so 5394
authorized will (insert either, "expire with the 5395
original rate of tax which shall be in effect for years" 5396
or "be in effect for a continuing period of time"). 5397

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

5398
5399
5400
5401

If the tax is proposed by a qualifying school district 5402
under division (C) (1) of section 5705.212 of the Revised Code, 5403
the form of the ballot shall be modified by adding, after the 5404
phrase "each ~~dollar-\$1 of valuation taxable value,~~" the 5405
following: "(of which mills is to be allocated to 5406
partnering community schools)." 5407

(2) The form of the ballot in an election on the question 5408
of a renewal levy under section 5705.212 of the Revised Code 5409
shall be as follows: 5410

"Shall the school district be authorized to 5411
renew a tax for current expenses, that the county auditor 5412
estimates will collect \$..... annually, at a rate not 5413
exceeding mills for each ~~dollar-\$1 of valuation-~~ 5414
taxable value, which amounts to \$..... ~~(rate expressed in-~~ 5415
~~dollars and cents)~~ for each one hundred dollars-\$100,000 of 5416
valuation fair market value, for (number of years the 5417

levy shall be in effect, or a continuing period of time)? 5418

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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5420

5421

"

5422

If the tax is proposed by a qualifying school district 5423
under division (C) (2) of section 5705.212 of the Revised Code 5424
and the total rate and the rates allocated to the school 5425
district and partnering community schools are to remain the same 5426
as those of the levy being renewed, the form of the ballot shall 5427
be modified by adding, after the phrase "each ~~dollar~~ \$1 of 5428
~~valuation~~ taxable value," the following: "(of which mills 5429
is to be allocated to partnering community schools)." If the 5430
total rate is to be increased, the form of the ballot shall 5431
state that the proposal is to renew the existing tax with an 5432
increase in rate and shall state the increase in rate, the total 5433
rate resulting from the increase, and, of that rate, the portion 5434
of the rate to be allocated to partnering community schools. If 5435
the total rate is to be decreased, the form of the ballot shall 5436
state that the proposal is to renew a part of the existing tax 5437
and shall state the reduction in rate, the total rate resulting 5438
from the decrease, and, of that rate, the portion of the rate to 5439
be allocated to partnering community schools. 5440

(3) If a tax proposed by a ballot form prescribed in 5441
division (B) (1) or (2) of this section is to be placed on the 5442
current tax list, the form of the ballot shall be modified by 5443
adding, after the statement of the number of years the levy is 5444
to be in effect, the phrase ", commencing in (first 5445
year the tax is to be levied), first due in calendar 5446
year (first calendar year in which the tax shall be 5447

due)." 5448

(C) The form of the ballot in an election on a tax 5449
proposed under section 5705.213 of the Revised Code shall be as 5450
follows: 5451

"Shall the school district be authorized to levy 5452
the following tax for current expenses? The tax will first be 5453
levied in (year) to raise \$..... ~~(dollars)~~. In 5454
the (number of years) following years, the tax will 5455
increase by not more than (per cent or dollar amount of 5456
increase) each year, so that, during (last year of the 5457
tax), the tax will raise approximately (dollars). The 5458
county auditor estimates that the rate ~~of the tax per dollar of~~ 5459
~~valuation~~ will be mill(s) for each \$1 of taxable value, 5460
which amounts to \$..... ~~per one hundred dollars for each~~ 5461
\$100,000 of valuation fair market value, both during 5462
(first year of the tax) and mill(s) for each \$1 of 5463
taxable value, which amounts to \$..... ~~per one hundred dollars~~ 5464
~~for each \$100,000 of valuation fair market value,~~ during 5465
(last year of the tax). The tax will not be levied after 5466
(year). 5467

FOR THE TAX LEVY
AGAINST THE TAX LEVY

5468
5469
5470

" 5471

The form of the ballot in an election on the question of a 5472
renewal levy under section 5705.213 of the Revised Code shall be 5473
as follows: 5474

"Shall the school district be authorized to 5475
renew a tax for current expenses which will raise \$..... 5476

~~(dollars)~~, estimated by the county auditor to be mills 5477
for each ~~dollar~~ \$1 of valuation taxable value, which amounts to 5478
\$. ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 5479
~~hundred dollars~~ \$100,000 of valuation fair market value? The tax 5480
shall be in effect for (the number of years the levy 5481
shall be in effect, or a continuing period of time). 5482

FOR THE TAX LEVY
AGAINST THE TAX LEVY

5483

5484

5485

" 5486

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

(D) The question covered by a resolution adopted under 5493
section 5705.212 or 5705.213 of the Revised Code shall be 5494
submitted as a separate question, but may be printed on the same 5495
ballot with any other question submitted at the same election, 5496
other than the election of officers. More than one question may 5497
be submitted at the same election. 5498

(E) Taxes voted in excess of the ten-mill limitation under 5499
division (B) or (C) of this section shall be certified to the 5500
tax commissioner. If an additional tax is to be placed upon the 5501
tax list of the current year, as specified in the resolution 5502
providing for its submission, the result of the election shall 5503
be certified immediately after the canvass by the board of 5504
elections to the board of education. The board of education 5505

immediately shall make the necessary levy and certify it to the 5506
county auditor, who shall extend it on the tax list for 5507
collection. After the first year, the levy shall be included in 5508
the annual tax budget that is certified to the county budget 5509
commission. 5510

Sec. 5705.261. (A) The question of decrease of an 5511
increased rate of levy approved for a continuing period of time 5512
by the voters of a subdivision or, in the case of a qualifying 5513
library levy, the voters of the library district or association 5514
library district, may be initiated by the filing of a petition 5515
with the board of elections of the proper county not less than 5516
ninety days before the general election in any year requesting 5517
that an election be held on such question. Such petition shall 5518
state the amount of the proposed decrease in the rate of levy 5519
and shall be signed by qualified electors residing in the 5520
subdivision, library district, or association library district 5521
equal in number to at least ten per cent of the total number of 5522
votes cast in the subdivision, library district, or association 5523
library district for the office of governor at the most recent 5524
general election for that office. Only one such petition may be 5525
filed during each five-year period following the election at 5526
which the voters approved the increased rate for a continuing 5527
period of time. 5528

After determination by it that such petition is valid, the 5529
board of elections shall ~~submit~~ do both of the following: 5530

(1) Request that the county auditor certify to the board 5531
an estimate of the levy's annual collections in the same manner 5532
as required for a tax levy under section 5705.03 of the Revised 5533
Code. If the subdivision, library district, or association 5534
library district is located in more than one county, the county 5535

auditor shall obtain from the county auditor of each other 5536
county in which the subdivision or district is located the tax 5537
valuation applicable to the portion of the subdivision or 5538
district in that county. 5539

The county auditor shall certify such information to the 5540
board of elections within ten days after receiving the board's 5541
request. 5542

(2) Submit the question to the electors of the 5543
subdivision, library district, or association library district 5544
at the succeeding general election pursuant to division (B) of 5545
this section. ~~The~~ 5546

