

**As Reported by the Senate Ways and Means Committee**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Am. H. B. No. 140**

**Representative Merrin**

**Cosponsors: Representatives Roemer, Young, T., Brinkman, Callender, Carruthers, Click, Cross, Cutrona, Edwards, Fowler Arthur, Holmes, Householder, John, Johnson, Jones, Jordan, LaRe, Lipps, Loychik, McClain, Plummer, Riedel, Seitz, Stein, Stephens, Stewart, Stoltzfus, Swearingen, Wiggam, Young, B.**

**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) 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~~7~~ 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~~ the county auditor's appraised value and in 62  
mills for each one dollar of ~~tax valuation~~ taxable value, that 63  
the county auditor estimates to be required throughout the 64  
stated maturity of the bonds to pay the debt charges on the 65  
bonds. In calculating the estimated average annual property tax 66  
levy for this purpose, the county auditor shall assume that the 67  
bonds are issued in one series bearing interest and maturing in 68  
substantially equal principal amounts in each year over the 69  
maximum number of years over which the principal of the bonds 70  
may be paid as stated in that legislation, and that the amount 71  
of the tax valuation of the subdivision for the current year 72  
remains the same throughout the maturity of the bonds. If the 73  
tax valuation for the current year is not determined, the county 74  
auditor shall base the calculation on the estimated amount of 75  
the tax valuation submitted by the county auditor to the county 76  
budget commission. If the subdivision is located in more than 77

one county, the county auditor shall obtain the assistance of 78  
the county auditors of the other counties, and those county 79  
auditors shall provide assistance, in establishing the tax 80  
valuation of the subdivision for purposes of certifying the 81  
estimated average annual property tax levy. 82

(D) After receiving the county auditor's advice under 83  
division (C) of this section, the taxing authority by 84  
legislation may determine to proceed with submitting the 85  
question of the issue of securities, and shall, not later than 86  
the ninetieth day before the day of the election, file the 87  
following with the board of elections: 88

(1) Copies of the legislation provided for in divisions 89  
(B) and (D) of this section; 90

(2) The amount of the estimated average annual property 91  
tax levy, expressed in ~~cents or dollars and cents~~ for each one 92  
hundred thousand dollars of tax valuation the county auditor's 93  
appraised value and in mills for each one dollar of ~~tax~~ 94  
~~valuation taxable value~~, as estimated and certified to the 95  
taxing authority by the county auditor. 96

(E) (1) The board of elections shall prepare the ballots 97  
and make other necessary arrangements for the submission of the 98  
question to the electors of the subdivision. If the subdivision 99  
is located in more than one county, the board shall inform the 100  
boards of elections of the other counties of the filings with 101  
it, and those other boards shall if appropriate make the other 102  
necessary arrangements for the election in their counties. The 103  
election shall be conducted, canvassed, and certified in the 104  
manner provided in Title XXXV of the Revised Code. 105

(2) The election shall be held at the regular places for 106

voting in the subdivision. If the electors of only a part of a precinct are qualified to vote at the election the board of elections may assign the electors in that part to an adjoining precinct, including an adjoining precinct in another county if the board of elections of the other county consents to and approves the assignment. Each elector so assigned shall be notified of that fact prior to the election by notice mailed by the board of elections, in such manner as it determines, prior to the election.

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

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

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

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

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

(e) The first calendar year in which the tax is expected to be due.

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

applicable: 136

~~(a)~~ (1) "Shall bonds be issued by the \_\_\_\_\_ (name 137  
of subdivision) for the purpose of \_\_\_\_\_ (purpose of the 138  
bond issue) in the principal amount of \$\_\_\_\_\_ (principal 139  
amount of the bond issue), to be repaid annually over a maximum 140  
period of \_\_\_\_\_ (the maximum number of years over which the 141  
principal of the bonds may be paid) years, and an annual levy of 142  
property taxes be made outside the \_\_\_\_\_ (as applicable, 143  
"ten-mill" or "\_\_\_charter tax") limitation, estimated by the 144  
county auditor to average over the repayment period of the bond 145  
issue \_\_\_\_\_ ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 146  
~~of tax valuation~~ taxable value, which amounts to \$\_\_\_\_\_ 147  
~~(rate expressed in cents or dollars and cents, such as "36-~~ 148  
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 ~~of tax-~~ 149  
~~valuation~~ the county auditor's appraised value, commencing in 150  
\_\_\_\_\_ (first year the tax will be levied), first due in 151  
calendar year \_\_\_\_\_ (first calendar year in which the tax 152  
shall be due), to pay the annual debt charges on the bonds, and 153  
to pay debt charges on any notes issued in anticipation of those 154  
bonds? 155

156

	For the bond issue
	Against the bond issue

"

~~(b)~~ (2) In the case of an election held pursuant to 157  
legislation adopted under section 3375.43 or 3375.431 of the 158  
Revised Code: 159

"Shall bonds be issued for \_\_\_\_\_ (name of library) 160

for the purpose of \_\_\_\_\_ (purpose of the bond issue), in 161  
the principal amount of \$\_\_\_\_\_ (amount of the bond issue) 162  
by \_\_\_\_\_ (the name of the subdivision that is to issue the 163  
bonds and levy the tax) as the issuer of the bonds, to be repaid 164  
annually over a maximum period of \_\_\_\_\_ (the maximum number 165  
of years over which the principal of the bonds may be paid) 166  
years, and an annual levy of property taxes be made outside the 167  
ten-mill limitation, estimated by the county auditor to average 168  
over the repayment period of the bond issue \_\_\_\_\_ ~~(number~~ 169  
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 170  
value, which amounts to \$\_\_\_\_\_ ~~(rate expressed in cents or~~ 171  
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 172  
~~hundred dollars~~ \$100,000 of tax valuation the county auditor's 173  
appraised value, commencing in \_\_\_\_\_ (first year the tax 174  
will be levied), first due in calendar year \_\_\_\_\_ (first 175  
calendar year in which the tax shall be due), to pay the annual 176  
debt charges on the bonds, and to pay debt charges on any notes 177  
issued in anticipation of those bonds? 178

179

	For the bond issue
	"
	Against the bond issue

~~(2) The purpose for which the bonds are to be issued shall~~ 180  
~~be printed in the space indicated, in boldface type.~~ 181

(G) The board of elections shall promptly certify the 182  
results of the election to the tax commissioner, the county 183  
auditor of each county in which any part of the subdivision is 184  
located, and the fiscal officer of the subdivision. The 185

election, including the proceedings for and result of the 186  
election, is incontestable other than in a contest filed under 187  
section 3515.09 of the Revised Code in which the plaintiff 188  
prevails. 189

(H) If a majority of the electors voting upon the question 190  
vote for it, the taxing authority of the subdivision may proceed 191  
under sections 133.21 to 133.33 of the Revised Code with the 192  
issuance of the securities and with the levy and collection of a 193  
property tax outside the tax limitation during the period the 194  
securities are outstanding sufficient in amount to pay the debt 195  
charges on the securities, including debt charges on any 196  
anticipatory securities required to be paid from that tax. If 197  
legislation passed under section 133.22 or 133.23 of the Revised 198  
Code authorizing those securities is filed with the county 199  
auditor on or before the last day of November, the amount of the 200  
voted property tax levy required to pay debt charges or 201  
estimated debt charges on the securities payable in the 202  
following year shall if requested by the taxing authority be 203  
included in the taxes levied for collection in the following 204  
year under section 319.30 of the Revised Code. 205

(I) (1) If, before any securities authorized at an election 206  
under this section are issued, the net indebtedness of the 207  
subdivision exceeds that applicable to that subdivision or those 208  
securities, then and so long as that is the case none of the 209  
securities may be issued. 210

(2) No securities authorized at an election under this 211  
section may be initially issued after the first day of the sixth 212  
January following the election, but this period of limitation 213  
shall not run for any time during which any part of the 214  
permanent improvement for which the securities have been 215



authorized, or the issuing or validity of any part of the 216  
securities issued or to be issued, or the related proceedings, 217  
is involved or questioned before a court or a commission or 218  
other tribunal, administrative agency, or board. 219

(3) Securities representing a portion of the amount 220  
authorized at an election that are issued within the applicable 221  
limitation on net indebtedness are valid and in no manner 222  
affected by the fact that the balance of the securities 223  
authorized cannot be issued by reason of the net indebtedness 224  
limitation or lapse of time. 225

(4) Nothing in this division (I) shall be interpreted or 226  
applied to prevent the issuance of securities in an amount to 227  
fund or refund anticipatory securities lawfully issued. 228

(5) The limitations of divisions (I) (1) and (2) of this 229  
section do not apply to any securities authorized at an election 230  
under this section if at least ten per cent of the principal 231  
amount of the securities, including anticipatory securities, 232  
authorized has theretofore been issued, or if the securities are 233  
to be issued for the purpose of participating in any federally 234  
or state-assisted program. 235

(6) The certificate of the fiscal officer of the 236  
subdivision is conclusive proof of the facts referred to in this 237  
division. 238

(J) As used in this section, "the county auditor's 239  
appraised value" has the same meaning as in section 5705.01 of 240  
the Revised Code. 241

**Sec. 306.32.** Any county, or any two or more counties, 242  
municipal corporations, or townships, or any combination of 243  
these, may create a regional transit authority by the adoption 244

of a resolution or ordinance by the board of county 245  
commissioners of each county, the legislative authority of each 246  
municipal corporation, and the board of township trustees of 247  
each township which is to create or to join in the creation of 248  
the regional transit authority. The resolution or ordinance 249  
shall state: 250

