

**As Passed by the House**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**Am. H. B. No. 76**

**Representative Merrin**

**Cosponsors: Representatives Romanchuk, Becker, Seitz, Lang, Riedel, Jones,  
Jordan, Hood, Keller, Stein, Brinkman, Antani, Callender, Dean, DeVitis,  
Greenspan, Kick, Lipps, Manning, D., Stoltzfus, Wiggam**

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**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

169

	For the bond issue	
	Against the bond issue	"

~~(b)~~ (2) In the case of an election held pursuant to 170  
legislation adopted under section 3375.43 or 3375.431 of the 171  
Revised Code: 172

"Shall bonds be issued for ..... (name of library) 173  
for the purpose of ..... (purpose of the bond issue), in 174  
the principal amount of \$..... (amount of the bond issue) 175  
by ..... (the name of the subdivision that is to issue the 176  
bonds and levy the tax) as the issuer of the bonds, to be repaid 177  
annually over a maximum period of ..... (the maximum number 178  
of years over which the principal of the bonds may be paid) 179  
years, and an annual levy of property taxes be made outside the 180  
ten-mill limitation, estimated by the county auditor to collect 181  
\$..... annually and to average over the repayment period of the 182  
bond issue ..... ~~(number of mills)~~ mills for each ~~one-~~ 183  
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 184  
\$..... ~~(rate expressed in cents or dollars and cents, such~~ 185  
~~as "36 cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 186  
~~of tax valuation~~ fair market value, commencing in ..... 187  
(first year the tax will be levied), first due in calendar year 188  
..... (first calendar year in which the tax shall be 189  
due), to pay the annual debt charges on the bonds, and to pay 190

debt charges on any notes issued in anticipation of those bonds? 191

192

	For the bond issue	
	Against the bond issue	"

~~(2) The purpose for which the bonds are to be issued shall be printed in the space indicated, in boldface type.~~ 193  
194

(G) The board of elections shall promptly certify the 195  
results of the election to the tax commissioner, the county 196  
auditor of each county in which any part of the subdivision is 197  
located, and the fiscal officer of the subdivision. The 198  
election, including the proceedings for and result of the 199  
election, is incontestable other than in a contest filed under 200  
section 3515.09 of the Revised Code in which the plaintiff 201  
prevails. 202

(H) If a majority of the electors voting upon the question 203  
vote for it, the taxing authority of the subdivision may proceed 204  
under sections 133.21 to 133.33 of the Revised Code with the 205  
issuance of the securities and with the levy and collection of a 206  
property tax outside the tax limitation during the period the 207  
securities are outstanding sufficient in amount to pay the debt 208  
charges on the securities, including debt charges on any 209  
anticipatory securities required to be paid from that tax. If 210  
legislation passed under section 133.22 or 133.23 of the Revised 211  
Code authorizing those securities is filed with the county 212  
auditor on or before the last day of November, the amount of the 213  
voted property tax levy required to pay debt charges or 214  
estimated debt charges on the securities payable in the 215



following year shall if requested by the taxing authority be 216  
included in the taxes levied for collection in the following 217  
year under section 319.30 of the Revised Code. 218

(I) (1) If, before any securities authorized at an election 219  
under this section are issued, the net indebtedness of the 220  
subdivision exceeds that applicable to that subdivision or those 221  
securities, then and so long as that is the case none of the 222  
securities may be issued. 223

(2) No securities authorized at an election under this 224  
section may be initially issued after the first day of the sixth 225  
January following the election, but this period of limitation 226  
shall not run for any time during which any part of the 227  
permanent improvement for which the securities have been 228  
authorized, or the issuing or validity of any part of the 229  
securities issued or to be issued, or the related proceedings, 230  
is involved or questioned before a court or a commission or 231  
other tribunal, administrative agency, or board. 232

(3) Securities representing a portion of the amount 233  
authorized at an election that are issued within the applicable 234  
limitation on net indebtedness are valid and in no manner 235  
affected by the fact that the balance of the securities 236  
authorized cannot be issued by reason of the net indebtedness 237  
limitation or lapse of time. 238

(4) Nothing in this division (I) shall be interpreted or 239  
applied to prevent the issuance of securities in an amount to 240  
fund or refund anticipatory securities lawfully issued. 241

(5) The limitations of divisions (I) (1) and (2) of this 242  
section do not apply to any securities authorized at an election 243  
under this section if at least ten per cent of the principal 244

amount of the securities, including anticipatory securities, 245  
authorized has theretofore been issued, or if the securities are 246  
to be issued for the purpose of participating in any federally 247  
or state-assisted program. 248

(6) The certificate of the fiscal officer of the 249  
subdivision is conclusive proof of the facts referred to in this 250  
division. 251

(J) As used in this section, "fair market value" has the 252  
same meaning as in section 5705.01 of the Revised Code. 253

**Sec. 306.32.** Any county, or any two or more counties, 254  
municipal corporations, or townships, or any combination of 255  
these, may create a regional transit authority by the adoption 256  
of a resolution or ordinance by the board of county 257  
commissioners of each county, the legislative authority of each 258  
municipal corporation, and the board of township trustees of 259  
each township which is to create or to join in the creation of 260  
the regional transit authority. The resolution or ordinance 261  
shall state: 262

(A) The necessity for the creation of a regional transit 263  
authority; 264

(B) The counties, municipal corporations, or townships 265  
which are to create or to join in the creation of the regional 266  
transit authority; 267

(C) The official name by which the regional transit 268  
authority shall be known; 269

(D) The place in which the principal office of the 270  
regional transit authority will be located or the manner in 271  
which it may be selected; 272

(E) The number, term, and compensation, or method for 273  
establishing compensation, of the members of the board of 274  
trustees of the regional transit authority. Compensation shall 275  
not exceed fifty dollars for each board and committee meeting 276  
attended by a member, except that if compensation is provided 277  
annually it shall not exceed six thousand dollars for the 278  
president of the board or four thousand eight hundred dollars 279  
for each other board member. 280

(F) The manner in which vacancies on the board of trustees 281  
of the regional transit authority shall be filled; 282

(G) The manner and to what extent the expenses of the 283  
regional transit authority shall be apportioned among the 284  
counties, municipal corporations, and townships creating it; 285

(H) The purposes, including the kinds of transit 286  
facilities, for which the regional transit authority is 287  
organized. 288

The regional transit authority provided for in the 289  
resolution or ordinance shall be deemed to be created upon the 290  
adoption of the resolution or ordinance by the board of county 291  
commissioners of each county, the legislative authority of each 292  
municipal corporation, and the board of township trustees of 293  
each township enumerated in the resolution or ordinance. 294

The resolution or ordinance creating a regional transit 295  
authority may be amended to include additional counties, 296  
municipal corporations, or townships or for any other purpose, 297  
by the adoption of the amendment by the board of county 298  
commissioners of each county, the legislative authority of each 299  
municipal corporation, and the board of township trustees of 300  
each township which has created or joined or proposes to join 301

the regional transit authority. 302

After each county, municipal corporation, and township 303  
which has created or joined or proposes to join the regional 304  
transit authority has adopted its resolution or ordinance 305  
approving inclusion of additional counties, municipal 306  
corporations, or townships in the regional transit authority, a 307  
copy of each resolution or ordinance shall be filed with the 308  
clerk of the board of the county commissioners of each county, 309  
the clerk of the legislative authority of each municipal 310  
corporation, and the fiscal officer of the board of trustees of 311  
each township proposed to be included in the regional transit 312  
authority. The inclusion is effective when all such filing has 313  
been completed, unless the regional transit authority to which 314  
territory is to be added has authority to levy an ad valorem tax 315  
on property, or a sales tax, within its territorial boundaries, 316  
in which event the inclusion shall become effective on the 317  
sixtieth day after the last such filing is accomplished, unless, 318  
prior to the expiration of the sixty-day period, qualified 319  
electors residing in the area proposed to be added to the 320  
regional transit authority, equal in number to at least ten per 321  
cent of the qualified electors from the area who voted for 322  
governor at the last gubernatorial election, file a petition of 323  
referendum against the inclusion. Any petition of referendum 324  
filed under this section shall be filed at the office of the 325  
secretary of the board of trustees of the regional transit 326  
authority. The person presenting the petition shall be given a 327  
receipt containing on it the time of the day, the date, and the 328  
purpose of the petition. The secretary of the board of trustees 329  
of the regional transit authority shall cause the appropriate 330  
board or boards of elections to check the sufficiency of 331  
signatures on any petition of referendum filed under this 332

section and, if found to be sufficient, shall present the 333  
petition to the board of trustees at a meeting of said board 334  
which occurs not later than thirty days following the filing of 335  
said petition. Upon presentation to the board of trustees of a 336  
petition of referendum against the proposed inclusion, the board 337  
of trustees shall promptly certify the proposal to the board or 338  
boards of elections for the purpose of having the proposal 339  
placed on the ballot at the next general or primary election 340  
which occurs not less than ninety days after the date of the 341  
meeting of said board, or at a special election, the date of 342  
which shall be specified in the certification, which date shall 343  
be not less than ninety days after the date of such meeting of 344  
the board. Signatures on a petition of referendum may be 345  
withdrawn up to and including the meeting of the board of 346  
trustees certifying the proposal to the appropriate board or 347  
boards of elections. If territory of more than one county, 348  
municipal corporation, or township is to be added to the 349  
regional transit authority, the electors of the territories of 350  
the counties, municipal corporations, or townships which are to 351  
be added shall vote as a district, and the majority affirmative 352  
vote shall be determined by the vote cast in the district as a 353  
whole. ~~Upon~~ 354

If the proposal would extend the levy of an existing 355  
property tax to the territory to be added to the regional 356  
transit authority, the board of trustees of the regional transit 357  
board shall request from the county auditor an estimate of the 358  
levy's annual collections, assuming that the additional 359  
territory has been added to the regional transit authority, in 360  
the same manner as required for a tax levy under section 5705.03 361  
of the Revised Code. The auditor shall certify this estimate to 362  
the board within ten days after receiving the board's request. 363

Upon certification of a proposal to the appropriate board 364  
or boards of elections pursuant to this section, the board or 365  
boards of election shall make the necessary arrangements for the 366  
submission of the question to the electors of the territory to 367  
be added to the regional transit authority qualified to vote on 368  
the question, and the election shall be held, canvassed, and 369  
certified in the manner provided for the submission of tax 370  
levies under section 5705.191 of the Revised Code, except that 371  
the question appearing on the ballot shall read: 372

"Shall the territory within the ..... 373  
(Name or names of political subdivisions to be joined) be added 374  
to ..... (Name) regional transit 375  
authority?" and shall a(n) ..... (here insert type of tax 376  
or taxes) at a rate ~~of taxation~~ not to exceed ..... (here insert 377  
maximum tax rate or rates) be levied for all transit purposes?" 378

If the tax is a tax on property, the ballot shall express 379  
the levy's estimated annual collections and the rate shall be 380  
expressed numerically in mills for each one dollar of taxable 381  
value and numerically in dollars for each one hundred thousand 382  
dollars of fair market value, as that term is defined in section 383  
5705.01 of the Revised Code. 384

If the question is approved by at least a majority of the 385  
electors voting on the question, the joinder is immediately 386  
effective, and the regional transit authority may extend the 387  
levy of the tax against all the taxable property within the 388  
territory which has been added. If the question is approved at a 389  
general election or at a special election occurring prior to the 390  
general election but after the fifteenth day of July, the 391  
regional transit authority may amend its budget and resolution 392  
adopted pursuant to section 5705.34 of the Revised Code, and the 393

levy shall be placed on the current tax list and duplicate and 394  
collected as other taxes are collected from all taxable property 395  
within the territorial boundaries of the regional transit 396  
authority, including the territory within each political 397  
subdivision added as a result of the election. 398

The territorial boundaries of a regional transit authority 399  
shall be coextensive with the territorial boundaries of the 400  
counties, municipal corporations, and townships included within 401  
the regional transit authority, provided that the same area may 402  
be included in more than one regional transit authority so long 403  
as the regional transit authorities are not organized for 404  
purposes as provided for in the resolutions or ordinances 405  
creating the same, and any amendments to them, relating to the 406  
same kinds of transit facilities; and provided further, that if 407  
a regional transit authority includes only a portion of an 408  
entire county, a regional transit authority for the same 409  
purposes may be created in the remaining portion of the same 410  
county by resolution of the board of county commissioners acting 411  
alone or in conjunction with municipal corporations and 412  
townships as provided in this section. 413

No regional transit authority shall be organized after 414  
January 1, 1975, to include any area already included in a 415  
regional transit authority, except that any regional transit 416  
authority organized after June 29, 1974, and having territorial 417  
boundaries entirely within a single county shall, upon adoption 418  
by the board of county commissioners of the county of a 419  
resolution creating a regional transit authority including 420  
within its territorial jurisdiction the existing regional 421  
transit authority and for purposes including the purposes for 422  
which the existing regional transit authority was created, be 423  
dissolved and its territory included in such new regional 424

transit authority. Any resolution creating such a new regional 425  
transit authority shall make adequate provision for satisfaction 426  
of the obligations of the dissolved regional transit authority. 427

**Sec. 306.322.** (A) For any regional transit authority that 428  
levies a property tax and that includes in its membership 429  
political subdivisions that are located in a county having a 430  
population of at least four hundred thousand according to the 431  
most recent federal census, the procedures of this section apply 432  
until November 5, 2013, and are in addition to and an 433  
alternative to those established in sections 306.32 and 306.321 434  
of the Revised Code for joining to the regional transit 435  
authority additional counties, municipal corporations, or 436  
townships. 437

(B) Any municipal corporation or township may adopt a 438  
resolution or ordinance proposing to join a regional transit 439  
authority described in division (A) of this section. In its 440  
resolution or ordinance, the political subdivision may propose 441  
joining the regional transit authority for a limited period of 442  
three years or without a time limit. 443

(C) The political subdivision proposing to join the 444  
regional transit authority shall submit a copy of its resolution 445  
or ordinance to the legislative authority of each municipal 446  
corporation and the board of trustees of each township 447  
comprising the regional transit authority. Within thirty days of 448  
receiving the resolution or ordinance for inclusion in the 449  
regional transit authority, the legislative authority of each 450  
municipal corporation and the board of trustees of each township 451  
shall consider the question of whether to include the additional 452  
subdivision in the regional transit authority, shall adopt a 453  
resolution or ordinance approving or rejecting the inclusion of 454



the additional subdivision, and shall present its resolution or 455  
ordinance to the board of trustees of the regional transit 456  
authority. 457

(D) If a majority of the political subdivisions comprising 458  
the regional transit authority approve the inclusion of the 459  
additional political subdivision, the board of trustees of the 460  
regional transit authority, not later than the tenth day 461  
following the day on which the last ordinance or resolution is 462  
presented, shall notify the subdivision proposing to join the 463  
regional transit authority that it may certify the proposal to 464  
the board of elections for the purpose of having the proposal 465  
placed on the ballot at the next general election or at a 466  
special election conducted on the day of the next primary 467  
election that occurs not less than ninety days after the 468  
resolution or ordinance is certified to the board of elections. 469

If the board proposes to extend the levy of an existing 470  
property tax to the territory to be added to the regional 471  
transit authority, the board shall request from the county 472  
auditor an estimate of the levy's annual collections, assuming 473  
that the additional territory has been added to the regional 474  
transit authority, in the same manner as required for a tax levy 475  
under section 5705.03 of the Revised Code. The auditor shall 476  
certify this estimate to the board within ten days after 477  
receiving the board's request. 478

(E) Upon certification of a proposal to the board of 479  
elections pursuant to this section, the board of elections shall 480  
make the necessary arrangements for the submission of the 481  
question to the electors of the territory to be included in the 482  
regional transit authority qualified to vote on the question, 483  
and the election shall be held, canvassed, and certified in the 484

same manner as regular elections for the election of officers of 485  
the subdivision proposing to join the regional transit 486  
authority, except that, if the resolution proposed the inclusion 487  
without a time limitation the question appearing on the ballot 488  
shall read: 489

"Shall the territory within the ..... 490  
(Name or names of political subdivisions to be joined) be added 491  
to ..... (Name) regional transit 492  
authority?" and shall a(n) ..... (here insert type of tax 493  
or taxes) at a rate ~~of taxation~~ not to exceed ..... (here insert 494  
maximum tax rate or rates) be levied for all transit purposes?" 495

If the resolution proposed the inclusion with a three-year 496  
time limitation, the question appearing on the ballot shall 497  
read: 498

"Shall the territory within the ..... 499  
(Name or names of political subdivisions to be joined) be added 500  
to ..... (Name) regional transit 501  
authority?" for three years and shall a(n) ..... (here 502  
insert type of tax or taxes) at a rate ~~of taxation~~ not to exceed 503  
..... (here insert maximum tax rate or rates) be levied for all 504  
transit purposes for three years?" 505

In either case, if the tax is a tax on property, the 506  
ballot shall express the levy's estimated annual collections and 507  
the rate shall be expressed numerically in mills for each one 508  
dollar of taxable value and numerically in dollars for each one 509  
hundred thousand dollars of fair market value, as that term is 510  
defined in section 5705.01 of the Revised Code. 511

(F) If the question is approved by at least a majority of 512  
the electors voting on the question, the addition of the new 513

territory is effective six months from the date of the 514  
certification of its passage, and the regional transit authority 515  
may extend the levy of the tax against all the taxable property 516  
within the territory that was added. If the question is approved 517  
at a general election or at a special election occurring prior 518  
to the general election but after the fifteenth day of July, the 519  
regional transit authority may amend its budget and resolution 520  
adopted pursuant to section 5705.34 of the Revised Code, and the 521  
levy shall be placed on the current tax list and duplicate and 522  
collected as other taxes are collected from all taxable property 523  
within the territorial boundaries of the regional transit 524  
authority, including the territory within the political 525  
subdivision added as a result of the election. If the budget of 526  
the regional transit authority is amended pursuant to this 527  
paragraph, the county auditor shall prepare and deliver an 528  
amended certificate of estimated resources to reflect the change 529  
in anticipated revenues of the regional transit authority. 530

(G) If the question is approved by at least a majority of 531  
the electors voting on the question, the board of trustees of 532  
the regional transit authority immediately shall amend the 533  
resolution or ordinance creating the regional transit authority 534  
to include the additional political subdivision. 535

(H) If the question approved by a majority of the electors 536  
voting on the question added the subdivision for three years, 537  
the territory of the additional municipal corporation or 538  
township in the regional transit authority shall be removed from 539  
the territory of the regional transit authority three years 540  
after the date the territory was added, as determined in the 541  
effective date of the election, and shall no longer be a part of 542  
that authority without any further action by either the 543  
political subdivisions that were included in the authority prior 544

to submitting the question to the electors or of the political 545  
subdivision added to the authority as a result of the election. 546  
The regional transit authority reduced to its territory as it 547  
existed prior to the inclusion of the additional municipal 548  
corporation or township shall be entitled to levy and collect 549  
any property taxes that it was authorized to levy and collect 550  
prior to the enlargement of its territory and for which 551  
authorization has not expired, as if the enlargement had not 552  
occurred. 553

**Sec. 345.01.** ~~The~~ (A) As used in this chapter, "fair market 554  
value" has the same meaning as in section 5705.01 of the Revised 555  
Code. 556

(B) The taxing authority of any municipal corporation, 557  
township, or county, at any time not less than one hundred days 558  
prior to a general election in any year, by a vote of two-thirds 559  
of all members of the taxing authority, may, and upon 560  
presentation to the clerk or fiscal officer, as the case may be, 561  
of the taxing authority of a petition signed by not less than 562  
two per cent of the electors of the political subdivision, as 563  
shown at the preceding general election held in the subdivision, 564  
shall, declare by resolution that the amount of taxes which may 565  
be raised within the ten-mill limitation will be insufficient to 566  
provide an adequate amount for the necessary requirements of the 567  
subdivision, and that it is necessary to levy taxes in excess of 568  
the limitation for either or both of the following purposes: 569

~~(A)~~ (1) For purchasing a site, and for erecting, 570  
equipping, and furnishing, or for establishing a memorial to 571  
commemorate the services of all members and veterans of the 572  
armed forces of the United States; 573

~~(B)~~ (2) For the operation and maintenance of a memorial, 574

and for the functions related to it. 575

The resolution shall be confined to the purposes set forth 576  
in this section, and shall specify the amount of increase in 577  
rate which it is necessary to levy, expressed both in mills for 578  
each one dollar of taxable value and in dollars for each one 579  
hundred thousand dollars of fair market value, the purpose of 580  
the rate increase, and the number of years during which the 581  
increase shall be in effect. The increase may include a levy 582  
upon the tax duplicate of the current year. The number of years 583  
shall be any number not exceeding ten. The question of an 584  
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 585  
this section may be submitted to the electors on one ballot. 586

The total tax for the purposes included in this section 587  
shall not, in any year, exceed one mill of each dollar of 588  
~~valuation~~ taxable value. 589

The resolution shall go into immediate effect upon its 590  
passage, and no publication of the resolution, other than that 591  
provided for in the notice of election, shall be necessary. 592

**Sec. 345.03.** A copy of any resolution adopted under 593  
section 345.01 of the Revised Code shall be certified within 594  
five days by the taxing authority and not later than four ~~p. m.~~ 595  
p.m. of the ninetieth day before the day of the election, to the 596  
county board of elections, and such board shall submit the 597  
proposal to the electors of the subdivision at the succeeding 598  
general election. The board shall make the necessary 599  
arrangements for the submission of such question to the electors 600  
of the subdivision, and the election shall be conducted, 601  
canvassed, and certified in like manner as regular elections in 602  
such subdivision. 603

Notice of the election shall be published once in a newspaper of general circulation in the subdivision, not less than two weeks prior to such election. The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed in dollars ~~and cents~~ for each one hundred thousand dollars of ~~valuation~~ fair market value as well as in mills for each one dollar of ~~property valuation~~ taxable value, the number of years during which such increase will be in effect, and the time and place of holding such election.

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

	For the Tax Levy	
	Against the Tax Levy	"

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, 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)." 629  
630

The question covered by the resolution shall be submitted 631  
to the electors as a separate proposition, but it may be printed 632  
on the same ballot with any other proposition submitted at the 633  
same election other than the election of officers. More than one 634  
such question may be submitted at the same election. 635

**Sec. 505.37.** (A) The board of township trustees may 636  
establish all necessary rules to guard against the occurrence of 637  
fires and to protect the property and lives of the citizens 638  
against damage and accidents, and may, with the approval of the 639  
specifications by the prosecuting attorney or, if the township 640  
has adopted limited home rule government under Chapter 504. of 641  
the Revised Code, with the approval of the specifications by the 642  
township's law director, purchase, lease, lease with an option 643  
to purchase, or otherwise provide any fire apparatus, mechanical 644  
resuscitators, underwater rescue and recovery equipment, or 645  
other fire equipment, appliances, materials, fire hydrants, and 646  
water supply for fire-fighting and fire and rescue purposes that 647  
seems advisable to the board. The board shall provide for the 648  
care and maintenance of such fire equipment, and, for these 649  
purposes, may purchase, lease, lease with an option to purchase, 650  
or construct and maintain necessary buildings, and it may 651  
establish and maintain lines of fire-alarm communications within 652  
the limits of the township. The board may employ one or more 653  
persons to maintain and operate such fire equipment, or it may 654  
enter into an agreement with a volunteer fire company for the 655  
use and operation of the equipment. The board may compensate the 656  
members of a volunteer fire company on any basis and in any 657  
amount that it considers equitable. 658

When the estimated cost to purchase fire apparatus, 659  
mechanical resuscitators, underwater rescue and recovery 660  
equipment, or other fire equipment, appliances, materials, fire 661  
hydrants, buildings, or fire-alarm communications equipment or 662  
services exceeds fifty thousand dollars, the contract shall be 663  
let by competitive bidding. When competitive bidding is 664  
required, the board shall advertise once a week for not less 665  
than two consecutive weeks in a newspaper of general circulation 666  
within the township. The board may also cause notice to be 667  
inserted in trade papers or other publications designated by it 668  
or to be distributed by electronic means, including posting the 669  
notice on the board's internet web site. If the board posts the 670  
notice on its web site, it may eliminate the second notice 671  
otherwise required to be published in a newspaper of general 672  
circulation within the township, provided that the first notice 673  
published in such newspaper meets all of the following 674  
requirements: 675

(1) It is published at least two weeks before the opening 676  
of bids. 677

(2) It includes a statement that the notice is posted on 678  
the board's internet web site. 679

(3) It includes the internet address of the board's 680  
internet web site. 681

(4) It includes instructions describing how the notice may 682  
be accessed on the board's internet web site. 683

The advertisement shall include the time, date, and place 684  
where the clerk of the township, or the clerk's designee, will 685  
read bids publicly. The time, date, and place of bid openings 686  
may be extended to a later date by the board of township 687



trustees, provided that written or oral notice of the change 688  
shall be given to all persons who have received or requested 689  
specifications not later than ninety-six hours prior to the 690  
original time and date fixed for the opening. The board may 691  
reject all the bids or accept the lowest and best bid, provided 692  
that the successful bidder meets the requirements of section 693  
153.54 of the Revised Code when the contract is for the 694  
construction, demolition, alteration, repair, or reconstruction 695  
of an improvement. 696

(B) The boards of township trustees of any two or more 697  
townships, or the legislative authorities of any two or more 698  
political subdivisions, or any combination of these, may, 699  
through joint action, unite in the joint purchase, lease, lease 700  
with an option to purchase, maintenance, use, and operation of 701  
fire equipment described in division (A) of this section, or for 702  
any other purpose designated in sections 505.37 to 505.42 of the 703  
Revised Code, and may prorate the expense of the joint action on 704  
any terms that are mutually agreed upon. 705

(C) The board of township trustees of any township may, by 706  
resolution, whenever it is expedient and necessary to guard 707  
against the occurrence of fires or to protect the property and 708  
lives of the citizens against damages resulting from their 709  
occurrence, create a fire district of any portions of the 710  
township that it considers necessary. The board may purchase, 711  
lease, lease with an option to purchase, or otherwise provide 712  
any fire apparatus, mechanical resuscitators, underwater rescue 713  
and recovery equipment, or other fire equipment, appliances, 714  
materials, fire hydrants, and water supply for fire-fighting and 715  
fire and rescue purposes, or may contract for the fire 716  
protection for the fire district as provided in section 9.60 of 717  
the Revised Code. The fire district so created shall be given a 718

separate name by which it shall be known. 719

Additional unincorporated territory of the township may be 720  
added to a fire district upon the board's adoption of a 721  
resolution authorizing the addition. A municipal corporation 722  
that is within or adjoining the township may be added to a fire 723  
district upon the board's adoption of a resolution authorizing 724  
the addition and the municipal legislative authority's adoption 725  
of a resolution or ordinance requesting the addition of the 726  
municipal corporation to the fire district. 727

If the township fire district imposes a tax, additional 728  
unincorporated territory of the township or a municipal 729  
corporation that is within or adjoining the township shall 730  
become part of the fire district only after all of the following 731  
have occurred: 732

(1) Adoption by the board of township trustees of a 733  
resolution approving the expansion of the territorial limits of 734  
the district and, if the resolution proposes to add a municipal 735  
corporation, adoption by the municipal legislative authority of 736  
a resolution or ordinance requesting the addition of the 737  
municipal corporation to the district; 738

(2) Adoption by the board of township trustees of a 739  
resolution recommending the extension of the tax to the 740  
additional territory; 741

(3) The board requests and obtains from the county auditor 742  
an estimate of the levy's annual collections in the same manner 743  
as required for a tax levy under section 5705.03 of the Revised 744  
Code, assuming that the additional territory has been added to 745  
the fire district. The auditor shall certify this estimate to 746  
the board within ten days after receiving the board's request. 747

(4) Approval of the tax by the electors of the territory 748  
proposed for addition to the district. 749

Each resolution of the board adopted under division (C) (2) 750  
of this section shall state the name of the fire district, a 751  
description of the territory to be added, and the rate, 752  
expressed in mills for each one dollar of taxable value and in 753  
dollars for each one hundred thousand dollars of fair market 754  
value, and termination date of the tax, which shall be the rate 755  
and termination date of the tax currently in effect in the fire 756  
district. 757

The board of trustees shall certify each resolution 758  
adopted under division (C) (2) of this section and the county 759  
auditor's certification to the board of elections in accordance 760  
with section 5705.19 of the Revised Code. The election required 761  
under division (C) ~~(3)~~ (4) of this section shall be held, 762  
canvassed, and certified in the manner provided for the 763  
submission of tax levies under section 5705.25 of the Revised 764  
Code, except that the question appearing on the ballot shall 765  
read: 766

"Shall the territory within ..... 767  
(description of the proposed territory to be added) be added to 768  
..... (name) fire district, and a property 769  
tax, that the county auditor estimates will collect \$..... 770  
annually, at a rate ~~of taxation~~ not exceeding ..... ~~(here~~ 771  
~~insert tax rate)~~ mills for each \$1 of taxable value, which 772  
amounts to \$..... for each \$100,000 of fair market value, be 773  
in effect for ..... (here insert the number of years the 774  
tax is to be in effect or "a continuing period of time," as 775  
applicable)?" 776

If the question is approved by at least a majority of the 777

electors voting on it, the joinder shall be effective as of the 778  
first day of July of the year following approval, and on that 779  
date, the township fire district tax shall be extended to the 780  
taxable property within the territory that has been added. If 781  
the territory that has been added is a municipal corporation and 782  
if it had adopted a tax levy for fire purposes, the levy is 783  
terminated on the effective date of the joinder. 784

Any municipal corporation may withdraw from a township 785  
fire district created under division (C) of this section by the 786  
adoption by the municipal legislative authority of a resolution 787  
or ordinance ordering withdrawal. On the first day of July of 788  
the year following the adoption of the resolution or ordinance 789  
of withdrawal, the municipal corporation withdrawing ceases to 790  
be a part of the district, and the power of the fire district to 791  
levy a tax upon taxable property in the withdrawing municipal 792  
corporation terminates, except that the fire district shall 793  
continue to levy and collect taxes for the payment of 794  
indebtedness within the territory of the fire district as it was 795  
composed at the time the indebtedness was incurred. 796

Upon the withdrawal of any municipal corporation from a 797  
township fire district created under division (C) of this 798  
section, the county auditor shall ascertain, apportion, and 799  
order a division of the funds on hand, moneys and taxes in the 800  
process of collection except for taxes levied for the payment of 801  
indebtedness, credits, and real and personal property, either in 802  
money or in kind, on the basis of the valuation of the 803  
respective tax duplicates of the withdrawing municipal 804  
corporation and the remaining territory of the fire district. 805

A board of township trustees may remove unincorporated 806  
territory of the township from the fire district upon the 807

adoption of a resolution authorizing the removal. On the first 808  
day of July of the year following the adoption of the 809  
resolution, the unincorporated township territory described in 810  
the resolution ceases to be a part of the district, and the 811  
power of the fire district to levy a tax upon taxable property 812  
in that territory terminates, except that the fire district 813  
shall continue to levy and collect taxes for the payment of 814  
indebtedness within the territory of the fire district as it was 815  
composed at the time the indebtedness was incurred. 816

As used in this section, "fair market value" has the same 817  
meaning as in section 5705.01 of the Revised Code. 818

(D) The board of township trustees of any township, the 819  
board of fire district trustees of a fire district created under 820  
section 505.371 of the Revised Code, or the legislative 821  
authority of any municipal corporation may purchase, lease, or 822  
lease with an option to purchase the necessary fire equipment 823  
described in division (A) of this section, buildings, and sites 824  
for the township, fire district, or municipal corporation and 825  
issue securities for that purpose with maximum maturities as 826  
provided in section 133.20 of the Revised Code. The board of 827  
township trustees, board of fire district trustees, or 828  
legislative authority may also construct any buildings necessary 829  
to house fire equipment and issue securities for that purpose 830  
with maximum maturities as provided in section 133.20 of the 831  
Revised Code. 832

The board of township trustees, board of fire district 833  
trustees, or legislative authority may issue the securities of 834  
the township, fire district, or municipal corporation, signed by 835  
the board or designated officer of the municipal corporation and 836  
attested by the signature of the township fiscal officer, fire 837

district clerk, or municipal clerk, covering any deferred 838  
payments and payable at the times provided, which securities 839  
shall bear interest not to exceed the rate determined as 840  
provided in section 9.95 of the Revised Code, and shall not be 841  
subject to Chapter 133. of the Revised Code. The legislation 842  
authorizing the issuance of the securities shall provide for 843  
levying and collecting annually by taxation, amounts sufficient 844  
to pay the interest on and principal of the securities. The 845  
securities shall be offered for sale on the open market or given 846  
to the vendor or contractor if no sale is made. 847

Section 505.40 of the Revised Code does not apply to any 848  
securities issued, or any lease with an option to purchase 849  
entered into, in accordance with this division. 850

(E) A board of township trustees of any township or a 851  
board of fire district trustees of a fire district created under 852  
section 505.371 of the Revised Code may purchase a policy or 853  
policies of liability insurance for the officers, employees, and 854  
appointees of the fire department, fire district, or joint fire 855  
district governed by the board that includes personal injury 856  
liability coverage as to the civil liability of those officers, 857  
employees, and appointees for false arrest, detention, or 858  
imprisonment, malicious prosecution, libel, slander, defamation 859  
or other violation of the right of privacy, wrongful entry or 860  
eviction, or other invasion of the right of private occupancy, 861  
arising out of the performance of their duties. 862

When a board of township trustees cannot, by deed of gift 863  
or by purchase and upon terms it considers reasonable, procure 864  
land for a township fire station that is needed in order to 865  
respond in reasonable time to a fire or medical emergency, the 866  
board may appropriate land for that purpose under sections 867

163.01 to 163.22 of the Revised Code. If it is necessary to 868  
acquire additional adjacent land for enlarging or improving the 869  
fire station, the board may purchase, appropriate, or accept a 870  
deed of gift for the land for these purposes. 871

(F) As used in this division, "emergency medical service 872  
organization" has the same meaning as in section 4766.01 of the 873  
Revised Code. 874

A board of township trustees, by adoption of an 875  
appropriate resolution, may choose to have the state board of 876  
emergency medical, fire, and transportation services license any 877  
emergency medical service organization it operates. If the board 878  
adopts such a resolution, Chapter 4766. of the Revised Code, 879  
except for sections 4766.06 and 4766.99 of the Revised Code, 880  
applies to the organization. All rules adopted under the 881  
applicable sections of that chapter also apply to the 882  
organization. A board of township trustees, by adoption of an 883  
appropriate resolution, may remove its emergency medical service 884  
organization from the jurisdiction of the state board of 885  
emergency medical, fire, and transportation services. 886

**Sec. 505.48.** (A) The board of township trustees of any 887  
township may, by resolution adopted by two-thirds of the members 888  
of the board, create a township police district comprised of all 889  
or a portion of the unincorporated territory of the township as 890  
the resolution may specify. If the township police district does 891  
not include all of the unincorporated territory of the township, 892  
the resolution creating the district shall contain a complete 893  
and accurate description of the territory of the district and a 894  
separate and distinct name for the district. 895

At any time not less than one hundred twenty days after a 896  
township police district is created and operative, the 897

territorial limits of the district may be altered in the manner 898  
provided in division (B) of this section or, if applicable, as 899  
provided in section 505.482 of the Revised Code. 900

(B) Except as otherwise provided in section 505.481 of the 901  
Revised Code, the territorial limits of a township police 902  
district may be altered by a resolution adopted by a two-thirds 903  
vote of the board of township trustees. If the township police 904  
district imposes a tax, any territory proposed for addition to 905  
the district shall become part of the district only after all of 906  
the following have occurred: 907

(1) Adoption by two-thirds vote of the board of township 908  
trustees of a resolution approving the expansion of the 909  
territorial limits of the district; 910

(2) Adoption by a two-thirds vote of the board of township 911  
trustees of a resolution recommending the extension of the tax 912  
to the additional territory; 913

(3) The board requests and obtains from the county auditor 914  
an estimate of the levy's annual collections, assuming that the 915  
additional territory has been added to the township police 916  
district, in the same manner as required for a tax levy under 917  
section 5705.03 of the Revised Code. The auditor shall certify 918  
this estimate to the board within ten days after receiving the 919  
board's request. 920

(4) Approval of the tax by the electors of the territory 921  
proposed for addition to the district. 922

Each resolution of the board adopted under division (B) (2) 923  
of this section shall state the name of the township police 924  
district, a description of the territory to be added, and the 925  
rate, expressed in mills for each one dollar of taxable value 926



and in dollars for each one hundred thousand dollars of fair 927  
market value, and termination date of the tax, which shall be 928  
the rate and termination date of the tax currently in effect in 929  
the district. 930