(B) The election shall be conducted, canvassed, and 5547
certified in the same manner as regular elections in such 5548
subdivision, library district, or association library district 5549
for county offices. Notice of the election shall be published in 5550
a newspaper of general circulation in the district once a week 5551
for two consecutive weeks, or as provided in section 7.16 of the 5552
Revised Code, prior to the election. If the board of elections 5553
operates and maintains a web site, the board of elections shall 5554
post notice of the election on its web site for thirty days 5555
prior to the election. The notice shall state the purpose, the 5556
levy's estimated annual collections, the amount of the proposed 5557
decrease in rate, expressed in mills for each one dollar of 5558
taxable value and dollars for each one hundred thousand dollars 5559
of fair market value, and the time and place of the election. 5560
The form of the ballot cast at such election shall be prescribed 5561
by the secretary of state but must include all information 5562
required to be included in the notice. The question covered by 5563
~~such~~ the petition shall be submitted as a separate proposition 5564
but it may be printed on the same ballot with any other 5565

propositions submitted at the same election other than the 5566
election of officers. If a majority of the qualified electors 5567
voting on the question of a decrease at such election approve 5568
the proposed decrease in rate, the result of the election shall 5569
be certified immediately after the canvass by the board of 5570
elections to the appropriate taxing authority, which shall 5571
thereupon, after the current year, cease to levy such increased 5572
rate or levy such tax at such reduced rate upon the ~~duplicate~~ 5573
tax list of the subdivision, library district, or association 5574
library district. If notes have been issued in anticipation of 5575
the collection of such levy, the taxing authority shall continue 5576
to levy and collect under authority of the election authorizing 5577
the original levy such amounts as will be sufficient to pay the 5578
principal of and interest on such anticipation notes as the same 5579
fall due. 5580

In the case of a levy for the current expenses of a 5581
qualifying school district and of partnering community schools 5582
imposed under section 5705.192, division (B) of section 5705.21,
division (C) of section 5705.212, or division (J) of section 5584
5705.218 of the Revised Code for a continuing period of time, 5585
the rate allocated to the school district and to partnering 5586
community schools shall each be decreased by a number of mills 5587
per dollar that is proportionate to the decrease in the rate of 5588
the levy in proportion to the rate at which the levy was imposed 5589
before the decrease. 5590

Sec. 5705.55. (A) The board of directors of a lake 5591
facilities authority, by a vote of two-thirds of all its 5592
members, may at any time declare by resolution that the amount 5593
of taxes which may be raised within the ten-mill limitation by 5594
levies on the current tax duplicate will be insufficient to 5595
provide an adequate amount for the necessary requirements of the 5596

authority, that it is necessary to levy a tax in excess of such 5597
limitation for any of the purposes specified in divisions (A), 5598
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5599
that the question of such additional tax levy shall be submitted 5600
by the board to the electors residing within the boundaries of 5601
the impacted lake district on the day of a primary or general 5602
election. The resolution shall conform to section 5705.19 of the 5603
Revised Code, except that the tax levy may be in effect for no 5604
more than five years, as set forth in the resolution, unless the 5605
levy is for the payment of debt charges, and the total number of 5606
mills levied for each dollar of taxable valuation that may be 5607
levied under this section for any tax year shall not exceed one 5608
mill. If the levy is for the payment of debt charges, the levy 5609
shall be for the life of the bond indebtedness. 5610

The resolution shall specify the date of holding the 5611
election, which shall not be earlier than ninety days after the 5612
adoption and certification of the resolution to the board of 5613
elections. The resolution shall not include a levy on the 5614
current tax list and duplicate unless the election is to be held 5615
at or prior to the first Tuesday after the first Monday in 5616
November of the current tax year. 5617

The resolution shall be certified to the board of 5618
elections of the proper county or counties not less than ninety 5619
days before the date of the election. The resolution shall go 5620
into immediate effect upon its passage, and no publication of 5621
the resolution shall be necessary other than that provided in 5622
the notice of election. Section 5705.25 of the Revised Code 5623
shall govern the arrangements for the submission of such 5624
question and other matters concerning the election, to which 5625
that section refers, except that the election shall be held on 5626
the date specified in the resolution. If a majority of the 5627

electors voting on the question so submitted in an election vote 5628
in favor of the levy, the board of directors may forthwith make 5629
the necessary levy within the boundaries of the impacted lake 5630
district at the additional rate in excess of the ten-mill 5631
limitation on the tax list, for the purpose stated in the 5632
resolution. The tax levy shall be included in the next annual 5633
tax budget that is certified to the county budget commission. 5634

(B) The form of the ballot in an election held on the 5635
question of levying a tax proposed pursuant to this section 5636
shall be as follows or in any other form acceptable to the 5637
secretary of state: 5638

"A tax for the benefit of (name of lake facilities 5639
authority) for the purpose of, that the 5640
county auditor estimates will collect \$..... annually, at a rate 5641
not exceeding mills for each ~~one dollar~~ \$1 of 5642
~~valuation taxable value,~~ which amounts to ~~(rate expressed in~~ 5643
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 5644
\$100,000 of valuation fair market value, for (life 5645
of indebtedness or number of years the levy is to run). 5646

For the Tax Levy
Against the Tax Levy

" 5650

(C) On approval of the levy, notes may be issued in 5651
anticipation of the collection of the proceeds of the tax levy, 5652
other than the proceeds to be received for the payment of bond 5653
debt charges, in the amount and manner and at the times as are 5654
provided in section 5705.193 of the Revised Code, for the 5655
issuance of notes by a county in anticipation of the proceeds of 5656

a tax levy. The lake facilities authority may borrow money in 5657
anticipation of the collection of current revenues as provided 5658
in section 133.10 of the Revised Code. 5659

(D) If a tax is levied under this section in a tax year, 5660
no other taxing authority of a subdivision or taxing unit, 5661
including a port authority, may levy a tax on property in the 5662
impacted lake district in the same tax year if the purpose of 5663
the levy is substantially the same as the purpose for which the 5664
lake facilities authority of the impacted lake district was 5665
created. 5666

Sec. 5748.01. As used in this chapter: 5667

(A) "School district income tax" means an income tax 5668
adopted under one of the following: 5669

(1) Former section 5748.03 of the Revised Code as it 5670
existed prior to its repeal by Amended Substitute House Bill No. 5671
291 of the 115th general assembly; 5672

(2) Section 5748.03 of the Revised Code as enacted in 5673
Substitute Senate Bill No. 28 of the 118th general assembly; 5674

(3) Section 5748.08 of the Revised Code as enacted in 5675
Amended Substitute Senate Bill No. 17 of the 122nd general 5676
assembly; 5677

(4) Section 5748.021 of the Revised Code; 5678

(5) Section 5748.081 of the Revised Code; 5679

(6) Section 5748.09 of the Revised Code. 5680

(B) "Individual" means an individual subject to the tax 5681
levied by section 5747.02 of the Revised Code. 5682