(A) The necessity for the creation of a regional transit 251  
authority; 252

(B) The counties, municipal corporations, or townships 253  
which are to create or to join in the creation of the regional 254  
transit authority; 255

(C) The official name by which the regional transit 256  
authority shall be known; 257

(D) The place in which the principal office of the 258  
regional transit authority will be located or the manner in 259  
which it may be selected; 260

(E) The number, term, and compensation, or method for 261  
establishing compensation, of the members of the board of 262  
trustees of the regional transit authority. Compensation shall 263  
not exceed fifty dollars for each board and committee meeting 264  
attended by a member, except that if compensation is provided 265  
annually it shall not exceed six thousand dollars for the 266  
president of the board or four thousand eight hundred dollars 267  
for each other board member. 268

(F) The manner in which vacancies on the board of trustees 269  
of the regional transit authority shall be filled; 270

(G) The manner and to what extent the expenses of the 271  
regional transit authority shall be apportioned among the 272  
counties, municipal corporations, and townships creating it; 273

(H) The purposes, including the kinds of transit 274  
facilities, for which the regional transit authority is 275  
organized. 276

The regional transit authority provided for in the 277  
resolution or ordinance shall be deemed to be created upon the 278  
adoption of the resolution or ordinance by the board of county 279  
commissioners of each county, the legislative authority of each 280  
municipal corporation, and the board of township trustees of 281  
each township enumerated in the resolution or ordinance. 282

The resolution or ordinance creating a regional transit 283  
authority may be amended to include additional counties, 284  
municipal corporations, or townships or for any other purpose, 285  
by the adoption of the amendment by the board of county 286  
commissioners of each county, the legislative authority of each 287  
municipal corporation, and the board of township trustees of 288  
each township which has created or joined or proposes to join 289  
the regional transit authority. 290

After each county, municipal corporation, and township 291  
which has created or joined or proposes to join the regional 292  
transit authority has adopted its resolution or ordinance 293  
approving inclusion of additional counties, municipal 294  
corporations, or townships in the regional transit authority, a 295  
copy of each resolution or ordinance shall be filed with the 296  
clerk of the board of the county commissioners of each county, 297  
the clerk of the legislative authority of each municipal 298  
corporation, and the fiscal officer of the board of trustees of 299  
each township proposed to be included in the regional transit 300  
authority. The inclusion is effective when all such filing has 301  
been completed, unless the regional transit authority to which 302  
territory is to be added has authority to levy an ad valorem tax 303

on property, or a sales tax, within its territorial boundaries, 304  
in which event the inclusion shall become effective on the 305  
sixtieth day after the last such filing is accomplished, unless, 306  
prior to the expiration of the sixty-day period, qualified 307  
electors residing in the area proposed to be added to the 308  
regional transit authority, equal in number to at least ten per 309  
cent of the qualified electors from the area who voted for 310  
governor at the last gubernatorial election, file a petition of 311  
referendum against the inclusion. Any petition of referendum 312  
filed under this section shall be filed at the office of the 313  
secretary of the board of trustees of the regional transit 314  
authority. The person presenting the petition shall be given a 315  
receipt containing on it the time of the day, the date, and the 316  
purpose of the petition. The secretary of the board of trustees 317  
of the regional transit authority shall cause the appropriate 318  
board or boards of elections to check the sufficiency of 319  
signatures on any petition of referendum filed under this 320  
section and, if found to be sufficient, shall present the 321  
petition to the board of trustees at a meeting of said board 322  
which occurs not later than thirty days following the filing of 323  
said petition. Upon presentation to the board of trustees of a 324  
petition of referendum against the proposed inclusion, the board 325  
of trustees shall promptly certify the proposal to the board or 326  
boards of elections for the purpose of having the proposal 327  
placed on the ballot at the next general or primary election 328  
which occurs not less than ninety days after the date of the 329  
meeting of said board, or at a special election, the date of 330  
which shall be specified in the certification, which date shall 331  
be not less than ninety days after the date of such meeting of 332  
the board. Signatures on a petition of referendum may be 333  
withdrawn up to and including the meeting of the board of 334  
trustees certifying the proposal to the appropriate board or 335

boards of elections. If territory of more than one county, 336  
municipal corporation, or township is to be added to the 337  
regional transit authority, the electors of the territories of 338  
the counties, municipal corporations, or townships which are to 339  
be added shall vote as a district, and the majority affirmative 340  
vote shall be determined by the vote cast in the district as a 341  
whole. ~~Upon~~ 342

If the proposal would extend the levy of an existing 343  
property tax to the territory to be added to the regional 344  
transit authority, the board of trustees of the regional transit 345  
authority and the county auditor shall proceed in the same 346  
manner as required for a tax levy under section 5705.03 of the 347  
Revised Code, except that the levy's annual collections shall be 348  
estimated assuming that the additional territory has been added 349  
to the regional transit authority. 350

Upon certification of a proposal to the appropriate board 351  
or boards of elections pursuant to this section, the board or 352  
boards of election shall make the necessary arrangements for the 353  
submission of the question to the electors of the territory to 354  
be added to the regional transit authority qualified to vote on 355  
the question, and the election shall be held, canvassed, and 356  
certified in the manner provided for the submission of tax 357  
levies under section 5705.191 of the Revised Code, except that 358  
the question appearing on the ballot shall read: 359

"Shall the territory within the \_\_\_\_\_ 360  
(Name or names of political subdivisions to be joined) be added 361  
to \_\_\_\_\_ (Name) regional transit 362  
authority?" and shall a(n) \_\_\_\_\_ (here insert type of tax 363  
or taxes) at a rate ~~of taxation~~ not to exceed \_\_\_\_\_ (here insert 364  
maximum tax rate or rates) be levied for all transit purposes?" 365

If the tax is a tax on property, the ballot shall express 366  
the levy's estimated annual collections, and the rate shall be 367  
expressed numerically in mills for each one dollar of taxable 368  
value and the estimated effective rate shall be expressed 369  
numerically in dollars for each one hundred thousand dollars of 370  
the county auditor's appraised value. 371

If the question is approved by at least a majority of the 372  
electors voting on the question, the joinder is immediately 373  
effective, and the regional transit authority may extend the 374  
levy of the tax against all the taxable property within the 375  
territory which has been added. If the question is approved at a 376  
general election or at a special election occurring prior to the 377  
general election but after the fifteenth day of July, the 378  
regional transit authority may amend its budget and resolution 379  
adopted pursuant to section 5705.34 of the Revised Code, and the 380  
levy shall be placed on the current tax list and duplicate and 381  
collected as other taxes are collected from all taxable property 382  
within the territorial boundaries of the regional transit 383  
authority, including the territory within each political 384  
subdivision added as a result of the election. 385

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

purposes may be created in the remaining portion of the same 397  
county by resolution of the board of county commissioners acting 398  
alone or in conjunction with municipal corporations and 399  
townships as provided in this section. 400

No regional transit authority shall be organized after 401  
January 1, 1975, to include any area already included in a 402  
regional transit authority, except that any regional transit 403  
authority organized after June 29, 1974, and having territorial 404  
boundaries entirely within a single county shall, upon adoption 405  
by the board of county commissioners of the county of a 406  
resolution creating a regional transit authority including 407  
within its territorial jurisdiction the existing regional 408  
transit authority and for purposes including the purposes for 409  
which the existing regional transit authority was created, be 410  
dissolved and its territory included in such new regional 411  
transit authority. Any resolution creating such a new regional 412  
transit authority shall make adequate provision for satisfaction 413  
of the obligations of the dissolved regional transit authority. 414

As used in this section, "the county auditor's appraised 415  
value" and "estimated effective rate" have the same meanings as 416  
in section 5705.01 of the Revised Code. 417

**Sec. 306.322.** (A) For any regional transit authority that 418  
levies a property tax and that includes in its membership 419  
political subdivisions that are located in a county having a 420  
population of at least four hundred thousand according to the 421  
most recent federal census, the procedures of this section apply 422  
until November 5, 2013, and are in addition to and an 423  
alternative to those established in sections 306.32 and 306.321 424  
of the Revised Code for joining to the regional transit 425  
authority additional counties, municipal corporations, or 426

townships. 427

(B) Any municipal corporation or township may adopt a 428  
resolution or ordinance proposing to join a regional transit 429  
authority described in division (A) of this section. In its 430  
resolution or ordinance, the political subdivision may propose 431  
joining the regional transit authority for a limited period of 432  
three years or without a time limit. 433

(C) The political subdivision proposing to join the 434  
regional transit authority shall submit a copy of its resolution 435  
or ordinance to the legislative authority of each municipal 436  
corporation and the board of trustees of each township 437  
comprising the regional transit authority. Within thirty days of 438  
receiving the resolution or ordinance for inclusion in the 439  
regional transit authority, the legislative authority of each 440  
municipal corporation and the board of trustees of each township 441  
shall consider the question of whether to include the additional 442  
subdivision in the regional transit authority, shall adopt a 443  
resolution or ordinance approving or rejecting the inclusion of 444  
the additional subdivision, and shall present its resolution or 445  
ordinance to the board of trustees of the regional transit 446  
authority. 447