The board of trustees shall certify each resolution 931  
adopted under division (B) (2) of this section and the county 932  
auditor's certification to the board of elections in accordance 933  
with section 5705.19 of the Revised Code. The election required 934  
under division (B) ~~(3)~~ (4) of this section shall be held, 935  
canvassed, and certified in the manner provided for the 936  
submission of tax levies under section 5705.25 of the Revised 937  
Code, except that the question appearing on the ballot shall 938  
read: 939

"Shall the territory within ..... 940  
(description of the proposed territory to be added) be added to 941  
..... (name) township police district, and a property 942  
tax, that the county auditor estimates will collect \$..... 943  
annually, at a rate ~~of taxation~~ not exceeding ..... ~~(here-~~ 944  
~~insert tax rate)~~ mills for each \$1 of taxable value, which 945  
amounts to \$..... for each \$100,000 of fair market value, 946  
be in effect for ..... (here insert the number of years the 947  
tax is to be in effect or "a continuing period of time," as 948  
applicable)?" 949

If the question is approved by at least a majority of the 950  
electors voting on it, the joinder shall be effective as of the 951  
first day of January of the year following approval, and, on 952  
that date, the township police district tax shall be extended to 953  
the taxable property within the territory that has been added. 954

As used in this section, "fair market value" has the same 955  
meaning as in section 5705.01 of the Revised Code. 956

Sec. 505.481. (A) If a township police district does not 957  
include all the unincorporated territory of the township, the 958  
remaining unincorporated territory of the township may be added 959  
to the district by a resolution adopted by a unanimous vote of 960  
the board of township trustees to place the issue of expansion 961  
of the district on the ballot for the electors of the entire 962  
unincorporated territory of the township. The resolution shall 963  
state whether the proposed township police district initially 964  
will hire personnel as provided in section 505.49 of the Revised 965  
Code or contract for the provision of police protection services 966  
or additional police protection services as provided in section 967  
505.43 or 505.50 of the Revised Code. If the board proposes to 968  
levy a tax throughout all of the unincorporated territory of the 969  
township, the board shall request and obtain from the county 970  
auditor an estimate of the levy's annual collections, assuming 971  
that the unincorporated territory has been added to the township 972  
police district, in the same manner as required for a tax levy 973  
under section 5705.03 of the Revised Code. The auditor shall 974  
certify this estimate to the board within ten days after 975  
receiving the board's request. 976

The ballot measure shall provide for the addition into a 977  
new district of all the unincorporated territory of the township 978  
not already included in the township police district and for the 979  
levy of any tax then imposed by the district throughout the 980  
unincorporated territory of the township. The measure shall 981  
state the rate of the tax, if any, to be imposed in the district 982  
resulting from approval of the measure, expressed in mills for 983  
each one dollar of taxable value and in dollars for each one 984  
hundred thousand dollars of fair market value, which need not 985  
be the same rate of any tax imposed by the existing district, 986  
~~and~~ the last year in which the tax will be levied or that it 987

will be levied for a continuous period of time, and the county 988  
auditor's estimate of the levy's annual collections. 989

(B) The election on the measure shall be held, canvassed, 990  
and certified in the manner provided for the submission of tax 991  
levies under section 5705.25 of the Revised Code, except that 992  
the question appearing on the ballot shall read substantially as 993  
follows: 994

"Shall the unincorporated territory within ..... 995  
(name of the township) not already included within the 996  
..... (name of township police district) be added to the 997  
township police district to create the ..... (name of new 998  
township police district) township police district?" 999

The name of the proposed township police district shall be 1000  
separate and distinct from the name of the existing township 1001  
police district. 1002

If a tax is imposed in the existing township police 1003  
district, the question shall be modified by adding, at the end 1004  
of the question, the following: ", and shall a property tax be 1005  
levied in the new township police district, replacing the tax in 1006  
the existing township police district, that the county auditor 1007  
estimates will collect \$..... annually, at a rate not exceeding 1008  
..... mills per dollar for each \$1 of taxable valuation- 1009  
value, which amounts to \$..... (rate expressed in dollars- 1010  
and cents per one thousand dollars in taxable valuation) for 1011  
each \$100,000 of fair market value, for ..... (number of years 1012  
the tax will be levied, or "a continuing period of time")." 1013

If the measure is not approved by a majority of the 1014  
electors voting on it, the township police district shall 1015  
continue to occupy its existing territory until altered as 1016

provided in this section or section 505.48 of the Revised Code, 1017  
and any existing tax imposed under section 505.51 of the Revised 1018  
Code shall remain in effect in the existing district at the 1019  
existing rate and for as long as provided in the resolution 1020  
under the authority of which the tax is levied. 1021

As used in this section, "fair market value" has the same 1022  
meaning as in section 5705.01 of the Revised Code. 1023

**Sec. 511.27.** (A) To defray the expenses of the township 1024  
park district and for purchasing, appropriating, operating, 1025  
maintaining, and improving lands for parks or recreational 1026  
purposes, the board of park commissioners may levy a sufficient 1027  
tax within the ten-mill limitation, not to exceed one mill on 1028  
each dollar of ~~valuation~~ taxable value on all real and personal 1029  
property within the township, and on all real and personal 1030  
property within any municipal corporation that is within the 1031  
township, that was within the township at the time that the park 1032  
district was established, or the boundaries of which are 1033  
coterminous with or include the township. The levy shall be over 1034  
and above all other taxes and limitations on such property 1035  
authorized by law. 1036

(B) Except as otherwise provided in division (C) of this 1037  
section, the board of park commissioners, not less than ninety 1038  
days before the day of the election, may declare by resolution 1039  
that the amount of taxes that may be raised within the ten-mill 1040  
limitation will be insufficient to provide an adequate amount 1041  
for the necessary requirements of the district and that it is 1042  
necessary to levy a tax in excess of that limitation for the use 1043  
of the district. The resolution shall specify the purpose for 1044  
which the taxes shall be used, the annual rate proposed, and the 1045  
number of consecutive years the levy will be in effect. Upon the 1046

adoption of the resolution, the question of levying the taxes 1047  
shall be submitted to the electors of the township and the 1048  
electors of any municipal corporation that is within the 1049  
township, that was within the township at the time that the park 1050  
district was established, or the boundaries of which are 1051  
coterminous with or include the township, at a special election 1052  
to be held on whichever of the following occurs first: 1053

(1) The day of the next ensuing general election; 1054

(2) The first Tuesday after the first Monday in May of any 1055  
calendar year, except that, if a presidential primary election 1056  
is held in that calendar year, then the day of that election. 1057

The rate submitted to the electors at any one election 1058  
shall not exceed two mills annually upon each dollar of 1059  
~~valuation~~ taxable value. If a majority of the electors voting 1060  
upon the question of the levy vote in favor of the levy, the tax 1061  
shall be levied on all real and personal property within the 1062  
township and on all real and personal property within any 1063  
municipal corporation that is within the township, that was 1064  
within the township at the time that the park district was 1065  
established, or the boundaries of which are coterminous with or 1066  
include the township, and the levy shall be over and above all 1067  
other taxes and limitations on such property authorized by law. 1068

(C) In any township park district that contains only 1069  
unincorporated territory, if the township board of park 1070  
commissioners is appointed by the board of township trustees, 1071  
before a tax can be levied and certified to the county auditor 1072  
pursuant to section 5705.34 of the Revised Code or before a 1073  
resolution for a tax levy can be certified to the board of 1074  
elections pursuant to section 511.28 of the Revised Code, the 1075  
board of park commissioners shall receive approval for its levy 1076

request from the board of township trustees. The board of park 1077  
commissioners shall adopt a resolution requesting the board of 1078  
township trustees to approve the levy request, stating the 1079  
annual rate of the proposed levy and the reason for the levy 1080  
request. On receiving this request, the board of township 1081  
trustees shall vote on whether to approve the request and, if a 1082  
majority votes to approve it, shall issue a resolution approving 1083  
the levy at the requested rate. 1084

**Sec. 511.28.** A copy of any resolution for a tax levy 1085  
adopted by the township board of park commissioners as provided 1086  
in section 511.27 of the Revised Code shall be certified by the 1087  
clerk of the board of park commissioners to the board of 1088  
elections of the proper county, together with a certified copy 1089  
of the resolution approving the levy, passed by the board of 1090  
township trustees if such a resolution is required by division 1091  
(C) of section 511.27 of the Revised Code, not less than ninety 1092  
days before a general or primary election in any year. The board 1093  
of elections shall submit the proposal to the electors as 1094  
provided in section 511.27 of the Revised Code at the succeeding 1095  
general or primary election. A resolution to renew an existing 1096  
levy may not be placed on the ballot unless the question is 1097  
submitted at the general election held during the last year the 1098  
tax to be renewed may be extended on the real and public utility 1099  
property tax list and duplicate, or at any election held in the 1100  
ensuing year. The board of park commissioners shall cause notice 1101  
that the vote will be taken to be published once a week for two 1102  
consecutive weeks prior to the election in a newspaper of 1103  
general circulation, or as provided in section 7.16 of the 1104  
Revised Code, in the county within which the park district is 1105  
located. Additionally, if the board of elections operates and 1106  
maintains a web site, the board of elections shall post that 1107

notice on its web site for thirty days prior to the election. 1108  
 The notice shall state the purpose of the proposed levy, the 1109  
levy's estimated annual collections, the annual rate proposed 1110  
 expressed in dollars ~~and cents~~ for each one hundred thousand 1111  
 dollars of ~~valuation~~ fair market value as well as in mills for 1112  
 each one dollar of ~~valuation~~ taxable value, the number of 1113  
 consecutive years during which the levy shall be in effect, and 1114  
 the time and place of the election. 1115

The form of the ballots cast at the election shall be: "An 1116  
 additional tax for the benefit of (name of township park 1117  
 district) ..... for the purpose of (purpose stated in the 1118  
 order of the board) ..... , that the county auditor 1119  
estimates will collect \$..... annually, at a rate not exceeding 1120  
 ..... mills for each ~~one dollar~~ \$1 of valuation taxable 1121  
value, which amounts to ~~(rate expressed in dollars and cents)~~ 1122  
\$..... for each ~~one hundred dollars~~ \$100,000 of valuation 1123  
fair market value, for (number of years the levy is to run) 1124  
 ..... 1125

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

If the levy submitted is a proposal to renew, increase, 1127  
 or decrease an existing levy, the form of the ballot specified 1128  
 in this section ~~may shall~~ be changed by substituting for the 1129  
 words "An additional" at the beginning of the form, the words "A 1130  
 renewal of a" in the case of a proposal to renew an existing 1131  
 levy in the same amount; the words "A renewal of ..... 1132

mills and an increase of ..... mills for each \$1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of ..... mills for each \$1 of taxable value, to constitute a" in the case of a decrease in the rate of the existing levy.

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, 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)."

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

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

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

(A) For the care and maintenance of parks on the island, the board of township trustees annually may levy a tax, not to exceed one mill for each one dollar of taxable value, upon all the taxable property in the district. The tax shall be in



addition to all other levies authorized by law, and subject to 1162  
no limitation on tax rates except as provided in this division. 1163

The proceeds of the tax levy shall be expended by the 1164  
board of township trustees for the purpose of the care and 1165  
maintenance of the parks, and shall be paid out of the township 1166  
treasury upon the orders of the board of park trustees. 1167

(B) For the purpose of acquiring additional land for use 1168  
as a park, the board of township trustees may levy a tax in 1169  
excess of the ten-mill limitation on all taxable property in the 1170  
district. The tax shall be proposed by resolution adopted by 1171  
two-thirds of the members of the board of township trustees. The 1172  
resolution shall specify the purpose and rate of the tax and the 1173  
number of years the tax will be levied, which shall not exceed 1174  
five years, and which may include a levy on the current tax list 1175  
and duplicate. The resolution shall go into immediate effect 1176  
upon its passage, and no publication of the resolution is 1177  
necessary other than that provided for in the notice of 1178  
election. The board of township trustees shall certify a copy of 1179  
the resolution to the proper board of elections not later than 1180  
ninety days before the primary or general election in the 1181  
township, and the board of elections shall submit the question 1182  
of the tax to the voters of the district at the succeeding 1183  
primary or general election. The board of elections shall make 1184  
the necessary arrangements for the submission of the question to 1185  
the electors of the district, and the election shall be 1186  
conducted, canvassed, and certified in the same manner as 1187  
regular elections in the township for the election of officers. 1188  
Notice of the election shall be published in a newspaper of 1189  
general circulation in the township once a week for two 1190  
consecutive weeks, or as provided in section 7.16 of the Revised 1191  
Code prior to the election. If the board of elections operates 1192

and maintains a web site, notice of the election also shall be 1193  
 posted on that web site for thirty days prior to the election. 1194  
 The notice shall state the purpose of the tax, the levy's 1195  
estimated annual collections, the proposed rate of the tax 1196  
 expressed in dollars ~~and cents~~ for each one hundred thousand 1197  
 dollars of ~~valuation~~ fair market value and mills for each one 1198  
 dollar of ~~valuation~~ taxable value, the number of years the tax 1199  
 will be in effect, the first year the tax will be levied, and 1200  
 the time and place of the election. 1201

The form of the ballots cast at an election held under 1202  
 this division shall be as follows: 1203

"An additional tax for the benefit of ..... (name of 1204  
 the township) for the purpose of acquiring additional park land, 1205  
that the county auditor estimates will collect \$.... annually, 1206  
 at a rate of ..... mills for each ~~one dollar~~ \$1 of ~~valuation~~ 1207  
~~taxable value~~, which amounts to \$..... ~~(rate expressed in~~ 1208  
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 1209  
~~valuation~~ fair market value, for ..... (number of years the 1210  
 levy is to run) beginning in ..... (first year the tax 1211  
 will be levied). 1212

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

The question shall be submitted as a separate proposition 1214  
 but may be printed on the same ballot with any other proposition 1215  
 submitted at the same election other than the election of 1216  
 officers. More than one such question may be submitted at the 1217

same election. 1218

If the levy is approved by a majority of electors voting 1219  
on the question, the board of elections shall certify the result 1220  
of the election to the tax commissioner. In the first year of 1221  
the levy, the tax shall be extended on the tax lists after the 1222  
February settlement following the election. If the tax is to be 1223  
placed on the tax lists of the current year as specified in the 1224  
resolution, the board of elections shall certify the result of 1225  
the election immediately after the canvass to the board of 1226  
township trustees, which shall forthwith make the necessary levy 1227  
and certify the levy to the county auditor, who shall extend the 1228  
levy on the tax lists for collection. After the first year of 1229  
the levy, the levy shall be included in the annual tax budget 1230  
that is certified to the county budget commission. 1231

As used in this section, "fair market value" has the same 1232  
meaning as in section 5705.01 of the Revised Code. 1233

**Sec. 513.18.** In the event any township, contiguous to a 1234  
joint township hospital district, desires to become a part of 1235  
such district in existence under sections 513.07 to 513.18 of 1236  
the Revised Code, its board of township trustees, by a two- 1237  
thirds favorable vote of the members of such board, after the 1238  
existing joint township hospital board has, by a majority 1239  
favorable vote of the members thereof, approved the terms under 1240  
which such township proposes to join the district, shall become 1241  
a part of the joint township district hospital board under such 1242  
terms and with all the rights, privileges, and responsibilities 1243  
enjoyed by and extended to the existing members of the hospital 1244  
board under such sections, including representation on the board 1245  
of hospital governors by the appointment of an elector of such 1246  
township as a member thereof. ~~If~~ 1247

If the terms under which such township proposes to join 1248  
the hospital district involve a tax levy for the purpose of 1249  
sharing the existing obligations, including bonded indebtedness, 1250  
of the district or the necessary operating expenses of such 1251  
hospital, such township shall not become a part of the district 1252  
until its electors have approved such levy as provided in this 1253  
section. In such a case, the board of township trustees shall 1254  
request from the county auditor an estimate of the levy's annual 1255  
collections in the same manner as required for a tax levy under 1256  
section 5705.03 of the Revised Code, assuming that the township 1257  
has been added to the hospital district. The auditor shall 1258  
certify this estimate to the board within ten days after 1259  
receiving the board's request. 1260

Upon request of the board of township trustees of the 1261  
township proposing to join such district, by resolution approved 1262  
by a two-thirds vote of its members, the board of elections of 1263  
the county in which the township lies shall place upon the 1264  
ballot for submission to the electorate of such township at the 1265  
next primary or general election occurring not less than ninety 1266  
nor more than one hundred thirty-five days after such request is 1267  
received from the board of township trustees the question of 1268  
levying a tax, not to exceed one mill outside the ten-mill 1269  
limitation, for a period of not to exceed five years, to provide 1270  
funds for the payment of the township's share of the necessary 1271  
expenses incurred in the operation of such hospital, or the 1272  
question of levying a tax to pay the township's share of the 1273  
existing obligations, including bonded indebtedness, of the 1274  
district, or both questions may be submitted at the same primary 1275  
or general election. ~~If~~The question appearing on the ballot 1276  
shall read: 1277

"Shall ..... (name of township) be added to the ..... 1278

(name of joint township hospital district), and property tax be 1279  
levied for the purpose of ..... (purpose of tax), that the 1280  
county auditor estimates will collect \$..... annually, at a 1281  
rate not exceeding ..... mills for each \$1 of taxable value, 1282  
which amounts to \$..... for each \$100,000 of fair market value, 1283  
to be in effect for ..... (number of years the tax is to be in 1284  
effect)?" 1285

If a majority of the electors voting on the propositions 1286  
vote in favor thereof, the county auditor shall place such 1287  
levies on the tax duplicate against the property in the 1288  
township, which township shall thereby become a part of said 1289  
joint township hospital district. 1290

**Sec. 755.181.** The legislative authority of any municipal 1291  
corporation, township, township park district, county, or school 1292  
district desiring to join a joint recreation district created 1293  
under section 755.14 of the Revised Code may, by resolution, 1294  
petition the joint recreation district board of trustees for 1295  
membership. If the joint recreation district does not impose a 1296  
tax, the petitioning subdivision becomes a member upon approval 1297  
by the joint recreation district's board of trustees. If the 1298  
joint recreation district imposes a tax, the petitioning 1299  
subdivision becomes a member after approval by the joint 1300  
recreation district's board of trustees and after approval of 1301  
the tax by the electors of the petitioning subdivision. In such 1302  
a case, the joint recreation district's board of trustees shall 1303  
request from the county auditor an estimate of the levy's annual 1304  
collections in the same manner as required for a tax levy under 1305  
section 5705.03 of the Revised Code, assuming that the 1306  
subdivision's territory has been added to the joint recreation 1307  
district. The auditor shall certify this estimate to the board 1308  
within ten days after receiving the board's request. 1309

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

"Shall the territory within ..... (Name of the subdivision to be added) be added to ..... (Name) joint recreation 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)?" ~~If~~

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 joint recreation district tax shall be extended to the taxable property within the territory that has been added.

The legislative authority of any subdivision that is a member of a joint recreation district may withdraw from it upon certification of a resolution proclaiming a withdrawal to the joint recreation district's board of trustees. Any subdivision withdrawing from a joint recreation district shall continue to have levied against its tax duplicate any tax levied by the district on the effective date of the withdrawal until it

expires or is renewed. Members of a joint recreation district's 1340  
board of trustees who represent the withdrawing subdivision are 1341  
deemed to have resigned their position upon certification of a 1342  
withdrawal resolution. Upon the withdrawal of any subdivision 1343  
from a joint recreation district, the county auditor shall 1344  
ascertain, apportion, and order a division of the funds on hand, 1345  
moneys and taxes in the process of collection, except for taxes 1346  
levied for the payment of indebtedness, credits, and real and 1347  
personal property, either in money or in kind, on the basis of 1348  
the valuation of the respective tax duplicates of the 1349  
withdrawing subdivision and the remaining territory of the joint 1350  
recreation district. 1351

When the number of subdivisions comprising a joint 1352  
recreation district is reduced to one, the joint recreation 1353  
district ceases to exist, and the funds, credits, and property 1354  
remaining after apportionments to withdrawing subdivisions shall 1355  
be assumed by the one remaining subdivision. When a joint 1356  
recreation district ceases to exist and indebtedness remains 1357  
unpaid, the board of county commissioners shall continue to levy 1358  
and collect taxes for the payment of that indebtedness within 1359  
the territory of the joint recreation district as it was 1360  
comprised at the time the indebtedness was incurred. 1361

As used in this section, "fair market value" has the same 1362  
meaning as in section 5705.01 of the Revised Code. 1363

**Sec. 1545.041.** (A) Any township park district created 1364  
pursuant to section 511.18 of the Revised Code that includes 1365  
park land located outside the township in which the park 1366  
district was established may be converted under the procedures 1367  
provided in this section into a park district to be operated and 1368  
maintained as provided for in this chapter, provided that there 1369

is no existing park district created under section 1545.04 of 1370  
the Revised Code in the county in which the township park 1371  
district is located. The proposed park district shall include 1372  
within its boundary all townships and municipal corporations in 1373  
which lands owned by the township park district seeking 1374  
conversion are located, and may include any other townships and 1375  
municipal corporations in the county in which the township park 1376  
district is located. 1377

(B) Conversion of a township park district into a park 1378  
district operated and maintained under this chapter shall be 1379  
initiated by a resolution adopted by the board of park 1380  
commissioners of the park district. Any resolution initiating a 1381  
conversion shall include the following: 1382

(1) The name of the township park district seeking 1383  
conversion; 1384

(2) The name of the proposed park district; 1385

(3) An accurate description of the territory to be 1386  
included in the proposed district; 1387

(4) An accurate map or plat of the proposed park district. 1388  
The resolution may also include a proposed tax levy for the 1389  
operation and maintenance of the proposed park district. If such 1390  
a tax levy is proposed, the resolution shall specify the annual 1391  
rate of the tax, expressed in dollars ~~and cents~~ for each one 1392  
hundred thousand dollars of ~~valuation~~ fair market value and in 1393  
mills for each dollar of ~~valuation~~ taxable value, and ~~shall~~ 1394  
~~specify~~ the number of consecutive years the levy will be in 1395  
effect. The annual rate of such a tax may not be higher than the 1396  
total combined millage of all levies then in effect for the 1397  
benefit of the township park district named in the resolution. 1398



(C) Upon adoption of the resolution provided for in 1399  
division (B) of this section, the board of park commissioners of 1400  
the township park district seeking conversion under this section 1401  
shall certify the resolution to the county auditor, who shall 1402  
certify to the board within ten days after receiving that 1403  
resolution an estimate of the proposed levy's annual collections 1404  
within the territory of the proposed park district in the same 1405  
manner as required for a tax levy under section 5705.03 of the 1406  
Revised Code. 1407

The board shall certify the resolution and the county 1408  
auditor's certification to the board of elections of the county 1409  
in which the park district is located no later than four p.m. of 1410  
the seventy-fifth day before the day of the election at which 1411  
the question will be voted upon. Upon certification of the 1412  
resolution to the board, the board of elections shall make the 1413  
necessary arrangements to submit the question of conversion of 1414  
the township park into a park district operated and maintained 1415  
under Chapter 1545. of the Revised Code, to the electors 1416  
qualified to vote at the next primary or general election who 1417  
reside in the territory of the proposed park district. The 1418  
question shall provide for a tax levy if such a levy is 1419  
specified in the resolution. 1420

(D) The ballot submitted to the electors as provided in 1421  
division (C) of this section shall contain the following 1422  
language: 1423

"Shall the ..... (name of the township park 1424  
district seeking conversion) be converted into a park district 1425  
to be operated and maintained under Chapter 1545. of the Revised 1426  
Code under the name of ..... (name of proposed park 1427  
district), which park district shall include the following 1428

townships and municipal corporations: 1429

(Name townships and municipal corporations) 1430

Approval of the proposed conversion will result in the 1431

termination of all existing tax levies voted for the benefit of 1432

..... (name of the township park district sought to be 1433

converted) and in the levy of a new tax for the operation and 1434

maintenance of ..... (name of proposed park district), 1435

that the county auditor estimates will collect \$..... annually, 1436

at a rate not exceeding ..... ~~(number of mills)~~ mills for 1437

each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1438

to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 1439

~~hundred dollars~~ \$100,000 of valuation fair market value, for 1440

..... (number of years the millage is to be imposed) years, 1441

commencing on the ..... (year) tax duplicate. 1442

1443

	For the proposed conversation
	Against the proposed conversation

"

(E) If the proposed conversion is approved by at least a 1444

majority of the electors voting on the proposal, the township 1445

park district that seeks conversion shall become a park district 1446

subject to Chapter 1545. of the Revised Code effective the first 1447

day of January following approval by the voters. The park 1448

district shall have the name specified in the resolution, and 1449

effective the first day of January following approval by the 1450

voters, the following shall occur: 1451

(1) The indebtedness of the former township park district 1452

shall be assumed by the new park district; 1453

(2) All rights, assets, properties, and other interests of 1454  
the former township park district shall become vested in the new 1455  
park district, including the rights to any tax revenues 1456  
previously vested in the former township park district; 1457  
provided, that all tax levies in excess of the ten mill 1458  
limitation approved for the benefit of the former township park 1459  
district shall be removed from the tax lists after the February 1460  
settlement next succeeding the conversion. Any tax levy approved 1461  
in connection with the conversion shall be certified as provided 1462  
in section 5705.25 of the Revised Code. 1463

(3) The members of the board of park commissioners of the 1464  
former township park district shall be the members ~~of the~~ 1465  
~~members~~ of the board of park commissioners of the new park 1466  
district, with all the same powers and duties as if appointed 1467  
under section 1545.05 of the Revised Code. The term of each such 1468  
commissioner shall expire on the first day of January of the 1469  
year following the year in which his term would have expired 1470  
under section 511.19 of the Revised Code. Thereafter, 1471  
commissioners shall be appointed pursuant to section 1545.05 of 1472  
the Revised Code. 1473

As used in this section, "fair market value" has the same 1474  
meaning as in section 5705.01 of the Revised Code. 1475

**Sec. 1545.21.** The board of park commissioners, by 1476  
resolution, may submit to the electors of the park district the 1477  
question of levying taxes for the use of the district. The 1478  
resolution shall declare the necessity of levying such taxes, 1479  
shall specify the purpose for which such taxes shall be used, 1480  
the annual rate proposed, and the number of consecutive years 1481  
the rate shall be levied. Such resolution shall be forthwith 1482  
certified to the board of elections in each county in which any 1483

part of such district is located, not later than the ninetieth 1484  
day before the day of the election, and the question of the levy 1485  
of taxes as provided in such resolution shall be submitted to 1486  
the electors of the district at a special election to be held on 1487  
whichever of the following occurs first: 1488

(A) The day of the next general election; 1489

(B) The first Tuesday after the first Monday in May in any 1490  
calendar year, except that if a presidential primary election is 1491  
held in that calendar year, then the day of that election. ~~The~~ 1492

The ballot shall set forth the purpose for which the taxes 1493  
shall be levied, the levy's estimated annual collections, the 1494  
annual rate of levy, and the number of years of such levy. If 1495  
the tax is to be placed on the current tax list, the form of the 1496  
ballot shall state that the tax will be levied in the current 1497  
tax year and shall indicate the first calendar year the tax will 1498  
be due. ~~If~~ 1499

If the resolution of the board of park commissioners 1500  
provides that an existing levy will be canceled upon the passage 1501  
of the new levy, the ballot ~~may~~ must include a statement that: 1502  
"an existing levy of ... mills (stating the original levy 1503  
millage) for each \$1 of taxable value, which amounts to \$... for 1504  
each \$100,000 of fair market value, having ... years remaining, 1505  
will be canceled and replaced upon the passage of this levy." In 1506  
such case, the ballot may refer to the new levy as a 1507  
"replacement levy" if the new millage does not exceed the 1508  
original millage of the levy being canceled or as a "replacement 1509  
and additional levy" if the new millage exceeds the original 1510  
millage of the levy being canceled. If a majority of the 1511  
electors voting upon the question of such levy vote in favor 1512  
thereof, such taxes shall be levied and shall be in addition to 1513

the taxes authorized by section 1545.20 of the Revised Code, and 1514  
all other taxes authorized by law. The rate submitted to the 1515  
electors at any one time shall not exceed two mills annually 1516  
upon each dollar of ~~valuation~~taxable value unless the purpose 1517  
of the levy includes providing operating revenues for one of 1518  
Ohio's major metropolitan zoos, as defined in section 4503.74 of 1519  
the Revised Code, in which case the rate shall not exceed three 1520  
mills annually upon each dollar of ~~valuation~~taxable value. 1521  
When a tax levy has been authorized as provided in this section 1522  
or in section 1545.041 of the Revised Code, the board of park 1523  
commissioners may issue bonds pursuant to section 133.24 of the 1524  
Revised Code in anticipation of the collection of such levy, 1525  
provided that such bonds shall be issued only for the purpose of 1526  
acquiring and improving lands. Such levy, when collected, shall 1527  
be applied in payment of the bonds so issued and the interest 1528  
thereon. The amount of bonds so issued and outstanding at any 1529  
time shall not exceed one per cent of the total ~~tax valuation~~taxable value 1530  
taxable value in such district. Such bonds shall bear interest 1531  
at a rate not to exceed the rate determined as provided in 1532  
section 9.95 of the Revised Code. 1533

**Sec. 1711.30.** Before issuing bonds under section 1711.28 1534  
of the Revised Code, the board of county commissioners, by 1535  
resolution, shall submit to the qualified electors of the county 1536  
at the next general election for county officers, held not less 1537  
than ninety days after receiving from the county agricultural 1538  
society the notice provided for in section 1711.25 of the 1539  
Revised Code, the question of issuing and selling such bonds in 1540  
such amount and denomination as are necessary for the purpose in 1541  
view, and shall certify a copy of such resolution to the county 1542  
board of elections. 1543

The county board of elections shall place the question of 1544

issuing and selling such bonds upon the ballot and make all 1545  
other necessary arrangements for the submission, at the time 1546  
fixed by such resolution, of such question to such electors. The 1547  
votes cast at such election upon such question must be counted, 1548  
canvassed, and certified in the same manner, except as provided 1549  
by law, as votes cast for county officers. Fifteen days' notice 1550  
of such submission shall be given by the county board of 1551  
elections, by publication once a week for two consecutive weeks 1552  
in a newspaper of general circulation in the county or as 1553  
provided in section 7.16 of the Revised Code, stating the amount 1554  
of bonds to be issued, the purpose for which they are to be 1555  
issued, and the time and places of holding such election. ~~Such~~ 1556  
If the resolution proposes the levy of a tax under section 1557  
1711.29 of the Revised Code, the notice shall include the tax's 1558  
estimated annual collections and the rate of the tax in both 1559  
mills for each one dollar of taxable value and in dollars for 1560  
each one hundred thousand dollars in fair market value. 1561

The question must be stated on the ballot as follows: "For 1562  
the issue of county fair bonds, yes"; "For the issue of county 1563  
fair bonds, no." ~~If~~ 1564

If the resolution proposes the levy of a tax under section 1565  
1711.29 of the Revised Code, the question appearing on the 1566  
ballot shall include the tax's estimated annual collections and 1567  
the rate of the tax in both mills for each one dollar of taxable 1568  
value and in dollars for each one hundred thousand dollars in 1569  
fair market value. 1570

If the majority of those voting upon the question of 1571  
issuing the bonds vote in favor thereof, then and only then 1572  
shall they be issued and the tax provided for in section 1711.29 1573  
of the Revised Code be levied. 1574

As used in this section, "fair market value" has the same 1575  
meaning as in section 5705.01 of the Revised Code. 1576

**Sec. 3311.50.** (A) As used in this section, "county school 1577  
financing district" means a taxing district consisting of the 1578  
following territory: 1579

(1) The territory that constitutes the educational service 1580  
center on the date that the governing board of that educational 1581  
service center adopts a resolution under division (B) of this 1582  
section declaring that the territory of the educational service 1583  
center is a county school financing district, exclusive of any 1584  
territory subsequently withdrawn from the district under 1585  
division (D) of this section; 1586

(2) Any territory that has been added to the county school 1587  
financing district under this section. 1588

A county school financing district may include the 1589  
territory of a city, local, or exempted village school district 1590  
whose territory also is included in the territory of one or more 1591  
other county school financing districts. 1592

(B) The governing board of any educational service center 1593  
may, by resolution, declare that the territory of the 1594  
educational service center is a county school financing 1595  
district. The resolution shall state the purpose for which the 1596  
county school financing district is created, which may be for 1597  
any one or more of the following purposes: 1598

(1) To levy taxes for the provision of special education 1599  
by the school districts that are a part of the district, 1600  
including taxes for permanent improvements for special 1601  
education; 1602

(2) To levy taxes for the provision of specified 1603

educational programs and services by the school districts that 1604  
are a part of the district, as identified in the resolution 1605  
creating the district, including the levying of taxes for 1606  
permanent improvements for those programs and services. Services 1607  
financed by the levy may include school safety and security and 1608  
mental health services, including training and employment of or 1609  
contracting for the services of safety personnel, mental health 1610  
personnel, social workers, and counselors. 1611

(3) To levy taxes for permanent improvements of school 1612  
districts that are a part of the district. 1613

The governing board of the educational service center that 1614  
creates a county school financing district shall serve as the 1615  
taxing authority of the district and may use educational service 1616  
center governing board employees to perform any of the functions 1617  
necessary in the performance of its duties as a taxing 1618  
authority. A county school financing district shall not employ 1619  
any personnel. 1620

With the approval of a majority of the members of the 1621  
board of education of each school district within the territory 1622  
of the county school financing district, the taxing authority of 1623  
the financing district may amend the resolution creating the 1624  
district to broaden or narrow the purposes for which it was 1625  
created. 1626

A governing board of an educational service center may 1627  
create more than one county school financing district. If a 1628  
governing board of an educational service center creates more 1629  
than one such district, it shall clearly distinguish among the 1630  
districts it creates by including a designation of each 1631  
district's purpose in the district's name. 1632



(C) A majority of the members of a board of education of a city, local, or exempted village school district may adopt a resolution requesting that its territory be joined with the territory of any county school financing district. Copies of the resolution shall be filed with the state board of education and the taxing authority of the county school financing district. Within sixty days of its receipt of such a resolution, the county school financing district's taxing authority shall vote on the question of whether to accept the school district's territory as part of the county school financing district. If a majority of the members of the taxing authority vote to accept the territory, the school district's territory shall thereupon become a part of the county school financing district unless the county school financing district has in effect a tax imposed under section 5705.215 of the Revised Code. If the county school financing district has such a tax in effect, the taxing authority shall certify a copy of its resolution accepting the school district's territory to the school district's board of education ~~, which~~. The board of education shall request from the county auditor an estimate of the levy's annual collections in the same manner as required for a tax levy under section 5705.03 of the Revised Code, assuming that the school district's territory has been added to the county school financing district. The auditor shall certify this estimate to the board within ten days after receiving the board's request. The board may then adopt a resolution, with the affirmative vote of a majority of its members, proposing the submission to the electors of the question of whether the district's territory shall become a part of the county school financing district and subject to the taxes imposed by the financing district. The resolution shall set forth the date on which the question shall be submitted to the electors, which shall be at a special

election held on a date specified in the resolution, which shall 1665  
not be earlier than ninety days after the adoption and 1666  
certification of the resolution. A copy of the resolution shall 1667  
immediately be certified to the board of elections of the proper 1668  
county, which shall make arrangements for the submission of the 1669  
proposal to the electors of the school district. The board of 1670  
the joining district shall publish notice of the election in a 1671  
newspaper of general circulation in the county once a week for 1672  
two consecutive weeks, or as provided in section 7.16 of the 1673  
Revised Code, prior to the election. Additionally, if the board 1674  
of elections operates and maintains a web site, the board of 1675  
elections shall post notice of the election on its web site for 1676  
thirty days prior to the election. The question appearing on the 1677  
ballot shall read: 1678

"Shall the territory within ..... (name of the school 1679  
district proposing to join the county school financing district) 1680  
..... be added to ..... (name) ..... county 1681  
school financing district, and a property tax for the purposes 1682  
of ..... (here insert purposes), that the county auditor 1683  
estimates will collect \$..... annually, ..... at a rate of 1684  
~~taxation not exceeding ..... (here insert the outstanding~~ 1685  
~~tax rate) mills for each \$1 of taxable value, which amounts to~~ 1686  
\$..... for each \$100,000 in fair market value, ..... 1687  
be in effect for ..... (here insert the number of years the 1688  
tax is to be in effect or "a continuing period of time," as 1689  
applicable) .....?" 1690