(C) "Estate" means an estate subject to the tax levied by 5683

section 5747.02 of the Revised Code. 5684

(D) "Taxable year" means a taxable year as defined in 5685
division (M) of section 5747.01 of the Revised Code. 5686

(E) "Taxable income" means: 5687

(1) In the case of an individual, one of the following, as 5688
specified in the resolution imposing the tax: 5689

(a) Ohio adjusted gross income for the taxable year as 5690
defined in division (A) of section 5747.01 of the Revised Code, 5691
less the exemptions provided by section 5747.02 of the Revised 5692
Code, plus any amount deducted under division (A) (31) of section 5693
5747.01 of the Revised Code for the taxable year; 5694

(b) Wages, salaries, tips, and other employee compensation 5695
to the extent included in Ohio adjusted gross income as defined 5696
in section 5747.01 of the Revised Code, and net earnings from 5697
self-employment, as defined in section 1402(a) of the Internal 5698
Revenue Code, to the extent included in Ohio adjusted gross 5699
income. 5700

(2) In the case of an estate, taxable income for the 5701
taxable year as defined in division (S) of section 5747.01 of 5702
the Revised Code. 5703

(F) "Resident" of the school district means: 5704

(1) An individual who is a resident of this state as 5705
defined in division (I) of section 5747.01 of the Revised Code 5706
during all or a portion of the taxable year and who, during all 5707
or a portion of such period of state residency, is domiciled in 5708
the school district or lives in and maintains a permanent place 5709
of abode in the school district; 5710

(2) An estate of a decedent who, at the time of death, was 5711

domiciled in the school district. 5712

(G) "School district income" means: 5713

(1) With respect to an individual, the portion of the 5714
taxable income of an individual that is received by the 5715
individual during the portion of the taxable year that the 5716
individual is a resident of the school district and the school 5717
district income tax is in effect in that school district. An 5718
individual may have school district income with respect to more 5719
than one school district. 5720

(2) With respect to an estate, the taxable income of the 5721
estate for the portion of the taxable year that the school 5722
district income tax is in effect in that school district. 5723

(H) "Taxpayer" means an individual or estate having school 5724
district income upon which a school district income tax is 5725
imposed. 5726

(I) "School district purposes" means any of the purposes 5727
for which a tax may be levied pursuant to division (A) of 5728
section 5705.21 of the Revised Code, including the combined 5729
purposes authorized by section 5705.217 of the Revised Code. 5730

(J) "Fair market value" has the same meaning as in section 5731
5705.01 of the Revised Code. 5732

Sec. 5748.02. (A) The board of education of any school 5733
district, except a joint vocational school district, may 5734
declare, by resolution, the necessity of raising annually a 5735
specified amount of money for school district purposes. The 5736
resolution shall specify whether the income that is to be 5737
subject to the tax is taxable income of individuals and estates 5738
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 5739
the Revised Code or taxable income of individuals as defined in 5740

division (E) (1) (b) of that section. A copy of the resolution 5741
shall be certified to the tax commissioner no later than one 5742
hundred days prior to the date of the election at which the 5743
board intends to propose a levy under this section. Upon receipt 5744
of the copy of the resolution, the tax commissioner shall 5745
estimate both of the following: 5746

(1) The property tax rate that would have to be imposed in 5747
the current year by the district to produce an equivalent amount 5748
of money; 5749

(2) The income tax rate that would have had to have been 5750
in effect for the current year to produce an equivalent amount 5751
of money from a school district income tax. 5752

Within ten days of receiving the copy of the board's 5753
resolution, the commissioner shall prepare these estimates and 5754
certify them to the board. Upon receipt of the certification, 5755
the board may adopt a resolution proposing an income tax under 5756
division (B) of this section at the estimated rate contained in 5757
the certification rounded to the nearest one-fourth of one per 5758
cent. The commissioner's certification applies only to the 5759
board's proposal to levy an income tax at the election for which 5760
the board requested the certification. If the board intends to 5761
submit a proposal to levy an income tax at any other election, 5762
it shall request another certification for that election in the 5763
manner prescribed in this division. 5764

(B) (1) Upon the receipt of a certification from the tax 5765
commissioner under division (A) of this section, a majority of 5766
the members of a board of education may adopt a resolution 5767
proposing the levy of an annual tax for school district purposes 5768
on school district income. The proposed levy may be for a 5769
continuing period of time or for a specified number of years. 5770

The resolution shall set forth the purpose for which the tax is 5771
to be imposed, the rate of the tax, which shall be the rate set 5772
forth in the commissioner's certification rounded to the nearest 5773
one-fourth of one per cent, the number of years the tax will be 5774
levied or that it will be levied for a continuing period of 5775
time, the date on which the tax shall take effect, which shall 5776
be the first day of January of any year following the year in 5777
which the question is submitted, and the date of the election at 5778
which the proposal shall be submitted to the electors of the 5779
district, which shall be on the date of a primary, general, or 5780
special election the date of which is consistent with section 5781
3501.01 of the Revised Code. The resolution shall specify 5782
whether the income that is to be subject to the tax is taxable 5783
income of individuals and estates as defined in divisions (E) (1) 5784
(a) and (2) of section 5748.01 of the Revised Code or taxable 5785
income of individuals as defined in division (E) (1) (b) of that 5786
section. The specification shall be the same as the 5787
specification in the resolution adopted and certified under 5788
division (A) of this section. 5789

If the tax is to be levied for current expenses and 5790
permanent improvements, the resolution shall apportion the 5791
annual rate of the tax. The apportionment may be the same or 5792
different for each year the tax is levied, but the respective 5793
portions of the rate actually levied each year for current 5794
expenses and for permanent improvements shall be limited by the 5795
apportionment. 5796

If the board of education currently imposes an income tax 5797
pursuant to this chapter that is due to expire and a question is 5798
submitted under this section for a proposed income tax to take 5799
effect upon the expiration of the existing tax, the board may 5800
specify in the resolution that the proposed tax renews the 5801

expiring tax. Two or more expiring income taxes may be renewed 5802
under this paragraph if the taxes are due to expire on the same 5803
date. If the tax rate being proposed is no higher than the total 5804
tax rate imposed by the expiring tax or taxes, the resolution 5805
may state that the proposed tax is not an additional income tax. 5806

(2) A board of education adopting a resolution under 5807
division (B)(1) of this section proposing a school district 5808
income tax for a continuing period of time and limited to the 5809
purpose of current expenses may propose in that resolution to 5810
reduce the rate or rates of one or more of the school district's 5811
property taxes levied for a continuing period of time in excess 5812
of the ten-mill limitation for the purpose of current expenses. 5813
The reduction in the rate of a property tax may be any amount, 5814
expressed in mills per-for each one dollar in-valuation taxable 5815
value and in dollars for each one hundred thousand dollars in 5816
fair market value, not exceeding the rate at which the tax is 5817
authorized to be levied. The reduction in the rate of a tax 5818
shall first take effect for the tax year that includes the day 5819
on which the school district income tax first takes effect, and 5820
shall continue for each tax year that both the school district 5821
income tax and the property tax levy are in effect. 5822