(D) If a majority of the political subdivisions comprising 448  
the regional transit authority approve the inclusion of the 449  
additional political subdivision, the board of trustees of the 450  
regional transit authority, not later than the tenth day 451  
following the day on which the last ordinance or resolution is 452  
presented, shall notify the subdivision proposing to join the 453  
regional transit authority that it may certify the proposal to 454  
the board of elections for the purpose of having the proposal 455  
placed on the ballot at the next general election or at a 456



special election conducted on the day of the next primary 457  
election that occurs not less than ninety days after the 458  
resolution or ordinance is certified to the board of elections. 459

If the board of trustees of the regional transit authority 460  
proposes to extend the levy of an existing property tax to the 461  
territory to be added to the regional transit authority, the 462  
board and the county auditor shall proceed in the same manner as 463  
required for a tax levy under section 5705.03 of the Revised 464  
Code, except that the levy's annual collections shall be 465  
estimated assuming that the additional territory has been added 466  
to the regional transit authority. 467

(E) Upon certification of a proposal to the board of 468  
elections pursuant to this section, the board of elections shall 469  
make the necessary arrangements for the submission of the 470  
question to the electors of the territory to be included in the 471  
regional transit authority qualified to vote on the question, 472  
and the election shall be held, canvassed, and certified in the 473  
same manner as regular elections for the election of officers of 474  
the subdivision proposing to join the regional transit 475  
authority, except that, if the resolution proposed the inclusion 476  
without a time limitation the question appearing on the ballot 477  
shall read: 478

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

If the resolution proposed the inclusion with a three-year 485  
time limitation, the question appearing on the ballot shall 486

read: 487

"Shall the territory within the \_\_\_\_\_ 488  
(Name or names of political subdivisions to be joined) be added 489  
to \_\_\_\_\_ (Name) regional transit 490  
authority?" for three years and shall a(n) \_\_\_\_\_ (here 491  
insert type of tax or taxes) at a rate ~~of taxation~~ not to exceed 492  
\_\_\_\_\_ (here insert maximum tax rate or rates) be levied for all 493  
transit purposes for three years?" 494

In either case, if the tax is a tax on property, the 495  
ballot shall express the levy's estimated annual collections, 496  
and the rate shall be expressed numerically in mills for each 497  
one dollar of taxable value and the estimated effective rate 498  
shall be expressed numerically in dollars for each one hundred 499  
thousand dollars of the county auditor's appraised value. 500

(F) If the question is approved by at least a majority of 501  
the electors voting on the question, the addition of the new 502  
territory is effective six months from the date of the 503  
certification of its passage, and the regional transit authority 504  
may extend the levy of the tax against all the taxable property 505  
within the territory that was added. If the question is approved 506  
at a general election or at a special election occurring prior 507  
to the general election but after the fifteenth day of July, the 508  
regional transit authority may amend its budget and resolution 509  
adopted pursuant to section 5705.34 of the Revised Code, and the 510  
levy shall be placed on the current tax list and duplicate and 511  
collected as other taxes are collected from all taxable property 512  
within the territorial boundaries of the regional transit 513  
authority, including the territory within the political 514  
subdivision added as a result of the election. If the budget of 515  
the regional transit authority is amended pursuant to this 516

paragraph, the county auditor shall prepare and deliver an 517  
amended certificate of estimated resources to reflect the change 518  
in anticipated revenues of the regional transit authority. 519

(G) If the question is approved by at least a majority of 520  
the electors voting on the question, the board of trustees of 521  
the regional transit authority immediately shall amend the 522  
resolution or ordinance creating the regional transit authority 523  
to include the additional political subdivision. 524

(H) If the question approved by a majority of the electors 525  
voting on the question added the subdivision for three years, 526  
the territory of the additional municipal corporation or 527  
township in the regional transit authority shall be removed from 528  
the territory of the regional transit authority three years 529  
after the date the territory was added, as determined in the 530  
effective date of the election, and shall no longer be a part of 531  
that authority without any further action by either the 532  
political subdivisions that were included in the authority prior 533  
to submitting the question to the electors or of the political 534  
subdivision added to the authority as a result of the election. 535  
The regional transit authority reduced to its territory as it 536  
existed prior to the inclusion of the additional municipal 537  
corporation or township shall be entitled to levy and collect 538  
any property taxes that it was authorized to levy and collect 539  
prior to the enlargement of its territory and for which 540  
authorization has not expired, as if the enlargement had not 541  
occurred. 542

(I) As used in this section, "the county auditor's 543  
appraised value" and "estimated effective rate" have the same 544  
meanings as in section 5705.01 of the Revised Code. 545

**Sec. 345.01.** ~~The~~ (A) As used in this chapter, "the county 546

auditor's appraised value" has the same meaning as in section 547  
5705.01 of the Revised Code. 548

(B) The taxing authority of any municipal corporation, 549  
township, or county, at any time not less than one hundred days 550  
prior to a general election in any year, by a vote of two-thirds 551  
of all members of the taxing authority, may, and upon 552  
presentation to the clerk or fiscal officer, as the case may be, 553  
of the taxing authority of a petition signed by not less than 554  
two per cent of the electors of the political subdivision, as 555  
shown at the preceding general election held in the subdivision, 556  
shall, declare by resolution that the amount of taxes which may 557  
be raised within the ten-mill limitation will be insufficient to 558  
provide an adequate amount for the necessary requirements of the 559  
subdivision, and that it is necessary to levy taxes in excess of 560  
the limitation for either or both of the following purposes: 561

~~(A)~~ (1) For purchasing a site, and for erecting, 562  
equipping, and furnishing, or for establishing a memorial to 563  
commemorate the services of all members and veterans of the 564  
armed forces of the United States; 565

~~(B)~~ (2) For the operation and maintenance of a memorial, 566  
and for the functions related to it. 567

The resolution shall be confined to the purposes set forth 568  
in this section, and shall specify the amount of increase in 569  
rate which it is necessary to levy, expressed both in mills for 570  
each one dollar of taxable value and in dollars for each one 571  
hundred thousand dollars of the county auditor's appraised 572  
value, the purpose of the rate increase, and the number of years 573  
during which the increase shall be in effect. The increase may 574  
include a levy upon the tax duplicate of the current year. The 575  
number of years shall be any number not exceeding ten. The 576

question of an increase in tax rate under divisions ~~(A)~~(B) (1) 577  
and ~~(B)~~(2) of this section may be submitted to the electors on 578  
one ballot. 579

The total tax for the purposes included in this section 580  
shall not, in any year, exceed one mill of each dollar of 581  
~~valuation~~ taxable value. 582

The resolution shall go into immediate effect upon its 583  
passage, and no publication of the resolution, other than that 584  
provided for in the notice of election, shall be necessary. 585

**Sec. 345.03.** A copy of any resolution adopted under 586  
section 345.01 of the Revised Code shall be certified within 587  
five days by the taxing authority and not later than four ~~p. m.~~ 588  
p.m. of the ninetieth day before the day of the election, to the 589  
county board of elections, and such board shall submit the 590  
proposal to the electors of the subdivision at the succeeding 591  
general election. The board shall make the necessary 592  
arrangements for the submission of such question to the electors 593  
of the subdivision, and the election shall be conducted, 594  
canvassed, and certified in like manner as regular elections in 595  
such subdivision. 596

Notice of the election shall be published once in a 597  
newspaper of general circulation in the subdivision, not less 598  
than two weeks prior to such election. The notice shall set out 599  
the purpose of the proposed increase in rate, the levy's 600  
estimated annual collections, the amount of the increase 601  
expressed in dollars ~~and cents~~ for each one hundred thousand 602  
dollars of ~~valuation~~ the county auditor's appraised value as 603  
well as in mills for each one dollar of ~~property valuation~~ 604  
taxable value, the number of years during which such increase 605  
will be in effect, and the time and place of holding such 606

election. 607

**Sec. 345.04.** The form of the ballot cast at a general 608  
election, as provided by sections 345.01 to 345.03 of the 609  
Revised Code, shall be: "An additional tax for the benefit of 610  
(name of subdivision) for the purpose of (state purpose stated 611  
in the resolution), that the county auditor estimates will 612  
collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for 613  
each ~~one dollar~~ \$1 of ~~valuation taxable value,~~ which amounts to 614  
~~(rate expressed in dollars and cents)~~ \$\_\_\_\_\_ for each ~~one~~ 615  
~~hundred dollars~~ \$100,000 of ~~valuation~~ the county auditor's 616  
appraised value, for (the number of years the levy is to run). 617

618

	For the Tax Levy	
	Against the Tax Levy	"

If the tax is to be placed on the current tax list, the 619  
form of the ballot shall be modified by adding, after the 620  
statement of the number of years the levy is to run, the phrase 621  
", commencing in \_\_\_\_\_ (first year the tax is to be 622  
levied), first due in calendar year \_\_\_\_\_ (first calendar 623  
year in which the tax shall be due)." 624

The question covered by the resolution shall be submitted 625  
to the electors as a separate proposition, but it may be printed 626  
on the same ballot with any other proposition submitted at the 627  
same election other than the election of officers. More than one 628  
such question may be submitted at the same election. 629