If the proposal is approved by a majority of the electors 1691  
voting on it, the joinder shall take effect on the first day of 1692  
July following the date of the election, and the county board of 1693  
elections shall notify the county auditor of each county in 1694  
which the school district joining its territory to the county 1695

school financing district is located. 1696

(D) The board of any city, local, or exempted village 1697  
school district whose territory is part of a county school 1698  
financing district may withdraw its territory from the county 1699  
school financing district thirty days after submitting to the 1700  
governing board that is the taxing authority of the district and 1701  
the state board a resolution proclaiming such withdrawal, 1702  
adopted by a majority vote of its members, but any county school 1703  
financing district tax levied in such territory on the effective 1704  
date of the withdrawal shall remain in effect in such territory 1705  
until such tax expires or is renewed. No board may adopt a 1706  
resolution withdrawing from a county school financing district 1707  
that would take effect during the forty-five days preceding the 1708  
date of an election at which a levy proposed under section 1709  
5705.215 of the Revised Code is to be voted upon. 1710

(E) A city, local, or exempted village school district 1711  
does not lose its separate identity or legal existence by reason 1712  
of joining its territory to a county school financing district 1713  
under this section and an educational service center does not 1714  
lose its separate identity or legal existence by reason of 1715  
creating a county school financing district that accepts or 1716  
loses territory under this section. 1717

**Sec. 3318.01.** As used in sections 3318.01 to 3318.20 of 1718  
the Revised Code: 1719

(A) "Ohio facilities construction commission" means the 1720  
commission created pursuant to section 123.20 of the Revised 1721  
Code. 1722

(B) "Classroom facilities" means rooms in which pupils 1723  
regularly assemble in public school buildings to receive 1724

instruction and education and such facilities and building 1725  
improvements for the operation and use of such rooms as may be 1726  
needed in order to provide a complete educational program, and 1727  
may include space within which a child care facility or a 1728  
community resource center is housed. "Classroom facilities" 1729  
includes any space necessary for the operation of a vocational 1730  
education program for secondary students in any school district 1731  
that operates such a program. 1732

(C) "Project" means a project to construct or acquire 1733  
classroom facilities, or to reconstruct or make additions to 1734  
existing classroom facilities, to be used for housing the 1735  
applicable school district and its functions. 1736

(D) "School district" means a local, exempted village, or 1737  
city school district as such districts are defined in Chapter 1738  
3311. of the Revised Code, acting as an agency of state 1739  
government, performing essential governmental functions of state 1740  
government pursuant to sections 3318.01 to 3318.20 of the 1741  
Revised Code. 1742

For purposes of assistance provided under sections 3318.40 1743  
to 3318.45 of the Revised Code, the term "school district" as 1744  
used in this section and in divisions (A), (C), and (D) of 1745  
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1746  
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1747  
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1748  
3318.20 of the Revised Code means a joint vocational school 1749  
district established pursuant to section 3311.18 of the Revised 1750  
Code. 1751

(E) "School district board" means the board of education 1752  
of a school district. 1753

(F) "Net bonded indebtedness" means the difference between 1754  
the sum of the par value of all outstanding and unpaid bonds and 1755  
notes which a school district board is obligated to pay and any 1756  
amounts the school district is obligated to pay under lease- 1757  
purchase agreements entered into under section 3313.375 of the 1758  
Revised Code, and the amount held in the sinking fund and other 1759  
indebtedness retirement funds for their redemption. Notes issued 1760  
for school buses in accordance with section 3327.08 of the 1761  
Revised Code, notes issued in anticipation of the collection of 1762  
current revenues, and bonds issued to pay final judgments shall 1763  
not be considered in calculating the net bonded indebtedness. 1764

"Net bonded indebtedness" does not include indebtedness 1765  
arising from the acquisition of land to provide a site for 1766  
classroom facilities constructed, acquired, or added to pursuant 1767  
to sections 3318.01 to 3318.20 of the Revised Code or the par 1768  
value of bonds that have been authorized by the electors and the 1769  
proceeds of which will be used by the district to provide any 1770  
part of its portion of the basic project cost. 1771

(G) "Board of elections" means the board of elections of 1772  
the county containing the most populous portion of the school 1773  
district. 1774

(H) "County auditor" means the auditor of the county in 1775  
which the greatest value of taxable property of such school 1776  
district is located. 1777

(I) "Tax duplicates" means the general tax lists and 1778  
duplicates prescribed by sections 319.28 and 319.29 of the 1779  
Revised Code. 1780

(J) "Required level of indebtedness" means: 1781

(1) In the case of school districts in the first 1782

percentile, five per cent of the district's valuation for the 1783  
year preceding the year in which the controlling board approved 1784  
the project under section 3318.04 of the Revised Code. 1785

(2) In the case of school districts ranked in a subsequent 1786  
percentile, five per cent of the district's valuation for the 1787  
year preceding the year in which the controlling board approved 1788  
the project under section 3318.04 of the Revised Code, plus [two 1789  
one-hundredths of one per cent multiplied by (the percentile in 1790  
which the district ranks for the fiscal year preceding the 1791  
fiscal year in which the controlling board approved the 1792  
district's project minus one)]. 1793

(K) "Required percentage of the basic project costs" means 1794  
one per cent of the basic project costs times the percentile in 1795  
which the school district ranks for the fiscal year preceding 1796  
the fiscal year in which the controlling board approved the 1797  
district's project. 1798

(L) "Basic project cost" means a cost amount determined in 1799  
accordance with rules adopted under section 111.15 of the 1800  
Revised Code by the Ohio facilities construction commission. The 1801  
basic project cost calculation shall take into consideration the 1802  
square footage and cost per square foot necessary for the grade 1803  
levels to be housed in the classroom facilities, the variation 1804  
across the state in construction and related costs, the cost of 1805  
the installation of site utilities and site preparation, the 1806  
cost of demolition of all or part of any existing classroom 1807  
facilities that are abandoned under the project, the cost of 1808  
insuring the project until it is completed, any contingency 1809  
reserve amount prescribed by the commission under section 1810  
3318.086 of the Revised Code, and the professional planning, 1811  
administration, and design fees that a school district may have 1812

to pay to undertake a classroom facilities project. 1813

For a joint vocational school district that receives 1814  
assistance under sections 3318.40 to 3318.45 of the Revised 1815  
Code, the basic project cost calculation for a project under 1816  
those sections shall also take into account the types of 1817  
laboratory spaces and program square footages needed for the 1818  
vocational education programs for high school students offered 1819  
by the school district. 1820

For a district that opts to divide its entire classroom 1821  
facilities needs into segments, as authorized by section 1822  
3318.034 of the Revised Code, "basic project cost" means the 1823  
cost determined in accordance with this division of a segment. 1824

(M) (1) Except for a joint vocational school district that 1825  
receives assistance under sections 3318.40 to 3318.45 of the 1826  
Revised Code, a "school district's portion of the basic project 1827  
cost" means the amount determined under section 3318.032 of the 1828  
Revised Code. 1829

(2) For a joint vocational school district that receives 1830  
assistance under sections 3318.40 to 3318.45 of the Revised 1831  
Code, a "school district's portion of the basic project cost" 1832  
means the amount determined under division (C) of section 1833  
3318.42 of the Revised Code. 1834

(N) "Child care facility" means space within a classroom 1835  
facility in which the needs of infants, toddlers, preschool 1836  
children, and school children are provided for by persons other 1837  
than the parent or guardian of such children for any part of the 1838  
day, including persons not employed by the school district 1839  
operating such classroom facility. 1840

(O) "Community resource center" means space within a 1841

classroom facility in which comprehensive services that support 1842  
the needs of families and children are provided by community- 1843  
based social service providers. 1844

(P) "Valuation" means the total value of all property in 1845  
the school district as listed and assessed for taxation on the 1846  
tax duplicates. 1847

(Q) "Percentile" means the percentile in which the school 1848  
district is ranked pursuant to section 3318.011 of the Revised 1849  
Code. 1850

(R) "Installation of site utilities" means the 1851  
installation of a site domestic water system, site fire 1852  
protection system, site gas distribution system, site sanitary 1853  
system, site storm drainage system, and site telephone and data 1854  
system. 1855

(S) "Site preparation" means the earthwork necessary for 1856  
preparation of the building foundation system, the paved 1857  
pedestrian and vehicular circulation system, playgrounds on the 1858  
project site, and lawn and planting on the project site. 1859

(T) "Fair market value" has the same meaning as in section 1860  
5705.01 of the Revised Code. 1861

**Sec. 3318.06.** (A) After receipt of the conditional 1862  
approval of the Ohio facilities construction commission, the 1863  
school district board by a majority of all of its members shall, 1864  
if it desires to proceed with the project, declare all of the 1865  
following by resolution: 1866

(1) That by issuing bonds in an amount equal to the school 1867  
district's portion of the basic project cost the district is 1868  
unable to provide adequate classroom facilities without 1869  
assistance from the state; 1870



(2) Unless the school district board has resolved to 1871  
transfer money in accordance with section 3318.051 of the 1872  
Revised Code or to apply the proceeds of a property tax or the 1873  
proceeds of an income tax, or a combination of proceeds from 1874  
such taxes, as authorized under section 3318.052 of the Revised 1875  
Code, that to qualify for such state assistance it is necessary 1876  
to do either of the following: 1877

(a) Levy a tax outside the ten-mill limitation the 1878  
proceeds of which shall be used to pay the cost of maintaining 1879  
the classroom facilities included in the project; 1880

(b) Earmark for maintenance of classroom facilities from 1881  
the proceeds of an existing permanent improvement tax levied 1882  
under section 5705.21 of the Revised Code, if such tax can be 1883  
used for maintenance, an amount equivalent to the amount of the 1884  
additional tax otherwise required under this section and 1885  
sections 3318.05 and 3318.08 of the Revised Code. 1886

(3) That the question of any tax levy specified in a 1887  
resolution described in division (A)(2)(a) of this section, if 1888  
required, shall be submitted to the electors of the school 1889  
district at the next general or primary election, if there be a 1890  
general or primary election not less than ninety and not more 1891  
than one hundred ten days after the day of the adoption of such 1892  
resolution or, if not, at a special election to be held at a 1893  
time specified in the resolution which shall be not less than 1894  
ninety days after the day of the adoption of the resolution and 1895  
which shall be in accordance with the requirements of section 1896  
3501.01 of the Revised Code. 1897

Such resolution shall also state that the question of 1898  
issuing bonds of the board shall be combined in a single 1899  
proposal with the question of such tax levy. More than one 1900

election under this section may be held in any one calendar 1901  
year. Such resolution shall specify both of the following: 1902

(a) That the rate which it is necessary to levy shall be 1903  
at the rate of not less than one-half mill for each one dollar 1904  
of ~~valuation~~ taxable value, and that such tax shall be levied 1905  
for a period of twenty-three years; 1906

(b) That the proceeds of the tax shall be used to pay the 1907  
cost of maintaining the classroom facilities included in the 1908  
project. 1909

(B) A copy of a resolution adopted under division (A) of 1910  
this section shall after its passage and not less than ninety 1911  
days prior to the date set therein for the election be certified 1912  
to the county board of elections. 1913

The resolution of the school district board, in addition 1914  
to meeting other applicable requirements of section 133.18 of 1915  
the Revised Code, shall state that the amount of bonds to be 1916  
issued will be an amount equal to the school district's portion 1917  
of the basic project cost, and state the maximum maturity of the 1918  
bonds which may be any number of years not exceeding the term 1919  
calculated under section 133.20 of the Revised Code as 1920  
determined by the board. In estimating the amount of bonds to be 1921  
issued, the board shall take into consideration the amount of 1922  
moneys then in the bond retirement fund and the amount of moneys 1923  
to be collected for and disbursed from the bond retirement fund 1924  
during the remainder of the year in which the resolution of 1925  
necessity is adopted. 1926

If the bonds are to be issued in more than one series, the 1927  
resolution may state, in addition to the information required to 1928  
be stated under division (B) (3) of section 133.18 of the Revised 1929

Code, the number of series, which shall not exceed five, the 1930  
principal amount of each series, and the approximate date each 1931  
series will be issued, and may provide that no series, or any 1932  
portion thereof, may be issued before such date. Upon such a 1933  
resolution being certified to the county auditor as required by 1934  
division (C) of section 133.18 of the Revised Code, the county 1935  
auditor, in calculating, advising, and confirming the estimated 1936  
average annual property tax levy under that division, shall also 1937  
calculate, advise, and confirm by certification the estimated 1938  
average property tax levy for each series of bonds to be issued. 1939

Notice of the election shall include the fact that the tax 1940  
levy shall be at the rate of not less than one-half mill for 1941  
each one dollar of ~~valuation~~ taxable value for a period of 1942  
twenty-three years, and that the proceeds of the tax shall be 1943  
used to pay the cost of maintaining the classroom facilities 1944  
included in the project. The notice shall also express the rate 1945  
in dollars for each one hundred thousand dollars of fair market 1946  
value and the county auditor's estimate of the amount the tax 1947  
levy is estimated to collect for each tax year it is levied, as 1948  
certified pursuant to section 5705.03 of the Revised Code. 1949

If the bonds are to be issued in more than one series, the 1950  
board of education shall request from the county auditor an 1951  
estimate of the levy's annual collections for each series in the 1952  
same manner as required for a tax levy under section 5705.03 of 1953  
the Revised Code. The auditor shall certify these estimates to 1954  
the board within ten days after receiving the board's request. 1955

If the bonds are to be issued in more than one series, the 1956  
board of education, when filing copies of the resolution with 1957  
the board of elections as required by division (D) of section 1958  
133.18 of the Revised Code, may direct the board of elections to 1959

include in the notice of election the principal amount and 1960  
approximate date of each series, the maximum number of years 1961  
over which the principal of each series may be paid, the 1962  
estimated additional average property tax levy for each series, 1963  
the estimated annual collections of the tax for each series, and 1964  
the first calendar year in which the tax is expected to be due 1965  
for each series, in addition to the information required to be 1966  
stated in the notice under divisions (E) (3) (a) ~~to (e)~~, (b), 1967  
(c), (e), and (f) of section 133.18 of the Revised Code. 1968

(C) (1) Except as otherwise provided in division (C) (2) of 1969  
this section, the form of the ballot to be used at such election 1970  
shall be: 1971

"A majority affirmative vote is necessary for passage. 1972

Shall bonds be issued by the ..... (here insert 1973  
name of school district) school district to pay the local share 1974  
of school construction under the State of Ohio Classroom 1975  
Facilities Assistance Program in the principal amount of 1976  
\$. ..... (here insert principal amount of the bond issue), 1977  
to be repaid annually over a maximum period of ..... 1978  
(here insert the maximum number of years over which the 1979  
principal of the bonds may be paid) years, and an annual levy of 1980  
property taxes be made outside the ten-mill limitation, 1981  
estimated by the county auditor to collect \$..... annually and 1982  
average over the repayment period of the bond issue ..... 1983  
~~(here insert the number of mills estimated) mills for each one-~~ 1984  
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 1985  
\$..... ~~(rate expressed in cents or dollars and cents,~~ 1986  
~~such as "thirty six cents" or "\$0.36")~~ for each ~~one hundred-~~ 1987  
~~dollars \$100,000 of tax valuation fair market value~~ to pay the 1988  
annual debt charges on the bonds and to pay debt charges on any 1989

notes issued in anticipation of the bonds?" 1990

and, unless the additional levy 1991

of taxes is not required pursuant 1992

to division (C) of section 1993

3318.05 of the Revised Code, 1994

"Shall an additional levy of taxes be made for a period of 1995

twenty-three years to benefit the ..... (here insert name 1996

of school district) school district, the proceeds of which shall 1997

be used to pay the cost of maintaining the classroom facilities 1998

included in the project, that the county auditor estimates will 1999

collect \$..... annually, at the rate of ..... (here insert 2000

the number of mills, which shall not be less than one-half mill) 2001

mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2002

amounts to \$..... for each \$100,000 of fair market value? 2003

2004

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

"

(2) If authority is sought to issue bonds in more than one 2005

series and the board of education so elects, the form of the 2006

ballot shall be as prescribed in section 3318.062 of the Revised 2007

Code. If the board of education elects the form of the ballot 2008

prescribed in that section, it shall so state in the resolution 2009

adopted under this section. 2010

(D) If it is necessary for the school district to acquire 2011

a site for the classroom facilities to be acquired pursuant to 2012

sections 3318.01 to 3318.20 of the Revised Code, the district 2013  
board may propose either to issue bonds of the board or to levy 2014  
a tax to pay for the acquisition of such site, and may combine 2015  
the question of doing so with the questions specified in 2016  
division (B) of this section. Bonds issued under this division 2017  
for the purpose of acquiring a site are a general obligation of 2018  
the school district and are Chapter 133. securities. 2019

The form of that portion of the ballot to include the 2020  
question of either issuing bonds or levying a tax for site 2021  
acquisition purposes shall be one of the following: 2022

(1) "Shall bonds be issued by the ..... (here 2023  
insert name of the school district) school district to pay costs 2024  
of acquiring a site for classroom facilities under the State of 2025  
Ohio Classroom Facilities Assistance Program in the principal 2026  
amount of \$..... (here insert principal amount of the bond 2027  
issue), to be repaid annually over a maximum period of 2028  
..... (here insert maximum number of years over which the 2029  
principal of the bonds may be paid) years, and an annual levy of 2030  
property taxes be made outside the ten-mill limitation, 2031  
estimated by the county auditor to collect \$..... annually and 2032  
to average over the repayment period of the bond issue 2033  
~~..... (here insert number of mills) mills for each one-~~ 2034  
~~dollar \$1 of tax valuation taxable value, which amount amounts~~ 2035  
~~to \$..... (here insert rate expressed in cents or dollars-~~ 2036  
~~and cents, such as "thirty six cents" or "\$0.36") for each one-~~ 2037  
~~hundred dollars \$100,000 of valuation fair market value~~ 2038  
to pay the annual debt charges on the bonds and to pay debt charges on 2039  
any notes issued in anticipation of the bonds?" 2040

(2) "Shall an additional levy of taxes outside the ten- 2041  
mill limitation be made for the benefit of the ..... (here 2042

insert name of the school district) school district for the 2043  
purpose of acquiring a site for classroom facilities in the sum 2044  
of \$..... (here insert annual amount the levy is to produce) 2045  
estimated by the county auditor to average ..... ~~(here insert~~ 2046  
~~number of mills)~~ mills for each ~~one hundred dollars \$1~~ of 2047  
valuation taxable value, which amounts to \$..... for each 2048  
\$100,000 of fair market value, for a period of ..... (here 2049  
insert number of years the millage is to be imposed) years?" 2050

Where it is necessary to combine the question of issuing 2051  
bonds of the school district and levying a tax as described in 2052  
division (B) of this section with the question of issuing bonds 2053  
of the school district for acquisition of a site, the question 2054  
specified in that division to be voted on shall be "For the Bond 2055  
Issues and the Tax Levy" and "Against the Bond Issues and the 2056  
Tax Levy." 2057

Where it is necessary to combine the question of issuing 2058  
bonds of the school district and levying a tax as described in 2059  
division (B) of this section with the question of levying a tax 2060  
for the acquisition of a site, the question specified in that 2061  
division to be voted on shall be "For the Bond Issue and the Tax 2062  
Levies" and "Against the Bond Issue and the Tax Levies." 2063

Where the school district board chooses to combine the 2064  
question in division (B) of this section with any of the 2065  
additional questions described in divisions (A) to (D) of 2066  
section 3318.056 of the Revised Code, the question specified in 2067  
division (B) of this section to be voted on shall be "For the 2068  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2069  
the Tax Levies." 2070

If a majority of those voting upon a proposition hereunder 2071  
which includes the question of issuing bonds vote in favor 2072

thereof, and if the agreement provided for by section 3318.08 of 2073  
the Revised Code has been entered into, the school district 2074  
board may proceed under Chapter 133. of the Revised Code, with 2075  
the issuance of bonds or bond anticipation notes in accordance 2076  
with the terms of the agreement. 2077

**Sec. 3318.061.** This section applies only to school 2078  
districts eligible to receive additional assistance under 2079  
division (B) (2) of section 3318.04 of the Revised Code. 2080

The board of education of a school district in which a tax 2081  
described by division (B) of section 3318.05 and levied under 2082  
section 3318.06 of the Revised Code is in effect, may adopt a 2083  
resolution by vote of a majority of its members to extend the 2084  
term of that tax beyond the expiration of that tax as originally 2085  
approved under that section. The school district board may 2086  
include in the resolution a proposal to extend the term of that 2087  
tax at the rate of not less than one-half mill for each dollar 2088  
of ~~valuation~~ taxable value for a period of twenty-three years 2089  
from the year in which the school district board and the Ohio 2090  
facilities construction commission enter into an agreement under 2091  
division (B) (2) of section 3318.04 of the Revised Code or in the 2092  
following year, as specified in the resolution. Such a 2093  
resolution may be adopted at any time before such an agreement 2094  
is entered into and before the tax levied pursuant to section 2095  
3318.06 of the Revised Code expires. If the resolution is 2096  
combined with a resolution to issue bonds to pay the school 2097  
district's portion of the basic project cost, it shall conform 2098  
with the requirements of divisions (A) (1), (2), and (3) of 2099  
section 3318.06 of the Revised Code, except that the resolution 2100  
also shall state that the tax levy proposed in the resolution is 2101  
an extension of an existing tax levied under that section. A 2102  
resolution proposing an extension adopted under this section 2103



does not take effect until it is approved by a majority of 2104  
electors voting in favor of the resolution at a general, 2105  
primary, or special election as provided in this section. 2106

A tax levy extended under this section is subject to the 2107  
same terms and limitations to which the original tax levied 2108  
under section 3318.06 of the Revised Code is subject under that 2109  
section, except the term of the extension shall be as specified 2110  
in this section. 2111

The school district board shall request from the county 2112  
auditor an estimate of the extended levy's annual collections in 2113  
the same manner as required for a tax levy under section 5705.03 2114  
of the Revised Code. The auditor shall certify this estimate to 2115  
the board within ten days after receiving the board's request. 2116  
The board shall certify a copy of the resolution adopted under 2117  
this section and the auditor's certification to the proper 2118  
county board of elections not later than ninety days before the 2119  
date set in the resolution as the date of the election at which 2120  
the question will be submitted to electors. The notice of the 2121  
election shall conform with the requirements of division (A) (3) 2122  
of section 3318.06 of the Revised Code, except that the notice 2123  
also shall state that the maintenance tax levy is an extension 2124  
of an existing tax levy and the levy's estimated annual 2125  
collections. 2126

The form of the ballot shall be as follows: 2127

"Shall the existing tax levied to pay the cost of 2128  
maintaining classroom facilities constructed with the proceeds 2129  
of the previously issued bonds, that the county auditor 2130  
estimates will collect \$..... annually, at the rate of 2131  
..... (here insert the number of mills, which shall not be 2132  
less than one-half mill) mills ~~per dollar for each \$1 of tax~~ 2133

~~valuation taxable value, which amounts to \$..... for each~~ 2134  
~~\$100,000 of fair market value, be extended until .....~~ (here 2135  
insert the year that is twenty-three years after the year in 2136  
which the district and commission will enter into an agreement 2137  
under division (B) (2) of section 3318.04 of the Revised Code or 2138  
the following year)? 2139

2140

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

"

Section 3318.07 of the Revised Code applies to ballot 2141  
questions under this section. 2142

**Sec. 3318.062.** (A) If authority is sought to issue bonds 2143  
in more than one series to pay the school district's portion of 2144  
the basic project cost under sections 3318.01 to 3318.20 of the 2145  
Revised Code, the form of the ballot shall be: 2146

"Shall bonds be issued by the ..... (here insert name 2147  
of school district) school district to pay the local share of 2148  
school construction under the State of Ohio Classroom Facilities 2149  
Assistance Program in the total principal amount of \$..... 2150  
(total principal amount of the bond issue), to be issued in 2151  
..... (number of series) series, each series to be repaid 2152  
annually over not more than ..... (maximum number of years over 2153  
which the principal of each series may be paid) years, and an 2154  
annual levy of property taxes be made outside the ten-mill 2155  
limitation to pay the annual debt charges on the bonds and on 2156  
any notes issued in anticipation of the bonds, with annual 2157  
collections and at a rate estimated by the county auditor to 2158

average over the repayment period of each series as follows: 2159  
..... (insert the following for each series: "the 2160  
..... series, in a principal amount of \$..... ~~dollars,~~ 2161  
~~requiring that the county auditor estimates will collect \$.....~~ 2162  
~~annually and require ..... mills per dollar for each \$1 of tax-~~ 2163  
~~valuation taxable value,~~ which amounts to \$..... ~~(rate-~~ 2164  
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 2165  
~~"\$1.41") for each one hundred dollars in tax valuation~~\$100,000 2166  
of fair market value, commencing in ..... and first payable 2167  
in .....)?" 2168

and, unless the additional levy 2169

of taxes is not required pursuant 2170

to division (C) of section 2171

3318.05 of the Revised Code, 2172

"Shall an additional levy of taxes be made for a period of 2173  
twenty-three years to benefit the ..... (here insert name 2174  
of school district) school district, the proceeds of which shall 2175  
be used to pay the cost of maintaining the classroom facilities 2176  
included in the project, that the county auditor estimates will 2177  
collect \$..... annually, at the rate of ..... (here insert 2178  
the number of mills, which shall not be less than one-half mill) 2179  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2180  
amounts to \$..... for each \$100,000 of fair market value? 2181

2182

	For the bond issue
	Against the bond issue

"

(B) If it is necessary for the school district to acquire 2183  
a site for the classroom facilities to be acquired pursuant to 2184  
sections 3318.01 to 3318.20 of the Revised Code, the district 2185  
board may propose either to issue bonds of the board or to levy 2186  
a tax to pay for the acquisition of such site, and may combine 2187  
the question of doing so with the questions specified in 2188  
division (A) of this section. Bonds issued under this division 2189  
for the purpose of acquiring a site are a general obligation of 2190  
the school district and are Chapter 133. securities. 2191

The form of that portion of the ballot to include the 2192  
question of either issuing bonds or levying a tax for site 2193  
acquisition purposes shall be one of the forms prescribed in 2194  
division (D) of section 3318.06 of the Revised Code. 2195

(C) Where the school district board chooses to combine the 2196  
question in division (A) of this section with any of the 2197  
additional questions described in divisions (A) to (D) of 2198  
section 3318.056 of the Revised Code, the question specified in 2199  
division (A) of this section to be voted on shall be "For the 2200  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2201  
the Tax Levies." 2202

(D) If a majority of those voting upon a proposition 2203  
prescribed in this section which includes the question of 2204  
issuing bonds vote in favor of that issuance, and if the 2205  
agreement prescribed in section 3318.08 of the Revised Code has 2206  
been entered into, the school district board may proceed under 2207  
Chapter 133. of the Revised Code with the issuance of bonds or 2208  
bond anticipation notes in accordance with the terms of the 2209  
agreement. 2210

**Sec. 3318.063.** If the board of education of a city, 2211  
exempted village, or local school district that has entered into 2212

an agreement under section 3318.051 of the Revised Code to make 2213  
transfers of money in lieu of levying the tax for maintenance of 2214  
the classroom facilities included in the district's project 2215  
determines that it no longer can continue making the transfers 2216  
so agreed to and desires to rescind that agreement, the board 2217  
shall adopt the resolution to submit the question of the tax 2218  
levy prescribed in this section. 2219

The resolution shall declare that the question of a tax 2220  
levy specified in division (F) of section 3318.051 of the 2221  
Revised Code shall be submitted to the electors of the school 2222  
district at the next general or primary election, if there be a 2223  
general or primary election not less than seventy-five and not 2224  
more than ninety-five days after the day of the adoption of such 2225  
resolution or, if not, at a special election to be held at a 2226  
time specified in the resolution which shall be not less than 2227  
seventy-five days after the day of the adoption of the 2228  
resolution and which shall be in accordance with the 2229  
requirements of section 3501.01 of the Revised Code. Such 2230  
resolution shall specify both of the following: 2231

(A) That the rate which it is necessary to levy shall be 2232  
at the rate of not less than one-half mill for each one dollar 2233  
of ~~valuation~~ taxable value, and that such tax shall be levied 2234  
for the number of years required by division (F) of section 2235  
3318.051 of the Revised Code; 2236

(B) That the proceeds of the tax shall be used to pay the 2237  
cost of maintaining the classroom facilities included in the 2238  
project. 2239

A copy of such resolution shall after its passage and not 2240  
less than seventy-five days prior to the date set therein for 2241  
the election be certified to the county board of elections. 2242

Notice of the election shall include the levy's estimated 2243  
annual collections, the fact that the tax levy shall be at the 2244  
rate of not less than one-half mill for each one dollar of 2245  
~~valuation~~ taxable value for the number of years required by 2246  
division (F) of section 3318.051 of the Revised Code, and that 2247  
the proceeds of the tax shall be used to pay the cost of 2248  
maintaining the classroom facilities included in the project. 2249  
The notice shall also express the rate in dollars for each one 2250  
hundred thousand dollars of fair market value. 2251

The form of the ballot to be used at such election shall 2252  
be: 2253

"Shall a levy of taxes be made for a period of 2254  
..... (here insert the number of years, which shall not 2255  
be less than the number required by division (F) of section 2256  
3318.051 of the Revised Code) years to benefit the ..... 2257  
(here insert name of school district) school district, the 2258  
proceeds of which shall be used to pay the cost of maintaining 2259  
the classroom facilities included in the project, that the 2260  
county auditor estimates will collect \$..... annually, at the 2261  
rate of ..... (here insert the number of mills, which shall 2262  
not be less than one-half mill) mills for each ~~one dollar~~ \$1 of 2263  
~~valuation~~ taxable value, which amounts to \$..... for each 2264  
\$100,000 of fair market value? 2265

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

**Sec. 3318.361.** A school district board opting to qualify 2267

for state assistance pursuant to section 3318.36 of the Revised Code through levying the tax specified in division (D) (2) (a) or (D) (4) of that section shall declare by resolution that the question of a tax levy specified in division (D) (2) (a) or (4), as applicable, of section 3318.36 of the Revised Code shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than ninety and not more than one hundred ten days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than ninety days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code. Such resolution shall specify both of the following:

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

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

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

Notice of the election shall include the levy's estimated annual collections, the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of ~~valuation~~ taxable value for a period of twenty-three years, and that the proceeds of the tax shall be used to pay the cost of

maintaining the classroom facilities included in the project. 2298  
The notice shall also express the rate in dollars for each one 2299  
hundred thousand dollars of fair market value. 2300

The form of the ballot to be used at such election shall 2301  
be: 2302

"Shall a levy of taxes be made for a period of twenty- 2303  
three years to benefit the ..... (here insert name of 2304  
school district) school district, the proceeds of which shall be 2305  
used to pay the cost of maintaining the classroom facilities 2306  
included in the project, that the county auditor estimates will 2307  
collect \$..... annually, at the rate of ..... (here insert 2308  
the number of mills, which shall not be less than one-half mill) 2309  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2310  
amounts to \$..... for each \$100,000 of fair market value? 2311

2312

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 2313  
of the Revised Code applies, if a joint vocational school 2314  
district board of education proposes to issue securities to 2315  
generate all or part of the school district's portion of the 2316  
basic project cost of the school district's project under 2317  
sections 3318.40 to 3318.45 of the Revised Code, the school 2318  
district board shall adopt a resolution in accordance with 2319  
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2320  
school district board seeks authority to issue securities in 2321  
more than one series, the school district board shall adopt the 2322



form of the ballot prescribed in section 133.18 of the Revised Code. 2323  
2324

(B) If authority is sought to issue bonds in more than one series, the form of the ballot shall be: 2325  
2326

"Shall bonds be issued by the ..... (here insert name of joint vocational school district) joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of \$..... (total principal amount of the bond issue), to be issued in ..... (number of series) series, each series to be repaid annually over not more than ..... (maximum number of years over which the principal of each series may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, with annual collections and at a rate estimated by the county auditor to average over the repayment period of each series as follows: ..... [insert the following for each series: "the ..... series, in a principal amount of \$..... dollars, ~~requiring that the county auditor estimates will collect \$..... annually and require ..... mills per dollar for each \$1 of tax valuation taxable value, which amount amounts to \$..... (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one hundred dollars in tax valuation~~ \$100,000 of fair market value, commencing in ..... and first payable in ....."]? 2327  
2328  
2329  
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2350

	For the bond issue
	Against the bond issue

"

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

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

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

~~taxable value, which amount amounts to \$..... (here insert~~ 2378  
~~rate expressed in cents or dollars and cents, such as "thirty~~ 2379  
~~six cents" or "\$0.36") for each one hundred dollars \$100,000 of~~ 2380  
~~valuation fair market value, to pay the annual debt charges on~~ 2381  
the bonds and to pay debt charges on any notes issued in 2382  
anticipation of the bonds?" 2383

(2) "Shall an additional levy of taxes outside the ten- 2384  
mill limitation be made for the benefit of the ..... (here 2385  
insert name of the joint vocational school district) joint 2386  
vocational school district for the purpose of acquiring a site 2387  
for classroom facilities in the sum of \$..... (here insert 2388  
annual amount the levy is to produce) estimated by the county 2389  
auditor to collect \$..... annually and to average ..... ~~(here~~ 2390  
~~insert number of mills) mills for each one hundred dollars \$1 of~~ 2391  
~~valuation taxable value, which amount amounts to \$.....~~ 2392  
~~(here insert rate expressed in cents or dollars and cents, such~~ 2393  
~~as "thirty six cents" or "\$0.36") for each one hundred dollars~~ 2394  
~~\$100,000 of valuation fair market value, for a period of~~ 2395  
..... (here insert number of years the millage is to be 2396  
imposed) years?" 2397

Where it is necessary to combine the question of issuing 2398  
bonds of the joint vocational school district as described in 2399  
division (A) of this section with the question of issuing bonds 2400  
of the school district for acquisition of a site, the question 2401  
specified in that division to be voted on shall be "For the bond 2402  
issues" and "Against the bond issues." 2403

Where it is necessary to combine the question of issuing 2404  
bonds of the joint vocational school district as described in 2405  
division (A) of this section with the question of levying a tax 2406  
for the acquisition of a site, the question specified in that 2407

division to be voted on shall be "For the bond issue and the tax  
levy" and "Against the bond issue and the tax levy." 2408  
2409

(D) Where the school district board chooses to combine a 2410  
question specified in this section with any of the additional 2411  
questions described in division (C) of section 3318.44 of the 2412  
Revised Code, the question to be voted on shall be "For the bond 2413  
issues and the tax levies" and "Against the bond issues and the 2414  
tax levies." 2415

(E) If a majority of those voting upon a proposition 2416  
prescribed in this section which includes the question of 2417  
issuing bonds vote in favor of that issuance and if the 2418  
agreement prescribed in section 3318.08 of the Revised Code has 2419  
been entered into, the school district board may proceed under 2420  
Chapter 133. of the Revised Code with the issuance of bonds or 2421  
bond anticipation notes in accordance with the terms of the 2422  
agreement. 2423

**Sec. 3381.03.** Any county, or any two or more counties, 2424  
municipal corporations, or townships, or any combination of 2425  
these may create a regional arts and cultural district by the 2426  
adoption of a resolution or ordinance by the board of county 2427  
commissioners of each county, the legislative authority of each 2428  
municipal corporation, and the board of township trustees of 2429  
each township that desires to create or to join in the creation 2430  
of the district. The resolution or ordinance shall state all of 2431  
the following: 2432

(A) The purposes for the creation of the district; 2433

(B) The counties, municipal corporations, or townships 2434  
that are to be included in the district; 2435

(C) The official name by which the district shall be 2436

known; 2437

(D) The location of the principal office of the district 2438  
or the manner in which the location shall be selected; 2439

(E) Subject to section 3381.05 of the Revised Code, the 2440  
number, term, and compensation, which shall not exceed the sum 2441  
of fifty dollars for each board and committee meeting attended 2442  
by a member, of the members of the board of trustees of the 2443  
district; 2444

(F) Subject to section 3381.05 of the Revised Code, the 2445  
manner in which members of the board of trustees of the district 2446  
shall be appointed; the method of filling vacancies; and the 2447  
period, if any, for which a trustee continues in office after 2448  
expiration of the trustee's term pending the appointment of the 2449  
trustee's successor; 2450

(G) The manner of apportioning expenses of the district 2451  
among the participating counties, municipal corporations, and 2452  
townships. 2453

The resolution or ordinance may also provide that the 2454  
authority of the districts to make grants under section 3381.20 2455  
of the Revised Code may be totally or partially delegated to one 2456  
or more area arts councils, as defined in section 757.03 of the 2457  
Revised Code, located within the district. 2458

The district provided for in the resolution or ordinance 2459  
shall be created upon the adoption of the resolution or 2460  
ordinance by the board of county commissioners of each county, 2461  
the legislative authority of each municipal corporation, and the 2462  
board of township trustees of each township enumerated in the 2463  
resolution or ordinance. The resolution or ordinance may be 2464  
amended to include additional counties, municipal corporations, 2465

or townships or for any other purpose by the adoption of an 2466  
amendment by the board of county commissioners of each county, 2467  
the legislative authority of each municipal corporation, and the 2468  
board of township trustees of each township that has created or 2469  
joined or proposes to join the district. 2470