In addition to the matters required to be set forth in the 5823
resolution under division (B)(1) of this section, a resolution 5824
containing a proposal to reduce the rate of one or more property 5825
taxes shall state for each such tax the maximum rate at which it 5826
currently may be levied and the maximum rate at which the tax 5827
could be levied after the proposed reduction, expressed in mills 5828
per-for each one dollar in-valuation taxable value and in 5829
dollars for each one hundred thousand dollars in fair market 5830
value, and that the tax is levied for a continuing period of 5831
time. 5832

A board proposing to reduce the rate of one or more 5833
property taxes under division (B) (2) of this section shall 5834
comply with division (B) of section 5705.03 of the Revised Code. 5835

If a board of education proposes to reduce the rate of one 5836
or more property taxes under division (B) (2) of this section, 5837
the board, when it makes the certification required under 5838
division (A) of this section, shall designate the specific levy 5839
or levies to be reduced, the maximum rate at which each levy 5840
currently is authorized to be levied, and the rate by which each 5841
levy is proposed to be reduced. The tax commissioner, when 5842
making the certification to the board under division (A) of this 5843
section, also shall certify the reduction in the total effective 5844
tax rate for current expenses for each class of property that 5845
would have resulted if the proposed reduction in the rate or 5846
rates had been in effect the previous tax year. As used in this 5847
paragraph, "effective tax rate" has the same meaning as in 5848
section 323.08 of the Revised Code. 5849

(C) A resolution adopted under division (B) of this 5850
section shall go into immediate effect upon its passage, and no 5851
publication of the resolution shall be necessary other than that 5852
provided for in the notice of election. Immediately after its 5853
adoption and at least ninety days prior to the election at which 5854
the question will appear on the ballot, a copy of the resolution 5855
and, if applicable, the county auditor's certifications under 5856
section 5705.03 of the Revised Code shall be certified to the 5857
board of elections of the proper county, which shall submit the 5858
proposal to the electors on the date specified in the 5859
resolution. The form of the ballot shall be as provided in 5860
section 5748.03 of the Revised Code. Publication of notice of 5861
the election shall be made in a newspaper of general circulation 5862
in the county once a week for two consecutive weeks, or as 5863

provided in section 7.16 of the Revised Code, prior to the 5864
election. If the board of elections operates and maintains a web 5865
site, the board of elections shall post notice of the election 5866
on its web site for thirty days prior to the election. The 5867
notice shall contain the time and place of the election and the 5868
question to be submitted to the electors. The question covered 5869
by the resolution shall be submitted as a separate proposition, 5870
but may be printed on the same ballot with any other proposition 5871
submitted at the same election, other than the election of 5872
officers. 5873

(D) No board of education shall submit the question of a 5874
tax on school district income to the electors of the district 5875
more than twice in any calendar year. If a board submits the 5876
question twice in any calendar year, one of the elections on the 5877
question shall be held on the date of the general election. 5878

(E) (1) No board of education may submit to the electors of 5879
the district the question of a tax on school district income on 5880
the taxable income of individuals as defined in division (E) (1) 5881
(b) of section 5748.01 of the Revised Code if that tax would be 5882
in addition to an existing tax on the taxable income of 5883
individuals and estates as defined in divisions (E) (1) (a) and 5884
(2) of that section. 5885

(2) No board of education may submit to the electors of 5886
the district the question of a tax on school district income on 5887
the taxable income of individuals and estates as defined in 5888
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5889
Code if that tax would be in addition to an existing tax on the 5890
taxable income of individuals as defined in division (E) (1) (b) 5891
of that section. 5892

Sec. 5748.03. (A) The form of the ballot on a question 5893

submitted to the electors under section 5748.02 of the Revised Code shall be as follows:

"Shall an annual income tax of (state the proposed rate of tax) on the school district income of individuals and of estates be imposed by (state the name of the school district), 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)?

FOR THE TAX
AGAINST THE TAX

"

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

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

(3) If the question includes a proposal under division (B)

(2) of section 5748.02 of the Revised Code to reduce the rate of 5923
one or more school district property taxes, the ballot shall 5924
state that the purpose of the school district income tax is for 5925
current expenses, and the form of the ballot shall be modified 5926
by adding the following language immediately after the statement 5927
of the purpose of the proposed income tax: ", and shall the rate 5928
of an existing tax on property, currently levied for the purpose 5929
of current expenses at the rate of mills, be REDUCED 5930
to mills for each \$1 of taxable value, which amounts to 5931
a reduction from \$..... to \$..... for each \$100,000 of fair 5932
market value, that the county auditor estimates will collect 5933
\$..... annually, the reduction continuing until any such time as 5934
the income tax is repealed." In lieu of "for the tax" and 5935
"against the tax," the phrases "for the issue" and "against the 5936
issue," respectively, shall be used. If a board of education 5937
proposes a reduction in the rates of more than one tax, the 5938
ballot language shall be modified accordingly to express the 5939
rates at which those taxes currently are levied and the rates to 5940
which the taxes will be reduced. 5941

(C) The board of elections shall certify the results of 5942
the election to the board of education and to the tax 5943
commissioner. If a majority of the electors voting on the 5944
question vote in favor of it, the income tax, the applicable 5945
provisions of Chapter 5747. of the Revised Code, and the 5946
reduction in the rate or rates of existing property taxes if the 5947
question included such a reduction shall take effect on the date 5948
specified in the resolution. If the question approved by the 5949
voters includes a reduction in the rate of a school district 5950
property tax, the board of education shall not levy the tax at a 5951
rate greater than the rate to which the tax is reduced, unless 5952
the school district income tax is repealed in an election under 5953

section 5748.04 of the Revised Code. 5954

(D) If the rate at which a property tax is levied and 5955
collected is reduced pursuant to a question approved under this 5956
section, the tax commissioner shall compute the percentage 5957
required to be computed for that tax under division (D) of 5958
section 319.301 of the Revised Code each year the rate is 5959
reduced as if the tax had been levied in the preceding year at 5960
the rate at which it has been reduced. If the rate of a property 5961
tax increases due to the repeal of the school district income 5962
tax pursuant to section 5748.04 of the Revised Code, the tax 5963
commissioner, for the first year for which the rate increases, 5964
shall compute the percentage as if the tax in the preceding year 5965
had been levied at the rate at which the tax was authorized to 5966
be levied prior to any rate reduction. 5967

Sec. 5748.04. (A) The question of the repeal of a school 5968
district income tax levied for more than five years may be 5969
initiated not more than once in any five-year period by filing 5970
with the board of elections of the appropriate counties not 5971
later than ninety days before the general election in any year 5972
after the year in which it is approved by the electors a 5973
petition requesting that an election be held on the question. 5974
The petition shall be signed by qualified electors residing in 5975
the school district levying the income tax equal in number to 5976
ten per cent of those voting for governor at the most recent 5977
gubernatorial election. 5978