**Sec. 505.37.** (A) The board of township trustees may 630  
establish all necessary rules to guard against the occurrence of 631

fires and to protect the property and lives of the citizens 632  
against damage and accidents, and may, with the approval of the 633  
specifications by the prosecuting attorney or, if the township 634  
has adopted limited home rule government under Chapter 504. of 635  
the Revised Code, with the approval of the specifications by the 636  
township's law director, purchase, lease, lease with an option 637  
to purchase, or otherwise provide any fire apparatus, mechanical 638  
resuscitators, underwater rescue and recovery equipment, or 639  
other fire equipment, appliances, materials, fire hydrants, and 640  
water supply for fire-fighting and fire and rescue purposes that 641  
seems advisable to the board. The board shall provide for the 642  
care and maintenance of such fire equipment, and, for these 643  
purposes, may purchase, lease, lease with an option to purchase, 644  
or construct and maintain necessary buildings, and it may 645  
establish and maintain lines of fire-alarm communications within 646  
the limits of the township. The board may employ one or more 647  
persons to maintain and operate such fire equipment, or it may 648  
enter into an agreement with a volunteer fire company for the 649  
use and operation of the equipment. The board may compensate the 650  
members of a volunteer fire company on any basis and in any 651  
amount that it considers equitable. 652

When the estimated cost to purchase fire apparatus, 653  
mechanical resuscitators, underwater rescue and recovery 654  
equipment, or other fire equipment, appliances, materials, fire 655  
hydrants, buildings, or fire-alarm communications equipment or 656  
services exceeds fifty thousand dollars, the contract shall be 657  
let by competitive bidding. When competitive bidding is 658  
required, the board shall advertise once a week for not less 659  
than two consecutive weeks in a newspaper of general circulation 660  
within the township. The board may also cause notice to be 661  
inserted in trade papers or other publications designated by it 662

or to be distributed by electronic means, including posting the notice on the board's internet web site. If the board posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper of general circulation within the township, provided that the first notice published in such newspaper meets all of the following requirements:

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

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

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

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

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

(B) The boards of township trustees of any two or more



townships, or the legislative authorities of any two or more 692  
political subdivisions, or any combination of these, may, 693  
through joint action, unite in the joint purchase, lease, lease 694  
with an option to purchase, maintenance, use, and operation of 695  
fire equipment described in division (A) of this section, or for 696  
any other purpose designated in sections 505.37 to 505.42 of the 697  
Revised Code, and may prorate the expense of the joint action on 698  
any terms that are mutually agreed upon. 699

(C) The board of township trustees of any township may, by 700  
resolution, whenever it is expedient and necessary to guard 701  
against the occurrence of fires or to protect the property and 702  
lives of the citizens against damages resulting from their 703  
occurrence, create a fire district of any portions of the 704  
township that it considers necessary. The board may purchase, 705  
lease, lease with an option to purchase, or otherwise provide 706  
any fire apparatus, mechanical resuscitators, underwater rescue 707  
and recovery equipment, or other fire equipment, appliances, 708  
materials, fire hydrants, and water supply for fire-fighting and 709  
fire and rescue purposes, or may contract for the fire 710  
protection for the fire district as provided in section 9.60 of 711  
the Revised Code. The fire district so created shall be given a 712  
separate name by which it shall be known. 713

Additional unincorporated territory of the township may be 714  
added to a fire district upon the board's adoption of a 715  
resolution authorizing the addition. A municipal corporation, or 716  
a portion of a municipal corporation, that is within or 717  
adjoining the township may be added to a fire district upon the 718  
board's adoption of a resolution authorizing the addition and 719  
the municipal legislative authority's adoption of a resolution 720  
or ordinance requesting the addition of the municipal 721  
corporation or a portion of the municipal corporation to the 722

fire district. 723

If the township fire district imposes a tax, additional 724  
unincorporated territory of the township or a municipal 725  
corporation or a portion of a municipal corporation that is 726  
within or adjoining the township shall become part of the fire 727  
district only after all of the following have occurred: 728

(1) Adoption by the board of township trustees of a 729  
resolution approving the expansion of the territorial limits of 730  
the district and, if the resolution proposes to add a municipal 731  
corporation or a portion of a municipal corporation, adoption by 732  
the municipal legislative authority of a resolution or ordinance 733  
requesting the addition of the municipal corporation or a 734  
portion of the municipal corporation to the district; 735

(2) Adoption by the board of township trustees of a 736  
resolution recommending the extension of the tax to the 737  
additional territory; 738

(3) The board requests and obtains from the county auditor 739  
the information required for a tax levy under section 5705.03 of 740  
the Revised Code, in the manner prescribed in that section, 741  
except that the levy's annual collections shall be estimated 742  
assuming that the additional territory has been added to the 743  
fire district. 744

(4) Approval of the tax by the electors of the territory 745  
proposed for addition to the district. 746

Each resolution of the board adopted under division (C) (2) 747  
of this section shall state the name of the fire district, a 748  
description of the territory to be added, ~~and~~ the rate, 749  
expressed in mills for each one dollar of taxable value, the 750  
estimated effective rate, expressed in dollars for each one 751

hundred thousand dollars of the county auditor's appraised 752  
value, and termination date of the tax, which shall be the rate, 753  
estimated effective rate, and termination date of the tax 754  
currently in effect in the fire district. 755

The board of trustees shall certify each resolution 756  
adopted under division (C) (2) of this section and the county 757  
auditor's certification under division (C) (3) of this section to 758  
the board of elections in accordance with section 5705.19 of the 759  
Revised Code. The election required under division ~~(C) (3)~~ (C) (4) 760  
of this section shall be held, canvassed, and certified in the 761  
manner provided for the submission of tax levies under section 762  
5705.25 of the Revised Code, except that the question appearing 763  
on the ballot shall read: 764

"Shall the territory within \_\_\_\_\_ 765  
(description of the proposed territory to be added) be added to 766  
\_\_\_\_\_ (name) fire district, and a property 767  
tax, that the county auditor estimates will collect \$\_\_\_\_\_ 768  
annually, at a rate ~~of taxation~~ not exceeding \_\_\_\_\_ ~~(here~~ 769  
~~insert tax rate)~~ mills for each \$1 of taxable value, which 770  
amounts to \$\_\_\_\_\_ (here insert estimated effective rate) for 771  
each \$100,000 of the county auditor's appraised value, be in 772  
effect for \_\_\_\_\_ (here insert the number of years the tax 773  
is to be in effect or "a continuing period of time," as 774  
applicable)?" 775

If the question is approved by at least a majority of the 776  
electors voting on it, the joinder shall be effective as of the 777  
first day of July of the year following approval, and on that 778  
date, the township fire district tax shall be extended to the 779  
taxable property within the territory that has been added. If 780  
the territory that has been added is a municipal corporation or 781

portion thereof and if it had adopted a tax levy for fire 782  
purposes, the levy is terminated on the effective date of the 783  
joinder in the area of the municipal corporation added to the 784  
district. 785

Any municipal corporation may withdraw from a township 786  
fire district created under division (C) of this section by the 787  
adoption by the municipal legislative authority of a resolution 788  
or ordinance ordering withdrawal. On the first day of July of 789  
the year following the adoption of the resolution or ordinance 790  
of withdrawal, the withdrawing municipal corporation or the 791  
portion thereof ceases to be a part of the district, and the 792  
power of the fire district to levy a tax upon taxable property 793  
in the withdrawing municipal corporation or the portion thereof 794  
terminates, except that the fire district shall continue to levy 795  
and collect taxes for the payment of indebtedness within the 796  
territory of the fire district as it was composed at the time 797  
the indebtedness was incurred. 798

Upon the withdrawal of any municipal corporation from a 799  
township fire district created under division (C) of this 800  
section, the county auditor shall ascertain, apportion, and 801  
order a division of the funds on hand, moneys and taxes in the 802  
process of collection except for taxes levied for the payment of 803  
indebtedness, credits, and real and personal property, either in 804  
money or in kind, on the basis of the valuation of the 805  
respective tax duplicates of the withdrawing municipal 806  
corporation and the remaining territory of the fire district. 807

A board of township trustees may remove unincorporated 808  
territory of the township from the fire district upon the 809  
adoption of a resolution authorizing the removal. On the first 810  
day of July of the year following the adoption of the 811

resolution, the unincorporated township territory described in 812  
the resolution ceases to be a part of the district, and the 813  
power of the fire district to levy a tax upon taxable property 814  
in that territory terminates, except that the fire district 815  
shall continue to levy and collect taxes for the payment of 816  
indebtedness within the territory of the fire district as it was 817  
composed at the time the indebtedness was incurred. 818

As used in this section, "the county auditor's appraised 819  
value" and "estimated effective rate" have the same meanings as 820  
in section 5705.01 of the Revised Code. 821

(D) The board of township trustees of any township, the 822  
board of fire district trustees of a fire district created under 823  
section 505.371 of the Revised Code, or the legislative 824  
authority of any municipal corporation may purchase, lease, or 825  
lease with an option to purchase the necessary fire equipment 826  
described in division (A) of this section, buildings, and sites 827  
for the township, fire district, or municipal corporation and 828  
issue securities for that purpose with maximum maturities as 829  
provided in section 133.20 of the Revised Code. The board of 830  
township trustees, board of fire district trustees, or 831  
legislative authority may also construct any buildings necessary 832  
to house fire equipment and issue securities for that purpose 833  
with maximum maturities as provided in section 133.20 of the 834  
Revised Code. 835