After each county, municipal corporation, and township has 2471  
adopted a resolution or ordinance approving inclusion of 2472  
additional counties, municipal corporations, or townships in the 2473  
district, a copy of the resolution or ordinance shall be filed 2474  
with the clerk of the board of the county commissioners of each 2475  
county, the clerk of the legislative authority of each municipal 2476  
corporation, and the fiscal officer of the board of trustees of 2477  
each township proposed to be included in the district. The 2478  
inclusion is effective when all such filing is completed unless 2479  
the district to which territory is to be added has authority to 2480  
levy an ad valorem tax on property within its territory, in 2481  
which event the inclusion shall become effective upon voter 2482  
approval of the joinder and the tax. ~~The~~ 2483

If a tax on property is to be levied, the board shall 2484  
request and obtain from the county auditor an estimate of the 2485  
levy's annual collections in the same manner as required for a 2486  
tax levy under section 5705.03 of the Revised Code, assuming 2487  
that the additional territory has been added to the district. 2488  
The auditor shall certify this estimate to the board within ten 2489  
days after receiving the board's request. The board of trustees 2490  
shall promptly certify the proposal and the auditor's 2491  
certification to the board or boards of elections for the 2492  
purpose of having the proposal placed on the ballot at the next 2493  
general or primary election that occurs not less than sixty days 2494  
after the date of the meeting of the board of trustees, or at a 2495  
special election held on a date specified in the certification 2496

that is not less than sixty days after the date of the meeting 2497  
of the board. If territory of more than one county, municipal 2498  
corporation, or township is to be added to the regional arts and 2499  
cultural district, the electors of the territories of the 2500  
counties, municipal corporations, or townships which are to be 2501  
added shall vote as a district, and the outcome of the election 2502  
shall be determined by the vote cast in the entire district. 2503  
Upon certification of a proposal to the board or boards of 2504  
elections pursuant to this section, the board or boards of 2505  
elections shall make the necessary arrangements for the 2506  
submission of the questions to the electors of the territory to 2507  
be added to the district, and the election shall be held, 2508  
canvassed, and certified in the manner provided for the 2509  
submission of tax levies under section 5705.19 of the Revised 2510  
Code, except that the question appearing on the ballot shall 2511  
read: 2512

"Shall the territory within the ..... (name 2513  
or names of political subdivisions to be joined) be added to 2514  
..... (name) regional arts and 2515  
cultural district? And shall a(n) ..... (here- 2516  
~~insert type of tax or taxes) a property tax that the county~~ 2517  
~~auditor estimates will collect \$..... annually at a rate of-~~ 2518  
~~taxation not to exceed exceeding~~ ..... (here insert maximum- 2519  
~~tax rate or rates) mills for each \$1 of taxable value, which~~ 2520  
~~amounts to \$..... for each \$100,000 of fair market value, be~~ 2521  
levied for purposes of such district?" 2522

If the question is approved by a majority of the electors 2523  
voting on the question, the joinder is effective immediately, 2524  
and the district may extend the levy of the tax against all the 2525  
taxable property within the territory that has been added. If 2526  
the question is approved at a general election or at a special 2527

election occurring prior to a general election but after the 2528  
fifteenth day of July in any calendar year, the district may 2529  
amend its budget and resolution adopted pursuant to section 2530  
5705.34 of the Revised Code, and the levy shall be placed on the 2531  
current tax list and duplicate and collected as other taxes are 2532  
collected from all taxable property within the territory of the 2533  
district, including the territory added as a result of the 2534  
election. 2535

The territory of a district shall be coextensive with the 2536  
territory of the counties, municipal corporations, and townships 2537  
included within the district, provided that the same territory 2538  
may not be included in more than one regional arts and cultural 2539  
district, and provided, that if a district includes only a 2540  
portion of an entire county, a district may be created in the 2541  
remaining portion of the same county by resolution of the board 2542  
of county commissioners acting alone or in conjunction with 2543  
municipal corporations and townships as provided in this 2544  
section. 2545

**Sec. 3505.06.** (A) On the questions and issues ballot shall 2546  
be printed all questions and issues to be submitted at any one 2547  
election together with the percentage of affirmative votes 2548  
necessary for passage as required by law. Such ballot shall have 2549  
printed across the top thereof, and below the stubs, "Official 2550  
Questions and Issues Ballot." 2551

(B) (1) Questions and issues shall be grouped together on 2552  
the ballot from top to bottom as provided in division (B) (1) of 2553  
this section, except as otherwise provided in division (B) (2) of 2554  
this section. State questions and issues shall always appear as 2555  
the top group of questions and issues. In calendar year 1997, 2556  
the following questions and issues shall be grouped together on 2557



the ballot, in the following order from top to bottom, after the 2558  
state questions and issues: 2559

(a) County questions and issues; 2560

(b) Municipal questions and issues; 2561

(c) Township questions and issues; 2562

(d) School or other district questions and issues. 2563

In each succeeding calendar year after 1997, each group of 2564  
questions and issues described in division (B) (1) (a) to (d) of 2565  
this section shall be moved down one place on the ballot except 2566  
that the group that was last on the ballot during the 2567  
immediately preceding calendar year shall appear at the top of 2568  
the ballot after the state questions and issues. The rotation 2569  
shall be performed only once each calendar year, beginning with 2570  
the first election held during the calendar year. The rotation 2571  
of groups of questions and issues shall be performed during each 2572  
calendar year as required by division (B) (1) of this section, 2573  
even if no questions and issues from any one or more such groups 2574  
appear on the ballot at any particular election held during that 2575  
calendar year. 2576

(2) Questions and issues shall be grouped together on the 2577  
ballot, from top to bottom, in the following order when it is 2578  
not practicable to group them together as required by division 2579  
(B) (1) of this section because of the type of voting machines 2580  
used by the board of elections: state questions and issues, 2581  
county questions and issues, municipal questions and issues, 2582  
township questions and issues, and school or other district 2583  
questions and issues. The particular order in which each of a 2584  
group of state questions or issues is placed on the ballot shall 2585  
be determined by, and certified to each board of elections by, 2586

the secretary of state. 2587

(3) Failure of the board of elections to rotate questions 2588  
and issues as required by division (B) (1) of this section does 2589  
not affect the validity of the election at which the failure 2590  
occurred, and is not grounds for contesting an election under 2591  
section 3515.08 of the Revised Code. 2592

(C) The particular order in which each of a group of 2593  
county, municipal, township, or school district questions or 2594  
issues is placed on the ballot shall be determined by the board 2595  
providing the ballots. 2596

(D) The printed matter pertaining to each question or 2597  
issue on the ballot shall be enclosed at the top and bottom 2598  
thereof by a heavy horizontal line across the width of the 2599  
ballot. Immediately below such top line shall be printed a brief 2600  
title descriptive of the question or issue below it, such as 2601  
"Proposed Constitutional Amendment," "Proposed Bond Issue," 2602  
"Proposed Annexation of Territory," "Proposed Increase in Tax 2603  
Rate," or such other brief title as will be descriptive of the 2604  
question or issue to which it pertains, together with a brief 2605  
statement of the percentage of affirmative votes necessary for 2606  
passage, such as "A sixty-five per cent affirmative vote is 2607  
necessary for passage," "A majority vote is necessary for 2608  
passage," or such other brief statement as will be descriptive 2609  
of the percentage of affirmative votes required. 2610

(E) The questions and issues ballot need not contain the 2611  
full text of the proposal to be voted upon. A condensed text 2612  
that will properly describe the question, issue, or an amendment 2613  
proposed by other than the general assembly shall be used as 2614  
prepared and certified by the secretary of state for state-wide 2615  
questions or issues or by the board for local questions or 2616

issues. If other than a full text is used, the full text of the  
proposed question, issue, or amendment together with the  
percentage of affirmative votes necessary for passage as  
required by law shall be posted in each polling place in some  
spot that is easily accessible to the voters.

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

(G) No portion of a ballot question proposing to levy a  
property tax in excess of the ten-mill limitation under any  
section of the Revised Code, including the renewal or  
replacement of such a levy, may be printed in boldface type or  
in a font size that is different from the font size of other  
text in the ballot question. The prohibitions in division (g)  
of this section do not apply to printed matter either described  
in division (D) of this section related to such a ballot  
question or located in the area of the ballot in which votes are  
indicated for or against that question.

**Sec. 4582.024.** After a port authority has been created,  
any municipal corporation, township, or county, acting by  
ordinance, resolution of the township trustees, or resolution of  
the county commissioners, respectively, which is contiguous to  
such port authority, or to any municipal corporation, township,  
or county which proposes to join such port authority at the same  
time and is contiguous to such port authority, or any county

within which such port authority is situated, may join such port 2647  
authority and thereupon the jurisdiction and territory of such 2648  
port authority shall include such municipal corporation, county, 2649  
or township. If more than one such political subdivision is to 2650  
be joined to the port authority at the same time, then each such 2651  
ordinance or resolution shall designate the political 2652  
subdivisions which are to be so joined. Any territory or 2653  
municipal corporation not included in a port authority and which 2654  
is annexed to a municipal corporation included within the 2655  
jurisdiction and territory of a port authority shall, on such 2656  
annexation and without further proceedings, be annexed to and be 2657  
included in the jurisdiction and territory of such port 2658  
authority. Before such political subdivision or subdivisions are 2659  
joined to a port authority, other than by annexation to a 2660  
municipality, the political subdivision or subdivisions 2661  
theretofore comprising such port authority shall agree upon the 2662  
terms and conditions pursuant to which such political 2663  
subdivision or subdivisions are to be joined. For all purposes 2664  
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2665  
such political subdivision or subdivisions shall be considered 2666  
to have participated in the creation of such port authority, 2667  
except that the initial term of any director of the port 2668  
authority appointed by such a political subdivision shall be 2669  
four years. After each ordinance or resolution proposing joinder 2670  
to the port authority has become effective and the terms and 2671  
conditions of joinder have been agreed to, the board of 2672  
directors of the port authority shall by resolution either 2673  
accept or reject such joinder. Such joinder shall be effective 2674  
on adoption of the resolution accepting such joinder, unless the 2675  
port authority to which a political subdivision or subdivisions 2676  
including a county within which such port authority is located, 2677  
are to be joined has authority under section 4582.14 of the 2678

Revised Code to levy a tax on property within its jurisdiction, 2679  
then such joinder shall not be effective until approved by the 2680  
affirmative vote of a majority of the electors voting on the 2681  
question of such joinder. If more than one political subdivision 2682  
is to be joined to the port authority, then the electors of such 2683  
subdivision shall vote as a district and the majority 2684  
affirmative vote shall be determined by the vote cast in such 2685  
district as a whole. ~~Such~~ 2686

If a tax on property is to be levied, the board of 2687  
directors of the port authority shall request and obtain from 2688  
the county auditor an estimate of the levy's annual collections 2689  
in the same manner as required for a tax levy under section 2690  
5705.03 of the Revised Code, assuming that the additional 2691  
subdivision or subdivisions have joined the port authority. The 2692  
auditor shall certify this estimate to the board within ten days 2693  
after receiving the board's request. 2694

The election shall be called by the board of directors of 2695  
the port authority and shall be held, canvassed, and certified 2696  
in the manner provided for the submission of tax levies under 2697  
section 5705.191 of the Revised Code except that the question 2698  
appearing on the ballot shall read: 2699

"Shall ..... 2700

(name or names of political subdivisions to be joined) 2701

be joined to ..... (name) port authority and the 2702

~~(name)~~ 2703

existing tax levy (levies) of such port authority ~~(aggregating),~~ 2704

that the county auditor estimates will collect \$..... annually, 2705

at a rate not exceeding 2706

..... ~~mill per dollar mill(s) for each \$1 of valuation-~~ 2707  
taxable value, which amounts to \$..... for each \$100,000 of 2708  
fair market value, be authorized to be 2709

levied against properties within 2710

....." 2711

(name or names of political subdivisions to be joined) 2712

If the question is approved such joinder shall be immediately 2713  
effective and the port authority shall be authorized to extend 2714  
the levy of such tax against all the taxable property within the 2715  
political subdivision or political subdivisions which have been 2716  
joined. If such question is approved at a general election then 2717  
the port authority may amend its budget and resolution adopted 2718  
pursuant to section 5705.34 of the Revised Code and such levy 2719  
shall be placed on the current tax list and duplicate and 2720  
collected as other taxes are collected from all taxable property 2721  
within the port authority including the political subdivision or 2722  
political subdivisions joined as a result of such election. 2723

As used in this section, "fair market value" has the same 2724  
meaning as in section 5705.01 of the Revised Code. 2725

**Sec. 4582.26.** After a port authority has been created, any 2726  
municipal corporation, township, county, or other political 2727  
subdivision, acting by ordinance or resolution, which is 2728  
contiguous to any municipal corporation, township, county, or 2729  
other political subdivision which participated in the creation 2730  
of such port authority or to any municipal corporation, 2731  
township, county, or other political subdivision which proposes 2732  
to join the port authority at the same time and is contiguous to 2733  
any municipal corporation, township, county, or other political 2734  
subdivision which participated in the creation of such port 2735

authority, may join such port authority, and thereupon the 2736  
jurisdiction and territory of the port authority includes the 2737  
municipal corporation, county, township, or other political 2738  
subdivision so joining. If more than one such political 2739  
subdivision is to be joined to the port authority at the same 2740  
time, then each such ordinance or resolution shall designate the 2741  
political subdivisions which are to be so joined. Any territory 2742  
or municipal corporation not included in a port authority and 2743  
which is annexed to a municipal corporation included within the 2744  
jurisdiction and territory of a port authority shall, on such 2745  
annexation and without further proceedings, be annexed to and be 2746  
included in the jurisdiction and territory of the port 2747  
authority. Before such political subdivision or subdivisions are 2748  
joined to a port authority, other than by annexation to a 2749  
municipal corporation, the political subdivision or subdivisions 2750  
theretofore comprising such port authority shall agree upon the 2751  
terms and conditions pursuant to which such political 2752  
subdivision or subdivisions are to be joined. For all purposes 2753  
of sections 4582.21 to 4582.59 of the Revised Code, such 2754  
political subdivision or subdivisions shall be considered to 2755  
have participated in the creation of such port authority, except 2756  
that the initial term of any director of the port authority 2757  
appointed by such a political subdivision shall be four years. 2758  
After each ordinance or resolution proposing joinder to the port 2759  
authority has become effective and the terms and conditions of 2760  
joinder have been agreed to, the board of directors of the port 2761  
authority shall by resolution either accept or reject such 2762  
joinder. Such joinder shall be effective upon adoption of the 2763  
resolution accepting such joinder, unless the port authority to 2764  
which a political subdivision or subdivisions, including a 2765  
county within which such port authority is located, are to be 2766  
joined, has authority under section 4582.40 of the Revised Code 2767

to levy a tax on property within its jurisdiction, then such 2768  
joinder shall not be effective until approved by the affirmative 2769  
vote of a majority of the electors voting on the question of the 2770  
joinder. If more than one political subdivision is to be joined 2771  
to the port authority, then the electors of such subdivisions 2772  
shall vote as a district and the majority affirmative vote shall 2773  
be determined by the vote cast in such district as a whole. ~~The~~ 2774

If a tax on property is to be levied, the board of 2775  
directors of the port authority shall request and obtain from 2776  
the county auditor an estimate of the levy's annual collections 2777  
in the same manner as required for a tax levy under section 2778  
5705.03 of the Revised Code, assuming that the additional 2779  
subdivision or subdivisions have joined the port authority. The 2780  
auditor shall certify this estimate to the board within ten days 2781  
after receiving the board's request. 2782

The election shall be called by the board of directors of 2783  
the port authority and shall be held, canvassed, and certified 2784  
in the manner provided for the submission of tax levies under 2785  
section 5705.191 of the Revised Code except that the question 2786  
appearing on the ballot shall read: 2787

"Shall ..... 2788  
(Name or names of political subdivisions to be joined) 2789  
..... 2790  
~~be joined)~~ 2791  
be joined to ..... (Name) port authority 2792  
~~(Name)~~ 2793  
and the existing tax levy (levies) of such port authority 2794



~~(aggregating)~~, that the county auditor estimates will collect 2795  
\$..... annually, at a rate not exceeding ..... ~~mill-~~ 2796  
per dollar mill(s) for each \$1 of valuation taxable value, which 2797  
amounts to \$..... for each \$100,000 of fair market value 2798

be authorized to be levied against properties within 2799

.....?" 2800

(Name or names of political subdivisions to be joined) 2801

If the question is approved the joinder becomes immediately 2802  
effective and the port authority is authorized to extend the 2803  
levy of such tax against all the taxable property within the 2804  
political subdivision or political subdivisions which have been 2805  
joined. If such question is approved at a general election, then 2806  
the port authority may amend its budget and resolution adopted 2807  
pursuant to section 5705.34 of the Revised Code and such levy 2808  
shall be placed on the current tax list and duplicate and 2809  
collected as other taxes are collected from all taxable property 2810  
within the port authority including the political subdivision or 2811  
political subdivisions joined as a result of the election. 2812

As used in this section, "fair market value" has the same 2813  
meaning as in section 5705.01 of the Revised Code. 2814

**Sec. 5705.01.** As used in this chapter: 2815

(A) "Subdivision" means any county; municipal corporation; 2816  
township; township police district; joint police district; 2817  
township fire district; joint fire district; joint ambulance 2818  
district; joint emergency medical services district; fire and 2819  
ambulance district; joint recreation district; township waste 2820  
disposal district; township road district; community college 2821  
district; technical college district; detention facility 2822  
district; a district organized under section 2151.65 of the 2823

Revised Code; a combined district organized under sections 2824  
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2825  
drug addiction, and mental health service district; a drainage 2826  
improvement district created under section 6131.52 of the 2827  
Revised Code; a lake facilities authority created under Chapter 2828  
353. of the Revised Code; a union cemetery district; a county 2829  
school financing district; a city, local, exempted village, 2830  
cooperative education, or joint vocational school district; or a 2831  
regional student education district created under section 2832  
3313.83 of the Revised Code. 2833

(B) "Municipal corporation" means all municipal 2834  
corporations, including those that have adopted a charter under 2835  
Article XVIII, Ohio Constitution. 2836

(C) "Taxing authority" or "bond issuing authority" means, 2837  
in the case of any county, the board of county commissioners; in 2838  
the case of a municipal corporation, the council or other 2839  
legislative authority of the municipal corporation; in the case 2840  
of a city, local, exempted village, cooperative education, or 2841  
joint vocational school district, the board of education; in the 2842  
case of a community college district, the board of trustees of 2843  
the district; in the case of a technical college district, the 2844  
board of trustees of the district; in the case of a detention 2845  
facility district, a district organized under section 2151.65 of 2846  
the Revised Code, or a combined district organized under 2847  
sections 2152.41 and 2151.65 of the Revised Code, the joint 2848  
board of county commissioners of the district; in the case of a 2849  
township, the board of township trustees; in the case of a joint 2850  
police district, the joint police district board; in the case of 2851  
a joint fire district, the board of fire district trustees; in 2852  
the case of a joint recreation district, the joint recreation 2853  
district board of trustees; in the case of a joint-county 2854

alcohol, drug addiction, and mental health service district, the 2855  
district's board of alcohol, drug addiction, and mental health 2856  
services; in the case of a joint ambulance district or a fire 2857  
and ambulance district, the board of trustees of the district; 2858  
in the case of a union cemetery district, the legislative 2859  
authority of the municipal corporation and the board of township 2860  
trustees, acting jointly as described in section 759.341 of the 2861  
Revised Code; in the case of a drainage improvement district, 2862  
the board of county commissioners of the county in which the 2863  
drainage district is located; in the case of a lake facilities 2864  
authority, the board of directors; in the case of a joint 2865  
emergency medical services district, the joint board of county 2866  
commissioners of all counties in which all or any part of the 2867  
district lies; and in the case of a township police district, a 2868  
township fire district, a township road district, or a township 2869  
waste disposal district, the board of township trustees of the 2870  
township in which the district is located. "Taxing authority" 2871  
also means the educational service center governing board that 2872  
serves as the taxing authority of a county school financing 2873  
district as provided in section 3311.50 of the Revised Code, and 2874  
the board of directors of a regional student education district 2875  
created under section 3313.83 of the Revised Code. 2876

(D) "Fiscal officer" in the case of a county, means the 2877  
county auditor; in the case of a municipal corporation, the city 2878  
auditor or village clerk, or an officer who, by virtue of the 2879  
charter, has the duties and functions of the city auditor or 2880  
village clerk, except that in the case of a municipal university 2881  
the board of directors of which have assumed, in the manner 2882  
provided by law, the custody and control of the funds of the 2883  
university, the chief accounting officer of the university shall 2884  
perform, with respect to the funds, the duties vested in the 2885

fiscal officer of the subdivision by sections 5705.41 and 2886  
5705.44 of the Revised Code; in the case of a school district, 2887  
the treasurer of the board of education; in the case of a county 2888  
school financing district, the treasurer of the educational 2889  
service center governing board that serves as the taxing 2890  
authority; in the case of a township, the township fiscal 2891  
officer; in the case of a joint police district, the treasurer 2892  
of the district; in the case of a joint fire district, the clerk 2893  
of the board of fire district trustees; in the case of a joint 2894  
ambulance district, the clerk of the board of trustees of the 2895  
district; in the case of a joint emergency medical services 2896  
district, the person appointed as fiscal officer pursuant to 2897  
division (D) of section 307.053 of the Revised Code; in the case 2898  
of a fire and ambulance district, the person appointed as fiscal 2899  
officer pursuant to division (B) of section 505.375 of the 2900  
Revised Code; in the case of a joint recreation district, the 2901  
person designated pursuant to section 755.15 of the Revised 2902  
Code; in the case of a union cemetery district, the clerk of the 2903  
municipal corporation designated in section 759.34 of the 2904  
Revised Code; in the case of a children's home district, 2905  
educational service center, general health district, joint- 2906  
county alcohol, drug addiction, and mental health service 2907  
district, county library district, detention facility district, 2908  
district organized under section 2151.65 of the Revised Code, a 2909  
combined district organized under sections 2152.41 and 2151.65 2910  
of the Revised Code, or a metropolitan park district for which 2911  
no treasurer has been appointed pursuant to section 1545.07 of 2912  
the Revised Code, the county auditor of the county designated by 2913  
law to act as the auditor of the district; in the case of a 2914  
metropolitan park district which has appointed a treasurer 2915  
pursuant to section 1545.07 of the Revised Code, that treasurer; 2916  
in the case of a drainage improvement district, the auditor of 2917

the county in which the drainage improvement district is 2918  
located; in the case of a lake facilities authority, the fiscal 2919  
officer designated under section 353.02 of the Revised Code; in 2920  
the case of a regional student education district, the fiscal 2921  
officer appointed pursuant to section 3313.83 of the Revised 2922  
Code; and in all other cases, the officer responsible for 2923  
keeping the appropriation accounts and drawing warrants for the 2924  
expenditure of the moneys of the district or taxing unit. 2925

(E) "Permanent improvement" or "improvement" means any 2926  
property, asset, or improvement with an estimated life or 2927  
usefulness of five years or more, including land and interests 2928  
therein, and reconstructions, enlargements, and extensions 2929  
thereof having an estimated life or usefulness of five years or 2930  
more. 2931

(F) "Current operating expenses" and "current expenses" 2932  
mean the lawful expenditures of a subdivision, except those for 2933  
permanent improvements, and except payments for interest, 2934  
sinking fund, and retirement of bonds, notes, and certificates 2935  
of indebtedness of the subdivision. 2936

(G) "Debt charges" means interest, sinking fund, and 2937  
retirement charges on bonds, notes, or certificates of 2938  
indebtedness. 2939

(H) "Taxing unit" means any subdivision or other 2940  
governmental district having authority to levy taxes on the 2941  
property in the district or issue bonds that constitute a charge 2942  
against the property of the district, including conservancy 2943  
districts, metropolitan park districts, sanitary districts, road 2944  
districts, and other districts. 2945

(I) "District authority" means any board of directors, 2946

trustees, commissioners, or other officers controlling a 2947  
district institution or activity that derives its income or 2948  
funds from two or more subdivisions, such as the educational 2949  
service center, the trustees of district children's homes, the 2950  
district board of health, a joint-county alcohol, drug 2951  
addiction, and mental health service district's board of 2952  
alcohol, drug addiction, and mental health services, detention 2953  
facility districts, a joint recreation district board of 2954  
trustees, districts organized under section 2151.65 of the 2955  
Revised Code, combined districts organized under sections 2956  
2152.41 and 2151.65 of the Revised Code, and other such boards. 2957

(J) "Tax list" and "tax duplicate" mean the general tax 2958  
lists and duplicates prescribed by sections 319.28 and 319.29 of 2959  
the Revised Code. 2960

(K) "Property" as applied to a tax levy means taxable 2961  
property listed on general tax lists and duplicates. 2962

(L) "Association library district" means a territory, the 2963  
boundaries of which are defined by the state library board 2964  
pursuant to division (I) of section 3375.01 of the Revised Code, 2965  
in which a library association or private corporation maintains 2966  
a free public library. 2967

(M) "Library district" means a territory, the boundaries 2968  
of which are defined by the state library board pursuant to 2969  
section 3375.01 of the Revised Code, in which the board of 2970  
trustees of a county, municipal corporation, school district, or 2971  
township public library maintains a free public library. 2972

(N) "Qualifying library levy" means either of the 2973  
following: 2974

(1) A levy for the support of a library association or 2975

private corporation that has an association library district 2976  
with boundaries that are not identical to those of a 2977  
subdivision; 2978

(2) A levy proposed under section 5705.23 of the Revised 2979  
Code for the support of the board of trustees of a public 2980  
library that has a library district with boundaries that are not 2981  
identical to those of a subdivision. 2982

(O) "School library district" means a school district in 2983  
which a free public library has been established that is under 2984  
the control and management of a board of library trustees as 2985  
provided in section 3375.15 of the Revised Code. 2986

(P) "Fair market value" means the true value in money of 2987  
real property. 2988

**Sec. 5705.03.** (A) The taxing authority of each subdivision 2989  
may levy taxes annually, subject to the limitations of sections 2990  
5705.01 to 5705.47 of the Revised Code, on the real and personal 2991  
property within the subdivision for the purpose of paying the 2992  
current operating expenses of the subdivision and acquiring or 2993  
constructing permanent improvements. The taxing authority of 2994  
each subdivision and taxing unit shall, subject to the 2995  
limitations of such sections, levy such taxes annually as are 2996  
necessary to pay the interest and sinking fund on and retire at 2997  
maturity the bonds, notes, and certificates of indebtedness of 2998  
such subdivision and taxing unit, including levies in 2999  
anticipation of which the subdivision or taxing unit has 3000  
incurred indebtedness. 3001

(B) (1) When a taxing authority determines that it is 3002  
necessary to levy a tax outside the ten-mill limitation for any 3003  
purpose authorized by the Revised Code, the taxing authority 3004

shall certify to the county auditor a resolution or ordinance 3005  
requesting that the county auditor certify to the taxing 3006  
authority the total current tax valuation of the subdivision, 3007  
and the number of mills for each one dollar of taxable value and 3008  
that rate stated in dollars, rounded to the nearest dollar, for 3009  
each one hundred thousand dollars of fair market value required 3010  
to generate a specified amount of revenue, or the dollar amount 3011  
of revenue, rounded to the nearest dollar, that would be 3012  
generated by a specified number of mills for each one dollar of 3013  
taxable value. The auditor shall additionally certify an 3014  
estimate of the levy's annual collections, rounded to the 3015  
nearest dollar, which shall be calculated assuming that the 3016  
amount of the tax list of the taxing authority remains 3017  
throughout the life of the levy the same as the amount of the 3018  
tax list for the current year, and if this is not determined, 3019  
the estimated amount submitted by the auditor to the county 3020  
budget commission. The resolution or ordinance the taxing 3021  
authority certifies to the county auditor shall state all of the 3022  
following: 3023

(a) The purpose of the tax; 3024

(b) Whether the tax is an additional levy, a renewal or a 3025  
replacement of an existing tax, or a renewal or replacement of 3026  
an existing tax with an increase or a decrease; 3027

(c) The section of the Revised Code authorizing submission 3028  
of the question of the tax; 3029

(d) The term of years of the tax or if the tax is for a 3030  
continuing period of time; 3031

(e) That the tax is to be levied upon the entire territory 3032  
of the subdivision or, if authorized by the Revised Code, a 3033



description of the portion of the territory of the subdivision 3034  
in which the tax is to be levied; 3035

(f) The date of the election at which the question of the 3036  
tax shall appear on the ballot; 3037

(g) That the ballot measure shall be submitted to the 3038  
entire territory of the subdivision or, if authorized by the 3039  
Revised Code, a description of the portion of the territory of 3040  
the subdivision to which the ballot measure shall be submitted; 3041

(h) The tax year in which the tax will first be levied and 3042  
the calendar year in which the tax will first be collected; 3043

(i) Each such county in which the subdivision has 3044  
territory. 3045

If a subdivision is located in more than one county, the 3046  
county auditor shall obtain from the county auditor of each 3047  
other county in which the subdivision is located the current tax 3048  
valuation for the portion of the subdivision in that county. The 3049  
county auditor shall issue the certification to the taxing 3050  
authority within ten days after receiving the taxing authority's 3051  
resolution or ordinance requesting it. 3052

~~(2) When considering the tangible personal property 3053  
component of the tax valuation of the subdivision, the county 3054  
auditor shall take into account the assessment percentages 3055  
prescribed in section 5711.22 of the Revised Code. The tax 3056  
commissioner may issue rules, orders, or instructions directing 3057  
how the assessment percentages must be utilized. 3058~~

~~(3) Upon receiving the certification from the county 3059  
auditor, the taxing authority may adopt a resolution or 3060  
ordinance stating the rate of the tax levy, expressed in mills 3061  
for each one dollar in tax valuation of taxable value and in 3062~~

dollars for each one hundred thousand dollars of fair market 3063  
value, as estimated by the county auditor, and that the taxing 3064  
authority will proceed with the submission of the question of 3065  
the tax to electors. The taxing authority shall certify this 3066  
resolution or ordinance, a copy of the county auditor's 3067  
~~certification~~ certifications, and the resolution or ordinance 3068  
the taxing authority adopted under division (B)(1) of this 3069  
section to the proper county board of elections in the manner 3070  
and within the time prescribed by the section of the Revised 3071  
Code governing submission of the question. The county board of 3072  
elections shall not submit the question of the tax to electors 3073  
unless a copy of the county auditor's certification accompanies 3074  
the resolutions or ordinances the taxing authority certifies to 3075  
the board. Before requesting a taxing authority to submit a tax 3076  
levy, any agency or authority authorized to make that request 3077  
shall first request the certification from the county auditor 3078  
provided under this section. 3079

~~(4)~~ (3) This division is supplemental to, and not in 3080  
derogation of, any similar requirement governing the 3081  
certification by the county auditor of the tax valuation of a 3082  
subdivision or necessary tax rates for the purposes of the 3083  
submission of the question of a tax in excess of the ten-mill 3084  
limitation, including sections 133.18 and 5705.195 of the 3085  
Revised Code. 3086

(C) All taxes levied on property shall be extended on the 3087  
tax list and duplicate by the county auditor of the county in 3088  
which the property is located, and shall be collected by the 3089  
county treasurer of such county in the same manner and under the 3090  
same laws and rules as are prescribed for the assessment and 3091  
collection of county taxes. The proceeds of any tax levied by or 3092  
for any subdivision when received by its fiscal officer shall be 3093

deposited in its treasury to the credit of the appropriate fund. 3094

**Sec. 5705.192.** (A) For the purposes of this section only, 3095  
"taxing authority" includes a township board of park 3096  
commissioners appointed under section 511.18 of the Revised 3097  
Code. 3098

(B) A taxing authority may propose to replace an existing 3099  
levy that the taxing authority is authorized to levy, regardless 3100  
of the section of the Revised Code under which the authority is 3101  
granted, except a school district emergency levy proposed 3102  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3103  
The taxing authority may propose to replace the existing levy in 3104  
its entirety at the rate at which it is authorized to be levied; 3105  
may propose to replace a portion of the existing levy at a 3106  
lesser rate; or may propose to replace the existing levy in its 3107  
entirety and increase the rate at which it is levied. If the 3108  
taxing authority proposes to replace an existing levy, the 3109  
proposed levy shall be called a replacement levy and shall be so 3110  
designated on the ballot. Except as otherwise provided in this 3111  
division, a replacement levy shall be limited to the purpose of 3112  
the existing levy, and shall appear separately on the ballot 3113  
from, and shall not be conjoined with, the renewal of any other 3114  
existing levy. In the case of an existing school district levy 3115  
imposed under section 5705.21 of the Revised Code for the 3116  
purpose specified in division (F) of section 5705.19 of the 3117  
Revised Code, or in the case of an existing school district levy 3118  
imposed under section 5705.217 of the Revised Code for the 3119  
acquisition, construction, enlargement, renovation, and 3120  
financing of permanent improvements, the replacement for that 3121  
existing levy may be for the same purpose or for the purpose of 3122  
general permanent improvements as defined in section 5705.21 of 3123  
the Revised Code. The replacement for an existing levy imposed 3124

under division (L) of section 5705.19 or section 5705.222 of the Revised Code may be for any purpose authorized for a levy imposed under section 5705.222 of the Revised Code.