The board of elections shall determine whether the 5979
petition is valid, and if it so determines, it shall ~~submit~~do 5980
both of the following: 5981

(1) Submit the question to the electors of the district at 5982
the next general election; 5983

(2) If the rate of one or more property tax levies was 5984
reduced for the duration of the income tax levy pursuant to 5985
division (B)(2) of section 5748.02 of the Revised Code, request 5986
that the county auditor certify to the board an estimate of the 5987
levies' annual collections for the first year in which the 5988
levies are increased in the same manner as required for a tax 5989
levy under section 5705.03 of the Revised Code. 5990

The county auditor shall certify such information to the 5991
board of elections within ten days after receiving the board's 5992
request. If a school district is located in more than one 5993
county, the county auditor shall obtain from the county auditor 5994
of each other county in which the district is located the tax 5995
valuation applicable to the portion of the district in that 5996
county. The 5997

The election shall be conducted, canvassed, and certified 5998
in the same manner as regular elections for county offices in 5999
the county. Notice of the election shall be published in a 6000
newspaper of general circulation in the district once a week for 6001
two consecutive weeks, or as provided in section 7.16 of the 6002
Revised Code, prior to the election. If the board of elections 6003
operates and maintains a web site, the board of elections shall 6004
post notice of the election on its web site for thirty days 6005
prior to the election. The notice shall state the purpose, time, 6006
and place of the election. The form of the ballot cast at the 6007
election shall be as follows: 6008

"Shall the annual income tax of per cent, currently 6009
levied on the school district income of individuals and estates 6010
by (state the name of the school district) for the 6011
purpose of (state purpose of the tax), be repealed? 6012

6013

For repeal of the income tax	6014
Against repeal of the income tax	6015

" 6016

(B) (1) If the tax is imposed on taxable income as defined 6017
in division (E) (1) (b) of section 5748.01 of the Revised Code, 6018
the form of the ballot shall be modified by stating that the tax 6019
currently is levied on the "earned income of individuals 6020
residing in the school district" in lieu of the "school district 6021
income of individuals and estates." 6022

(2) If the rate of one or more property tax levies was 6023
reduced for the duration of the income tax levy pursuant to 6024
division (B) (2) of section 5748.02 of the Revised Code, the form 6025
of the ballot shall be modified by adding the following language 6026
immediately after "repealed": ", and shall the rate of an 6027
existing tax on property for the purpose of current expenses, 6028
which rate was reduced for the duration of the income tax, be 6029
INCREASED from mills to mills ~~per one dollar for~~ 6030
each \$1 of valuation taxable value which amounts to an increase 6031
from \$..... to \$..... for each \$100,000 of fair market value, 6032
that the county auditor estimates will collect \$..... annually, 6033
beginning in (state the first year for which the rate of 6034
the property tax will increase)." In lieu of "for repeal of the 6035
income tax" and "against repeal of the income tax," the phrases 6036
"for the issue" and "against the issue," respectively, shall be 6037
substituted. 6038

(3) If the rate of more than one property tax was reduced 6039
for the duration of the income tax, the ballot language shall be 6040
modified accordingly to express the rates at which those taxes 6041
currently are levied and the rates to which the taxes would be 6042
increased. 6043

(C) The question covered by the petition shall be 6044
submitted as a separate proposition, but it may be printed on 6045
the same ballot with any other proposition submitted at the same 6046
election other than the election of officers. If a majority of 6047
the qualified electors voting on the question vote in favor of 6048
it, the result shall be certified immediately after the canvass 6049
by the board of elections to the board of education of the 6050
school district and the tax commissioner, who shall thereupon, 6051
after the current year, cease to levy the tax, except that if 6052
notes have been issued pursuant to section 5748.05 of the 6053
Revised Code the tax commissioner shall continue to levy and 6054
collect under authority of the election authorizing the levy an 6055
annual amount, rounded upward to the nearest one-fourth of one 6056
per cent, as will be sufficient to pay the debt charges on the 6057
notes as they fall due. 6058

(D) If a school district income tax repealed pursuant to 6059
this section was approved in conjunction with a reduction in the 6060
rate of one or more school district property taxes as provided 6061
in division (B) (2) of section 5748.02 of the Revised Code, then 6062
each such property tax may be levied after the current year at 6063
the rate at which it could be levied prior to the reduction, 6064
subject to any adjustments required by the county budget 6065
commission pursuant to Chapter 5705. of the Revised Code. Upon 6066
the repeal of a school district income tax under this section, 6067
the board of education may resume levying a property tax, the 6068
rate of which has been reduced pursuant to a question approved 6069
under section 5748.02 of the Revised Code, at the rate the board 6070
originally was authorized to levy the tax. A reduction in the 6071
rate of a property tax under section 5748.02 of the Revised Code 6072
is a reduction in the rate at which a board of education may 6073
levy that tax only for the period during which a school district 6074

income tax is levied prior to any repeal pursuant to this 6075
section. The resumption of the authority to levy the tax upon 6076
such a repeal does not constitute a tax levied in excess of the 6077
one per cent limitation prescribed by Section 2 of Article XII, 6078
Ohio Constitution, or in excess of the ten-mill limitation. 6079

(E) This section does not apply to school district income 6080
tax levies that are levied for five or fewer years. 6081

Sec. 5748.08. (A) The board of education of a city, local, 6082
or exempted village school district, at any time by a vote of 6083
two-thirds of all its members, may declare by resolution that it 6084
may be necessary for the school district to do all of the 6085
following: 6086

(1) Raise a specified amount of money for school district 6087
purposes by levying an annual tax on school district income; 6088

(2) Issue general obligation bonds for permanent 6089
improvements, stating in the resolution the necessity and 6090
purpose of the bond issue and the amount, approximate date, 6091
estimated rate of interest, and maximum number of years over 6092
which the principal of the bonds may be paid; 6093

(3) Levy a tax outside the ten-mill limitation to pay debt 6094
charges on the bonds and any anticipatory securities; 6095

(4) Submit the question of the school district income tax 6096
and bond issue to the electors of the district at a special 6097
election. 6098

The resolution shall specify whether the income that is to 6099
be subject to the tax is taxable income of individuals and 6100
estates as defined in divisions (E) (1) (a) and (2) of section 6101
5748.01 of the Revised Code or taxable income of individuals as 6102
defined in division (E) (1) (b) of that section. 6103

On adoption of the resolution, the board shall certify a 6104
copy of it to the tax commissioner and the county auditor no 6105
later than one hundred five days prior to the date of the 6106
special election at which the board intends to propose the 6107
income tax and bond issue. Not later than ten days of receipt of 6108
the resolution, the tax commissioner, in the same manner as 6109
required by division (A) of section 5748.02 of the Revised Code, 6110
shall estimate the rates designated in divisions (A) (1) and (2) 6111
of that section and certify them to the board. Not later than 6112
ten days of receipt of the resolution, the county auditor shall 6113
estimate and certify to the board the average annual property 6114
tax rate required throughout the stated maturity of the bonds to 6115
pay debt charges on the bonds and the amount the levy is 6116
estimated to collect for each tax year it is levied, in the same 6117
manner as under division (C) of section 133.18 of the Revised 6118
Code. 6119