The board of township trustees, board of fire district 836  
trustees, or legislative authority may issue the securities of 837  
the township, fire district, or municipal corporation, signed by 838  
the board or designated officer of the municipal corporation and 839  
attested by the signature of the township fiscal officer, fire 840  
district clerk, or municipal clerk, covering any deferred 841

payments and payable at the times provided, which securities 842  
shall bear interest not to exceed the rate determined as 843  
provided in section 9.95 of the Revised Code, and shall not be 844  
subject to Chapter 133. of the Revised Code. The legislation 845  
authorizing the issuance of the securities shall provide for 846  
levying and collecting annually by taxation, amounts sufficient 847  
to pay the interest on and principal of the securities. The 848  
securities shall be offered for sale on the open market or given 849  
to the vendor or contractor if no sale is made. 850

Section 505.40 of the Revised Code does not apply to any 851  
securities issued, or any lease with an option to purchase 852  
entered into, in accordance with this division. 853

(E) A board of township trustees of any township or a 854  
board of fire district trustees of a fire district created under 855  
section 505.371 of the Revised Code may purchase a policy or 856  
policies of liability insurance for the officers, employees, and 857  
appointees of the fire department, fire district, or joint fire 858  
district governed by the board that includes personal injury 859  
liability coverage as to the civil liability of those officers, 860  
employees, and appointees for false arrest, detention, or 861  
imprisonment, malicious prosecution, libel, slander, defamation 862  
or other violation of the right of privacy, wrongful entry or 863  
eviction, or other invasion of the right of private occupancy, 864  
arising out of the performance of their duties. 865

When a board of township trustees cannot, by deed of gift 866  
or by purchase and upon terms it considers reasonable, procure 867  
land for a township fire station that is needed in order to 868  
respond in reasonable time to a fire or medical emergency, the 869  
board may appropriate land for that purpose under sections 870  
163.01 to 163.22 of the Revised Code. If it is necessary to 871

acquire additional adjacent land for enlarging or improving the 872  
fire station, the board may purchase, appropriate, or accept a 873  
deed of gift for the land for these purposes. 874

(F) As used in this division, "emergency medical service 875  
organization" has the same meaning as in section 4766.01 of the 876  
Revised Code. 877

A board of township trustees, by adoption of an 878  
appropriate resolution, may choose to have the state board of 879  
emergency medical, fire, and transportation services license any 880  
emergency medical service organization it operates. If the board 881  
adopts such a resolution, Chapter 4766. of the Revised Code, 882  
except for sections 4766.06 and 4766.99 of the Revised Code, 883  
applies to the organization. All rules adopted under the 884  
applicable sections of that chapter also apply to the 885  
organization. A board of township trustees, by adoption of an 886  
appropriate resolution, may remove its emergency medical service 887  
organization from the jurisdiction of the state board of 888  
emergency medical, fire, and transportation services. 889

**Sec. 505.48.** (A) The board of township trustees of any 890  
township may, by resolution adopted by two-thirds of the members 891  
of the board, create a township police district comprised of all 892  
or a portion of the unincorporated territory of the township as 893  
the resolution may specify. If the township police district does 894  
not include all of the unincorporated territory of the township, 895  
the resolution creating the district shall contain a complete 896  
and accurate description of the territory of the district and a 897  
separate and distinct name for the district. 898

At any time not less than one hundred twenty days after a 899  
township police district is created and operative, the 900  
territorial limits of the district may be altered in the manner 901

provided in division (B) of this section or, if applicable, as 902  
provided in section 505.482 of the Revised Code. 903

(B) Except as otherwise provided in section 505.481 of the 904  
Revised Code, the territorial limits of a township police 905  
district may be altered by a resolution adopted by a two-thirds 906  
vote of the board of township trustees. If the township police 907  
district imposes a tax, any territory proposed for addition to 908  
the district shall become part of the district only after all of 909  
the following have occurred: 910

(1) Adoption by two-thirds vote of the board of township 911  
trustees of a resolution approving the expansion of the 912  
territorial limits of the district; 913

(2) Adoption by a two-thirds vote of the board of township 914  
trustees of a resolution recommending the extension of the tax 915  
to the additional territory; 916

(3) The board requests and obtains from the county auditor 917  
the information required for a tax levy under section 5705.03 of 918  
the Revised Code, in the same manner required under that 919  
section, except that the levy's annual collections shall be 920  
estimated assuming that the additional territory has been added 921  
to the township police district. 922

(4) Approval of the tax by the electors of the territory 923  
proposed for addition to the district. 924

Each resolution of the board adopted under division (B) (2) 925  
of this section shall state the name of the township police 926  
district, a description of the territory to be added, ~~and~~ the 927  
rate, expressed in mills for each one dollar of taxable value, 928  
the estimated effective rate, expressed in dollars for each one 929  
hundred thousand dollars of the county auditor's appraised 930



value, and termination date of the tax, which shall be the rate, 931  
estimated effective rate, and termination date of the tax 932  
currently in effect in the district. 933

The board of trustees shall certify each resolution 934  
adopted under division (B) (2) of this section and the county 935  
auditor's certification under division (B) (3) of this section to 936  
the board of elections in accordance with section 5705.19 of the 937  
Revised Code. The election required under division (B) ~~(3)~~ (4) of 938  
this section shall be held, canvassed, and certified in the 939  
manner provided for the submission of tax levies under section 940  
5705.25 of the Revised Code, except that the question appearing 941  
on the ballot shall read: 942

"Shall the territory within \_\_\_\_\_ 943  
(description of the proposed territory to be added) be added to 944  
\_\_\_\_\_ (name) township police district, and a property 945  
tax, that the county auditor estimates will collect \$\_\_\_\_\_ 946  
annually, at a rate ~~of taxation~~ not exceeding \_\_\_\_\_ ~~(here-~~ 947  
~~insert tax rate)~~ mills for each \$1 of taxable value, which 948  
amounts to \$\_\_\_\_\_ (here insert estimated effective rate) 949  
for each \$100,000 of the county auditor's appraised value, be in 950  
effect for \_\_\_\_\_ (here insert the number of years the tax 951  
is to be in effect or "a continuing period of time," as 952  
applicable)?" 953

If the question is approved by at least a majority of the 954  
electors voting on it, the joinder shall be effective as of the 955  
first day of January of the year following approval, and, on 956  
that date, the township police district tax shall be extended to 957  
the taxable property within the territory that has been added. 958

As used in this section, "the county auditor's appraised 959  
value" and "estimated effective rate" have the same meanings as 960

in section 5705.01 of the Revised Code. 961

**Sec. 505.481.** (A) If a township police district does not 962  
include all the unincorporated territory of the township, the 963  
remaining unincorporated territory of the township may be added 964  
to the district by a resolution adopted by a unanimous vote of 965  
the board of township trustees to place the issue of expansion 966  
of the district on the ballot for the electors of the entire 967  
unincorporated territory of the township. The resolution shall 968  
state whether the proposed township police district initially 969  
will hire personnel as provided in section 505.49 of the Revised 970  
Code or contract for the provision of police protection services 971  
or additional police protection services as provided in section 972  
505.43 or 505.50 of the Revised Code. If the board proposes to 973  
levy a tax throughout all of the unincorporated territory of the 974  
township, the board shall request and obtain from the county 975  
auditor the information required for a tax levy under section 976  
5705.03 of the Revised Code, except that the levy's annual 977  
collections shall be estimated assuming that the unincorporated 978  
territory has been added to the township police district. 979

The ballot measure shall provide for the addition into a 980  
new district of all the unincorporated territory of the township 981  
not already included in the township police district and for the 982  
levy of any tax then imposed by the district throughout the 983  
unincorporated territory of the township. ~~The~~ If the measure 984  
includes a tax, the measure shall state the rate of the tax, if 985  
any ~~which~~ need not be the same rate of any tax imposed by the 986  
existing district, to be imposed in the district resulting from 987  
approval of the measure, expressed in mills for each one dollar 988  
of taxable value, the estimated effective rate, expressed in 989  
dollars for each one hundred thousand dollars of the county 990  
auditor's appraised value, which need not be the same rate of 991

~~any tax imposed by the existing district, and the last year in~~ 992  
~~which the tax will be levied or that it will be levied for a~~ 993  
~~continuous period of time, and the county auditor's estimate of~~ 994  
~~the levy's annual collections.~~ 995

(B) The election on the measure shall be held, canvassed, 996  
and certified in the manner provided for the submission of tax 997  
levies under section 5705.25 of the Revised Code, except that 998  
the question appearing on the ballot shall read substantially as 999  
follows: 1000

"Shall the unincorporated territory within \_\_\_\_\_ 1001  
(name of the township) not already included within the 1002  
\_\_\_\_\_ (name of township police district) be added to the 1003  
township police district to create the \_\_\_\_\_ (name of new 1004  
township police district) township police district?" 1005

The name of the proposed township police district shall be 1006  
separate and distinct from the name of the existing township 1007  
police district. 1008

If a tax is imposed in the existing township police 1009  
district, the question shall be modified by adding, at the end 1010  
of the question, the following: ", and shall a property tax be 1011  
levied in the new township police district, replacing the tax in 1012  
the existing township police district, that the county auditor 1013  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 1014  
\_\_\_\_\_ mills per dollar for each \$1 of taxable valuation- 1015  
value, which amounts to \$\_\_\_\_\_ (estimated effective rate 1016  
expressed in dollars and cents per one thousand dollars in 1017  
taxable valuation) for each \$100,000 of the county auditor's 1018  
appraised value, for \_\_\_\_\_ (number of years the tax will be 1019  
levied, or "a continuing period of time")." 1020