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

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

(1) In the case of an existing school district levy that is imposed under section 5705.21 of the Revised Code for the purpose specified in division (F) of section 5705.19 of the Revised Code or under section 5705.217 of the Revised Code for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, and that is to be replaced by a levy for general permanent improvements, the term of the

replacement levy may be for a continuing period of time. 3155

(2) The date on which the election is held shall be as 3156  
follows: 3157

(a) For the replacement of a levy with a fixed term of 3158  
years, the date of the general election held during the last 3159  
year the existing levy may be extended on the real and public 3160  
utility property tax list and duplicate, or the date of any 3161  
election held in the ensuing year; 3162

(b) For the replacement of a levy imposed for a continuing 3163  
period of time, the date of any election held in any year after 3164  
the year the levy to be replaced is first approved by the 3165  
electors, except that only one election on the question of 3166  
replacing the levy may be held during any calendar year. 3167

The failure by the electors to approve a proposal to 3168  
replace a levy imposed for a continuing period of time does not 3169  
terminate the existing continuing levy. 3170

(3) In the case of an existing school district levy 3171  
imposed under division (B) of section 5705.21, division (C) of 3172  
section 5705.212, or division (J) of section 5705.218 of the 3173  
Revised Code, the rates allocated to the qualifying school 3174  
district and to partnering community schools each may be 3175  
increased or decreased or remain the same, and the total rate 3176  
may be increased, decreased, or remain the same. 3177

(4) In the case of an existing levy imposed under division 3178  
(L) of section 5705.19 of the Revised Code, the term may be for 3179  
any number of years not exceeding ten or for a continuing period 3180  
of time. 3181

(5) In addition to other required information, the 3182  
election notice shall express the levy's annual collections, as 3183

estimated and certified by the county auditor under section 3184  
5705.03 of the Revised Code. 3185

(C) The form of the ballot at the election on the question 3186  
of a replacement levy shall be as follows: 3187

"A replacement of a tax for the benefit of ..... 3188  
(name of subdivision or public library) for the purpose of 3189  
..... (the purpose stated in the resolution), that the 3190  
county auditor estimates will collect \$..... annually, at a rate 3191  
not exceeding ..... mills for each ~~one dollar~~ \$1 of 3192  
valuation taxable value, which amounts to \$..... ~~(rate~~ 3193  
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 3194  
~~valuation~~ \$100,000 of fair market value, for ..... (number 3195  
of years levy is to run, or that it will be levied for a 3196  
continuous period of time) 3197

3198

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the replacement levy is proposed by a qualifying school 3199  
district to replace an existing tax levied under division (B) of 3200  
section 5705.21, division (C) (1) of section 5705.212, or 3201  
division (J) of section 5705.218 of the Revised Code, the form 3202  
of the ballot shall be modified by adding, after the phrase 3203  
"each ~~one dollar~~ \$1 of valuation taxable value," the following: 3204  
"(of which ..... mills is to be allocated to partnering 3205  
community schools)." 3206

If the proposal is to replace an existing levy and 3207  
increase the rate of the existing levy, the form of the ballot 3208

shall be changed by adding the words "..... mills of an 3209  
existing levy and an increase of ..... mills, to 3210  
constitute" after the words "a replacement of." If the proposal 3211  
is to replace only a portion of an existing levy, the form of 3212  
the ballot shall be changed by adding the words "a portion of an 3213  
existing levy, being a reduction of ..... mills, to 3214  
constitute" after the words "a replacement of." If the existing 3215  
levy is imposed under division (B) of section 5705.21, division 3216  
(C) (1) of section 5705.212, or division (J) of section 5705.218 3217  
of the Revised Code, the form of the ballot also shall state the 3218  
portion of the total increased rate or of the total rate as 3219  
reduced that is to be allocated to partnering community schools. 3220

If the tax is to be placed on the tax list of the current 3221  
tax year, the form of the ballot shall be modified by adding at 3222  
the end of the form the phrase ", commencing in ..... 3223  
(first year the replacement tax is to be levied), first due in 3224  
calendar year ..... (first calendar year in which the tax 3225  
shall be due)." 3226

The question covered by the resolution shall be submitted 3227  
as a separate proposition, but may be printed on the same ballot 3228  
with any other proposition submitted at the same election, other 3229  
than the election of officers. More than one such question may 3230  
be submitted at the same election. 3231

(D) Two or more existing levies, or any portion of those 3232  
levies, may be combined into one replacement levy, so long as 3233  
all of the existing levies are for the same purpose and either 3234  
all are due to expire the same year or all are for a continuing 3235  
period of time. The question of combining all or portions of 3236  
those existing levies into the replacement levy shall appear as 3237  
one ballot proposition before the electors. If the electors 3238

approve the ballot proposition, all or the stated portions of 3239  
the existing levies are replaced by one replacement levy. 3240

(E) A levy approved in excess of the ten-mill limitation 3241  
under this section shall be certified to the tax commissioner. 3242  
In the first year of a levy approved under this section, the 3243  
levy shall be extended on the tax lists after the February 3244  
settlement succeeding the election at which the levy was 3245  
approved. If the levy is to be placed on the tax lists of the 3246  
current year, as specified in the resolution providing for its 3247  
submission, the result of the election shall be certified 3248  
immediately after the canvass by the board of elections to the 3249  
taxing authority, which shall forthwith make the necessary levy 3250  
and certify it to the county auditor, who shall extend it on the 3251  
tax lists for collection. After the first year, the levy shall 3252  
be included in the annual tax budget that is certified to the 3253  
county budget commission. 3254

If notes are authorized to be issued in anticipation of 3255  
the proceeds of the existing levy, notes may be issued in 3256  
anticipation of the proceeds of the replacement levy, and such 3257  
issuance is subject to the terms and limitations governing the 3258  
issuance of notes in anticipation of the proceeds of the 3259  
existing levy. 3260

(F) This section does not authorize a tax to be levied in 3261  
any year after the year in which revenue is not needed for the 3262  
purpose for which the tax is levied. 3263

**Sec. 5705.195.** Within five days after the resolution is 3264  
certified to the county auditor as provided by section 5705.194 3265  
of the Revised Code, the auditor shall calculate and certify to 3266  
the taxing authority the annual levy, expressed in dollars ~~and~~ 3267  
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 3268



market value as well as in mills for each one dollar of 3269  
~~valuation taxable value~~, throughout the life of the levy which 3270  
will be required to produce the annual amount set forth in the 3271  
resolution assuming that the amount of the tax list of such 3272  
subdivision remains throughout the life of the levy the same as 3273  
the amount of the tax list for the current year, and if this is 3274  
not determined, the estimated amount submitted by the auditor to 3275  
the county budget commission. ~~When considering the tangible-~~ 3276  
~~personal property component of the tax valuation of the-~~ 3277  
~~subdivision, the county auditor shall take into account the-~~ 3278  
~~assessment percentages prescribed in section 5711.22 of the-~~ 3279  
~~Revised Code. The tax commissioner may issue rules, orders, or-~~ 3280  
~~instructions directing how the assessment percentages must be-~~ 3281  
~~utilized.~~ 3282

Upon receiving the certification from the county auditor, 3283  
if the taxing authority desires to proceed with the submission 3284  
of the question it shall, not less than ninety days before the 3285  
day of such election, certify its resolution, together with the 3286  
amount of the average tax levy, expressed in dollars ~~and cents-~~ 3287  
for each one hundred thousand dollars of ~~valuation~~ fair market 3288  
value as well as in mills for each one dollar of ~~valuation-~~ 3289  
taxable value, estimated by the auditor, and the number of years 3290  
the levy is to run to the board of elections of the county which 3291  
shall prepare the ballots and make other necessary arrangements 3292  
for the submission of the question to the voters of the 3293  
subdivision. 3294

**Sec. 5705.196.** The election provided for in section 3295  
5705.194 of the Revised Code shall be held at the regular places 3296  
for voting in the district, and shall be conducted, canvassed, 3297  
and certified in the same manner as regular elections in the 3298  
district for the election of county officers, provided that in 3299

any such election in which only part of the electors of a 3300  
precinct are qualified to vote, the board of elections may 3301  
assign voters in such part to an adjoining precinct. Such an 3302  
assignment may be made to an adjoining precinct in another 3303  
county with the consent and approval of the board of elections 3304  
of such other county. Notice of the election shall be published 3305  
in one newspaper of general circulation in the district once a 3306  
week for two consecutive weeks or as provided in section 7.16 of 3307  
the Revised Code, prior to the election. If the board of 3308  
elections operates and maintains a web site, the board of 3309  
elections shall post notice of the election on its web site for 3310  
thirty days prior to the election. Such notice shall state the 3311  
annual proceeds of the proposed levy, the purpose for which such 3312  
proceeds are to be used, the number of years during which the 3313  
levy shall run, and the estimated average additional tax rate 3314  
expressed in dollars ~~and cents~~ for each one hundred thousand 3315  
dollars of ~~valuation~~ fair market value as well as in mills for 3316  
each one dollar of ~~valuation~~ taxable value, outside the 3317  
limitation imposed by Section 2 of Article XII, Ohio 3318  
Constitution, as certified by the county auditor. 3319

**Sec. 5705.197.** The form of the ballot to be used at the 3320  
election provided for in section 5705.195 of the Revised Code 3321  
shall be as follows: 3322

"Shall a levy be imposed by the ..... (here insert 3323  
name of school district) for the purpose of ..... (here 3324  
insert purpose of levy) in the sum of \$..... (here insert 3325  
annual amount the levy is to produce) and a levy of taxes to be 3326  
made outside of the ten-mill limitation estimated by the county 3327  
auditor to average ..... ~~(here insert number of mills)~~ 3328  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3329  
amounts to \$..... ~~(here insert rate expressed in dollars)~~ 3330

~~and cents) for each one hundred dollars \$100,000 of valuation-~~ 3331  
 fair market value, for a period of ..... (here insert the 3332  
 number of years the millage is to be imposed) years? 3333

3334

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

~~The purpose for which the tax is to be levied shall be~~ 3335  
~~printed in the space indicated, in boldface type of at least~~ 3336  
~~twice the size of the type immediately surrounding it.~~ 3337

If the tax is to be placed on the current tax list, the 3338  
 form of the ballot shall be modified by adding, after "years," 3339  
 the phrase ", commencing in ..... (first year the tax is to 3340  
 be levied), first due in calendar year ..... (first 3341  
 calendar year in which the tax shall be due)." 3342

If the levy submitted is a proposal to renew all or a 3343  
 portion of an existing levy, the form of the ballot specified in 3344  
 this section ~~may~~must be changed by adding the following at the 3345  
 beginning of the form, after the words "shall a levy": 3346

(A) "Renewing an existing levy" in the case of a proposal 3347  
 to renew an existing levy in the same amount; 3348

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 3349  
\$..... ~~dollars~~" in the case of an increase; 3350

(C) "Renewing part of an existing levy, being a reduction 3351  
 of \$..... ~~dollars~~" in the case of a renewal of only part of an 3352  
 existing levy. 3353

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

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

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

by levying a tax as follows: 3385

(1) In the initial year the levy is in effect, the levy 3386  
shall be in a specified amount of money equal to the aggregate 3387  
annual dollar amount of proceeds derived from the levy or 3388  
levies, or portion thereof, being substituted. 3389

(2) In each subsequent year the levy is in effect, the 3390  
levy shall be in a specified amount of money equal to the sum of 3391  
the following: 3392

(a) The dollar amount of the proceeds derived from the 3393  
levy in the prior year; and 3394

(b) The dollar amount equal to the product of the total 3395  
taxable value of all taxable real property in the school 3396  
district in the then-current year, excluding carryover property 3397  
as defined in section 319.301 of the Revised Code, multiplied by 3398  
the annual levy, expressed in mills for each one dollar of 3399  
~~valuation~~ taxable value, that was required to produce the annual 3400  
dollar amount of the levy under this section in the prior year; 3401  
provided, that the amount under division (A) (2) (b) of this 3402  
section shall not be less than zero. 3403

(B) The resolution proposing the substitute levy shall 3404  
specify the annual dollar amount the levy is to produce in its 3405  
initial year; the first calendar year in which the levy will be 3406  
due; and the term of the levy expressed in years, which may be 3407  
any number not exceeding ten, or for a continuing period of 3408  
time. The resolution shall specify the date of holding the 3409  
election, which shall not be earlier than ninety days after 3410  
certification of the resolution to the board of elections, and 3411  
which shall be consistent with the requirements of section 3412  
3501.01 of the Revised Code. If two or more existing levies are 3413

to be included in a single substitute levy, but are not 3414  
scheduled to expire in the same year, the resolution shall 3415  
specify that the existing levies to be substituted shall not be 3416  
levied after the year preceding the year in which the substitute 3417  
levy is first imposed. 3418

The resolution shall go into immediate effect upon its 3419  
passage, and no publication of the resolution shall be necessary 3420  
other than that provided for in the notice of election. A copy 3421  
of the resolution shall immediately after its passage be 3422  
certified to the county auditor in the manner provided by 3423  
section 5705.195 of the Revised Code, and sections 5705.194 and 3424  
5705.196 of the Revised Code shall govern the arrangements for 3425  
the submission of the question and other matters concerning the 3426  
notice of election and the election, except as may be provided 3427  
otherwise in this section. 3428

(C) The form of the ballot to be used at the election on 3429  
the question of a levy under this section shall be as follows: 3430

"Shall a tax levy substituting for an existing levy be 3431  
imposed by the ..... (here insert name of school district) 3432  
for the purpose of providing for the necessary requirements of 3433  
the school district in the initial sum of \$..... (here 3434  
insert the annual dollar amount the levy is to produce in its 3435  
initial year), and a levy of taxes be made outside of the ten- 3436  
mill limitation estimated by the county auditor to require 3437  
..... (~~here insert number of mills~~) mills for each ~~one-~~ 3438  
~~dollar~~ \$1 of valuation taxable value, which amounts to 3439  
\$..... (~~here insert rate expressed in dollars and cents~~)- 3440  
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 3441  
value for the initial year of the tax, for a period 3442  
of ..... (here insert the number of years the levy is to be 3443

imposed, or that it will be levied for a continuing period of 3444  
time), commencing in ..... (first year the tax is to be 3445  
levied), first due in calendar year ..... (first calendar 3446  
year in which the tax shall be due), with the sum of such tax to 3447  
increase only if and as new land or real property improvements 3448  
not previously taxed by the school district are added to its tax 3449  
list? 3450

3451

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to substitute all or a 3452  
portion of more than one existing levy, the form of the ballot 3453  
may be changed so long as the ballot reflects the number of 3454  
levies to be substituted and that none of the existing levies to 3455  
be substituted will be levied after the year preceding the year 3456  
in which the substitute levy is first imposed. The form of the 3457  
ballot shall be modified by substituting the statement "Shall a 3458  
tax levy substituting for an existing levy" with "Shall a tax 3459  
levy substituting for existing levies" and adding the following 3460  
statement after "added to its tax list?" and before "For the Tax 3461  
Levy": 3462

"If approved, any remaining tax years on any of the 3463  
..... (here insert the number of existing levies) existing 3464  
levies will not be collected after ..... (here insert the 3465  
current tax year or, if not the current tax year, the applicable 3466  
tax year)."

(D) The submission of questions to the electors under this 3468

section is subject to the limitation on the number of election 3469  
dates established by section 5705.214 of the Revised Code. 3470

(E) If a majority of the electors voting on the question 3471  
so submitted in an election vote in favor of the levy, the board 3472  
of education may make the necessary levy within the school 3473  
district at the rate and for the purpose stated in the 3474  
resolution. The tax levy shall be included in the next tax 3475  
budget that is certified to the county budget commission. 3476

(F) A levy for a continuing period of time may be 3477  
decreased pursuant to section 5705.261 of the Revised Code. 3478

(G) A levy under this section substituting for all or a 3479  
portion of one or more existing levies imposed under sections 3480  
5705.194 to 5705.197 of the Revised Code or under this section 3481  
shall be treated as having renewed the levy or levies being 3482  
substituted for purposes of the payments made under sections 3483  
5751.20 to 5751.22 of the Revised Code. 3484

(H) After the approval of a levy on the current tax list 3485  
and duplicate, and prior to the time when the first tax 3486  
collection from the levy can be made, the board of education may 3487  
anticipate a fraction of the proceeds of the levy and issue 3488  
anticipation notes in a principal amount not exceeding fifty per 3489  
cent of the total estimated proceeds of the levy to be collected 3490  
during the first year of the levy. The notes shall be issued as 3491  
provided in section 133.24 of the Revised Code, shall have 3492  
principal payments during each year after the year of their 3493  
issuance over a period not to exceed five years, and may have a 3494  
principal payment in the year of their issuance. 3495

**Sec. 5705.21.** (A) At any time, the board of education of 3496  
any city, local, exempted village, cooperative education, or 3497



joint vocational school district, by a vote of two-thirds of all 3498  
its members, may declare by resolution that the amount of taxes 3499  
that may be raised within the ten-mill limitation by levies on 3500  
the current tax ~~duplicate~~ list will be insufficient to provide 3501  
an adequate amount for the necessary requirements of the school 3502  
district, that it is necessary to levy a tax in excess of such 3503  
limitation for one of the purposes specified in division (A), 3504  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3505  
for general permanent improvements, for the purpose of operating 3506  
a cultural center, for the purpose of providing for school 3507  
safety and security, or for the purpose of providing education 3508  
technology, and that the question of such additional tax levy 3509  
shall be submitted to the electors of the school district at a 3510  
special election on a day to be specified in the resolution. In 3511  
the case of a qualifying library levy for the support of a 3512  
library association or private corporation, the question shall 3513  
be submitted to the electors of the association library 3514  
district. If the resolution states that the levy is for the 3515  
purpose of operating a cultural center, the ballot shall state 3516  
that the levy is "for the purpose of operating the..... 3517  
(name of cultural center).". 3518

As used in this division, "cultural center" means a 3519  
freestanding building, separate from a public school building, 3520  
that is open to the public for educational, musical, artistic, 3521  
and cultural purposes; "education technology" means, but is not 3522  
limited to, computer hardware, equipment, materials, and 3523  
accessories, equipment used for two-way audio or video, and 3524  
software; "general permanent improvements" means permanent 3525  
improvements without regard to the limitation of division (F) of 3526  
section 5705.19 of the Revised Code that the improvements be a 3527  
specific improvement or a class of improvements that may be 3528

included in a single bond issue; and "providing for school 3529  
safety and security" includes but is not limited to providing 3530  
for permanent improvements to provide or enhance security, 3531  
employment of or contracting for the services of safety 3532  
personnel, providing mental health services and counseling, or 3533  
providing training in safety and security practices and 3534  
responses. 3535

A resolution adopted under this division shall be confined 3536  
to a single purpose and shall specify the amount of the increase 3537  
in rate that it is necessary to levy, the purpose of the levy, 3538  
and the number of years during which the increase in rate shall 3539  
be in effect. The number of years may be any number not 3540  
exceeding five or, if the levy is for current expenses of the 3541  
district or for general permanent improvements, for a continuing 3542  
period of time. 3543

(B) (1) The board of education of a qualifying school 3544  
district, by resolution, may declare that it is necessary to 3545  
levy a tax in excess of the ten-mill limitation for the purpose 3546  
of paying the current expenses of partnering community schools 3547  
and, if any of the levy proceeds are so allocated, of the 3548  
district. A qualifying school district that is not a municipal 3549  
school district may allocate all of the levy proceeds to 3550  
partnering community schools. A municipal school district shall 3551  
allocate a portion of the levy proceeds to the current expenses 3552  
of the district. The resolution shall declare that the question 3553  
of the additional tax levy shall be submitted to the electors of 3554  
the school district at a special election on a day to be 3555  
specified in the resolution. The resolution shall state the 3556  
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3557  
for each one dollar of taxable value, the number of such mills 3558  
to be levied for the current expenses of the partnering 3559

community schools and the number of such mills, if any, to be 3560  
levied for the current expenses of the school district, the 3561  
number of years the tax will be levied, and the first year the 3562  
tax will be levied. The number of years the tax may be levied 3563  
may be any number not exceeding ten years, or for a continuing 3564  
period of time. 3565

The levy of a tax for the current expenses of a partnering 3566  
community school under this section and the distribution of 3567  
proceeds from the tax by a qualifying school district to 3568  
partnering community schools is hereby determined to be a proper 3569  
public purpose. 3570

(2) (a) If any portion of the levy proceeds are to be 3571  
allocated to the current expenses of the qualifying school 3572  
district, the form of the ballot at an election held pursuant to 3573  
division (B) of this section shall be as follows: 3574

"Shall a levy be imposed by the..... (insert the name 3575  
of the qualifying school district) for the purpose of current 3576  
expenses of the school district and of partnering community 3577  
schools, that the county auditor estimates will collect \$..... 3578  
annually, at a rate not exceeding..... ~~(insert the number of~~ 3579  
~~mills)~~ mills for each ~~one dollar~~ \$1 of valuation taxable value, 3580  
of which..... (insert the number of mills to be allocated to 3581  
partnering community schools) mills is to be allocated to 3582  
partnering community schools), which amounts to ~~..... (insert~~ 3583  
~~the rate expressed in dollars and cents)~~ \$..... for each ~~one~~ 3584  
~~hundred dollars~~ \$100,000 of valuation fair market value, 3585  
for..... (insert the number of years the levy is to be imposed, 3586  
or that it will be levied for a continuing period of time), 3587  
beginning..... (insert first year the tax is to be levied), 3588  
which will first be payable in calendar year..... (insert the 3589

first calendar year in which the tax would be payable)? 3590

3591

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

(b) If all of the levy proceeds are to be allocated to the 3592  
current expenses of partnering community schools, the form of 3593  
the ballot shall be as follows: 3594

"Shall a levy be imposed by the..... (insert the name 3595  
of the qualifying school district) for the purpose of current 3596  
expenses of partnering community schools, that the county 3597  
auditor estimates will collect \$..... annually, at a rate not 3598  
exceeding..... ~~(insert the number of mills)~~ mills for each ~~one-~~ 3599  
~~dollar~~ \$1 of valuation taxable value which amounts to..... 3600  
~~(insert the rate expressed in dollars and cents)~~ \$..... for 3601  
each ~~one hundred dollars~~ \$100,000 of valuation fair market 3602  
value, for..... (insert the number of years the levy is to be 3603  
imposed, or that it will be levied for a continuing period of 3604  
time), beginning..... (insert first year the tax is to be 3605  
levied), which will first be payable in calendar year..... 3606  
(insert the first calendar year in which the tax would be 3607  
payable)? 3608

3609

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

(3) Upon each receipt of a tax distribution by the 3610  
qualifying school district, the board of education shall credit 3611  
the portion allocated to partnering community schools to the 3612  
partnering community schools fund. All income from the 3613  
investment of money in the partnering community schools fund 3614  
shall be credited to that fund. 3615

(a) If the qualifying school district is a municipal 3616  
school district, the board of education shall distribute the 3617  
partnering community schools amount among the then qualifying 3618  
community schools not more than forty-five days after the school 3619  
district receives and deposits each tax distribution. From each 3620  
tax distribution, each such partnering community school shall 3621  
receive a portion of the partnering community schools amount in 3622  
the proportion that the number of its resident students bears to 3623  
the aggregate number of resident students of all such partnering 3624  
community schools as of the date of receipt and deposit of the 3625  
tax distribution. 3626

(b) If the qualifying school district is not a municipal 3627  
school district, the board of education may distribute all or a 3628  
portion of the amount in the partnering community schools fund 3629  
during a fiscal year to partnering community schools on or 3630  
before the first day of June of the preceding fiscal year. Each 3631  
such partnering community school shall receive a portion of the 3632  
amount distributed by the board from the partnering community 3633  
schools fund during the fiscal year in the proportion that the 3634  
number of its resident students bears to the aggregate number of 3635  
resident students of all such partnering community schools as of 3636  
the date the school district received and deposited the most 3637  
recent tax distribution. On or before the fifteenth day of June 3638  
of each fiscal year, the board of education shall announce an 3639  
estimated allocation to partnering community schools for the 3640

ensuing fiscal year. The board is not required to allocate to 3641  
partnering community schools the entire partnering community 3642  
schools amount in the fiscal year in which a tax distribution is 3643  
received and deposited in the partnering community schools fund. 3644  
The estimated allocation shall be published on the web site of 3645  
the school district and expressed as a dollar amount per 3646  
resident student. The actual allocation to community schools in 3647  
a fiscal year need not conform to the estimate published by the 3648  
school district so long if the estimate was made in good faith. 3649

Distributions by a school district under division (B) (3) 3650  
(b) of this section shall be made in accordance with 3651  
distribution agreements entered into by the board of education 3652  
and each partnering community school eligible for distributions 3653  
under this division. The distribution agreements shall be 3654  
certified to the department of education each fiscal year before 3655  
the thirtieth day of July. Each agreement shall provide for at 3656  
least three distributions by the school district to the 3657  
partnering community school during the fiscal year and shall 3658  
require the initial distribution be made on or before the 3659  
thirtieth day of July. 3660

(c) For the purposes of division (B) of this section, the 3661  
number of resident students shall be the number of such students 3662  
reported under section 3317.03 of the Revised Code and 3663  
established by the department of education as of the date of 3664  
receipt and deposit of the tax distribution. 3665

(4) To the extent an agreement whereby the qualifying 3666  
school district and a community school endorse each other's 3667  
programs is necessary for the community school to qualify as a 3668  
partnering community school under division (B) (6) (b) of this 3669  
section, the board of education of the school district shall 3670

certify to the department of education the agreement along with 3671  
the determination that such agreement satisfies the requirements 3672  
of that division. The board's determination is conclusive. 3673

(5) For the purposes of Chapter 3317. of the Revised Code 3674  
or other laws referring to the "taxes charged and payable" for a 3675  
school district, the taxes charged and payable for a qualifying 3676  
school district that levies a tax under division (B) of this 3677  
section includes only the taxes charged and payable under that 3678  
levy for the current expenses of the school district, and does 3679  
not include the taxes charged and payable for the current 3680  
expenses of partnering community schools. The taxes charged and 3681  
payable for the current expenses of partnering community schools 3682  
shall not affect the calculation of "state education aid" as 3683  
defined in section 5751.20 of the Revised Code. 3684

(6) As used in division (B) of this section: 3685

(a) "Qualifying school district" means a municipal school 3686  
district, as defined in section 3311.71 of the Revised Code or a 3687  
school district that contains within its territory a partnering 3688  
community school. 3689

(b) "Partnering community school" means a community school 3690  
established under Chapter 3314. of the Revised Code that is 3691  
located within the territory of the qualifying school district 3692  
and meets one of the following criteria: 3693

(i) If the qualifying school district is a municipal 3694  
school district, the community school is sponsored by the 3695  
district or is a party to an agreement with the district whereby 3696  
the district and the community school endorse each other's 3697  
programs; 3698

(ii) If the qualifying school district is not a municipal 3699

school district, the community school is sponsored by a sponsor 3700  
that was rated as "exemplary" in the ratings most recently 3701  
published under section 3314.016 of the Revised Code before the 3702  
resolution proposing the levy is certified to the board of 3703  
elections. 3704

(c) "Partnering community schools amount" means the 3705  
product obtained, as of the receipt and deposit of the tax 3706  
distribution, by multiplying the amount of a tax distribution by 3707  
a fraction, the numerator of which is the number of mills per 3708  
dollar of taxable value of the property tax to be allocated to 3709  
partnering community schools, and the denominator of which is 3710  
the total number of mills per dollar of taxable value authorized 3711  
by the electors in the election held under division (B) of this 3712  
section, each as set forth in the resolution levying the tax. If 3713  
the resolution allocates all of the levy proceeds to partnering 3714  
community schools, the "partnering schools amount" equals the 3715  
amount of the tax distribution. 3716

(d) "Partnering community schools fund" means a separate 3717  
fund established by the board of education of a qualifying 3718  
school district for the deposit of partnering community school 3719  
amounts under this section. 3720

(e) "Resident student" means a student enrolled in a 3721  
partnering community school who is entitled to attend school in 3722  
the qualifying school district under section 3313.64 or 3313.65 3723  
of the Revised Code. 3724

(f) "Tax distribution" means a distribution of proceeds of 3725  
the tax authorized by division (B) of this section under section 3726  
321.24 of the Revised Code and distributions that are 3727  
attributable to that tax under sections 323.156 and 4503.068 of 3728  
the Revised Code or other applicable law. 3729



(C) A resolution adopted under this section shall specify 3730  
the date of holding the election, which shall not be earlier 3731  
than ninety days after the adoption and certification of the 3732  
resolution and which shall be consistent with the requirements 3733  
of section 3501.01 of the Revised Code. 3734

A resolution adopted under this section may propose to 3735  
renew one or more existing levies imposed under division (A) or 3736  
(B) of this section or to increase or decrease a single levy 3737  
imposed under either such division. 3738

If the board of education imposes one or more existing 3739  
levies for the purpose specified in division (F) of section 3740  
5705.19 of the Revised Code, the resolution may propose to renew 3741  
one or more of those existing levies, or to increase or decrease 3742  
a single such existing levy, for the purpose of general 3743  
permanent improvements. 3744

If the resolution proposes to renew two or more existing 3745  
levies, the levies shall be levied for the same purpose. The 3746  
resolution shall identify those levies and the rates at which 3747  
they are levied. The resolution also shall specify that the 3748  
existing levies shall not be extended on the tax lists after the 3749  
year preceding the year in which the renewal levy is first 3750  
imposed, regardless of the years for which those levies 3751  
originally were authorized to be levied. 3752

If the resolution proposes to renew an existing levy 3753  
imposed under division (B) of this section, the rates allocated 3754  
to the qualifying school district and to partnering community 3755  
schools each may be increased or decreased or remain the same, 3756  
and the total rate may be increased, decreased, or remain the 3757  
same. The resolution and notice of election shall specify the 3758  
number of the mills to be levied for the current expenses of the 3759

partnering community schools and the number of the mills, if 3760  
any, to be levied for the current expenses of the qualifying 3761  
school district. 3762

A resolution adopted under this section shall go into 3763  
immediate effect upon its passage, and no publication of the 3764  
resolution shall be necessary other than that provided for in 3765  
the notice of election. A copy of the resolution shall 3766  
immediately after its passing be certified to the board of 3767  
elections of the proper county in the manner provided by section 3768  
5705.25 of the Revised Code. That section shall govern the 3769  
arrangements for the submission of such question and other 3770  
matters concerning the election to which that section refers, 3771  
including publication of notice of the election, except that the 3772  
election shall be held on the date specified in the resolution. 3773  
In the case of a resolution adopted under division (B) of this 3774  
section, the publication of notice of that election shall state 3775  
the number of the mills, if any, to be levied for the current 3776  
expenses of partnering community schools and the number of the 3777  
mills to be levied for the current expenses of the qualifying 3778  
school district. If a majority of the electors voting on the 3779  
question so submitted in an election vote in favor of the levy, 3780  
the board of education may make the necessary levy within the 3781  
school district or, in the case of a qualifying library levy for 3782  
the support of a library association or private corporation, 3783  
within the association library district, at the additional rate, 3784  
or at any lesser rate in excess of the ten-mill limitation on 3785  
the tax list, for the purpose stated in the resolution. A levy 3786  
for a continuing period of time may be reduced pursuant to 3787  
section 5705.261 of the Revised Code. The tax levy shall be 3788  
included in the next tax budget that is certified to the county 3789  
budget commission. 3790

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

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

(3) After approval of a levy for general permanent improvements for a continuing period of time, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a specified period of years, not

exceeding ten, after the issuance of the notes. 3821

The notes shall be issued as provided in section 133.24 of 3822  
the Revised Code, shall have principal payments during each year 3823  
after the year of their issuance over a period not to exceed ten 3824  
years, and may have a principal payment in the year of their 3825  
issuance. 3826

(4) After the approval of a levy on the current tax list 3827  
and duplicate under division (B) of this section, and prior to 3828  
the time when the first tax collection from the levy can be 3829  
made, the board of education may anticipate a fraction of the 3830  
proceeds of the levy for the current expenses of the school 3831  
district and issue anticipation notes in a principal amount not 3832  
exceeding fifty per cent of the estimated proceeds of the levy 3833  
to be collected during the first year of the levy and allocated 3834  
to the school district. The portion of the levy proceeds to be 3835  
allocated to partnering community schools under that division 3836  
shall not be included in the estimated proceeds anticipated 3837  
under this division and shall not be used to pay debt charges on 3838  
any anticipation notes. 3839

The notes shall be issued as provided in section 133.24 of 3840  
the Revised Code, shall have principal payments during each year 3841  
after the year of their issuance over a period not to exceed 3842  
five years, and may have a principal payment in the year of 3843  
their issuance. 3844

(E) The submission of questions to the electors under this 3845  
section is subject to the limitation on the number of election 3846  
dates established by section 5705.214 of the Revised Code. 3847

(F) The board of education of any school district that 3848  
levies a tax under this section for the purpose of providing for 3849

school safety and security may report to the department of 3850  
education how the district is using revenue from that tax. 3851

**Sec. 5705.212.** (A) (1) The board of education of any school 3852  
district, at any time and by a vote of two-thirds of all of its 3853  
members, may declare by resolution that the amount of taxes that 3854  
may be raised within the ten-mill limitation will be 3855  
insufficient to provide an adequate amount for the present and 3856  
future requirements of the school district, that it is necessary 3857  
to levy not more than five taxes in excess of that limitation 3858  
for current expenses, and that each of the proposed taxes first 3859  
will be levied in a different year, over a specified period of 3860  
time. The board shall identify the taxes proposed under this 3861  
section as follows: the first tax to be levied shall be called 3862  
the "original tax." Each tax subsequently levied shall be called 3863  
an "incremental tax." The rate of each incremental tax shall be 3864  
identical, but the rates of such incremental taxes need not be 3865  
the same as the rate of the original tax. The resolution also 3866  
shall state that the question of these additional taxes shall be 3867  
submitted to the electors of the school district at a special 3868  
election. The resolution shall specify separately for each tax 3869  
proposed: the amount of the increase in rate that it is 3870  
necessary to levy, expressed separately for the original tax and 3871  
each incremental tax; that the purpose of the levy is for 3872  
current expenses; the number of years during which the original 3873  
tax shall be in effect; a specification that the last year in 3874  
which the original tax is in effect shall also be the last year 3875  
in which each incremental tax shall be in effect; and the year 3876  
in which each tax first is proposed to be levied. The original 3877  
tax may be levied for any number of years not exceeding ten, or 3878  
for a continuing period of time. The resolution shall specify 3879  
the date of holding the special election, which shall not be 3880

earlier than ninety days after the adoption and certification of 3881  
the resolution and shall be consistent with the requirements of 3882  
section 3501.01 of the Revised Code. 3883

(2) The board of education, by a vote of two-thirds of all 3884  
of its members, may adopt a resolution proposing to renew taxes 3885  
levied other than for a continuing period of time under division 3886  
(A) (1) of this section. Such a resolution shall provide for 3887  
levying a tax and specify all of the following: 3888

(a) That the tax shall be called and designated on the 3889  
ballot as a renewal levy; 3890

(b) The rate of the renewal tax, which shall be a single 3891  
rate that combines the rate of the original tax and each 3892  
incremental tax into a single rate. The rate of the renewal tax 3893  
shall not exceed the aggregate rate of the original and 3894  
incremental taxes. 3895

(c) The number of years, not to exceed ten, that the 3896  
renewal tax will be levied, or that it will be levied for a 3897  
continuing period of time; 3898

(d) That the purpose of the renewal levy is for current 3899  
expenses; 3900

(e) Subject to the certification and notification 3901  
requirements of section 5705.251 of the Revised Code, that the 3902  
question of the renewal levy shall be submitted to the electors 3903  
of the school district at the general election held during the 3904  
last year the original tax may be extended on the real and 3905  
public utility property tax list and duplicate or at a special 3906  
election held during the ensuing year. 3907

(3) A resolution adopted under division (A) (1) or (2) of 3908  
this section shall go into immediate effect upon its adoption 3909

and no publication of the resolution is necessary other than 3910  
that provided for in the notice of election. Immediately after 3911  
its adoption, a copy of the resolution shall be certified to the 3912  
board of elections of the proper county in the manner provided 3913  
by division (A) of section 5705.251 of the Revised Code, and 3914  
that division shall govern the arrangements for the submission 3915  
of the question and other matters concerning the election to 3916  
which that section refers. The election shall be held on the 3917  
date specified in the resolution. If a majority of the electors 3918  
voting on the question so submitted in an election vote in favor 3919  
of the taxes or a renewal tax, the board of education, if the 3920  
original or a renewal tax is authorized to be levied for the 3921  
current year, immediately may make the necessary levy within the 3922  
school district at the authorized rate, or at any lesser rate in 3923  
excess of the ten-mill limitation, for the purpose stated in the 3924  
resolution. No tax shall be imposed prior to the year specified 3925  
in the resolution as the year in which it is first proposed to 3926  
be levied. The rate of the original tax and the rate of each 3927  
incremental tax shall be cumulative, so that the aggregate rate 3928  
levied in any year is the sum of the rates of both the original 3929  
tax and all incremental taxes levied in or prior to that year 3930  
under the same proposal. A tax levied for a continuing period of 3931  
time under this section may be reduced pursuant to section 3932  
5705.261 of the Revised Code. 3933

(B) Notwithstanding section 133.30 of the Revised Code, 3934  
after the approval of a tax to be levied in the current or the 3935  
succeeding year and prior to the time when the first tax 3936  
collection from that levy can be made, the board of education 3937  
may anticipate a fraction of the proceeds of the levy and issue 3938  
anticipation notes in an amount not to exceed fifty per cent of 3939  
the total estimated proceeds of the levy to be collected during 3940

the first year of the levy. The notes shall be sold as provided 3941  
in Chapter 133. of the Revised Code. If anticipation notes are 3942  
issued, they shall mature serially and in substantially equal 3943  
amounts during each year over a period not to exceed five years; 3944  
and the amount necessary to pay the interest and principal as 3945  
the anticipation notes mature shall be deemed appropriated for 3946  
those purposes from the levy, and appropriations from the levy 3947  
by the board of education shall be limited each fiscal year to 3948  
the balance available in excess of that amount. 3949

If the auditor of state has certified a deficit pursuant 3950  
to section 3313.483 of the Revised Code, the notes authorized 3951  
under this section may be sold in accordance with Chapter 133. 3952  
of the Revised Code, except that the board may sell the notes 3953  
after providing a reasonable opportunity for competitive 3954  
bidding. 3955

(C) (1) The board of education of a qualifying school 3956  
district, at any time and by a vote of two-thirds of all its 3957  
members, may declare by resolution that it is necessary to levy 3958  
not more than five taxes in excess of the ten-mill limitation 3959  
for the current expenses of partnering community schools and, if 3960  
any of the levy proceeds are so allocated, of the school 3961  
district, and that each of the proposed taxes first will be 3962  
levied in a different year, over a specified period of time. A 3963  
qualifying school district that is not a municipal school 3964  
district may allocate all of the levy proceeds to partnering 3965  
community schools. A municipal school district shall allocate a 3966  
portion of the levy proceeds to the current expenses of the 3967  
district. The board shall identify the taxes proposed under this 3968  
division in the same manner as in division (A) (1) of this 3969  
section. The rate of each incremental tax shall be identical, 3970  
but the rates of such incremental taxes need not be the same as 3971



the rate of the original tax. In addition to the specifications 3972  
required of the resolution in division (A) of this section, the 3973  
resolution shall state the number of the mills to be levied each 3974  
year for the current expenses of the partnering community 3975  
schools and the number of the mills, if any, to be levied each 3976  
year for the current expenses of the school district. The number 3977  
of mills for the current expenses of partnering community 3978  
schools shall be the same for each of the incremental taxes, and 3979  
the number of mills for the current expenses of the qualifying 3980  
school district shall be the same for each of the incremental 3981  
taxes. 3982

The levy of taxes for the current expenses of a partnering 3983  
community school under division (C) of this section and the 3984  
distribution of proceeds from the tax by a qualifying school 3985  
district to partnering community schools is hereby determined to 3986  
be a proper public purpose. 3987