(B) On receipt of the tax commissioner's and county 6120
auditor's certifications prepared under division (A) of this 6121
section, the board of education of the city, local, or exempted 6122
village school district, by a vote of two-thirds of all its 6123
members, may adopt a resolution proposing for a specified number 6124
of years or for a continuing period of time the levy of an 6125
annual tax for school district purposes on school district 6126
income and declaring that the amount of taxes that can be raised 6127
within the ten-mill limitation will be insufficient to provide 6128
an adequate amount for the present and future requirements of 6129
the school district; that it is necessary to issue general 6130
obligation bonds of the school district for specified permanent 6131
improvements and to levy an additional tax in excess of the ten- 6132
mill limitation to pay the debt charges on the bonds and any 6133
anticipatory securities; and that the question of the bonds and 6134

taxes shall be submitted to the electors of the school district 6135
at a special election, which shall not be earlier than ninety 6136
days after certification of the resolution to the board of 6137
elections, and the date of which shall be consistent with 6138
section 3501.01 of the Revised Code. The resolution shall 6139
specify all of the following: 6140

(1) The purpose for which the school district income tax 6141
is to be imposed and the rate of the tax, which shall be the 6142
rate set forth in the tax commissioner's certification rounded 6143
to the nearest one-fourth of one per cent; 6144

(2) Whether the income that is to be subject to the tax is 6145
taxable income of individuals and estates as defined in 6146
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6147
Code or taxable income of individuals as defined in division (E) 6148
(1) (b) of that section. The specification shall be the same as 6149
the specification in the resolution adopted and certified under 6150
division (A) of this section. 6151

(3) The number of years the tax will be levied, or that it 6152
will be levied for a continuing period of time; 6153

(4) The date on which the tax shall take effect, which 6154
shall be the first day of January of any year following the year 6155
in which the question is submitted; 6156

(5) The amount of the estimated average annual property 6157
tax levy, expressed in mills for each one dollar of taxable 6158
value and dollars for each one hundred thousand dollars of fair 6159
market value, as certified by the county auditor under division 6160
(A) of this section; 6161

(6) The amount the property tax is estimated to collect 6162
for each tax year it is levied, as certified by the county 6163

~~auditor's estimate of the average annual property tax rate~~ 6164
~~required throughout the stated maturity of the bonds to pay debt~~ 6165
~~charges on the bonds~~ auditor under division (A) of this section. 6166

(C) A resolution adopted under division (B) of this 6167
section shall go into immediate effect upon its passage, and no 6168
publication of the resolution shall be necessary other than that 6169
provided for in the notice of election. Immediately after its 6170
adoption and at least ninety days prior to the election at which 6171
the question will appear on the ballot, the board of education 6172
shall certify a copy of the resolution, along with copies of the 6173
auditor's estimate and its resolution under division (A) of this 6174
section, to the board of elections of the proper county. The 6175
board of education shall make the arrangements for the 6176
submission of the question to the electors of the school 6177
district, and the election shall be conducted, canvassed, and 6178
certified in the same manner as regular elections in the 6179
district for the election of county officers. 6180

The resolution shall be put before the electors as one 6181
ballot question, with a majority vote indicating approval of the 6182
school district income tax, the bond issue, and the levy to pay 6183
debt charges on the bonds and any anticipatory securities. The 6184
board of elections shall publish the notice of the election in a 6185
newspaper of general circulation in the school district once a 6186
week for two consecutive weeks, or as provided in section 7.16 6187
of the Revised Code, prior to the election. If the board of 6188
elections operates and maintains a web site, it also shall post 6189
notice of the election on its web site for thirty days prior to 6190
the election. The notice of election shall state all of the 6191
following: 6192

(1) The questions to be submitted to the electors; 6193

(2) The rate of the school district income tax;	6194
(3) The principal amount of the proposed bond issue;	6195
(4) The permanent improvements for which the bonds are to be issued;	6196 6197
(5) The maximum number of years over which the principal of the bonds may be paid;	6198 6199
(6) <u>The estimated annual collections of the property tax, as certified by the county auditor;</u>	6200 6201
<u>(7) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value;</u>	6202 6203 6204 6205 6206
(7) <u>(8) The time and place of the special election.</u>	6207
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	6208 6209
"Shall the school district be authorized to do both of the following:	6210 6211
(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)?	6212 6213 6214 6215 6216 6217 6218
(2) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a	6219 6220

maximum period of years, and levy a property tax outside 6221
the ten-mill limitation estimated by the county auditor to 6222
collect \$..... annually and to average over the bond repayment 6223
period mills for each ~~one dollar \$1 of tax valuation~~ 6224
taxable value, which amounts to \$..... ~~(rate expressed in~~ 6225
~~cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for 6226
each ~~\$100 \$100,000 of tax valuation~~ fair market value, to pay 6227
the annual debt charges on the bonds, and to pay debt charges on 6228
any notes issued in anticipation of those bonds? 6229

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

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6231
6232
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(E) If the question submitted to electors proposes a 6234
school district income tax only on the taxable income of 6235
individuals as defined in division (E) (1) (b) of section 5748.01 6236
of the Revised Code, the form of the ballot shall be modified by 6237
stating that the tax is to be levied on the "earned income of 6238
individuals residing in the school district" in lieu of the 6239
"school district income of individuals and of estates." 6240

(F) The board of elections promptly shall certify the 6241
results of the election to the tax commissioner and the county 6242
auditor of the county in which the school district is located. 6243
If a majority of the electors voting on the question vote in 6244
favor of it, the income tax and the applicable provisions of 6245
Chapter 5747. of the Revised Code shall take effect on the date 6246
specified in the resolution, and the board of education may 6247
proceed with issuance of the bonds and with the levy and 6248
collection of the property taxes to pay debt charges on the 6249
bonds, at the additional rate or any lesser rate in excess of 6250

the ten-mill limitation. Any securities issued by the board of 6251
education under this section are Chapter 133. securities, as 6252
that term is defined in section 133.01 of the Revised Code. 6253

(G) After approval of a question under this section, the 6254
board of education may anticipate a fraction of the proceeds of 6255
the school district income tax in accordance with section 6256
5748.05 of the Revised Code. Any anticipation notes under this 6257
division shall be issued as provided in section 133.24 of the 6258
Revised Code, shall have principal payments during each year 6259
after the year of their issuance over a period not to exceed 6260
five years, and may have a principal payment in the year of 6261
their issuance. 6262

(H) The question of repeal of a school district income tax 6263
levied for more than five years may be initiated and submitted 6264
in accordance with section 5748.04 of the Revised Code. 6265

(I) No board of education shall submit a question under 6266
this section to the electors of the school district more than 6267
twice in any calendar year. If a board submits the question 6268
twice in any calendar year, one of the elections on the question 6269
shall be held on the date of the general election. 6270