If the measure is not approved by a majority of the 1021  
electors voting on it, the township police district shall 1022  
continue to occupy its existing territory until altered as 1023  
provided in this section or section 505.48 of the Revised Code, 1024  
and any existing tax imposed under section 505.51 of the Revised 1025  
Code shall remain in effect in the existing district at the 1026  
existing rate and for as long as provided in the resolution 1027  
under the authority of which the tax is levied. 1028

As used in this section, "the county auditor's appraised 1029  
value" and "estimated effective rate" have the same meanings as 1030  
in section 5705.01 of the Revised Code. 1031

**Sec. 511.27.** (A) To defray the expenses of the township 1032  
park district and for purchasing, appropriating, operating, 1033  
maintaining, and improving lands for parks or recreational 1034  
purposes, the board of park commissioners may levy a sufficient 1035  
tax within the ten-mill limitation, not to exceed one mill on 1036  
each dollar of ~~valuation~~ taxable value on all real and personal 1037  
property within the township, and on all real and personal 1038  
property within any municipal corporation that is within the 1039  
township, that was within the township at the time that the park 1040  
district was established, or the boundaries of which are 1041  
coterminous with or include the township. The levy shall be over 1042  
and above all other taxes and limitations on such property 1043  
authorized by law. 1044

(B) Except as otherwise provided in division (C) of this 1045  
section, the board of park commissioners, not less than ninety 1046  
days before the day of the election, may declare by resolution 1047  
that the amount of taxes that may be raised within the ten-mill 1048  
limitation will be insufficient to provide an adequate amount 1049  
for the necessary requirements of the district and that it is 1050

necessary to levy a tax in excess of that limitation for the use 1051  
of the district. The resolution shall specify ~~the purpose for~~ 1052  
~~which the taxes shall be used, the annual rate proposed, and the~~ 1053  
~~number of consecutive years the levy will be in effect~~the 1054  
information required for a resolution adopted under division (B) 1055  
(1) of section 5705.03 of the Revised Code. Upon the adoption of 1056  
the resolution, the board shall certify the resolution to the 1057  
county auditor, who shall certify to the board the information 1058  
required under division (B) (2) of that section in the manner 1059  
provided in that division. Upon receipt of that certification, 1060  
the question of levying the taxes shall be submitted to the 1061  
electors of the township and the electors of any municipal 1062  
corporation that is within the township, that was within the 1063  
township at the time that the park district was established, or 1064  
the boundaries of which are coterminous with or include the 1065  
township, at a special election to be held on whichever of the 1066  
following occurs first: 1067

(1) The day of the next ensuing general election; 1068

(2) The first Tuesday after the first Monday in May of any 1069  
calendar year, except that, if a presidential primary election 1070  
is held in that calendar year, then the day of that election. 1071

The rate submitted to the electors at any one election 1072  
shall not exceed two mills annually upon each dollar of 1073  
~~valuation~~ taxable value. If a majority of the electors voting 1074  
upon the question of the levy vote in favor of the levy, the tax 1075  
shall be levied on all real and personal property within the 1076  
township and on all real and personal property within any 1077  
municipal corporation that is within the township, that was 1078  
within the township at the time that the park district was 1079  
established, or the boundaries of which are coterminous with or 1080

include the township, and the levy shall be over and above all 1081  
other taxes and limitations on such property authorized by law. 1082

(C) In any township park district that contains only 1083  
unincorporated territory, if the township board of park 1084  
commissioners is appointed by the board of township trustees, 1085  
before a tax can be levied and certified to the county auditor 1086  
pursuant to section 5705.34 of the Revised Code or before a 1087  
resolution for a tax levy can be certified to the board of 1088  
elections pursuant to section 511.28 of the Revised Code, the 1089  
board of park commissioners shall receive approval for its levy 1090  
request from the board of township trustees. The board of park 1091  
commissioners shall adopt a resolution requesting the board of 1092  
township trustees to approve the levy request, stating the 1093  
annual rate of the proposed levy and the reason for the levy 1094  
request. On receiving this request, the board of township 1095  
trustees shall vote on whether to approve the request and, if a 1096  
majority votes to approve it, shall issue a resolution approving 1097  
the levy at the requested rate. 1098

**Sec. 511.28.** A copy of any resolution for a tax levy 1099  
adopted by the township board of park commissioners as provided 1100  
in section 511.27 of the Revised Code shall be certified by the 1101  
clerk of the board of park commissioners to the board of 1102  
elections of the proper county, together with a certified copy 1103  
of the resolution approving the levy, passed by the board of 1104  
township trustees if such a resolution is required by division 1105  
(C) of section 511.27 of the Revised Code, and the county 1106  
auditor's certification, not less than ninety days before a 1107  
general or primary election in any year. The board of elections 1108  
shall submit the proposal to the electors as provided in section 1109  
511.27 of the Revised Code at the succeeding general or primary 1110  
election. A resolution to renew an existing levy may not be 1111

placed on the ballot unless the question is submitted at the 1112  
general election held during the last year the tax to be renewed 1113  
may be extended on the real and public utility property tax list 1114  
and duplicate, or at any election held in the ensuing year. The 1115  
board of park commissioners shall cause notice that the vote 1116  
will be taken to be published once a week for two consecutive 1117  
weeks prior to the election in a newspaper of general 1118  
circulation, or as provided in section 7.16 of the Revised Code, 1119  
in the county within which the park district is located. 1120  
Additionally, if the board of elections operates and maintains a 1121  
web site, the board of elections shall post that notice on its 1122  
web site for thirty days prior to the election. The notice shall 1123  
state the purpose of the proposed levy, the levy's estimated 1124  
annual collections, the levy's annual rate ~~proposed~~ or, if 1125  
applicable, the levy's estimated effective rate, expressed in 1126  
dollars ~~and cents~~ for each one hundred thousand dollars of 1127  
~~valuation~~ the county auditor's appraised value as well as the 1128  
annual rate expressed in mills for each one dollar of ~~valuation~~ 1129  
taxable value, the number of consecutive years during which the 1130  
levy shall be in effect, and the time and place of the election. 1131

The form of the ballots cast at the election shall be: "An 1132  
additional tax for the benefit of (name of township park 1133  
district) \_\_\_\_\_ for the purpose of (purpose stated in the 1134  
order of the board) \_\_\_\_\_, that the county auditor 1135  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 1136  
\_\_\_\_\_ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable 1137  
value, which amounts to ~~(rate expressed in dollars and cents)~~ 1138  
\$\_\_\_\_\_ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ 1139  
the county auditor's appraised value, for (number of years the 1140  
levy is to run) \_\_\_\_\_ 1141

1142

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, 1143  
 or decrease an existing levy, the form of the ballot specified 1144  
 in this section ~~may shall~~ be changed by substituting for the 1145  
 words "An additional" at the beginning of the form, the words "A 1146  
 renewal of a" in the case of a proposal to renew an existing 1147  
 levy in the same amount; the words "A renewal of \_\_\_\_\_ 1148  
 mills and an increase of \_\_\_\_\_ mills for each \$1 of taxable 1149  
value to constitute a" in the case of an increase; or the words 1150  
 "A renewal of part of an existing levy, being a reduction of 1151  
 \_\_\_\_\_ mills for each \$1 of taxable value, to constitute a" 1152  
 in the case of a decrease in the rate of the existing levy. 1153  
Additionally, the estimated effective rate, in lieu of the rate, 1154  
shall be expressed for each one hundred thousand dollars of the 1155  
county auditor's appraised value. 1156

If the tax is to be placed on the current tax list, the 1157  
 form of the ballot shall be modified by adding, after the 1158  
 statement of the number of years the levy is to run, the phrase 1159  
 ", commencing in \_\_\_\_\_ (first year the tax is to be 1160  
 levied), first due in calendar year \_\_\_\_\_ (first calendar 1161  
 year in which the tax shall be due)." 1162

The question covered by the order shall be submitted as a 1163  
 separate proposition, but may be printed on the same ballot with 1164  
 any other proposition submitted at the same election, other than 1165  
 the election of officers. More than one such question may be 1166  
 submitted at the same election. 1167



As used in this section, "the county auditor's appraised value" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code. 1168  
1169  
1170

**Sec. 511.34.** In townships composed of islands, and on one 1171  
of which islands lands have been conveyed in trust for the 1172  
benefit of the inhabitants of the island for use as a park, and 1173  
a board of park trustees has been provided for the control of 1174  
the park, the board of township trustees may create a tax 1175  
district of the island to raise funds by taxation as provided 1176  
under divisions (A) and (B) of this section. 1177

(A) For the care and maintenance of parks on the island, 1178  
the board of township trustees annually may levy a tax, not to 1179  
exceed one mill for each one dollar of taxable value, upon all 1180  
the taxable property in the district. The tax shall be in 1181  
addition to all other levies authorized by law, and subject to 1182  
no limitation on tax rates except as provided in this division. 1183

The proceeds of the tax levy shall be expended by the 1184  
board of township trustees for the purpose of the care and 1185  
maintenance of the parks, and shall be paid out of the township 1186  
treasury upon the orders of the board of park trustees. 1187