(2) The board of education, by a vote of two-thirds of all 3988  
of its members, may adopt a resolution proposing to renew taxes 3989  
levied other than for a continuing period of time under division 3990  
(C) (1) of this section. In such a renewal levy, the rates 3991  
allocated to the qualifying school district and to partnering 3992  
community schools each may be increased or decreased or remain 3993  
the same, and the total rate may be increased, decreased, or 3994  
remain the same. In addition to the requirements of division (A) 3995  
(2) of this section, the resolution shall state the number of 3996  
the mills to be levied for the current expenses of the 3997  
partnering community schools and the number of the mills to be 3998  
levied for the current expenses of the school district. 3999

(3) A resolution adopted under division (C) (1) or (2) of 4000  
this section is subject to the rules and procedures prescribed 4001

by division (A) (3) of this section. 4002

(4) The proceeds of each tax levied under division (C) (1) 4003  
or (2) of this section shall be credited and distributed in the 4004  
manner prescribed by division (B) (3) of section 5705.21 of the 4005  
Revised Code, and divisions (B) (4), (5), and (6) of that section 4006  
apply to taxes levied under division (C) of this section. 4007

(5) Notwithstanding section 133.30 of the Revised Code, 4008  
after the approval of a tax to be levied under division (C) (1) 4009  
or (2) of this section, in the current or succeeding year and 4010  
prior to the time when the first tax collection from that levy 4011  
can be made, the board of education may anticipate a fraction of 4012  
the proceeds of the levy for the current expenses of the 4013  
qualifying school district and issue anticipation notes in a 4014  
principal amount not exceeding fifty per cent of the estimated 4015  
proceeds of the levy to be collected during the first year of 4016  
the levy and allocated to the school district. The portion of 4017  
levy proceeds to be allocated to partnering community schools 4018  
shall not be included in the estimated proceeds anticipated 4019  
under this division and shall not be used to pay debt charges on 4020  
any anticipation notes. 4021

The notes shall be sold as provided in Chapter 133. of the 4022  
Revised Code. If anticipation notes are issued, they shall 4023  
mature serially and in substantially equal amounts during each 4024  
year over a period not to exceed five years. The amount 4025  
necessary to pay the interest and principal as the anticipation 4026  
notes mature shall be deemed appropriated for those purposes 4027  
from the levy, and appropriations from the levy by the board of 4028  
education shall be limited each fiscal year to the balance 4029  
available in excess of that amount. 4030

If the auditor of state has certified a deficit pursuant 4031

to section 3313.483 of the Revised Code, the notes authorized 4032  
under this section may be sold in accordance with Chapter 133. 4033  
of the Revised Code, except that the board may sell the notes 4034  
after providing a reasonable opportunity for competitive 4035  
bidding. 4036

As used in division (C) of this section, "qualifying 4037  
school district" and "partnering community schools" have the 4038  
same meanings as in section 5705.21 of the Revised Code. 4039

(D) The submission of questions to the electors under this 4040  
section is subject to the limitation on the number of election 4041  
dates established by section 5705.214 of the Revised Code. 4042

(E) When a school board certifies a resolution to the 4043  
county auditor under division (B)(1) of section 5705.03 of the 4044  
Revised Code proposing to levy a tax under division (A)(1) or 4045  
(C)(1) of this section, the county auditor shall certify, within 4046  
ten days after receiving the board's request, an estimate of 4047  
both the levy's annual collections for the tax year for which 4048  
the original tax applies and the levies' aggregate annual 4049  
collections for the tax year for which the final incremental tax 4050  
applies, in both cases rounded to the nearest dollar, which 4051  
shall be calculated assuming that the amount of the tax list of 4052  
the taxing authority remains throughout the life of the levy the 4053  
same as the amount of the tax list for the current year, and if 4054  
this is not determined, the estimated amount submitted by the 4055  
auditor to the county budget commission. If a school district is 4056  
located in more than one county, the county auditor shall obtain 4057  
from the county auditor of each other county in which the 4058  
district is located the current tax valuation for the portion of 4059  
the district in that county. 4060

**Sec. 5705.213.** (A)(1) The board of education of any school 4061

district, at any time and by a vote of two-thirds of all of its 4062  
members, may declare by resolution that the amount of taxes that 4063  
may be raised within the ten-mill limitation will be 4064  
insufficient to provide an adequate amount for the present and 4065  
future requirements of the school district and that it is 4066  
necessary to levy a tax in excess of that limitation for current 4067  
expenses. The resolution also shall state that the question of 4068  
the additional tax shall be submitted to the electors of the 4069  
school district at a special election. The resolution shall 4070  
specify, for each year the levy is in effect, the amount of 4071  
money that the levy is proposed to raise, which may, for years 4072  
after the first year the levy is made, be expressed in terms of 4073  
a dollar or percentage increase over the prior year's amount. 4074  
The resolution also shall specify that the purpose of the levy 4075  
is for current expenses, the number of years during which the 4076  
tax shall be in effect which may be for any number of years not 4077  
exceeding ten, and the year in which the tax first is proposed 4078  
to be levied. The resolution shall specify the date of holding 4079  
the special election, which shall not be earlier than ninety- 4080  
five days after the adoption and certification of the resolution 4081  
to the county auditor and not earlier than ninety days after 4082  
certification to the board of elections. The date of the 4083  
election shall be consistent with the requirements of section 4084  
3501.01 of the Revised Code. 4085

(2) The board of education, by a vote of two-thirds of all 4086  
of its members, may adopt a resolution proposing to renew a tax 4087  
levied under division (A) (1) of this section. Such a resolution 4088  
shall provide for levying a tax and specify all of the 4089  
following: 4090

(a) That the tax shall be called and designated on the 4091  
ballot as a renewal levy; 4092

(b) The amount of the renewal tax, which shall be no more 4093  
than the amount of tax levied during the last year the tax being 4094  
renewed is authorized to be in effect; 4095

(c) The number of years, not to exceed ten, that the 4096  
renewal tax will be levied, or that it will be levied for a 4097  
continuing period of time; 4098

(d) That the purpose of the renewal levy is for current 4099  
expenses; 4100

(e) Subject to the certification and notification 4101  
requirements of section 5705.251 of the Revised Code, that the 4102  
question of the renewal levy shall be submitted to the electors 4103  
of the school district at the general election held during the 4104  
last year the tax being renewed may be extended on the real and 4105  
public utility property tax list and duplicate or at a special 4106  
election held during the ensuing year. 4107

(3) A resolution adopted under division (A) (1) or (2) of 4108  
this section shall go into immediate effect upon its adoption 4109  
and no publication of the resolution is necessary other than 4110  
that provided for in the notice of election. Immediately after 4111  
its adoption, a copy of the resolution shall be certified to the 4112  
county auditor of the proper county, who shall, within five 4113  
days, calculate and certify to the board of education the 4114  
estimated levy, for the first year, and for each subsequent year 4115  
for which the tax is proposed to be in effect. The estimates 4116  
shall be made both in mills for each one dollar of 4117  
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 4118  
hundred thousand dollars of ~~valuation~~ fair market value. In 4119  
making the estimates, the auditor shall assume that the amount 4120  
of the tax list remains throughout the life of the levy, the 4121  
same as the tax list for the current year. If the tax list for 4122

the current year is not determined, the auditor shall base the 4123  
auditor's estimates on the estimated amount of the tax list for 4124  
the current year as submitted to the county budget commission. 4125

If the board desires to proceed with the submission of the 4126  
question, it shall certify its resolution, with the estimated 4127  
tax levy expressed in mills for each one dollar of taxable value 4128  
and dollars ~~and cents per~~ for each one hundred thousand dollars 4129  
of ~~valuation~~ fair market value for each year that the tax is 4130  
proposed to be in effect, to the board of elections of the 4131  
proper county in the manner provided by division (A) of section 4132  
5705.251 of the Revised Code. Section 5705.251 of the Revised 4133  
Code shall govern the arrangements for the submission of the 4134  
question and other matters concerning the election to which that 4135  
section refers. The election shall be held on the date specified 4136  
in the resolution. If a majority of the electors voting on the 4137  
question so submitted in an election vote in favor of the tax, 4138  
and if the tax is authorized to be levied for the current year, 4139  
the board of education immediately may make the additional levy 4140  
necessary to raise the amount specified in the resolution or a 4141  
lesser amount for the purpose stated in the resolution. 4142

(4) The submission of questions to the electors under this 4143  
section is subject to the limitation on the number of election 4144  
dates established by section 5705.214 of the Revised Code. 4145

(B) Notwithstanding sections 133.30 and 133.301 of the 4146  
Revised Code, after the approval of a tax to be levied in the 4147  
current or the succeeding year and prior to the time when the 4148  
first tax collection from that levy can be made, the board of 4149  
education may anticipate a fraction of the proceeds of the levy 4150  
and issue anticipation notes in an amount not to exceed fifty 4151  
per cent of the total estimated proceeds of the levy to be 4152

collected during the first year of the levy. The notes shall be 4153  
sold as provided in Chapter 133. of the Revised Code. If 4154  
anticipation notes are issued, they shall mature serially and in 4155  
substantially equal amounts during each year over a period not 4156  
to exceed five years; and the amount necessary to pay the 4157  
interest and principal as the anticipation notes mature shall be 4158  
deemed appropriated for those purposes from the levy, and 4159  
appropriations from the levy by the board of education shall be 4160  
limited each fiscal year to the balance available in excess of 4161  
that amount. 4162

If the auditor of state has certified a deficit pursuant 4163  
to section 3313.483 of the Revised Code, the notes authorized 4164  
under this section may be sold in accordance with Chapter 133. 4165  
of the Revised Code, except that the board may sell the notes 4166  
after providing a reasonable opportunity for competitive 4167  
bidding. 4168

**Sec. 5705.215.** (A) The governing board of an educational 4169  
service center that is the taxing authority of a county school 4170  
financing district, upon receipt of identical resolutions 4171  
adopted within a sixty-day period by a majority of the members 4172  
of the board of education of each school district that is within 4173  
the territory of the county school financing district, may 4174  
submit a tax levy to the electors of the territory in the same 4175  
manner as a school board may submit a levy under division (C) of 4176  
section 5705.21 of the Revised Code, except that: 4177

(1) The levy may be for a period not to exceed ten years, 4178  
or, if the levy is solely for the purpose or purposes described 4179  
in division (A) (2) (a), (c), or (f) of this section, for a 4180  
continuing period of time. 4181

(2) The purpose of the levy shall be one or more of the 4182

following:	4183
(a) For current expenses for the provision of special education and related services within the territory of the district;	4184 4185 4186
(b) For permanent improvements within the territory of the district for special education and related services;	4187 4188
(c) For current expenses for specified educational programs within the territory of the district;	4189 4190
(d) For permanent improvements within the territory of the district for specified educational programs;	4191 4192
(e) For permanent improvements within the territory of the district;	4193 4194
(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.	4195 4196 4197 4198
(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.	4199 4200 4201 4202 4203 4204 4205
(C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy	4206 4207 4208 4209 4210



because of additions to such valuation that have resulted from 4211  
improvements added to the tax list and duplicate. 4212

(D) After the approval of a county school financing 4213  
district levy under this section, the taxing authority may 4214  
anticipate a fraction of the proceeds of such levy and may from 4215  
time to time during the life of such levy, but in any given year 4216  
prior to the time when the tax collection from such levy can be 4217  
made for that year, issue anticipation notes in an amount not 4218  
exceeding fifty per cent of the estimated proceeds of the levy 4219  
to be collected in each year up to a period of five years after 4220  
the date of the issuance of such notes, less an amount equal to 4221  
the proceeds of such levy obligated for each year by the 4222  
issuance of anticipation notes, provided that the total amount 4223  
maturing in any one year shall not exceed fifty per cent of the 4224  
anticipated proceeds of the levy for that year. Each issue of 4225  
notes shall be sold as provided in Chapter 133. of the Revised 4226  
Code, and shall, except for ~~such~~the limitation that the total 4227  
amount of such notes maturing in any one year shall not exceed 4228  
fifty per cent of the anticipated proceeds of such levy for that 4229  
year, mature serially in substantially equal installments during 4230  
each year over a period not to exceed five years after their 4231  
issuance. 4232

(E) (1) In a resolution to be submitted to the taxing 4233  
authority of a county school financing district under division 4234  
(A) of this section calling for a ballot issue on the question 4235  
of the levying of a tax for a continuing period of time by the 4236  
taxing authority, the board of education of a school district 4237  
that is part of the territory of the county school financing 4238  
district also may propose to reduce the rate of one or more of 4239  
that school district's property taxes levied for a continuing 4240  
period of time in excess of the ten-mill limitation. The 4241

reduction in the rate of a property tax may be any amount, 4242  
expressed in mills ~~per~~ for each one dollar of ~~valuation taxable~~ 4243  
value and in dollars for each one hundred thousand dollars of 4244  
fair market value, not exceeding the rate at which the tax is 4245  
authorized to be levied. The reduction in the rate of a tax 4246  
shall first take effect in the same year that the county school 4247  
financing district tax takes effect, and shall continue for each 4248  
year that the county school financing district tax is in effect. 4249  
A board of education's resolution proposing to reduce the rate 4250  
of one or more of its school district property taxes shall 4251  
specifically identify each such tax and shall state for each tax 4252  
the maximum rate at which it currently may be levied and the 4253  
maximum rate at which it could be levied after the proposed 4254  
reduction, expressed in mills ~~per~~ for each one dollar of 4255  
~~valuation taxable~~ value and in dollars for each one hundred 4256  
thousand dollars of fair market value. 4257

Before submitting the resolution to the taxing authority 4258  
of the county school financing district, the board of education 4259  
of the school district shall certify a copy of it to the tax 4260  
commissioner and the county auditor. Within ten days of 4261  
receiving the copy, (a) the tax commissioner shall certify to 4262  
the board the reduction in the school district's total effective 4263  
tax rate for each class of property that would have resulted if 4264  
the proposed reduction in the rate or rates had been in effect 4265  
the previous year and (b) the county auditor shall certify an 4266  
estimate of the levy's annual collections beginning for the 4267  
first tax year for which the reduction applies, rounded to the 4268  
nearest dollar, which shall be calculated assuming that the 4269  
amount of the tax list of the taxing authority remains 4270  
throughout the life of the reduced levy the same as the amount 4271  
of the tax list for the current year, and if this is not 4272

determined, the estimated amount submitted by the auditor to the 4273  
county budget commission. 4274

If a school district is located in more than one county, 4275  
the county auditor shall obtain from the county auditor of each 4276  
other county in which the district is located the current tax 4277  
valuation for the portion of the district in that county. After 4278

After receiving the certification these certifications 4279  
from the commissioner and the auditor, the board may amend its 4280  
resolution to change the proposed property tax rate reduction 4281  
before submitting the resolution to the financing district 4282  
taxing authority, provided the board certifies a copy of the 4283  
amended resolution to the county auditor with a request to 4284  
provide the information required under division (E) (1) (b) of 4285  
this section and transmits that estimate to the taxing 4286  
authority. As used in this paragraph, "effective tax rate" has 4287  
the same meaning as in section 323.08 of the Revised Code. 4288

If the board of education of a school district that is 4289  
part of the territory of a county school financing district 4290  
adopts a resolution proposing to reduce the rate of one or more 4291  
of its property taxes in conjunction with the levying of a tax 4292  
by the financing district, the resolution submitted by the board 4293  
to the taxing authority of the financing district under division 4294  
(A) of this section does not have to be identical in this 4295  
respect to the resolutions submitted by the boards of education 4296  
of the other school districts that are part of the territory of 4297  
the county school financing district. 4298

(2) Each school district that is part of the territory of 4299  
a county school financing district may tailor to its own 4300  
situation a proposed reduction in one or more property tax rates 4301  
in conjunction with the proposed levying of a tax by the county 4302

school financing district; if one such school district proposes 4303  
a reduction in one or more tax rates, another school district 4304  
may propose a reduction of a different size or may propose no 4305  
reduction. Within each school district that is part of the 4306  
territory of the county school financing district, the electors 4307  
shall vote on one ballot issue combining the question of the 4308  
levying of the tax by the taxing authority of the county school 4309  
financing district with, if any such reduction is proposed, the 4310  
question of the reduction in the rate of one or more taxes of 4311  
the school district. If a majority of the electors of the county 4312  
school financing district voting on the question of the proposed 4313  
levying of a tax by the taxing authority of the financing 4314  
district vote to approve the question, any tax reductions 4315  
proposed by school districts that are part of the territory of 4316  
the financing district also are approved. 4317

(3) The form of the ballot for an issue proposing to levy 4318  
a county school financing district tax in conjunction with the 4319  
reduction of the rate of one or more school district taxes shall 4320  
be as follows: 4321

"Shall the ..... (name of the county school financing 4322  
district) be authorized to levy an additional tax for ..... 4323  
(purpose stated in the resolutions), that the county auditor 4324  
estimates will collect \$..... annually, at a rate not exceeding 4325  
..... mills for each ~~one dollar~~ \$1 of valuation taxable value, 4326  
which amounts to ~~\$..... (rate expressed in dollars and cents)~~ 4327  
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 4328  
value, for a continuing period of time? If the county school 4329  
financing district tax is approved, the rate of an existing tax 4330  
currently levied by the ..... (name of the school district of 4331  
which the elector is a resident) at the rate of ..... mills 4332  
~~for each one dollar of valuation~~ shall be reduced to ..... 4333

mills for each \$1 of taxable value, which amounts to a reduction 4334  
from \$..... to \$..... for each \$100,000 of fair market 4335  
value, that the county auditor estimates will collect \$..... 4336  
annually, until any such time as the county school financing 4337  
district tax is decreased or repealed. 4338

4339

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes 4340  
to reduce the rate of more than one of its existing taxes, the 4341  
second sentence of the ballot language shall be modified for 4342  
residents of that district to express the rates at which those 4343  
taxes currently are levied and the rates to which they would be 4344  
reduced, as well as each levy's estimated annual collections as 4345  
provided by the county auditor under division (E)(1)(b) of this 4346  
section. If the board of education of the school district does 4347  
not propose to reduce the rate of any of its taxes, the second 4348  
sentence of the ballot language shall not be used for residents 4349  
of that district. In any case, the first sentence of the ballot 4350  
language shall be the same for all the electors in the county 4351  
school financing district, but the second sentence shall be 4352  
different in each school district depending on whether and in 4353  
what amount the board of education of the school district 4354  
proposes to reduce the rate of one or more of its property 4355  
taxes. 4356

(4) If the rate of a school district property tax is 4357  
reduced pursuant to this division, the tax commissioner shall 4358

compute the percentage required to be computed for that tax 4359  
under division (D) of section 319.301 of the Revised Code each 4360  
year the rate is reduced as if the tax had been levied in the 4361  
preceding year at the rate to which it has been reduced. If the 4362  
reduced rate of a tax is increased under division (E) (5) of this 4363  
section, the commissioner shall compute the percentage required 4364  
to be computed for that tax under division (D) of section 4365  
319.301 of the Revised Code each year the rate is increased as 4366  
if the tax had been levied in the preceding year at the rate to 4367  
which it has been increased. 4368

(5) After the levying of a county school financing 4369  
district tax in conjunction with the reduction of the rate of 4370  
one or more school district taxes is approved by the electors 4371  
under this division, if the rate of the county school financing 4372  
district tax is decreased pursuant to an election under section 4373  
5705.261 of the Revised Code, the rate of each school district 4374  
tax that had been reduced shall be increased by the number of 4375  
mills obtained by multiplying the number of mills of the 4376  
original reduction by the same percentage that the financing 4377  
district tax rate is decreased. If the county school financing 4378  
district tax is repealed pursuant to an election under section 4379  
5705.261 of the Revised Code, each school district may resume 4380  
levying the property taxes that had been reduced at the full 4381  
rate originally approved by the electors. A reduction in the 4382  
rate of a school district property tax under this division is a 4383  
reduction in the rate at which the board of education may levy 4384  
that tax only for the period during which the county school 4385  
financing district tax is levied prior to any decrease or repeal 4386  
under section 5705.261 of the Revised Code. The resumption of 4387  
the authority of the board of education to levy an increased or 4388  
the full rate of tax does not constitute the levying of a new 4389

tax in excess of the ten-mill limitation. 4390

(F) If a county school financing district has a tax in 4391  
effect under this section, the territory of a city, local, or 4392  
exempted village school district that is not a part of the 4393  
county school financing district shall not become a part of the 4394  
county school financing district unless approved by the electors 4395  
of the city, local, or exempted village school district in 4396  
accordance with division (C) of section 3311.50 of the Revised 4397  
Code. 4398

**Sec. 5705.218.** (A) The board of education of a city, 4399  
local, or exempted village school district, at any time by a 4400  
vote of two-thirds of all its members, may declare by resolution 4401  
that it may be necessary for the school district to issue 4402  
general obligation bonds for permanent improvements. The 4403  
resolution shall state all of the following: 4404

(1) The necessity and purpose of the bond issue; 4405

(2) The date of the special election at which the question 4406  
shall be submitted to the electors; 4407

(3) The amount, approximate date, estimated rate of 4408  
interest, and maximum number of years over which the principal 4409  
of the bonds may be paid; 4410

(4) The necessity of levying a tax outside the ten-mill 4411  
limitation to pay debt charges on the bonds and any anticipatory 4412  
securities. 4413

On adoption of the resolution, the board shall certify a 4414  
copy of it to the county auditor. The county auditor promptly 4415  
shall estimate and certify to the board the average annual 4416  
property tax rate, expressed in mills for each one dollar of 4417  
taxable value and in dollars for each one hundred thousand 4418

dollars of fair market value, required throughout the stated 4419  
maturity of the bonds to pay debt charges on the bonds and the 4420  
amount the levy is estimated to collect for each tax year it is 4421  
levied, in the same manner as under division (C) of section 4422  
133.18 of the Revised Code. 4423

(B) After receiving the county auditor's certification 4424  
under division (A) of this section, the board of education of 4425  
the city, local, or exempted village school district, by a vote 4426  
of two-thirds of all its members, may declare by resolution that 4427  
the amount of taxes that can be raised within the ten-mill 4428  
limitation will be insufficient to provide an adequate amount 4429  
for the present and future requirements of the school district; 4430  
that it is necessary to issue general obligation bonds of the 4431  
school district for permanent improvements and to levy an 4432  
additional tax in excess of the ten-mill limitation to pay debt 4433  
charges on the bonds and any anticipatory securities; that it is 4434  
necessary for a specified number of years or for a continuing 4435  
period of time to levy additional taxes in excess of the ten- 4436  
mill limitation to provide funds for the acquisition, 4437  
construction, enlargement, renovation, and financing of 4438  
permanent improvements or to pay for current operating expenses, 4439  
or both; and that the question of the bonds and taxes shall be 4440  
submitted to the electors of the school district at a special 4441  
election, which shall not be earlier than ninety days after 4442  
certification of the resolution to the board of elections, and 4443  
the date of which shall be consistent with section 3501.01 of 4444  
the Revised Code. The resolution shall specify all of the 4445  
following: 4446

(1) The county auditor's estimate of the average annual 4447  
property tax rate required throughout the stated maturity of the 4448  
bonds to pay debt charges on the bonds; 4449



(2) The proposed rate of the tax, if any, for current 4450  
operating expenses expressed in mills for each one dollar of 4451  
taxable value and in dollars for each one hundred thousand 4452  
dollars of fair market value, the first year the tax will be 4453  
levied, and the number of years it will be levied, or that it 4454  
will be levied for a continuing period of time; 4455

(3) The proposed rate of the tax, if any, for permanent 4456  
improvements expressed in mills for each one dollar of taxable 4457  
value and in dollars for each one hundred thousand dollars of 4458  
fair market value, the first year the tax will be levied, and 4459  
the number of years it will be levied, or that it will be levied 4460  
for a continuing period of time. 4461

The resolution shall apportion the annual rate of the tax 4462  
between current operating expenses and permanent improvements, 4463  
if both taxes are proposed. The apportionment may but need not 4464  
be the same for each year of the tax, but the respective 4465  
portions of the rate actually levied each year for current 4466  
operating expenses and permanent improvements shall be limited 4467  
by the apportionment. The resolution shall go into immediate 4468  
effect upon its passage, and no publication of it is necessary 4469  
other than that provided in the notice of election. The board of 4470  
education shall certify a copy of the resolution, along with 4471  
copies of the auditor's ~~estimate~~ estimates and its resolution 4472  
under division (A) of this section, to the board of elections 4473  
immediately after its adoption. 4474

(C) The board of elections shall make the arrangements for 4475  
the submission to the electors of the school district of the 4476  
question proposed under division (B) or (J) of this section, and 4477  
the election shall be conducted, canvassed, and certified in the 4478  
same manner as regular elections in the district for the 4479

election of county officers. The resolution shall be put before 4480  
the electors as one ballot question, with a favorable vote 4481  
indicating approval of the bond issue, the levy to pay debt 4482  
charges on the bonds and any anticipatory securities, the 4483  
current operating expenses levy, the permanent improvements 4484  
levy, and the levy for the current expenses of a qualifying 4485  
school district and of partnering community schools, as those 4486  
levies may be proposed. The board of elections shall publish 4487  
notice of the election in a newspaper of general circulation in 4488  
the school district once a week for two consecutive weeks, or as 4489  
provided in section 7.16 of the Revised Code, prior to the 4490  
election. If a board of elections operates and maintains a web 4491  
site, that board also shall post notice of the election on its 4492  
web site for thirty days prior to the election. The notice of 4493  
election shall state all of the following: 4494

(1) The principal amount of the proposed bond issue; 4495

(2) The permanent improvements for which the bonds are to 4496  
be issued; 4497

(3) The maximum number of years over which the principal 4498  
of the bonds may be paid; 4499

(4) The estimated additional average annual property tax 4500  
rate to pay the debt charges on the bonds, as certified by the 4501  
county auditor and expressed in mills for each one dollar of 4502  
taxable value and in dollars for each one hundred thousand 4503  
dollars of fair market value; 4504

(5) The proposed rate of the additional tax, if any, for 4505  
current operating expenses expressed in mills for each one 4506  
dollar of taxable value and in dollars for each one hundred 4507  
thousand dollars of fair market value and, if the question is 4508

proposed under division (J) of this section, the portion of the 4509  
rate to be allocated to the school district and the portion to 4510  
be allocated to partnering community schools; 4511

(6) The number of years the current operating expenses tax 4512  
will be in effect, or that it will be in effect for a continuing 4513  
period of time; 4514

(7) The proposed rate of the additional tax, if any, for 4515  
permanent improvements expressed in mills for each one dollar of 4516  
taxable value and in dollars for each one hundred thousand 4517  
dollars of fair market value; 4518

(8) The number of years the permanent improvements tax 4519  
will be in effect, or that it will be in effect for a continuing 4520  
period of time; 4521

(9) The annual estimated collections of the debt levy and, 4522  
if applicable, the current operating expenses levy and permanent 4523  
improvements levy, as certified by the county auditor; 4524

(10) The time and place of the special election. 4525

(D) The form of the ballot for an election under this 4526  
section is as follows: 4527

"Shall the ..... school district be authorized to do 4528  
the following: 4529

(1) Issue bonds for the purpose of ..... in the 4530  
principal amount of \$....., to be repaid annually over a 4531  
maximum period of ..... years, and levy a property tax outside 4532  
the ten-mill limitation, estimated by the county auditor to 4533  
collect \$..... annually and to average over the bond repayment 4534  
period ..... mills for each one dollar ~~-\$1~~ of tax valuation 4535  
taxable value, which amounts to \$..... ~~(rate expressed in cents~~ 4536

~~or dollars and cents, such as "36 cents" or "\$1.41")~~ for each 4537  
~~\$100-\$100,000 of tax valuation fair market value,~~ to pay the 4538  
annual debt charges on the bonds, and to pay debt charges on any 4539  
notes issued in anticipation of those bonds?" 4540

If either a levy for permanent improvements or a levy for 4541  
current operating expenses is proposed, or both are proposed, 4542  
the ballot also shall contain the following language, as 4543  
appropriate: 4544

"(2) Levy an additional property tax to provide funds for 4545  
the acquisition, construction, enlargement, renovation, and 4546  
financing of permanent improvements, that the county auditor 4547  
estimates will collect \$..... annually, at a rate not exceeding 4548  
..... mills for each ~~one dollar \$1 of tax valuation taxable~~ 4549  
value, which amounts to \$..... ~~(rate expressed in cents or~~ 4550  
~~dollars and cents)~~ for each ~~\$100-\$100,000 of tax valuation fair~~ 4551  
market value, for ..... (number of years of the levy, or a 4552  
continuing period of time)? 4553

(3) Levy an additional property tax to pay current 4554  
operating expenses, that the county auditor estimates will 4555  
collect \$..... annually, at a rate not exceeding ..... mills 4556  
for each ~~one dollar \$1 of tax valuation taxable value,~~ which 4557  
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 4558  
~~cents)~~ for each ~~\$100-\$100,000 of tax valuation fair market~~ 4559  
value, for ..... (number of years of the levy, or a continuing 4560  
period of time)? 4561

4562

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

	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"
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If the question is proposed under division (J) of this section, the form of the ballot shall be modified as prescribed by division (J)(4) of this section.

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

(F) (1) After the approval of a tax for current operating expenses under 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 such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

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

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

general permanent improvements as defined under section 5705.21 4591  
of the Revised Code, the board of education may anticipate a 4592  
fraction of the proceeds of such tax and issue anticipation 4593  
notes in a principal amount not exceeding fifty per cent of the 4594  
total estimated proceeds of the tax to be collected in each year 4595  
over a specified period of years, not exceeding ten, after 4596  
issuance of the notes. 4597

Anticipation notes under this section shall be issued as 4598  
provided in section 133.24 of the Revised Code. Notes issued 4599  
under division (F) (1) or (2) of this section shall have 4600  
principal payments during each year after the year of their 4601  
issuance over a period not to exceed five years, and may have a 4602  
principal payment in the year of their issuance. Notes issued 4603  
under division (F) (3) of this section shall have principal 4604  
payments during each year after the year of their issuance over 4605  
a period not to exceed ten years, and may have a principal 4606  
payment in the year of their issuance. 4607

(G) A tax for current operating expenses or for permanent 4608  
improvements levied under this section for a specified number of 4609  
years may be renewed or replaced in the same manner as a tax for 4610  
current operating expenses or for permanent improvements levied 4611  
under section 5705.21 of the Revised Code. A tax for current 4612  
operating expenses or for permanent improvements levied under 4613  
this section for a continuing period of time may be decreased in 4614  
accordance with section 5705.261 of the Revised Code. 4615

(H) The submission of a question to the electors under 4616  
this section is subject to the limitation on the number of 4617  
elections that can be held in a year under section 5705.214 of 4618  
the Revised Code. 4619

(I) A school district board of education proposing a 4620

ballot measure under this section to generate local resources 4621  
for a project under the school building assistance expedited 4622  
local partnership program under section 3318.36 of the Revised 4623  
Code may combine the questions under division (D) of this 4624  
section with a question for the levy of a property tax to 4625  
generate moneys for maintenance of the classroom facilities 4626  
acquired under that project as prescribed in section 3318.361 of 4627  
the Revised Code. 4628

(J) (1) After receiving the county auditor's ~~certification~~ 4629  
certifications under division (A) of this section, the board of 4630  
education of a qualifying school district, by a vote of two- 4631  
thirds of all its members, may declare by resolution that it is 4632  
necessary to levy a tax in excess of the ten-mill limitation for 4633  
the purpose of paying the current expenses of the school 4634  
district and of partnering community schools, as defined in 4635  
section 5705.21 of the Revised Code; that it is necessary to 4636  
issue general obligation bonds of the school district for 4637  
permanent improvements of the district and to levy an additional 4638  
tax in excess of the ten-mill limitation to pay debt charges on 4639  
the bonds and any anticipatory securities; and that the question 4640  
of the bonds and taxes shall be submitted to the electors of the 4641  
school district at a special election, which shall not be 4642  
earlier than ninety days after certification of the resolution 4643  
to the board of elections, and the date of which shall be 4644  
consistent with section 3505.01 of the Revised Code. 4645

The levy of taxes for the current expenses of a partnering 4646  
community school under division (J) of this section and the 4647  
distribution of proceeds from the tax by a qualifying school 4648  
district to partnering community schools is hereby determined to 4649  
be a proper public purpose. 4650

(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 4706  
their issuance. 4707

(6) A tax for the current expenses of the school district 4708  
and of partnering community schools levied under division (J) of 4709  
this section for a specified number of years may be renewed or 4710  
replaced in the same manner as a tax for the current expenses of 4711  
a school district and of partnering community schools levied 4712  
under division (B) of section 5705.21 of the Revised Code. A tax 4713  
for the current expenses of the school district and of 4714  
partnering community schools levied under this division for a 4715  
continuing period of time may be decreased in accordance with 4716  
section 5705.261 of the Revised Code. 4717

(7) The proceeds from the issuance of the general 4718  
obligation bonds under division (J) of this section shall be 4719  
used solely to pay for permanent improvements of the school 4720  
district and not for permanent improvements of partnering 4721  
community schools. 4722

**Sec. 5705.219.** (A) As used in this section: 4723

(1) "Eligible school district" means a city, local, or 4724  
exempted village school district in which the taxes charged and 4725  
payable for current expenses on residential/agricultural real 4726  
property in the tax year preceding the year in which the levy 4727  
authorized by this section will be submitted for elector 4728  
approval or rejection are greater than two per cent of the 4729  
taxable value of the residential/agricultural real property. 4730

(2) "Residential/agricultural real property" and 4731  
"nonresidential/agricultural real property" means the property 4732  
classified as such under section 5713.041 of the Revised Code. 4733

(3) "Effective tax rate" and "taxes charged and payable" 4734

have the same meanings as in division (B) of section 319.301 of  
the Revised Code. 4735  
4736

(B) On or after January 1, 2010, but before January 1, 4737  
2015, the board of education of an eligible school district, by 4738  
a vote of two-thirds of all its members, may adopt a resolution 4739  
proposing to convert existing levies imposed for the purpose of 4740  
current expenses into a levy raising a specified amount of tax 4741  
money by repealing all or a portion of one or more of those 4742  
existing levies and imposing a levy in excess of the ten-mill 4743  
limitation that will raise a specified amount of money for 4744  
current expenses of the district. 4745

The board of education shall certify a copy of the 4746  
resolution to the tax commissioner not later than one hundred 4747  
five days before the election upon which the repeal and levy 4748  
authorized by this section will be proposed to the electors. 4749  
Within ten days after receiving the copy of the resolution, the 4750  
tax commissioner shall determine each of the following and 4751  
certify the determinations to the board of education: 4752

(1) The dollar amount to be raised by the proposed levy, 4753  
which shall be the product of: 4754

(a) The difference between the aggregate effective tax 4755  
rate for residential/agricultural real property for the tax year 4756  
preceding the year in which the repeal and levy will be proposed 4757  
to the electors and twenty mills ~~per~~for each one dollar of 4758  
taxable value; 4759

(b) The total taxable value of all property on the tax 4760  
list of real and public utility property for the tax year 4761  
preceding the year in which the repeal and levy will be proposed 4762  
to the electors. 4763

(2) The estimated tax rate of the proposed levy.	4764
(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B) (1) (a) of this section.	4765 4766 4767 4768 4769 4770 4771
(4) The sum of the following:	4772
(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B) (1) (a) of this section, but not less than zero;	4773 4774 4775 4776 4777 4778 4779 4780
(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B) (1) (a) of this section, but not less than zero.	4781 4782 4783 4784 4785 4786 4787
(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-	4788 4789 4790 4791 4792

mill limitation that will raise annually the amount certified by 4793  
the commissioner. If the board determines that the tax should be 4794  
for an amount less than that certified by the commissioner, the 4795  
board may request that the commissioner redetermine the rate 4796  
under division (B) (2) of this section on the basis of the lesser 4797  
amount the levy is to raise as specified by the board. The 4798  
amount certified under division (B) (4) and the levies to be 4799  
repealed as certified under division (B) (3) of this section 4800  
shall not be redetermined. Within ten days after receiving a 4801  
timely request specifying the lesser amount to be raised by the 4802  
levy, the commissioner shall redetermine the rate and recertify 4803  
it to the board as otherwise provided in division (B) of this 4804  
section. Only one such request may be made by the board of 4805  
education of an eligible school district. 4806

The resolution shall state the first calendar year in 4807  
which the levy will be due; the existing levies and any portion 4808  
of an existing levy that will be repealed, as certified by the 4809  
commissioner; the term of the levy expressed in years, which may 4810  
be any number not exceeding ten, or that it will be levied for a 4811  
continuing period of time; and the date of the election, which 4812  
shall be the date of a primary or general election. 4813

Immediately upon its passage, the resolution shall go into 4814  
effect and shall be certified by the board of education to the 4815  
county auditor of the proper county. The county auditor and the 4816  
board of education shall proceed as required under section 4817  
5705.195 of the Revised Code. No publication of the resolution 4818  
is necessary other than that provided for in the notice of 4819  
election. Section 5705.196 of the Revised Code shall govern the 4820  
matters concerning the election. The submission of a question to 4821  
the electors under this section is subject to the limitation on 4822  
the number of election dates established by section 5705.214 of 4823

the Revised Code. 4824

(D) The form of the ballot to be used at the election 4825  
provided for in this section shall be as follows: 4826

"Shall the existing levy of ..... (insert the voted 4827  
millage rate of the levy to be repealed), currently being 4828  
charged against residential and agricultural property by the 4829  
..... (insert the name of school district) at a rate of 4830  
..... (insert the residential/agricultural real property 4831  
effective tax rate of the levy being repealed) for the purpose 4832  
of ..... (insert the purpose of the existing levy) be 4833  
repealed, and shall a levy be imposed by the ..... (insert 4834  
the name of school district) in excess of the ten-mill 4835  
limitation for the necessary requirements of the school district 4836  
in the sum of ..... (insert the annual amount the levy is 4837  
to produce), estimated by the tax commissioner to require 4838  
..... (insert the number of mills) mills for each one 4839  
dollar of valuation, which amounts to ..... (insert the 4840  
rate expressed in dollars and cents) for each one hundred 4841  
dollars of valuation for the initial year of the tax, for a 4842  
period of ..... (insert the number of years the levy is to 4843  
be imposed, or that it will be levied for a continuing period of 4844  
time), commencing in ..... (insert the first year the tax 4845  
is to be levied), first due in calendar year ..... (insert 4846  
the first calendar year in which the tax shall be due)? 4847

4848

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

4849

	FOR THE REPEAL AND TAX
	AGAINST THE REPEAL AND TAX

"

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

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

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

(G) At any time, the board of education, by a vote of two-

thirds of all of its members, may adopt a resolution to renew a 4875  
tax levied under this section. The resolution shall provide for 4876  
levying the tax and specifically all of the following: 4877

(1) That the tax shall be called, and designated on the 4878  
ballot as, a renewal levy; 4879

(2) The amount of the renewal tax, which shall be no more 4880  
than the amount of tax previously collected; 4881

(3) The number of years, not to exceed ten, that the 4882  
renewal tax will be levied, or that it will be levied for a 4883  
continuing period of time; 4884

(4) That the purpose of the renewal tax is for current 4885  
expenses. 4886

The board shall certify a copy of the resolution to the 4887  
board of elections not later than ninety days before the date of 4888  
the election at which the question is to be submitted, which 4889  
shall be the date of a primary or general election. 4890

(H) The form of the ballot to be used at the election on 4891  
the question of renewing a levy under this section shall be as 4892  
follows: 4893

"Shall a tax levy renewing an existing levy of ..... 4894  
(insert the annual dollar amount the levy is to produce each 4895  
year), estimated to require ..... (insert the number of 4896  
mills) mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 4897  
which amounts to \$..... for each \$100,000 of fair market 4898  
value, be imposed by the ..... (insert the name of school 4899  
district) for the purpose of current expenses for a period of 4900  
..... (insert the number of years the levy is to be 4901  
imposed, or that it will be levied for a continuing period of 4902  
time), commencing in ..... (insert the first year the tax 4903



is to be levied), first due in calendar year ..... (insert 4904  
the first calendar year in which the tax shall be due)? 4905

4906

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

If the levy submitted is to be for less than the amount of 4907  
money previously collected, the form of the ballot shall be 4908  
modified to add "and reducing" after "renewing" and to add 4909  
before "estimated to require" the statement "be approved at a 4910  
tax rate necessary to produce \$..... (insert the lower 4911  
annual dollar amount the levy is to produce each year)." 4912

**Sec. 5705.233.** (A) As used in this section, "criminal 4913  
justice facility" means any facility located within the county 4914  
in which a tax is levied under this section and for which the 4915  
board of commissioners of such county may make an appropriation 4916  
under section 307.45 of the Revised Code. 4917

(B) The board of county commissioners of any county, at 4918  
any time, may declare by resolution that it may be necessary for 4919  
the county to issue general obligation bonds for permanent 4920  
improvements to a criminal justice facility, including the 4921  
acquisition, construction, enlargement, renovation, or 4922  
maintenance of such a facility. The resolution shall state all 4923  
of the following: 4924

(1) The necessity and purpose of the bond issue; 4925

(2) The date of the general or special election at which 4926  
the question shall be submitted to the electors; 4927

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

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

On adoption of the resolution, the board of county commissioners shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value, required throughout the stated maturity of the bonds to pay debt charges on the bonds and the amount the levy is estimated to collect for each tax year it is levied, in the same manner as under division (C) of section 133.18 of the Revised Code. ~~Division~~ Except as provided in division (C) of this section, division (B) of section 5705.03 of the Revised Code does not apply to tax levy proceedings initiated under this section.