Sec. 5748.09. (A) The board of education of a city, local, 6271
or exempted village school district, at any time by a vote of 6272
two-thirds of all its members, may declare by resolution that it 6273
may be necessary for the school district to do all of the 6274
following: 6275

(1) Raise a specified amount of money for school district 6276
purposes by levying an annual tax on school district income; 6277

(2) Levy an additional property tax in excess of the ten- 6278
mill limitation for the purpose of providing for the necessary 6279

requirements of the district, stating in the resolution the 6280
amount of money to be raised each year for such purpose; 6281

(3) Submit the question of the school district income tax 6282
and property tax to the electors of the district at a special 6283
election. 6284

The resolution shall specify whether the income that is to 6285
be subject to the tax is taxable income of individuals and 6286
estates as defined in divisions (E) (1) (a) and (2) of section 6287
5748.01 of the Revised Code or taxable income of individuals as 6288
defined in division (E) (1) (b) of that section. 6289

On adoption of the resolution, the board shall certify a 6290
copy of it to the tax commissioner and the county auditor not 6291
later than one hundred days prior to the date of the special 6292
election at which the board intends to propose the income tax 6293
and property tax. Not later than ten days after receipt of the 6294
resolution, the tax commissioner, in the same manner as required 6295
by division (A) of section 5748.02 of the Revised Code, shall 6296
estimate the rates designated in divisions (A) (1) and (2) of 6297
that section and certify them to the board. Not later than ten 6298
days after receipt of the resolution, the county auditor, in the 6299
same manner as required by section 5705.195 of the Revised Code, 6300
shall make the calculation specified in that section and certify 6301
it to the board. 6302

(B) On receipt of the tax commissioner's and county 6303
auditor's certifications prepared under division (A) of this 6304
section, the board of education of the city, local, or exempted 6305
village school district, by a vote of two-thirds of all its 6306
members, may adopt a resolution declaring that the amount of 6307
taxes that can be raised by all tax levies the district is 6308
authorized to impose, when combined with state and federal 6309

revenues, will be insufficient to provide an adequate amount for 6310
the present and future requirements of the school district, and 6311
that it is therefore necessary to levy, for a specified number 6312
of years or for a continuing period of time, an annual tax for 6313
school district purposes on school district income, and to levy, 6314
for a specified number of years not exceeding ten or for a 6315
continuing period of time, an additional property tax in excess 6316
of the ten-mill limitation for the purpose of providing for the 6317
necessary requirements of the district, and declaring that the 6318
question of the school district income tax and property tax 6319
shall be submitted to the electors of the school district at a 6320
special election, which shall not be earlier than ninety days 6321
after certification of the resolution to the board of elections, 6322
and the date of which shall be consistent with section 3501.01 6323
of the Revised Code. The resolution shall specify all of the 6324
following: 6325

(1) The purpose for which the school district income tax 6326
is to be imposed and the rate of the tax, which shall be the 6327
rate set forth in the tax commissioner's certification rounded 6328
to the nearest one-fourth of one per cent; 6329

(2) Whether the income that is to be subject to the tax is 6330
taxable income of individuals and estates as defined in 6331
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6332
Code or taxable income of individuals as defined in division (E) 6333
(1) (b) of that section. The specification shall be the same as 6334
the specification in the resolution adopted and certified under 6335
division (A) of this section. 6336

(3) The number of years the school district income tax 6337
will be levied, or that it will be levied for a continuing 6338
period of time; 6339

(4) The date on which the school district income tax shall 6340
take effect, which shall be the first day of January of any year 6341
following the year in which the question is submitted; 6342

(5) The amount of money it is necessary to raise for the 6343
purpose of providing for the necessary requirements of the 6344
district for each year the property tax is to be imposed; 6345

(6) The number of years the property tax will be levied, 6346
or that it will be levied for a continuing period of time; 6347

(7) The tax list upon which the property tax shall be 6348
first levied, which may be the current year's tax list; 6349

(8) The amount of the average tax levy, expressed in 6350
dollars ~~and cents~~ for each one hundred thousand dollars of 6351
~~valuation~~ fair market value as well as in mills for each one 6352
dollar of ~~valuation~~ taxable value, estimated by the county 6353
auditor under division (A) of this section. 6354

(C) A resolution adopted under division (B) of this 6355
section shall go into immediate effect upon its passage, and no 6356
publication of the resolution shall be necessary other than that 6357
provided for in the notice of election. Immediately after its 6358
adoption and at least ninety days prior to the election at which 6359
the question will appear on the ballot, the board of education 6360
shall certify a copy of the resolution, along with copies of the 6361
county auditor's certification and the resolution under division 6362
(A) of this section, to the board of elections of the proper 6363
county. The board of education shall make the arrangements for 6364
the submission of the question to the electors of the school 6365
district, and the election shall be conducted, canvassed, and 6366
certified in the same manner as regular elections in the 6367
district for the election of county officers. 6368

The resolution shall be put before the electors as one 6369
ballot question, with a majority vote indicating approval of the 6370
school district income tax and the property tax. The board of 6371
elections shall publish the notice of the election in a 6372
newspaper of general circulation in the school district once a 6373
week for two consecutive weeks, or as provided in section 7.16 6374
of the Revised Code, prior to the election. If the board of 6375
elections operates and maintains a web site, also shall post 6376
notice of the election on its web site for thirty days prior to 6377
the election. The notice of election shall state all of the 6378
following: 6379

(1) The questions to be submitted to the electors as a 6380
single ballot question; 6381

(2) The rate of the school district income tax; 6382

(3) The number of years the school district income tax 6383
will be levied or that it will be levied for a continuing period 6384
of time; 6385

(4) The annual proceeds of the proposed property tax levy 6386
for the purpose of providing for the necessary requirements of 6387
the district; 6388

(5) The number of years during which the property tax levy 6389
shall be levied, or that it shall be levied for a continuing 6390
period of time; 6391

(6) The estimated average additional tax rate of the 6392
property tax, expressed in dollars ~~and cents~~ for each one 6393
hundred thousand dollars of ~~valuation~~ fair market value as well 6394
as in mills for each one dollar of ~~valuation~~ taxable value, 6395
outside the limitation imposed by Section 2 of Article XII, Ohio 6396
Constitution, as certified by the county auditor; 6397

(7) The time and place of the special election. 6398

(D) The form of the ballot on a question submitted to the 6399
electors under this section shall be as follows: 6400

"Shall the school district be authorized to do both 6401
of the following: 6402

(1) Impose an annual income tax of (state the 6403
proposed rate of tax) on the school district income of 6404
individuals and of estates, for (state the number of 6405
years the tax would be levied, or that it would be levied for a 6406
continuing period of time), beginning (state the date 6407
the tax would first take effect), for the purpose of 6408
(state the purpose of the tax)? 6409