(B) For the purpose of acquiring additional land for use 1188  
as a park, the board of township trustees may levy a tax in 1189  
excess of the ten-mill limitation on all taxable property in the 1190  
district. The tax shall be proposed by resolution adopted by 1191  
two-thirds of the members of the board of township trustees. The 1192  
resolution shall specify the purpose and rate of the tax and the 1193  
number of years the tax will be levied, which shall not exceed 1194  
five years, and which may include a levy on the current tax list 1195  
and duplicate. The resolution shall go into immediate effect 1196  
upon its passage, and no publication of the resolution is 1197

necessary other than that provided for in the notice of 1198  
election. The board of township trustees shall certify a copy of 1199  
the resolution to the proper board of elections not later than 1200  
ninety days before the primary or general election in the 1201  
township, and the board of elections shall submit the question 1202  
of the tax to the voters of the district at the succeeding 1203  
primary or general election. The board of elections shall make 1204  
the necessary arrangements for the submission of the question to 1205  
the electors of the district, and the election shall be 1206  
conducted, canvassed, and certified in the same manner as 1207  
regular elections in the township for the election of officers. 1208  
Notice of the election shall be published in a newspaper of 1209  
general circulation in the township once a week for two 1210  
consecutive weeks, or as provided in section 7.16 of the Revised 1211  
Code prior to the election. If the board of elections operates 1212  
and maintains a web site, notice of the election also shall be 1213  
posted on that web site for thirty days prior to the election. 1214  
The notice shall state the purpose of the tax, the levy's 1215  
estimated annual collections, the proposed rate of the tax 1216  
expressed in dollars ~~and cents~~ for each one hundred thousand 1217  
dollars of ~~valuation~~ the county auditor's appraised value and 1218  
mills for each one dollar of ~~valuation~~ taxable value, the number 1219  
of years the tax will be in effect, the first year the tax will 1220  
be levied, and the time and place of the election. 1221

The form of the ballots cast at an election held under 1222  
this division shall be as follows: 1223

"An additional tax for the benefit of \_\_\_\_\_ (name of 1224  
the township) for the purpose of acquiring additional park land, 1225  
that the county auditor estimates will collect \$\_\_\_\_\_ annually, 1226  
at a rate of \_\_\_\_\_ mills for each ~~one dollar~~ \$1 of valuation 1227  
taxable value, which amounts to \$\_\_\_\_\_ ~~(rate expressed in~~ 1228

~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 1229  
~~valuation~~ the county auditor's appraised value, for \_\_\_\_\_ 1230  
(number of years the levy is to run) beginning in \_\_\_\_\_ 1231  
(first year the tax will be levied). 1232

1233

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

The question shall be submitted as a separate proposition 1234  
but may be printed on the same ballot with any other proposition 1235  
submitted at the same election other than the election of 1236  
officers. More than one such question may be submitted at the 1237  
same election. 1238

If the levy is approved by a majority of electors voting 1239  
on the question, the board of elections shall certify the result 1240  
of the election to the tax commissioner. In the first year of 1241  
the levy, the tax shall be extended on the tax lists after the 1242  
February settlement following the election. If the tax is to be 1243  
placed on the tax lists of the current year as specified in the 1244  
resolution, the board of elections shall certify the result of 1245  
the election immediately after the canvass to the board of 1246  
township trustees, which shall forthwith make the necessary levy 1247  
and certify the levy to the county auditor, who shall extend the 1248  
levy on the tax lists for collection. After the first year of 1249  
the levy, the levy shall be included in the annual tax budget 1250  
that is certified to the county budget commission. 1251

As used in this section, "the county auditor's appraised 1252  
value" has the same meaning as in section 5705.01 of the Revised 1253

Code. 1254

**Sec. 513.18.** In the event any township, contiguous to a 1255  
joint township hospital district, desires to become a part of 1256  
such district in existence under sections 513.07 to 513.18 of 1257  
the Revised Code, its board of township trustees, by a two- 1258  
thirds favorable vote of the members of such board, after the 1259  
existing joint township hospital board has, by a majority 1260  
favorable vote of the members thereof, approved the terms under 1261  
which such township proposes to join the district, shall become 1262  
a part of the joint township district hospital board under such 1263  
terms and with all the rights, privileges, and responsibilities 1264  
enjoyed by and extended to the existing members of the hospital 1265  
board under such sections, including representation on the board 1266  
of hospital governors by the appointment of an elector of such 1267  
township as a member thereof. ~~¶¶~~ 1268

If the terms under which such township proposes to join 1269  
the hospital district involve a tax levy for the purpose of 1270  
sharing the existing obligations, including bonded indebtedness, 1271  
of the district or the necessary operating expenses of such 1272  
hospital, such township shall not become a part of the district 1273  
until its electors have approved such levy as provided in this 1274  
section. In such a case, the board of township trustees and the 1275  
county auditor shall proceed in the same manner as required for 1276  
a tax levy under section 5705.03 of the Revised Code, except 1277  
that the levy's annual collections shall be estimated assuming 1278  
that the township has been added to the hospital district. 1279

Upon request of the board of township trustees of the 1280  
township proposing to join such district, by resolution approved 1281  
by a two-thirds vote of its members, the board of elections of 1282  
the county in which the township lies shall place upon the 1283

ballot for submission to the electorate of such township at the 1284  
next primary or general election occurring not less than ninety 1285  
nor more than one hundred thirty-five days after such request is 1286  
received from the board of township trustees the question of 1287  
levying a tax, not to exceed one mill outside the ten-mill 1288  
limitation, for a period of not to exceed five years, to provide 1289  
funds for the payment of the township's share of the necessary 1290  
expenses incurred in the operation of such hospital, or the 1291  
question of levying a tax to pay the township's share of the 1292  
existing obligations, including bonded indebtedness, of the 1293  
district, or both questions may be submitted at the same primary 1294  
or general election. ~~If~~The question appearing on the ballot 1295  
shall read: 1296

"Shall \_\_\_\_\_ (name of township) be added to the \_\_\_\_\_ 1297  
(name of joint township hospital district), and property tax be 1298  
levied for the purpose of \_\_\_\_\_ (purpose of tax), that the 1299  
county auditor estimates will collect \$ \_\_\_\_\_ annually, at a 1300  
rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, 1301  
which amounts to \$ \_\_\_\_\_ (rate or estimated effective rate, as 1302  
applicable) for each \$100,000 of the county auditor's appraised 1303  
value, to be in effect for \_\_\_\_\_ (number of years the tax is to 1304  
be in effect)?" 1305

If a majority of the electors voting on the propositions 1306  
vote in favor thereof, the county auditor shall place such 1307  
levies on the tax duplicate against the property in the 1308  
township, which township shall thereby become a part of said 1309  
joint township hospital district. 1310

As used in this section, "the county auditor's appraised 1311  
value" and "estimated effective rate" have the same meanings as 1312  
in section 5705.01 of the Revised Code. 1313

Sec. 755.181. The legislative authority of any municipal 1314  
corporation, township, township park district, county, or school 1315  
district desiring to join a joint recreation district created 1316  
under section 755.14 of the Revised Code may, by resolution, 1317  
petition the joint recreation district board of trustees for 1318  
membership. If the joint recreation district does not impose a 1319  
tax, the petitioning subdivision becomes a member upon approval 1320  
by the joint recreation district's board of trustees. If the 1321  
joint recreation district imposes a tax, the petitioning 1322  
subdivision becomes a member after approval by the joint 1323  
recreation district's board of trustees and after approval of 1324  
the tax by the electors of the petitioning subdivision. In such 1325  
a case, the joint recreation district's board of trustees and 1326  
the county auditor shall proceed as required for a tax levy 1327  
under section 5705.03 of the Revised Code, except that the 1328  
levy's annual collections shall be estimated assuming that the 1329  
subdivision's territory has been added to the joint recreation 1330  
district. 1331

Upon certification by the board of trustees of the joint 1332  
recreation district to the appropriate boards of election, the 1333  
boards of election shall make the necessary arrangements for the 1334  
submission of the question to the electors of the petitioning 1335  
subdivision qualified to vote thereon. The election shall be 1336  
held, canvassed, and certified in the manner provided for the 1337  
submission of tax levies under section 5705.19 of the Revised 1338  
Code, except that the question appearing on the ballot shall 1339  
read: 1340

"Shall the territory within \_\_\_\_\_ (Name of the 1341  
subdivision to be added) be added to \_\_\_\_\_ (Name) 1342  
joint recreation district, and a property tax, that the county 1343  
auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate of 1344

~~taxation not exceeding \_\_\_\_\_ (here insert tax rate)–~~ 1345  
~~mills for each \$1 of taxable value, which amounts to~~ 1346  
~~\$\_\_\_\_\_ (estimated effective rate) for each \$100,000 of~~ 1347  
~~the county auditor's appraised value, be in effect for~~ 1348  
~~\_\_\_\_\_ (here insert the number of years the tax is to~~ 1349  
~~be in effect)?" ~~if~~~~ 1350

If the question is approved by at least a majority of the 1351  
electors voting on it, the joinder shall be effective as of the 1352  
first day of January of the year following approval, and on that 1353  
date, the joint recreation district tax shall be extended to the 1354  
taxable property within the territory that has been added. 1355

The legislative authority of any subdivision that is a 1356  
member of a joint recreation district may withdraw from it upon 1357  
certification of a resolution proclaiming a withdrawal to the 1358  
joint recreation district's board of trustees. Any subdivision 1359  
withdrawing from a joint recreation district shall continue to 1360  
have levied against its tax duplicate any tax levied by the 1361  
district on the effective date of the withdrawal until it 1362  
expires or is renewed. Members of a joint recreation district's 1363  
board of trustees who represent the withdrawing subdivision are 1364  
deemed to have resigned their position upon certification of a 1365  
withdrawal resolution. Upon the withdrawal of any subdivision 1366  
from a joint recreation district, the county auditor shall 1367  
ascertain, apportion, and order a division of the funds on hand, 1368  
moneys and taxes in the process of collection, except for taxes 1369  
levied for the payment of indebtedness, credits, and real and 1370  
personal property, either in money or in kind, on the basis of 1371  
the valuation of the respective tax duplicates of the 1372  
withdrawing subdivision and the remaining territory of the joint 1373  
recreation district. 1374