(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is

necessary for a specified number of years or for a continuing 4958  
period of time to levy additional taxes in excess of the ten- 4959  
mill limitation to provide funds for the acquisition, 4960  
construction, enlargement, renovation, maintenance, and 4961  
financing of permanent improvements to such a criminal justice 4962  
facility or to pay for operating expenses of the facility and 4963  
other criminal justice services for which the board may make an 4964  
appropriation under section 307.45 of the Revised Code, or both; 4965  
and that the question of the bonds and taxes shall be submitted 4966  
to the electors of the county at a general or special election, 4967  
which shall not be earlier than ninety days after certification 4968  
of the resolution to the board of elections, and the date of 4969  
which shall be consistent with section 3501.01 of the Revised 4970  
Code. The resolution shall specify all of the following: 4971

(1) The county auditor's estimate of the average annual 4972  
property tax rate required throughout the stated maturity of the 4973  
bonds to pay debt charges on the bonds; 4974

(2) The proposed rate of the tax, if any, for operating 4975  
expenses and criminal justice services, the first year the tax 4976  
will be levied, and the number of years it will be levied, or 4977  
that it will be levied for a continuing period of time; 4978

(3) The proposed rate of the tax, if any, for permanent 4979  
improvements to a criminal justice facility, the first year the 4980  
tax will be levied, and the number of years it will be levied, 4981  
or that it will be levied for a continuing period of time. 4982

The resolution shall go into immediate effect upon its 4983  
passage, and no publication of it is necessary other than that 4984  
provided in the notice of election, except that division (B) of 4985  
section 5705.03 of the Revised Code applies if the resolution 4986  
proposes an additional tax for operating expenses and criminal 4987

justice services or permanent improvements. The board of county 4988  
commissioners shall certify, immediately after its adoption, a 4989  
copy of the resolution, along with copies of the auditor's 4990  
estimate certifications under division (B) of this section or 4991  
section 5705.03 of the Revised Code, if applicable, and its the 4992  
board's resolution under division (B) of this section, to the 4993  
board of elections ~~immediately after its adoption.~~ 4994

(D) The board of elections shall make the arrangements for 4995  
the submission of the question proposed under division (C) of 4996  
this section to the electors of the county, and the election 4997  
shall be conducted, canvassed, and certified in the same manner 4998  
as regular elections in the county for the election of county 4999  
officers. The resolution shall be put before the electors as one 5000  
ballot question, with a favorable vote indicating approval of 5001  
the bond issue, the levy to pay debt charges on the bonds and 5002  
any anticipatory securities, the operating expenses and criminal 5003  
justice services levy, and the permanent improvements levy, as 5004  
those levies may be proposed. The board of elections shall 5005  
publish notice of the election in a newspaper of general 5006  
circulation in the county once a week for two consecutive weeks, 5007  
or as provided in section 7.16 of the Revised Code, before the 5008  
election. If a board of elections operates and maintains a web 5009  
site, that board also shall post notice of the election on its 5010  
web site for thirty days before the election. The notice of 5011  
election shall state all of the following: 5012

(1) The principal amount of the proposed bond issue; 5013

(2) The permanent improvements for which the bonds are to 5014  
be issued; 5015

(3) The maximum number of years over which the principal 5016  
of the bonds may be paid; 5017

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

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

(6) The number of years the operating expenses or criminal 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 language, as appropriate:

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

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

FOR THE BOND ISSUE AND LEVY (OR LEVIES)

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 5076

(F) The board of elections promptly shall certify the 5077  
results of the election to the tax commissioner and the county 5078  
auditor. If a majority of the electors voting on the question 5079  
vote for it, the board of county commissioners may proceed with 5080  
issuance of the bonds and the levy and collection of the 5081  
property tax for the debt service on the bonds and any 5082  
anticipatory securities in the same manner and subject to the 5083  
same limitations as for securities issued under section 133.18 5084  
of the Revised Code, and with the levy and collection of the 5085  
property tax or taxes for operating expenses and criminal 5086  
justice services and for permanent improvements at the 5087  
additional rate or any lesser rate in excess of the ten-mill 5088  
limitation. Any securities issued by the board of commissioners 5089  
under this section are Chapter 133. securities, as that term is 5090  
defined in section 133.01 of the Revised Code. 5091

(G) (1) After the approval of a tax for operating expenses 5092  
and criminal justice services under this section and before the 5093  
time the first collection and distribution from the levy can be 5094  
made, the board of county commissioners may anticipate a 5095  
fraction of the proceeds of the levy and issue anticipation 5096  
notes in a principal amount not exceeding fifty per cent of the 5097  
total estimated proceeds of the tax to be collected during the 5098  
first year of the levy. 5099

(2) After the approval of a tax under this section for 5100  
permanent improvements to a criminal justice facility, the board 5101  
of county commissioners may anticipate a fraction of the 5102  
proceeds of the tax and issue anticipation notes in a principal 5103  
amount not exceeding fifty per cent of the total estimated 5104  
proceeds of the tax remaining to be collected in each year over 5105

a period of five years after issuance of the notes. 5106

Anticipation notes under this section shall be issued as 5107  
provided in section 133.24 of the Revised Code. Notes issued 5108  
under division (G) of this section shall have principal payments 5109  
during each year after the year of their issuance over a period 5110  
not to exceed five years, and may have a principal payment in 5111  
the year of their issuance. 5112

(H) A tax for operating expenses and criminal justice 5113  
services or for permanent improvements levied under this section 5114  
for a specified number of years may be renewed or replaced in 5115  
the same manner as a tax for current operating expenses or 5116  
permanent improvements levied under section 5705.19 of the 5117  
Revised Code. A tax levied under this section for a continuing 5118  
period of time may be decreased in accordance with section 5119  
5705.261 of the Revised Code. 5120

**Sec. 5705.25.** (A) A copy of any resolution adopted as 5121  
provided in section 5705.19 or 5705.2111 of the Revised Code 5122  
shall be certified by the taxing authority to the board of 5123  
elections of the proper county not less than ninety days before 5124  
the general election in any year, and the board shall submit the 5125  
proposal to the electors of the subdivision at the succeeding 5126  
November election. In the case of a qualifying library levy, the 5127  
board shall submit the question to the electors of the library 5128  
district or association library district. Except as otherwise 5129  
provided in this division, a resolution to renew an existing 5130  
levy, regardless of the section of the Revised Code under which 5131  
the tax was imposed, shall not be placed on the ballot unless 5132  
the question is submitted at the general election held during 5133  
the last year the tax to be renewed may be extended on the real 5134  
and public utility property tax list and duplicate, or at any 5135



election held in the ensuing year. The limitation of the 5136  
foregoing sentence does not apply to a resolution to renew and 5137  
increase or to renew part of an existing levy that was imposed 5138  
under section 5705.191 of the Revised Code to supplement the 5139  
general fund for the purpose of making appropriations for one or 5140  
more of the following purposes: for public assistance, human or 5141  
social services, relief, welfare, hospitalization, health, and 5142  
support of general hospitals. The limitation of the second 5143  
preceding sentence also does not apply to a resolution that 5144  
proposes to renew two or more existing levies imposed under 5145  
section 5705.222 or division (L) of section 5705.19 of the 5146  
Revised Code, or under section 5705.21 or 5705.217 of the 5147  
Revised Code, in which case the question shall be submitted on 5148  
the date of the general or primary election held during the last 5149  
year at least one of the levies to be renewed may be extended on 5150  
the real and public utility property tax list and duplicate, or 5151  
at any election held during the ensuing year. For purposes of 5152  
this section, a levy shall be considered to be an "existing 5153  
levy" through the year following the last year it can be placed 5154  
on that tax list and duplicate. 5155

The board shall make the necessary arrangements for the 5156  
submission of such questions to the electors of such 5157  
subdivision, library district, or association library district, 5158  
and the election shall be conducted, canvassed, and certified in 5159  
the same manner as regular elections in such subdivision, 5160  
library district, or association library district for the 5161  
election of county officers. Notice of the election shall be 5162  
published in a newspaper of general circulation in the 5163  
subdivision, library district, or association library district 5164  
once a week for two consecutive weeks, or as provided in section 5165  
7.16 of the Revised Code, prior to the election. If the board of 5166

elections operates and maintains a web site, the board of 5167  
 elections shall post notice of the election on its web site for 5168  
 thirty days prior to the election. The notice shall state the 5169  
 purpose, the levy's estimated annual collections, the proposed 5170  
 increase in rate expressed in dollars ~~and cents~~ for each one 5171  
 hundred ~~thousand~~ dollars of valuation fair market value as well 5172  
 as in mills for each one dollar of ~~valuation~~ taxable value, the 5173  
 number of years during which the increase will be in effect, the 5174  
 first month and year in which the tax will be levied, and the 5175  
 time and place of the election. 5176

(B) The form of the ballots cast at an election held 5177  
 pursuant to division (A) of this section shall be as follows: 5178

"An additional tax for the benefit of (name of subdivision 5179  
 or public library) ..... for the purpose of (purpose stated 5180  
 in the resolution) ..... , that the county auditor 5181  
estimates will collect \$..... annually, at a rate not exceeding 5182  
 ..... mills for each ~~one dollar \$1~~ of valuation taxable value, 5183  
 which amounts to ~~(rate expressed in dollars and cents)~~ 5184  
\$..... for each ~~one hundred dollars \$100,000~~ of valuation 5185  
fair market value, for ..... (life of indebtedness or number of 5186  
 years the levy is to run). 5187

	For the Tax Levy
	Against the Tax Levy

"

(C) If the levy is to be in effect for a continuing period 5189  
 of time, the notice of election and the form of ballot shall so 5190  
 state instead of setting forth a specified number of years for 5191

the levy. 5192

If the tax is to be placed on the current tax list, the 5193  
form of the ballot shall be modified by adding, after the 5194  
statement of the number of years the levy is to run, the phrase 5195  
", commencing in ..... (first year the tax is to be 5196  
levied), first due in calendar year ..... (first calendar 5197  
year in which the tax shall be due)." 5198

If the levy submitted is a proposal to renew, increase, or 5199  
decrease an existing levy, the form of the ballot specified in 5200  
division (B) of this section ~~may~~must be changed by substituting 5201  
for the words "An additional" at the beginning of the form, the 5202  
words "A renewal of a" in case of a proposal to renew an 5203  
existing levy in the same amount; the words "A renewal of 5204  
..... mills and an increase of ..... mills for each \$1 of 5205  
taxable value to constitute a" in the case of an increase; or 5206  
the words "A renewal of part of an existing levy, being a 5207  
reduction of ..... mills for each \$1 of taxable value, to 5208  
constitute a" in the case of a decrease in the proposed levy. 5209

If the levy submitted is a proposal to renew two or more 5210  
existing levies imposed under section 5705.222 or division (L) 5211  
of section 5705.19 of the Revised Code, or under section 5705.21 5212  
or 5705.217 of the Revised Code, the form of the ballot 5213  
specified in division (B) of this section shall be modified by 5214  
substituting for the words "an additional tax" the words "a 5215  
renewal of ....(insert the number of levies to be renewed) 5216  
existing taxes." 5217

If the levy submitted is a levy under section 5705.72 of 5218  
the Revised Code or a proposal to renew, increase, or decrease 5219  
an existing levy imposed under that section, the name of the 5220  
subdivision shall be "the unincorporated area of ..... 5221

(name of township)." 5222

The question covered by such resolution shall be submitted 5223  
as a separate proposition but may be printed on the same ballot 5224  
with any other proposition submitted at the same election, other 5225  
than the election of officers. More than one such question may 5226  
be submitted at the same election. 5227

(D) A levy voted in excess of the ten-mill limitation 5228  
under this section shall be certified to the tax commissioner. 5229  
In the first year of the levy, it shall be extended on the tax 5230  
lists after the February settlement succeeding the election. If 5231  
the additional tax is to be placed upon the tax list of the 5232  
current year, as specified in the resolution providing for its 5233  
submission, the result of the election shall be certified 5234  
immediately after the canvass by the board of elections to the 5235  
taxing authority, who shall make the necessary levy and certify 5236  
it to the county auditor, who shall extend it on the tax lists 5237  
for collection. After the first year, the tax levy shall be 5238  
included in the annual tax budget that is certified to the 5239  
county budget commission. 5240

**Sec. 5705.251.** (A) A copy of a resolution adopted under 5241  
section 5705.212 or 5705.213 of the Revised Code shall be 5242  
certified by the board of education to the board of elections of 5243  
the proper county not less than ninety days before the date of 5244  
the election specified in the resolution, and the board of 5245  
elections shall submit the proposal to the electors of the 5246  
school district at a special election to be held on that date. 5247  
The board of elections shall make the necessary arrangements for 5248  
the submission of the question or questions to the electors of 5249  
the school district, and the election shall be conducted, 5250  
canvassed, and certified in the same manner as regular elections 5251

in the school district for the election of county officers. 5252  
Notice of the election shall be published in a newspaper of 5253  
general circulation in the subdivision once a week for two 5254  
consecutive weeks, or as provided in section 7.16 of the Revised 5255  
Code, prior to the election. If the board of elections operates 5256  
and maintains a web site, the board of elections shall post 5257  
notice of the election on its web site for thirty days prior to 5258  
the election. 5259

(1) In the case of a resolution adopted under section 5260  
5705.212 of the Revised Code, the notice shall state separately, 5261  
for each tax being proposed, the purpose; the proposed increase 5262  
in rate, expressed in dollars ~~and cents~~ for each one hundred 5263  
thousand dollars of ~~valuation~~ fair market value as well as in 5264  
mills for each one dollar of ~~valuation~~ taxable value; the number 5265  
of years during which the increase will be in effect; and the 5266  
first calendar year in which the tax will be due. The notice 5267  
shall also state the original tax's estimated annual collections 5268  
and the estimated aggregate annual collections of all such 5269  
taxes. For an election on the question of a renewal levy, the 5270  
notice shall state the purpose; the levy's estimated annual 5271  
collections; the proposed rate, expressed in dollars ~~and cents~~ 5272  
for each one hundred thousand dollars of ~~valuation~~ fair market 5273  
value as well as in mills for each one dollar of ~~valuation~~ 5274  
taxable value; and the number of years the tax will be in 5275  
effect. If the resolution is adopted under division (C) of that 5276  
section, the rate of each tax being proposed shall be expressed 5277  
as both the total rate and the portion of the total rate to be 5278  
allocated to the qualifying school district and the portion to 5279  
be allocated to partnering community schools. 5280

(2) In the case of a resolution adopted under section 5281  
5705.213 of the Revised Code, the notice shall state the 5282

purpose; the amount proposed to be raised by the tax in the 5283  
first year it is levied; the estimated average additional tax 5284  
rate for the first year it is proposed to be levied, expressed 5285  
in mills for each one dollar of ~~valuation~~ taxable value and in 5286  
dollars ~~and cents~~ for each one hundred thousand dollars of 5287  
~~valuation~~ fair market value; the number of years during which 5288  
the increase will be in effect; and the first calendar year in 5289  
which the tax will be due. The notice also shall state the 5290  
amount by which the amount to be raised by the tax may be 5291  
increased in each year after the first year. The amount of the 5292  
allowable increase may be expressed in terms of a dollar 5293  
increase over, or a percentage of, the amount raised by the tax 5294  
in the immediately preceding year. For an election on the 5295  
question of a renewal levy, the notice shall state the purpose; 5296  
the amount proposed to be raised by the tax; the estimated tax 5297  
rate, expressed in mills for each one dollar of ~~valuation~~ 5298  
taxable value and in dollars ~~and cents~~ for each one hundred 5299  
thousand dollars of ~~valuation~~ fair market value; and the number 5300  
of years the tax will be in effect. 5301

In any case, the notice also shall state the time and 5302  
place of the election. 5303

(B) (1) The form of the ballot in an election on taxes 5304  
proposed under section 5705.212 of the Revised Code shall be as 5305  
follows: 5306

"Shall the ..... school district be authorized to 5307  
levy taxes for current expenses, the aggregate rate of which may 5308  
increase in ..... (number) increment(s) of not more than ..... 5309  
mill(s) for each ~~dollar~~ \$1 of valuation taxable value, from an 5310  
original rate of ..... mill(s) for each ~~dollar~~ \$1 of valuation 5311  
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5312

~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 5313  
~~valuation~~ fair market value, that the county auditor estimates 5314  
will collect \$..... annually, to a maximum rate of ..... 5315  
mill(s) for each ~~dollar~~ \$1 of valuation taxable value, which 5316  
amounts to \$..... ~~(rate expressed in dollars and cents)~~ for 5317  
each ~~one hundred dollars~~ \$100,000 of valuation fair market 5318  
value, that the county auditor estimates will collect \$..... 5319  
annually? The original tax is first proposed to be levied in 5320  
..... (the first year of the tax), and the incremental tax in 5321  
..... (the first year of the increment) (if more than one 5322  
incremental tax is proposed in the resolution, the first year 5323  
that each incremental tax is proposed to be levied shall be 5324  
stated in the preceding format, and the increments shall be 5325  
referred to as the first, second, third, or fourth increment, 5326  
depending on their number). The aggregate rate of tax so 5327  
authorized will ..... (insert either, "expire with the 5328  
original rate of tax which shall be in effect for ..... years" 5329  
or "be in effect for a continuing period of time"). 5330

5331

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district 5332  
under division (C) (1) of section 5705.212 of the Revised Code, 5333  
the form of the ballot shall be modified by adding, after the 5334  
phrase "each ~~dollar~~ \$1 of valuation taxable value," the 5335  
following: "(of which ..... mills is to be allocated to 5336  
partnering community schools)." 5337

(2) The form of the ballot in an election on the question 5338  
of a renewal levy under section 5705.212 of the Revised Code 5339  
shall be as follows: 5340

"Shall the ..... school district be authorized to 5341  
renew a tax for current expenses, that the county auditor 5342  
estimates will collect \$..... annually, at a rate not exceeding 5343  
..... mills for each ~~dollar \$1 of valuation taxable value,~~ 5344  
which amounts to \$..... (~~rate expressed in dollars and~~ 5345  
~~cents~~) for each ~~one hundred dollars \$100,000 of valuation fair~~ 5346  
market value, for ..... (number of years the levy shall be 5347  
in effect, or a continuing period of time)? 5348

5349

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district 5350  
under division (C) (2) of section 5705.212 of the Revised Code 5351  
and the total rate and the rates allocated to the school 5352  
district and partnering community schools are to remain the same 5353  
as those of the levy being renewed, the form of the ballot shall 5354  
be modified by adding, after the phrase "each ~~dollar \$1 of~~ 5355  
~~valuation taxable value,~~" the following: "(of which ..... mills 5356  
is to be allocated to partnering community schools)." If the 5357  
total rate is to be increased, the form of the ballot shall 5358  
state that the proposal is to renew the existing tax with an 5359  
increase in rate and shall state the increase in rate, the total 5360  
rate resulting from the increase, and, of that rate, the portion 5361  
of the rate to be allocated to partnering community schools. If 5362



the total rate is to be decreased, the form of the ballot shall 5363  
state that the proposal is to renew a part of the existing tax 5364  
and shall state the reduction in rate, the total rate resulting 5365  
from the decrease, and, of that rate, the portion of the rate to 5366  
be allocated to partnering community schools. 5367

(3) If a tax proposed by a ballot form prescribed in 5368  
division (B)(1) or (2) of this section is to be placed on the 5369  
current tax list, the form of the ballot shall be modified by 5370  
adding, after the statement of the number of years the levy is 5371  
to be in effect, the phrase ", commencing in ..... (first 5372  
year the tax is to be levied), first due in calendar year 5373  
..... (first calendar year in which the tax shall be due)." 5374

(C) The form of the ballot in an election on a tax 5375  
proposed under section 5705.213 of the Revised Code shall be as 5376  
follows: 5377

"Shall the ..... school district be authorized to levy 5378  
the following tax for current expenses? The tax will first be 5379  
levied in ..... (year) to raise \$..... (~~dollars~~). In the 5380  
..... (number of years) following years, the tax will increase 5381  
by not more than ..... (per cent or dollar amount of increase) 5382  
each year, so that, during ..... (last year of the tax), the 5383  
tax will raise approximately ..... (dollars). The county 5384  
auditor estimates that the rate ~~of the tax per dollar of~~ 5385  
~~valuation~~ will be ..... mill(s) for each \$1 of taxable value, 5386  
which amounts to \$..... ~~per one hundred dollars for each~~ 5387  
\$100,000 of valuation fair market value, both during ..... 5388  
(first year of the tax) and ..... mill(s) for each \$1 of 5389  
taxable value, which amounts to \$..... ~~per one hundred dollars~~ 5390  
~~for each \$100,000 of valuation fair market value,~~ during ..... 5391  
(last year of the tax). The tax will not be levied after ..... 5392

(year). 5393

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

5394

The form of the ballot in an election on the question of 5395  
a renewal levy under section 5705.213 of the Revised Code shall 5396  
be as follows: 5397

"Shall the ..... school district be authorized to 5398  
renew a tax for current expenses which will raise \$..... 5399  
~~(dollars)~~, estimated by the county auditor to be ..... mills 5400  
for each ~~dollar~~ \$1 of valuation taxable value, which amounts to 5401  
\$..... (rate expressed in dollars and cents) for each ~~one~~ 5402  
~~hundred dollars~~ \$100,000 of valuation fair market value? The tax 5403  
shall be in effect for ..... (the number of years the levy 5404  
shall be in effect, or a continuing period of time). 5405

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

5406

If the tax is to be placed on the current tax list, the 5407  
form of the ballot shall be modified by adding, after the 5408  
statement of the number of years the levy is to be in effect, 5409  
the phrase ", commencing in ..... (first year the tax is to 5410  
be levied), first due in calendar year ..... (first 5411  
calendar year in which the tax shall be due)." 5412

(D) The question covered by a resolution adopted under 5413  
section 5705.212 or 5705.213 of the Revised Code shall be 5414  
submitted as a separate question, but may be printed on the same 5415  
ballot with any other question submitted at the same election, 5416  
other than the election of officers. More than one question may 5417  
be submitted at the same election. 5418

(E) Taxes voted in excess of the ten-mill limitation under 5419  
division (B) or (C) of this section shall be certified to the 5420  
tax commissioner. If an additional tax is to be placed upon the 5421  
tax list of the current year, as specified in the resolution 5422  
providing for its submission, the result of the election shall 5423  
be certified immediately after the canvass by the board of 5424  
elections to the board of education. The board of education 5425  
immediately shall make the necessary levy and certify it to the 5426  
county auditor, who shall extend it on the tax list for 5427  
collection. After the first year, the levy shall be included in 5428  
the annual tax budget that is certified to the county budget 5429  
commission. 5430

**Sec. 5705.261.** (A) The question of decrease of an 5431  
increased rate of levy approved for a continuing period of time 5432  
by the voters of a subdivision or, in the case of a qualifying 5433  
library levy, the voters of the library district or association 5434  
library district, may be initiated by the filing of a petition 5435  
with the board of elections of the proper county not less than 5436  
ninety days before the general election in any year requesting 5437  
that an election be held on such question. Such petition shall 5438  
state the amount of the proposed decrease in the rate of levy 5439  
and shall be signed by qualified electors residing in the 5440  
subdivision, library district, or association library district 5441  
equal in number to at least ten per cent of the total number of 5442  
votes cast in the subdivision, library district, or association 5443

library district for the office of governor at the most recent 5444  
general election for that office. Only one such petition may be 5445  
filed during each five-year period following the election at 5446  
which the voters approved the increased rate for a continuing 5447  
period of time. 5448

After determination by it that such petition is valid, the 5449  
board of elections shall ~~submit~~ do both of the following: 5450

(1) Request that the county auditor certify to the board 5451  
an estimate of the levy's annual collections in the same manner 5452  
as required for a tax levy under section 5705.03 of the Revised 5453  
Code. If the subdivision, library district, or association 5454  
library district is located in more than one county, the county 5455  
auditor shall obtain from the county auditor of each other 5456  
county in which the subdivision or district is located the tax 5457  
valuation applicable to the portion of the subdivision or 5458  
district in that county. 5459

The county auditor shall certify such information to the 5460  
board of elections within ten days after receiving the board's 5461  
request. 5462

(2) Submit the question to the electors of the 5463  
subdivision, library district, or association library district 5464  
at the succeeding general election pursuant to division (B) of 5465  
this section. ~~The~~ 5466

(B) The election shall be conducted, canvassed, and 5467  
certified in the same manner as regular elections in such 5468  
subdivision, library district, or association library district 5469  
for county offices. Notice of the election shall be published in 5470  
a newspaper of general circulation in the district once a week 5471  
for two consecutive weeks, or as provided in section 7.16 of the 5472

Revised Code, prior to the election. If the board of elections 5473  
operates and maintains a web site, the board of elections shall 5474  
post notice of the election on its web site for thirty days 5475  
prior to the election. The notice shall state the purpose, the 5476  
levy's estimated annual collections, the amount of the proposed 5477  
decrease in rate, expressed in mills for each one dollar of 5478  
taxable value and dollars for each one hundred thousand dollars 5479  
of fair market value, and the time and place of the election. 5480  
The form of the ballot cast at such election shall be prescribed 5481  
by the secretary of state but must include all information 5482  
required to be included in the notice. The question covered by 5483  
~~such~~ the petition shall be submitted as a separate proposition 5484  
but it may be printed on the same ballot with any other 5485  
propositions submitted at the same election other than the 5486  
election of officers. If a majority of the qualified electors 5487  
voting on the question of a decrease at such election approve 5488  
the proposed decrease in rate, the result of the election shall 5489  
be certified immediately after the canvass by the board of 5490  
elections to the appropriate taxing authority, which shall 5491  
thereupon, after the current year, cease to levy such increased 5492  
rate or levy such tax at such reduced rate upon the ~~duplicate~~ 5493  
tax list of the subdivision, library district, or association 5494  
library district. If notes have been issued in anticipation of 5495  
the collection of such levy, the taxing authority shall continue 5496  
to levy and collect under authority of the election authorizing 5497  
the original levy such amounts as will be sufficient to pay the 5498  
principal of and interest on such anticipation notes as the same 5499  
fall due. 5500

In the case of a levy for the current expenses of a 5501  
qualifying school district and of partnering community schools 5502  
imposed under section 5705.192, division (B) of section 5705.21, 5503

division (C) of section 5705.212, or division (J) of section 5504  
5705.218 of the Revised Code for a continuing period of time, 5505  
the rate allocated to the school district and to partnering 5506  
community schools shall each be decreased by a number of mills 5507  
per dollar that is proportionate to the decrease in the rate of 5508  
the levy in proportion to the rate at which the levy was imposed 5509  
before the decrease. 5510

**Sec. 5705.55.** (A) The board of directors of a lake 5511  
facilities authority, by a vote of two-thirds of all its 5512  
members, may at any time declare by resolution that the amount 5513  
of taxes which may be raised within the ten-mill limitation by 5514  
levies on the current tax duplicate will be insufficient to 5515  
provide an adequate amount for the necessary requirements of the 5516  
authority, that it is necessary to levy a tax in excess of such 5517  
limitation for any of the purposes specified in divisions (A), 5518  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5519  
that the question of such additional tax levy shall be submitted 5520  
by the board to the electors residing within the boundaries of 5521  
the impacted lake district on the day of a primary or general 5522  
election. The resolution shall conform to section 5705.19 of the 5523  
Revised Code, except that the tax levy may be in effect for no 5524  
more than five years, as set forth in the resolution, unless the 5525  
levy is for the payment of debt charges, and the total number of 5526  
mills levied for each dollar of taxable valuation that may be 5527  
levied under this section for any tax year shall not exceed one 5528  
mill. If the levy is for the payment of debt charges, the levy 5529  
shall be for the life of the bond indebtedness. 5530

The resolution shall specify the date of holding the 5531  
election, which shall not be earlier than ninety days after the 5532  
adoption and certification of the resolution to the board of 5533  
elections. The resolution shall not include a levy on the 5534

current tax list and duplicate unless the election is to be held 5535  
at or prior to the first Tuesday after the first Monday in 5536  
November of the current tax year. 5537

The resolution shall be certified to the board of 5538  
elections of the proper county or counties not less than ninety 5539  
days before the date of the election. The resolution shall go 5540  
into immediate effect upon its passage, and no publication of 5541  
the resolution shall be necessary other than that provided in 5542  
the notice of election. Section 5705.25 of the Revised Code 5543  
shall govern the arrangements for the submission of such 5544  
question and other matters concerning the election, to which 5545  
that section refers, except that the election shall be held on 5546  
the date specified in the resolution. If a majority of the 5547  
electors voting on the question so submitted in an election vote 5548  
in favor of the levy, the board of directors may forthwith make 5549  
the necessary levy within the boundaries of the impacted lake 5550  
district at the additional rate in excess of the ten-mill 5551  
limitation on the tax list, for the purpose stated in the 5552  
resolution. The tax levy shall be included in the next annual 5553  
tax budget that is certified to the county budget commission. 5554

(B) The form of the ballot in an election held on the 5555  
question of levying a tax proposed pursuant to this section 5556  
shall be as follows or in any other form acceptable to the 5557  
secretary of state: 5558

"A tax for the benefit of (name of lake facilities 5559  
authority) ..... for the purpose of ..... , that the 5560  
county auditor estimates will collect \$..... annually, at a rate 5561  
not exceeding ..... mills for each ~~one dollar~~ \$1 of 5562  
valuation taxable value, which amounts to ~~(rate expressed in~~ 5563  
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 5564

\$100,000 of valuation fair market value, for ..... (life 5565  
of indebtedness or number of years the levy is to run). 5566

5567

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

(C) On approval of the levy, notes may be issued in 5568  
anticipation of the collection of the proceeds of the tax levy, 5569  
other than the proceeds to be received for the payment of bond 5570  
debt charges, in the amount and manner and at the times as are 5571  
provided in section 5705.193 of the Revised Code, for the 5572  
issuance of notes by a county in anticipation of the proceeds of 5573  
a tax levy. The lake facilities authority may borrow money in 5574  
anticipation of the collection of current revenues as provided 5575  
in section 133.10 of the Revised Code. 5576

(D) If a tax is levied under this section in a tax year, 5577  
no other taxing authority of a subdivision or taxing unit, 5578  
including a port authority, may levy a tax on property in the 5579  
impacted lake district in the same tax year if the purpose of 5580  
the levy is substantially the same as the purpose for which the 5581  
lake facilities authority of the impacted lake district was 5582  
created. 5583

**Sec. 5748.01.** As used in this chapter: 5584

(A) "School district income tax" means an income tax 5585  
adopted under one of the following: 5586

(1) Former section 5748.03 of the Revised Code as it 5587  
existed prior to its repeal by Amended Substitute House Bill No. 5588



291 of the 115th general assembly;	5589
(2) Section 5748.03 of the Revised Code as enacted in	5590
Substitute Senate Bill No. 28 of the 118th general assembly;	5591
(3) Section 5748.08 of the Revised Code as enacted in	5592
Amended Substitute Senate Bill No. 17 of the 122nd general	5593
assembly;	5594
(4) Section 5748.021 of the Revised Code;	5595
(5) Section 5748.081 of the Revised Code;	5596
(6) Section 5748.09 of the Revised Code.	5597
(B) "Individual" means an individual subject to the tax	5598
levied by section 5747.02 of the Revised Code.	5599
(C) "Estate" means an estate subject to the tax levied by	5600
section 5747.02 of the Revised Code.	5601
(D) "Taxable year" means a taxable year as defined in	5602
division (M) of section 5747.01 of the Revised Code.	5603
(E) "Taxable income" means:	5604
(1) In the case of an individual, one of the following, as	5605
specified in the resolution imposing the tax:	5606
(a) Ohio adjusted gross income for the taxable year as	5607
defined in division (A) of section 5747.01 of the Revised Code,	5608
less the exemptions provided by section 5747.02 of the Revised	5609
Code, plus any amount deducted under division (A) (31) of section	5610
5747.01 of the Revised Code for the taxable year;	5611
(b) Wages, salaries, tips, and other employee compensation	5612
to the extent included in Ohio adjusted gross income as defined	5613
in section 5747.01 of the Revised Code, and net earnings from	5614
self-employment, as defined in section 1402(a) of the Internal	5615