(2) Impose a property tax levy outside of the ten-mill 6410
limitation for the purpose of providing for the necessary 6411
requirements of the district in the sum of \$..... 6412
(here insert annual amount the levy is to produce), estimated by 6413
the county auditor to average ~~(here insert~~ 6414
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation 6415
taxable value, which amounts to \$..... ~~(here insert~~ 6416
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6417
~~dollars~~ \$100,000 of valuation fair market value, 6418
for (state the number of years the tax is to be 6419
imposed or that it will be imposed for a continuing period of 6420
time), commencing in (first year the tax is to be 6421
levied), first due in calendar year (first calendar 6422
year in which the tax shall be due)? 6423

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

6424
6425
6426

" 6427

If the question submitted to electors proposes a school 6428
district income tax only on the taxable income of individuals as 6429
defined in division (E) (1) (b) of section 5748.01 of the Revised 6430
Code, the form of the ballot shall be modified by stating that 6431
the tax is to be levied on the "earned income of individuals 6432
residing in the school district" in lieu of the "school district 6433
income of individuals and of estates." 6434

(E) The board of elections promptly shall certify the 6435
results of the election to the tax commissioner and the county 6436
auditor of the county in which the school district is located. 6437
If a majority of the electors voting on the question vote in 6438
favor of it: 6439

(1) The income tax and the applicable provisions of 6440
Chapter 5747. of the Revised Code shall take effect on the date 6441
specified in the resolution. 6442

(2) The board of education of the school district may make 6443
the additional property tax levy necessary to raise the amount 6444
specified on the ballot for the purpose of providing for the 6445
necessary requirements of the district. The property tax levy 6446
shall be included in the next tax budget that is certified to 6447
the county budget commission. 6448

(F) (1) After approval of a question under this section, 6449
the board of education may anticipate a fraction of the proceeds 6450
of the school district income tax in accordance with section 6451
5748.05 of the Revised Code. Any anticipation notes under this 6452
division shall be issued as provided in section 133.24 of the 6453
Revised Code, shall have principal payments during each year 6454
after the year of their issuance over a period not to exceed 6455

five years, and may have a principal payment in the year of
their issuance. 6456
6457

(2) After the approval of a question under this section 6458
and prior to the time when the first tax collection from the 6459
property tax levy can be made, the board of education may 6460
anticipate a fraction of the proceeds of the levy and issue 6461
anticipation notes in an amount not exceeding the total 6462
estimated proceeds of the levy to be collected during the first 6463
year of the levy. Any anticipation notes under this division 6464
shall be issued as provided in section 133.24 of the Revised 6465
Code, shall have principal payments during each year after the 6466
year of their issuance over a period not to exceed five years, 6467
and may have a principal payment in the year of their issuance. 6468

(G) (1) The question of repeal of a school district income 6469
tax levied for more than five years may be initiated and 6470
submitted in accordance with section 5748.04 of the Revised 6471
Code. 6472

(2) A property tax levy for a continuing period of time 6473
may be reduced in the manner provided under section 5705.261 of 6474
the Revised Code. 6475

(H) No board of education shall submit a question under 6476
this section to the electors of the school district more than 6477
twice in any calendar year. If a board submits the question 6478
twice in any calendar year, one of the elections on the question 6479
shall be held on the date of the general election. 6480

(I) If the electors of the school district approve a 6481
question under this section, and if the last calendar year the 6482
school district income tax is in effect and the last calendar 6483
year of collection of the property tax are the same, the board 6484

of education of the school district may propose to submit under 6485
this section the combined question of a school district income 6486
tax to take effect upon the expiration of the existing income 6487
tax and a property tax to be first collected in the calendar 6488
year after the calendar year of last collection of the existing 6489
property tax, and specify in the resolutions adopted under this 6490
section that the proposed taxes would renew the existing taxes. 6491
The form of the ballot on a question submitted to the electors 6492
under division (I) of this section shall be as follows: 6493

"Shall the school district be authorized to do 6494
both of the following: 6495

(1) Impose an annual income tax of (state the 6496
proposed rate of tax) on the school district income of 6497
individuals and of estates to renew an income tax expiring at 6498
the end of (state the last year the existing income tax 6499
may be levied) for (state the number of years the tax 6500
would be levied, or that it would be levied for a continuing 6501
period of time), beginning (state the date the tax would 6502
first take effect), for the purpose of (state the 6503
purpose of the tax)? 6504

(2) Impose a property tax levy renewing an existing levy 6505
outside of the ten-mill limitation for the purpose of providing 6506
for the necessary requirements of the district in the sum of 6507
\$. (here insert annual amount the levy is to 6508
produce), estimated by the county auditor to 6509
average ~~(here insert number of mills)~~ mills 6510
for each ~~one dollar~~ \$1 of valuation taxable value, which amounts 6511
to \$. ~~(here insert rate expressed in dollars and~~ 6512
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 6513
market value, for (state the number of years the 6514

tax is to be imposed or that it will be imposed for a continuing 6515
period of time), commencing in (first year the tax 6516
is to be levied), first due in calendar year (first 6517
calendar year in which the tax shall be due)? 6518

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

6519
6520
6521

" 6522

If the question submitted to electors proposes a school 6523
district income tax only on the taxable income of individuals as 6524
defined in division (E) (1) (b) of section 5748.01 of the Revised 6525
Code, the form of the ballot shall be modified by stating that 6526
the tax is to be levied on the "earned income of individuals 6527
residing in the school district" in lieu of the "school district 6528
income of individuals and of estates." 6529

The question of a renewal levy under this division shall 6530
not be placed on the ballot unless the question is submitted on 6531
a date on which a special election may be held under section 6532
3501.01 of the Revised Code, except for the first Tuesday after 6533
the first Monday in February and August, during the last year 6534
the property tax levy to be renewed may be extended on the real 6535
and public utility property tax list and duplicate, or at any 6536
election held in the ensuing year. 6537

(J) If the electors of the school district approve a 6538
question under this section, the board of education of the 6539
school district may propose to renew either or both of the 6540
existing taxes as individual ballot questions in accordance with 6541
section 5748.02 of the Revised Code for the school district 6542
income tax, or section 5705.194 of the Revised Code for the 6543

property tax. 6544

Section 2. That existing sections 133.18, 306.32, 306.322, 6545
345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 6546
511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 6547
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6548
3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6549
5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6550
5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6551
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6552
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6553
repealed. 6554

Section 3. This act applies to elections held on or after 6555
the one hundredth day after the effective date of this act. 6556

Section 4. The General Assembly, applying the principle 6557
stated in division (B) of section 1.52 of the Revised Code that 6558
amendments are to be harmonized if reasonably capable of 6559
simultaneous operation, finds that the following sections, 6560
presented in this act as composites of the sections as amended 6561
by the acts indicated, are the resulting versions of the 6562
sections in effect prior to the effective date of the sections 6563
as presented in this act: 6564

Section 133.18 of the Revised Code as amended by both Am. 6565
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 6566
of the 129th General Assembly. 6567

Section 5705.218 of the Revised Code as amended by both 6568
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 6569
Assembly. 6570