Revenue Code, to the extent included in Ohio adjusted gross income. 5616  
5617

(2) In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code. 5618  
5619  
5620

(F) "Resident" of the school district means: 5621

(1) An individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district; 5622  
5623  
5624  
5625  
5626  
5627

(2) An estate of a decedent who, at the time of death, was domiciled in the school district. 5628  
5629

(G) "School district income" means: 5630

(1) With respect to an individual, the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district. 5631  
5632  
5633  
5634  
5635  
5636  
5637

(2) With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district. 5638  
5639  
5640

(H) "Taxpayer" means an individual or estate having school district income upon which a school district income tax is imposed. 5641  
5642  
5643

(I) "School district purposes" means any of the purposes 5644  
for which a tax may be levied pursuant to division (A) of 5645  
section 5705.21 of the Revised Code, including the combined 5646  
purposes authorized by section 5705.217 of the Revised Code. 5647

(J) "Fair market value" has the same meaning as in section 5648  
5705.01 of the Revised Code. 5649

**Sec. 5748.02.** (A) The board of education of any school 5650  
district, except a joint vocational school district, may 5651  
declare, by resolution, the necessity of raising annually a 5652  
specified amount of money for school district purposes. The 5653  
resolution shall specify whether the income that is to be 5654  
subject to the tax is taxable income of individuals and estates 5655  
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 5656  
the Revised Code or taxable income of individuals as defined in 5657  
division (E) (1) (b) of that section. A copy of the resolution 5658  
shall be certified to the tax commissioner no later than one 5659  
hundred days prior to the date of the election at which the 5660  
board intends to propose a levy under this section. Upon receipt 5661  
of the copy of the resolution, the tax commissioner shall 5662  
estimate both of the following: 5663

(1) The property tax rate that would have to be imposed in 5664  
the current year by the district to produce an equivalent amount 5665  
of money; 5666

(2) The income tax rate that would have had to have been 5667  
in effect for the current year to produce an equivalent amount 5668  
of money from a school district income tax. 5669

Within ten days of receiving the copy of the board's 5670  
resolution, the commissioner shall prepare these estimates and 5671  
certify them to the board. Upon receipt of the certification, 5672

the board may adopt a resolution proposing an income tax under 5673  
division (B) of this section at the estimated rate contained in 5674  
the certification rounded to the nearest one-fourth of one per 5675  
cent. The commissioner's certification applies only to the 5676  
board's proposal to levy an income tax at the election for which 5677  
the board requested the certification. If the board intends to 5678  
submit a proposal to levy an income tax at any other election, 5679  
it shall request another certification for that election in the 5680  
manner prescribed in this division. 5681

(B) (1) Upon the receipt of a certification from the tax 5682  
commissioner under division (A) of this section, a majority of 5683  
the members of a board of education may adopt a resolution 5684  
proposing the levy of an annual tax for school district purposes 5685  
on school district income. The proposed levy may be for a 5686  
continuing period of time or for a specified number of years. 5687  
The resolution shall set forth the purpose for which the tax is 5688  
to be imposed, the rate of the tax, which shall be the rate set 5689  
forth in the commissioner's certification rounded to the nearest 5690  
one-fourth of one per cent, the number of years the tax will be 5691  
levied or that it will be levied for a continuing period of 5692  
time, the date on which the tax shall take effect, which shall 5693  
be the first day of January of any year following the year in 5694  
which the question is submitted, and the date of the election at 5695  
which the proposal shall be submitted to the electors of the 5696  
district, which shall be on the date of a primary, general, or 5697  
special election the date of which is consistent with section 5698  
3501.01 of the Revised Code. The resolution shall specify 5699  
whether the income that is to be subject to the tax is taxable 5700  
income of individuals and estates as defined in divisions (E) (1) 5701  
(a) and (2) of section 5748.01 of the Revised Code or taxable 5702  
income of individuals as defined in division (E) (1) (b) of that 5703

section. The specification shall be the same as the 5704  
specification in the resolution adopted and certified under 5705  
division (A) of this section. 5706

If the tax is to be levied for current expenses and 5707  
permanent improvements, the resolution shall apportion the 5708  
annual rate of the tax. The apportionment may be the same or 5709  
different for each year the tax is levied, but the respective 5710  
portions of the rate actually levied each year for current 5711  
expenses and for permanent improvements shall be limited by the 5712  
apportionment. 5713

If the board of education currently imposes an income tax 5714  
pursuant to this chapter that is due to expire and a question is 5715  
submitted under this section for a proposed income tax to take 5716  
effect upon the expiration of the existing tax, the board may 5717  
specify in the resolution that the proposed tax renews the 5718  
expiring tax. Two or more expiring income taxes may be renewed 5719  
under this paragraph if the taxes are due to expire on the same 5720  
date. If the tax rate being proposed is no higher than the total 5721  
tax rate imposed by the expiring tax or taxes, the resolution 5722  
may state that the proposed tax is not an additional income tax. 5723

(2) A board of education adopting a resolution under 5724  
division (B)(1) of this section proposing a school district 5725  
income tax for a continuing period of time and limited to the 5726  
purpose of current expenses may propose in that resolution to 5727  
reduce the rate or rates of one or more of the school district's 5728  
property taxes levied for a continuing period of time in excess 5729  
of the ten-mill limitation for the purpose of current expenses. 5730  
The reduction in the rate of a property tax may be any amount, 5731  
expressed in mills ~~per~~ ~~for each one~~ ~~dollar in~~ ~~valuation~~ ~~taxable~~ 5732  
value and in dollars for each one hundred thousand dollars in 5733

fair market value, not exceeding the rate at which the tax is 5734  
authorized to be levied. The reduction in the rate of a tax 5735  
shall first take effect for the tax year that includes the day 5736  
on which the school district income tax first takes effect, and 5737  
shall continue for each tax year that both the school district 5738  
income tax and the property tax levy are in effect. 5739

In addition to the matters required to be set forth in the 5740  
resolution under division (B) (1) of this section, a resolution 5741  
containing a proposal to reduce the rate of one or more property 5742  
taxes shall state for each such tax the maximum rate at which it 5743  
currently may be levied and the maximum rate at which the tax 5744  
could be levied after the proposed reduction, expressed in mills 5745  
per for each one dollar in valuation taxable value and in 5746  
dollars for each one hundred thousand dollars in fair market 5747  
value, and that the tax is levied for a continuing period of 5748  
time. 5749

A board proposing to reduce the rate of one or more 5750  
property taxes under division (B) (2) of this section shall 5751  
comply with division (B) of section 5705.03 of the Revised Code. 5752

If a board of education proposes to reduce the rate of one 5753  
or more property taxes under division (B) (2) of this section, 5754  
the board, when it makes the certification required under 5755  
division (A) of this section, shall designate the specific levy 5756  
or levies to be reduced, the maximum rate at which each levy 5757  
currently is authorized to be levied, and the rate by which each 5758  
levy is proposed to be reduced. The tax commissioner, when 5759  
making the certification to the board under division (A) of this 5760  
section, also shall certify the reduction in the total effective 5761  
tax rate for current expenses for each class of property that 5762  
would have resulted if the proposed reduction in the rate or 5763

rates had been in effect the previous tax year. As used in this 5764  
paragraph, "effective tax rate" has the same meaning as in 5765  
section 323.08 of the Revised Code. 5766

(C) A resolution adopted under division (B) of this 5767  
section shall go into immediate effect upon its passage, and no 5768  
publication of the resolution shall be necessary other than that 5769  
provided for in the notice of election. Immediately after its 5770  
adoption and at least ninety days prior to the election at which 5771  
the question will appear on the ballot, a copy of the resolution 5772  
and, if applicable, the county auditor's certifications under 5773  
section 5705.03 of the Revised Code shall be certified to the 5774  
board of elections of the proper county, which shall submit the 5775  
proposal to the electors on the date specified in the 5776  
resolution. The form of the ballot shall be as provided in 5777  
section 5748.03 of the Revised Code. Publication of notice of 5778  
the election shall be made in a newspaper of general circulation 5779  
in the county once a week for two consecutive weeks, or as 5780  
provided in section 7.16 of the Revised Code, prior to the 5781  
election. If the board of elections operates and maintains a web 5782  
site, the board of elections shall post notice of the election 5783  
on its web site for thirty days prior to the election. The 5784  
notice shall contain the time and place of the election and the 5785  
question to be submitted to the electors. The question covered 5786  
by the resolution shall be submitted as a separate proposition, 5787  
but may be printed on the same ballot with any other proposition 5788  
submitted at the same election, other than the election of 5789  
officers. 5790

(D) No board of education shall submit the question of a 5791  
tax on school district income to the electors of the district 5792  
more than twice in any calendar year. If a board submits the 5793  
question twice in any calendar year, one of the elections on the 5794

question shall be held on the date of the general election. 5795

(E) (1) No board of education may submit to the electors of 5796  
the district the question of a tax on school district income on 5797  
the taxable income of individuals as defined in division (E) (1) 5798  
(b) of section 5748.01 of the Revised Code if that tax would be 5799  
in addition to an existing tax on the taxable income of 5800  
individuals and estates as defined in divisions (E) (1) (a) and 5801  
(2) of that section. 5802

(2) No board of education may submit to the electors of 5803  
the district the question of a tax on school district income on 5804  
the taxable income of individuals and estates as defined in 5805  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5806  
Code if that tax would be in addition to an existing tax on the 5807  
taxable income of individuals as defined in division (E) (1) (b) 5808  
of that section. 5809

**Sec. 5748.03.** (A) The form of the ballot on a question 5810  
submitted to the electors under section 5748.02 of the Revised 5811  
Code shall be as follows: 5812

"Shall an annual income tax of ..... (state the proposed 5813  
rate of tax) on the school district income of individuals and of 5814  
estates be imposed by ..... (state the name of the school 5815  
district), for ..... (state the number of years the tax would 5816  
be levied, or that it would be levied for a continuing period of 5817  
time), beginning ..... (state the date the tax would first 5818  
take effect), for the purpose of ..... (state the purpose of 5819  
the tax)? 5820

5821



	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 one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of ..... mills, be REDUCED to ..... mills for each \$1 of taxable value, which amounts to a reduction from \$..... to \$..... for each \$100,000 of fair market value, that the county auditor estimates will collect \$..... annually, the reduction continuing until any such time as

the income tax is repealed." In lieu of "for the tax" and 5849  
"against the tax," the phrases "for the issue" and "against the 5850  
issue," respectively, shall be used. If a board of education 5851  
proposes a reduction in the rates of more than one tax, the 5852  
ballot language shall be modified accordingly to express the 5853  
rates at which those taxes currently are levied and the rates to 5854  
which the taxes will be reduced. 5855

(C) The board of elections shall certify the results of 5856  
the election to the board of education and to the tax 5857  
commissioner. If a majority of the electors voting on the 5858  
question vote in favor of it, the income tax, the applicable 5859  
provisions of Chapter 5747. of the Revised Code, and the 5860  
reduction in the rate or rates of existing property taxes if the 5861  
question included such a reduction shall take effect on the date 5862  
specified in the resolution. If the question approved by the 5863  
voters includes a reduction in the rate of a school district 5864  
property tax, the board of education shall not levy the tax at a 5865  
rate greater than the rate to which the tax is reduced, unless 5866  
the school district income tax is repealed in an election under 5867  
section 5748.04 of the Revised Code. 5868

(D) If the rate at which a property tax is levied and 5869  
collected is reduced pursuant to a question approved under this 5870  
section, the tax commissioner shall compute the percentage 5871  
required to be computed for that tax under division (D) of 5872  
section 319.301 of the Revised Code each year the rate is 5873  
reduced as if the tax had been levied in the preceding year at 5874  
the rate at which it has been reduced. If the rate of a property 5875  
tax increases due to the repeal of the school district income 5876  
tax pursuant to section 5748.04 of the Revised Code, the tax 5877  
commissioner, for the first year for which the rate increases, 5878  
shall compute the percentage as if the tax in the preceding year 5879

had been levied at the rate at which the tax was authorized to 5880  
be levied prior to any rate reduction. 5881

**Sec. 5748.04.** (A) The question of the repeal of a school 5882  
district income tax levied for more than five years may be 5883  
initiated not more than once in any five-year period by filing 5884  
with the board of elections of the appropriate counties not 5885  
later than ninety days before the general election in any year 5886  
after the year in which it is approved by the electors a 5887  
petition requesting that an election be held on the question. 5888  
The petition shall be signed by qualified electors residing in 5889  
the school district levying the income tax equal in number to 5890  
ten per cent of those voting for governor at the most recent 5891  
gubernatorial election. 5892

The board of elections shall determine whether the 5893  
petition is valid, and if it so determines, it shall ~~submit~~do 5894  
both of the following: 5895

(1) Submit the question to the electors of the district at 5896  
the next general election; 5897

(2) If the rate of one or more property tax levies was 5898  
reduced for the duration of the income tax levy pursuant to 5899  
division (B) (2) of section 5748.02 of the Revised Code, request 5900  
that the county auditor certify to the board an estimate of the 5901  
levies' annual collections for the first year in which the 5902  
levies are increased in the same manner as required for a tax 5903  
levy under section 5705.03 of the Revised Code. 5904

The county auditor shall certify such information to the 5905  
board of elections within ten days after receiving the board's 5906  
request. If a school district is located in more than one 5907  
county, the county auditor shall obtain from the county auditor 5908

of each other county in which the district is located the tax 5909  
valuation applicable to the portion of the district in that 5910  
county. ~~The~~ 5911

The election shall be conducted, canvassed, and certified 5912  
in the same manner as regular elections for county offices in 5913  
the county. Notice of the election shall be published in a 5914  
newspaper of general circulation in the district once a week for 5915  
two consecutive weeks, or as provided in section 7.16 of the 5916  
Revised Code, prior to the election. If the board of elections 5917  
operates and maintains a web site, the board of elections shall 5918  
post notice of the election on its web site for thirty days 5919  
prior to the election. The notice shall state the ~~purpose, time,~~ 5920  
and place of the election and the question to be submitted to 5921  
the electors. The form of the ballot cast at the election shall 5922  
be as follows: 5923

"Shall the annual income tax of ..... per cent, currently 5924  
levied on the school district income of individuals and estates 5925  
by ..... (state the name of the school district) for the 5926  
purpose of ..... (state purpose of the tax), be repealed? 5927

5928

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

(B) (1) If the tax is imposed on taxable income as defined 5929  
in division (E) (1) (b) of section 5748.01 of the Revised Code, 5930  
the form of the ballot shall be modified by stating that the tax 5931  
currently is levied on the "earned income of individuals 5932  
residing in the school district" in lieu of the "school district 5933

income of individuals and estates." 5934

(2) If the rate of one or more property tax levies was 5935  
reduced for the duration of the income tax levy pursuant to 5936  
division (B)(2) of section 5748.02 of the Revised Code, the form 5937  
of the ballot shall be modified by adding the following language 5938  
immediately after "repealed": ", and shall the rate of an 5939  
existing tax on property for the purpose of current expenses, 5940  
which rate was reduced for the duration of the income tax, be 5941  
INCREASED from ..... mills to ..... mills ~~per one dollar for~~ 5942  
each \$1 of valuation-taxable value which amounts to an increase 5943  
from \$..... to \$..... for each \$100,000 of fair market value, 5944  
that the county auditor estimates will collect \$..... annually, 5945  
beginning in ..... (state the first year for which the rate of 5946  
the property tax will increase)." In lieu of "for repeal of the 5947  
income tax" and "against repeal of the income tax," the phrases 5948  
"for the issue" and "against the issue," respectively, shall be 5949  
substituted. 5950

(3) If the rate of more than one property tax was reduced 5951  
for the duration of the income tax, the ballot language shall be 5952  
modified accordingly to express the rates at which those taxes 5953  
currently are levied and the rates to which the taxes would be 5954  
increased. 5955

(C) The question covered by the petition shall be 5956  
submitted as a separate proposition, but it may be printed on 5957  
the same ballot with any other proposition submitted at the same 5958  
election other than the election of officers. If a majority of 5959  
the qualified electors voting on the question vote in favor of 5960  
it, the result shall be certified immediately after the canvass 5961  
by the board of elections to the board of education of the 5962  
school district and the tax commissioner, who shall thereupon, 5963

after the current year, cease to levy the tax, except that if 5964  
notes have been issued pursuant to section 5748.05 of the 5965  
Revised Code the tax commissioner shall continue to levy and 5966  
collect under authority of the election authorizing the levy an 5967  
annual amount, rounded upward to the nearest one-fourth of one 5968  
per cent, as will be sufficient to pay the debt charges on the 5969  
notes as they fall due. 5970

(D) If a school district income tax repealed pursuant to 5971  
this section was approved in conjunction with a reduction in the 5972  
rate of one or more school district property taxes as provided 5973  
in division (B) (2) of section 5748.02 of the Revised Code, then 5974  
each such property tax may be levied after the current year at 5975  
the rate at which it could be levied prior to the reduction, 5976  
subject to any adjustments required by the county budget 5977  
commission pursuant to Chapter 5705. of the Revised Code. Upon 5978  
the repeal of a school district income tax under this section, 5979  
the board of education may resume levying a property tax, the 5980  
rate of which has been reduced pursuant to a question approved 5981  
under section 5748.02 of the Revised Code, at the rate the board 5982  
originally was authorized to levy the tax. A reduction in the 5983  
rate of a property tax under section 5748.02 of the Revised Code 5984  
is a reduction in the rate at which a board of education may 5985  
levy that tax only for the period during which a school district 5986  
income tax is levied prior to any repeal pursuant to this 5987  
section. The resumption of the authority to levy the tax upon 5988  
such a repeal does not constitute a tax levied in excess of the 5989  
one per cent limitation prescribed by Section 2 of Article XII, 5990  
Ohio Constitution, or in excess of the ten-mill limitation. 5991

(E) This section does not apply to school district income 5992  
tax levies that are levied for five or fewer years. 5993

Sec. 5748.08. (A) The board of education of a city, local, 5994  
or exempted village school district, at any time by a vote of 5995  
two-thirds of all its members, may declare by resolution that it 5996  
may be necessary for the school district to do all of the 5997  
following: 5998

(1) Raise a specified amount of money for school district 5999  
purposes by levying an annual tax on school district income; 6000

(2) Issue general obligation bonds for permanent 6001  
improvements, stating in the resolution the necessity and 6002  
purpose of the bond issue and the amount, approximate date, 6003  
estimated rate of interest, and maximum number of years over 6004  
which the principal of the bonds may be paid; 6005

(3) Levy a tax outside the ten-mill limitation to pay debt 6006  
charges on the bonds and any anticipatory securities; 6007

(4) Submit the question of the school district income tax 6008  
and bond issue to the electors of the district at a special 6009  
election. 6010

The resolution shall specify whether the income that is to 6011  
be subject to the tax is taxable income of individuals and 6012  
estates as defined in divisions (E) (1) (a) and (2) of section 6013  
5748.01 of the Revised Code or taxable income of individuals as 6014  
defined in division (E) (1) (b) of that section. 6015

On adoption of the resolution, the board shall certify a 6016  
copy of it to the tax commissioner and the county auditor no 6017  
later than one hundred five days prior to the date of the 6018  
special election at which the board intends to propose the 6019  
income tax and bond issue. Not later than ten days of receipt of 6020  
the resolution, the tax commissioner, in the same manner as 6021  
required by division (A) of section 5748.02 of the Revised Code, 6022

shall estimate the rates designated in divisions (A) (1) and (2) 6023  
of that section and certify them to the board. Not later than 6024  
ten days of receipt of the resolution, the county auditor shall 6025  
estimate and certify to the board the average annual property 6026  
tax rate required throughout the stated maturity of the bonds to 6027  
pay debt charges on the bonds and the amount the levy is 6028  
estimated to collect for each tax year it is levied, in the same 6029  
manner as under division (C) of section 133.18 of the Revised 6030  
Code. 6031

(B) On receipt of the tax commissioner's and county 6032  
auditor's certifications prepared under division (A) of this 6033  
section, the board of education of the city, local, or exempted 6034  
village school district, by a vote of two-thirds of all its 6035  
members, may adopt a resolution proposing for a specified number 6036  
of years or for a continuing period of time the levy of an 6037  
annual tax for school district purposes on school district 6038  
income and declaring that the amount of taxes that can be raised 6039  
within the ten-mill limitation will be insufficient to provide 6040  
an adequate amount for the present and future requirements of 6041  
the school district; that it is necessary to issue general 6042  
obligation bonds of the school district for specified permanent 6043  
improvements and to levy an additional tax in excess of the ten- 6044  
mill limitation to pay the debt charges on the bonds and any 6045  
anticipatory securities; and that the question of the bonds and 6046  
taxes shall be submitted to the electors of the school district 6047  
at a special election, which shall not be earlier than ninety 6048  
days after certification of the resolution to the board of 6049  
elections, and the date of which shall be consistent with 6050  
section 3501.01 of the Revised Code. The resolution shall 6051  
specify all of the following: 6052

(1) The purpose for which the school district income tax 6053



is to be imposed and the rate of the tax, which shall be the 6054  
rate set forth in the tax commissioner's certification rounded 6055  
to the nearest one-fourth of one per cent; 6056

(2) Whether the income that is to be subject to the tax is 6057  
taxable income of individuals and estates as defined in 6058  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6059  
Code or taxable income of individuals as defined in division (E) 6060  
(1) (b) of that section. The specification shall be the same as 6061  
the specification in the resolution adopted and certified under 6062  
division (A) of this section. 6063

(3) The number of years the tax will be levied, or that it 6064  
will be levied for a continuing period of time; 6065

(4) The date on which the tax shall take effect, which 6066  
shall be the first day of January of any year following the year 6067  
in which the question is submitted; 6068

(5) The amount of the estimated average annual property 6069  
tax levy, expressed in mills for each one dollar of taxable 6070  
value and dollars for each one hundred thousand dollars of fair 6071  
market value, as certified by the county auditor under division 6072  
(A) of this section; 6073

(6) The amount the property tax is estimated to collect 6074  
for each tax year it is levied, as certified by the county 6075  
auditor's estimate of the average annual property tax rate 6076  
required throughout the stated maturity of the bonds to pay debt 6077  
charges on the bonds auditor under division (A) of this 6078  
section. 6079

(C) A resolution adopted under division (B) of this 6080  
section shall go into immediate effect upon its passage, and no 6081  
publication of the resolution shall be necessary other than that 6082

provided for in the notice of election. Immediately after its 6083  
adoption and at least ninety days prior to the election at which 6084  
the question will appear on the ballot, the board of education 6085  
shall certify a copy of the resolution, along with copies of the 6086  
auditor's estimate and its resolution under division (A) of this 6087  
section, to the board of elections of the proper county. The 6088  
board of education shall make the arrangements for the 6089  
submission of the question to the electors of the school 6090  
district, and the election shall be conducted, canvassed, and 6091  
certified in the same manner as regular elections in the 6092  
district for the election of county officers. 6093

The resolution shall be put before the electors as one 6094  
ballot question, with a majority vote indicating approval of the 6095  
school district income tax, the bond issue, and the levy to pay 6096  
debt charges on the bonds and any anticipatory securities. The 6097  
board of elections shall publish the notice of the election in a 6098  
newspaper of general circulation in the school district once a 6099  
week for two consecutive weeks, or as provided in section 7.16 6100  
of the Revised Code, prior to the election. If the board of 6101  
elections operates and maintains a web site, it also shall post 6102  
notice of the election on its web site for thirty days prior to 6103  
the election. The notice of election shall state all of the 6104  
following: 6105

- (1) The questions to be submitted to the electors; 6106
- (2) The rate of the school district income tax; 6107
- (3) The principal amount of the proposed bond issue; 6108
- (4) The permanent improvements for which the bonds are to 6109  
be issued; 6110
- (5) The maximum number of years over which the principal 6111

of the bonds may be paid; 6112

(6) The estimated annual collections of the property tax, 6113  
as certified by the county auditor; 6114

(7) The estimated additional average annual property tax 6115  
rate to pay the debt charges on the bonds, as certified by the 6116  
county auditor, and expressed in mills for each one dollar of 6117  
taxable value and in dollars for each one hundred thousand 6118  
dollars of fair market value; 6119

~~(7)~~-(8) The time and place of the special election. 6120

(D) The form of the ballot on a question submitted to the 6121  
electors under this section shall be as follows: 6122

"Shall the ..... school district be authorized to do 6123  
both of the following: 6124

(1) Impose an annual income tax of ..... (state the 6125  
proposed rate of tax) on the school district income of 6126  
individuals and of estates, for ..... (state the number of 6127  
years the tax would be levied, or that it would be levied for a 6128  
continuing period of time), beginning ..... (state the date 6129  
the tax would first take effect), for the purpose of ..... 6130  
(state the purpose of the tax)? 6131

(2) Issue bonds for the purpose of ..... in the 6132  
principal amount of \$....., to be repaid annually over a 6133  
maximum period of ..... years, and levy a property tax outside 6134  
the ten-mill limitation estimated by the county auditor to 6135  
collect \$..... annually and to average over the bond repayment 6136  
period ..... mills for each one dollar ~~\$1~~ of tax valuation 6137  
taxable value, which amounts to \$..... ~~(rate expressed in~~ 6138  
~~cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for 6139  
each ~~\$100~~ \$100,000 ~~of tax valuation~~ fair market value, to pay 6140

the annual debt charges on the bonds, and to pay debt charges on 6141  
any notes issued in anticipation of those bonds? 6142

6143

	FOR THE INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

"

(E) If the question submitted to electors proposes a 6144  
school district income tax only on the taxable income of 6145  
individuals as defined in division (E)(1)(b) of section 5748.01 6146  
of the Revised Code, the form of the ballot shall be modified by 6147  
stating that the tax is to be levied on the "earned income of 6148  
individuals residing in the school district" in lieu of the 6149  
"school district income of individuals and of estates." 6150

(F) The board of elections promptly shall certify the 6151  
results of the election to the tax commissioner and the county 6152  
auditor of the county in which the school district is located. 6153  
If a majority of the electors voting on the question vote in 6154  
favor of it, the income tax and the applicable provisions of 6155  
Chapter 5747. of the Revised Code shall take effect on the date 6156  
specified in the resolution, and the board of education may 6157  
proceed with issuance of the bonds and with the levy and 6158  
collection of the property taxes to pay debt charges on the 6159  
bonds, at the additional rate or any lesser rate in excess of 6160  
the ten-mill limitation. Any securities issued by the board of 6161  
education under this section are Chapter 133. securities, as 6162  
that term is defined in section 133.01 of the Revised Code. 6163

(G) After approval of a question under this section, the 6164  
board of education may anticipate a fraction of the proceeds of 6165

the school district income tax in accordance with section 6166  
5748.05 of the Revised Code. Any anticipation notes under this 6167  
division shall be issued as provided in section 133.24 of the 6168  
Revised Code, shall have principal payments during each year 6169  
after the year of their issuance over a period not to exceed 6170  
five years, and may have a principal payment in the year of 6171  
their issuance. 6172

(H) The question of repeal of a school district income tax 6173  
levied for more than five years may be initiated and submitted 6174  
in accordance with section 5748.04 of the Revised Code. 6175

(I) No board of education shall submit a question under 6176  
this section to the electors of the school district more than 6177  
twice in any calendar year. If a board submits the question 6178  
twice in any calendar year, one of the elections on the question 6179  
shall be held on the date of the general election. 6180

**Sec. 5748.09.** (A) The board of education of a city, local, 6181  
or exempted village school district, at any time by a vote of 6182  
two-thirds of all its members, may declare by resolution that it 6183  
may be necessary for the school district to do all of the 6184  
following: 6185

(1) Raise a specified amount of money for school district 6186  
purposes by levying an annual tax on school district income; 6187

(2) Levy an additional property tax in excess of the ten- 6188  
mill limitation for the purpose of providing for the necessary 6189  
requirements of the district, stating in the resolution the 6190  
amount of money to be raised each year for such purpose; 6191

(3) Submit the question of the school district income tax 6192  
and property tax to the electors of the district at a special 6193  
election. 6194

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

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

(B) On receipt of the tax commissioner's and county  
auditor's certifications prepared under division (A) of this  
section, the board of education of the city, local, or exempted  
village school district, by a vote of two-thirds of all its  
members, may adopt a resolution declaring that the amount of  
taxes that can be raised by all tax levies the district is  
authorized to impose, when combined with state and federal  
revenues, will be insufficient to provide an adequate amount for  
the present and future requirements of the school district, and  
that it is therefore necessary to levy, for a specified number  
of years or for a continuing period of time, an annual tax for  
school district purposes on school district income, and to levy,  
for a specified number of years not exceeding ten or for a

continuing period of time, an additional property tax in excess 6226  
of the ten-mill limitation for the purpose of providing for the 6227  
necessary requirements of the district, and declaring that the 6228  
question of the school district income tax and property tax 6229  
shall be submitted to the electors of the school district at a 6230  
special election, which shall not be earlier than ninety days 6231  
after certification of the resolution to the board of elections, 6232  
and the date of which shall be consistent with section 3501.01 6233  
of the Revised Code. The resolution shall specify all of the 6234  
following: 6235

(1) The purpose for which the school district income tax 6236  
is to be imposed and the rate of the tax, which shall be the 6237  
rate set forth in the tax commissioner's certification rounded 6238  
to the nearest one-fourth of one per cent; 6239

(2) Whether the income that is to be subject to the tax is 6240  
taxable income of individuals and estates as defined in 6241  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6242  
Code or taxable income of individuals as defined in division (E) 6243  
(1) (b) of that section. The specification shall be the same as 6244  
the specification in the resolution adopted and certified under 6245  
division (A) of this section. 6246

(3) The number of years the school district income tax 6247  
will be levied, or that it will be levied for a continuing 6248  
period of time; 6249

(4) The date on which the school district income tax shall 6250  
take effect, which shall be the first day of January of any year 6251  
following the year in which the question is submitted; 6252

(5) The amount of money it is necessary to raise for the 6253  
purpose of providing for the necessary requirements of the 6254

district for each year the property tax is to be imposed; 6255

(6) The number of years the property tax will be levied, 6256  
or that it will be levied for a continuing period of time; 6257

(7) The tax list upon which the property tax shall be 6258  
first levied, which may be the current year's tax list; 6259

(8) The amount of the average tax levy, expressed in 6260  
dollars ~~and cents~~ for each one hundred thousand dollars of 6261  
~~valuation~~ fair market value as well as in mills for each one 6262  
dollar of ~~valuation~~ taxable value, estimated by the county 6263  
auditor under division (A) of this section. 6264

(C) A resolution adopted under division (B) of this 6265  
section shall go into immediate effect upon its passage, and no 6266  
publication of the resolution shall be necessary other than that 6267  
provided for in the notice of election. Immediately after its 6268  
adoption and at least ninety days prior to the election at which 6269  
the question will appear on the ballot, the board of education 6270  
shall certify a copy of the resolution, along with copies of the 6271  
county auditor's certification and the resolution under division 6272  
(A) of this section, to the board of elections of the proper 6273  
county. The board of education shall make the arrangements for 6274  
the submission of the question to the electors of the school 6275  
district, and the election shall be conducted, canvassed, and 6276  
certified in the same manner as regular elections in the 6277  
district for the election of county officers. 6278

The resolution shall be put before the electors as one 6279  
ballot question, with a majority vote indicating approval of the 6280  
school district income tax and the property tax. The board of 6281  
elections shall publish the notice of the election in a 6282  
newspaper of general circulation in the school district once a 6283



week for two consecutive weeks, or as provided in section 7.16 6284  
of the Revised Code, prior to the election. If the board of 6285  
elections operates and maintains a web site, also shall post 6286  
notice of the election on its web site for thirty days prior to 6287  
the election. The notice of election shall state all of the 6288  
following: 6289

(1) The questions to be submitted to the electors as a 6290  
single ballot question; 6291

(2) The rate of the school district income tax; 6292

(3) The number of years the school district income tax 6293  
will be levied or that it will be levied for a continuing period 6294  
of time; 6295

(4) The annual proceeds of the proposed property tax levy 6296  
for the purpose of providing for the necessary requirements of 6297  
the district; 6298

(5) The number of years during which the property tax levy 6299  
shall be levied, or that it shall be levied for a continuing 6300  
period of time; 6301

(6) The estimated average additional tax rate of the 6302  
property tax, expressed in dollars ~~and cents~~ for each one 6303  
hundred thousand dollars of ~~valuation~~ fair market value as well 6304  
as in mills for each one dollar of ~~valuation~~ taxable value, 6305  
outside the limitation imposed by Section 2 of Article XII, Ohio 6306  
Constitution, as certified by the county auditor; 6307

(7) The time and place of the special election. 6308

(D) The form of the ballot on a question submitted to the 6309  
electors under this section shall be as follows: 6310

"Shall the ..... school district be authorized to do both 6311

of the following: 6312

(1) Impose an annual income tax of ..... (state the 6313  
proposed rate of tax) on the school district income of 6314  
individuals and of estates, for ..... (state the number of 6315  
years the tax would be levied, or that it would be levied for a 6316  
continuing period of time), beginning ..... (state the date 6317  
the tax would first take effect), for the purpose of ..... 6318  
(state the purpose of the tax)? 6319

(2) Impose a property tax levy outside of the ten-mill 6320  
limitation for the purpose of providing for the necessary 6321  
requirements of the district in the sum of \$..... 6322  
(here insert annual amount the levy is to produce), estimated by 6323  
the county auditor to average ..... ~~(here insert~~ 6324  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation 6325  
taxable value, which amounts to \$..... ~~(here insert~~ 6326  
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6327  
~~dollars~~ \$100,000 of valuation fair market value, for 6328  
..... (state the number of years the tax is to be 6329  
imposed or that it will be imposed for a continuing period of 6330  
time), commencing in ..... (first year the tax is to be 6331  
levied), first due in calendar year ..... (first calendar 6332  
year in which the tax shall be due)? 6333

6334

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

"

If the question submitted to electors proposes a school 6335  
district income tax only on the taxable income of individuals as 6336

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."

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

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

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

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

(2) After the approval of a question under this section

and prior to the time when the first tax collection from the 6366  
property tax levy can be made, the board of education may 6367  
anticipate a fraction of the proceeds of the levy and issue 6368  
anticipation notes in an amount not exceeding the total 6369  
estimated proceeds of the levy to be collected during the first 6370  
year of the levy. Any anticipation notes under this division 6371  
shall be issued as provided in section 133.24 of the Revised 6372  
Code, shall have principal payments during each year after the 6373  
year of their issuance over a period not to exceed five years, 6374  
and may have a principal payment in the year of their issuance. 6375

(G) (1) The question of repeal of a school district income 6376  
tax levied for more than five years may be initiated and 6377  
submitted in accordance with section 5748.04 of the Revised 6378  
Code. 6379

(2) A property tax levy for a continuing period of time 6380  
may be reduced in the manner provided under section 5705.261 of 6381  
the Revised Code. 6382

(H) No board of education shall submit a question under 6383  
this section to the electors of the school district more than 6384  
twice in any calendar year. If a board submits the question 6385  
twice in any calendar year, one of the elections on the question 6386  
shall be held on the date of the general election. 6387

(I) If the electors of the school district approve a 6388  
question under this section, and if the last calendar year the 6389  
school district income tax is in effect and the last calendar 6390  
year of collection of the property tax are the same, the board 6391  
of education of the school district may propose to submit under 6392  
this section the combined question of a school district income 6393  
tax to take effect upon the expiration of the existing income 6394  
tax and a property tax to be first collected in the calendar 6395

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

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

(1) Impose an annual income tax of ..... (state the proposed rate of tax) on the school district income of individuals and of estates to renew an income tax expiring at the end of ..... (state the last year the existing income tax may be levied) 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)?

(2) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of \$..... (here insert annual amount the levy is to produce), 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 ..... (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), 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)?

6426

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

"

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."

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

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

**Section 2.** That existing sections 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50,

3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6452  
3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6453  
5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6454  
5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6455  
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6456  
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6457  
repealed. 6458

**Section 3.** This act applies to elections held on or after 6459  
the one hundredth day after the effective date of this act. 6460

**Section 4.** The General Assembly, applying the principle 6461  
stated in division (B) of section 1.52 of the Revised Code that 6462  
amendments are to be harmonized if reasonably capable of 6463  
simultaneous operation, finds that the following sections, 6464  
presented in this act as composites of the sections as amended 6465  
by the acts indicated, are the resulting versions of the 6466  
sections in effect prior to the effective date of the sections 6467  
as presented in this act: 6468

Section 133.18 of the Revised Code as amended by both Am. 6469  
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 6470  
of the 129th General Assembly. 6471

Section 5705.218 of the Revised Code as amended by both 6472  
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 6473  
Assembly. 6474