When the number of subdivisions comprising a joint 1375  
recreation district is reduced to one, the joint recreation 1376  
district ceases to exist, and the funds, credits, and property 1377  
remaining after apportionments to withdrawing subdivisions shall 1378  
be assumed by the one remaining subdivision. When a joint 1379  
recreation district ceases to exist and indebtedness remains 1380  
unpaid, the board of county commissioners shall continue to levy 1381  
and collect taxes for the payment of that indebtedness within 1382  
the territory of the joint recreation district as it was 1383  
comprised at the time the indebtedness was incurred. 1384

As used in this section, "the county auditor's appraised 1385  
value" and "estimated effective rate" have the same meanings as 1386  
in section 5705.01 of the Revised Code. 1387

**Sec. 1545.041.** (A) Any township park district created 1388  
pursuant to section 511.18 of the Revised Code that includes 1389  
park land located outside the township in which the park 1390  
district was established may be converted under the procedures 1391  
provided in this section into a park district to be operated and 1392  
maintained as provided for in this chapter, provided that there 1393  
is no existing park district created under section 1545.04 of 1394  
the Revised Code in the county in which the township park 1395  
district is located. The proposed park district shall include 1396  
within its boundary all townships and municipal corporations in 1397  
which lands owned by the township park district seeking 1398  
conversion are located, and may include any other townships and 1399  
municipal corporations in the county in which the township park 1400  
district is located. 1401

(B) Conversion of a township park district into a park 1402  
district operated and maintained under this chapter shall be 1403  
initiated by a resolution adopted by the board of park 1404



commissioners of the park district. Any resolution initiating a 1405  
conversion shall include the following: 1406

(1) The name of the township park district seeking 1407  
conversion; 1408

(2) The name of the proposed park district; 1409

(3) An accurate description of the territory to be 1410  
included in the proposed district; 1411

(4) An accurate map or plat of the proposed park district. 1412  
The resolution may also include a proposed tax levy for the 1413  
operation and maintenance of the proposed park district. If such 1414  
a tax levy is proposed, the resolution shall specify the annual 1415  
rate of the tax, expressed in dollars ~~and cents~~ for each one 1416  
hundred thousand dollars of valuation ~~the county auditor's~~ 1417  
appraised value and in mills for each dollar of ~~valuation~~ 1418  
taxable value, and ~~shall specify~~ the number of consecutive years 1419  
the levy will be in effect. The annual rate of such a tax may 1420  
not be higher than the total combined millage of all levies then 1421  
in effect for the benefit of the township park district named in 1422  
the resolution. 1423

(C) Upon adoption of the resolution provided for in 1424  
division (B) of this section, the board of park commissioners of 1425  
the township park district seeking conversion under this section 1426  
shall certify the resolution to the county auditor, who shall 1427  
certify to the board the information required for a tax levy 1428  
under section 5705.03 of the Revised Code, in the same manner as 1429  
required under that section. 1430

The board shall certify the resolution and the county 1431  
auditor's certification to the board of elections of the county 1432  
in which the park district is located no later than four p.m. of 1433

the seventy-fifth day before the day of the election at which 1434  
the question will be voted upon. Upon certification of the 1435  
resolution to the board, the board of elections shall make the 1436  
necessary arrangements to submit the question of conversion of 1437  
the township park into a park district operated and maintained 1438  
under Chapter 1545. of the Revised Code, to the electors 1439  
qualified to vote at the next primary or general election who 1440  
reside in the territory of the proposed park district. The 1441  
question shall provide for a tax levy if such a levy is 1442  
specified in the resolution. 1443

(D) The ballot submitted to the electors as provided in 1444  
division (C) of this section shall contain the following 1445  
language: 1446

"Shall the \_\_\_\_\_ (name of the township park 1447  
district seeking conversion) be converted into a park district 1448  
to be operated and maintained under Chapter 1545. of the Revised 1449  
Code under the name of \_\_\_\_\_ (name of proposed park 1450  
district), which park district shall include the following 1451  
townships and municipal corporations: 1452

(Name townships and municipal corporations) 1453

Approval of the proposed conversion will result in the 1454  
termination of all existing tax levies voted for the benefit of 1455  
\_\_\_\_\_ (name of the township park district sought to be 1456  
converted) and in the levy of a new tax for the operation and 1457  
maintenance of \_\_\_\_\_ (name of proposed park district), 1458  
that the county auditor estimates will collect \$\_\_\_\_\_ annually, 1459  
at a rate not exceeding \_\_\_\_\_ ~~(number of mills)~~ mills for 1460  
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1461  
to \$\_\_\_\_\_ ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 1462  
hundred \$100,000 dollars of valuation the county auditor's 1463

appraised value, for \_\_\_\_\_ (number of years the millage is to be 1464  
imposed) years, commencing on the \_\_\_\_\_ (year) tax duplicate. 1465

1466

	For the proposed conversion	
	Against the proposed conversion	"

(E) If the proposed conversion is approved by at least a 1467  
majority of the electors voting on the proposal, the township 1468  
park district that seeks conversion shall become a park district 1469  
subject to Chapter 1545. of the Revised Code effective the first 1470  
day of January following approval by the voters. The park 1471  
district shall have the name specified in the resolution, and 1472  
effective the first day of January following approval by the 1473  
voters, the following shall occur: 1474

(1) The indebtedness of the former township park district 1475  
shall be assumed by the new park district; 1476

(2) All rights, assets, properties, and other interests of 1477  
the former township park district shall become vested in the new 1478  
park district, including the rights to any tax revenues 1479  
previously vested in the former township park district; 1480  
provided, that all tax levies in excess of the ten mill 1481  
limitation approved for the benefit of the former township park 1482  
district shall be removed from the tax lists after the February 1483  
settlement next succeeding the conversion. Any tax levy approved 1484  
in connection with the conversion shall be certified as provided 1485  
in section 5705.25 of the Revised Code. 1486

(3) The members of the board of park commissioners of the 1487  
former township park district shall be the members of the board 1488

of park commissioners of the new park district, with all the 1489  
same powers and duties as if appointed under section 1545.05 of 1490  
the Revised Code. The term of each such commissioner shall 1491  
expire on the first day of January of the year following the 1492  
year in which his term would have expired under section 511.19 1493  
of the Revised Code. Thereafter, commissioners shall be 1494  
appointed pursuant to section 1545.05 of the Revised Code. 1495

As used in this section, "the county auditor's appraised 1496  
value" has the same meaning as in section 5705.01 of the Revised 1497  
Code. 1498

**Sec. 1545.21.** The board of park commissioners, by 1499  
resolution, may submit to the electors of the park district the 1500  
question of levying taxes for the use of the district. The 1501  
resolution shall declare the necessity of levying such taxes, 1502  
shall specify the purpose for which such taxes shall be used, 1503  
the annual rate proposed, and the number of consecutive years 1504  
the rate shall be levied. Such resolution shall be forthwith 1505  
certified to the board of elections in each county in which any 1506  
part of such district is located, not later than the ninetieth 1507  
day before the day of the election, and the question of the levy 1508  
of taxes as provided in such resolution shall be submitted to 1509  
the electors of the district at a special election to be held on 1510  
whichever of the following occurs first: 1511

(A) The day of the next general election; 1512

(B) The first Tuesday after the first Monday in May in any 1513  
calendar year, except that if a presidential primary election is 1514  
held in that calendar year, then the day of that election. 1515

The ballot shall set forth the purpose for which the taxes 1516  
shall be levied, the levy's estimated annual collections, the 1517

annual rate of levy, expressed in mills for each dollar of 1518  
taxable value and in dollars for each one hundred thousand 1519  
dollars of the county auditor's appraised value, and the number 1520  
of years of such levy. If the tax is to be placed on the current 1521  
tax list, the form of the ballot shall state that the tax will 1522  
be levied in the current tax year and shall indicate the first 1523  
calendar year the tax will be due. ~~ff-~~ 1524

If the resolution of the board of park commissioners 1525  
provides that an existing levy will be canceled upon the passage 1526  
of the new levy, the board shall request that the county 1527  
auditor, in addition to the information the auditor is required 1528  
to certify under section 5705.03 of the Revised Code, certify 1529  
the estimated effective rate of the existing levy. In such an 1530  
instance, the ballot ~~may~~ must include a statement that: "an 1531  
existing levy of \_\_\_ mills (stating the original levy millage) 1532  
for each \$1 of taxable value, which amounts to \$\_\_\_ (estimated 1533  
effective rate) for each \$100,000 of the county auditor's 1534  
appraised value, having \_\_\_ years remaining, will be canceled 1535  
and replaced upon the passage of this levy." In such case, the 1536  
ballot may refer to the new levy as a "replacement levy" if the 1537  
new millage does not exceed the original millage of the levy 1538  
being canceled or as a "replacement and additional levy" if the 1539  
new millage exceeds the original millage of the levy being 1540  
canceled. If a majority of the electors voting upon the question 1541  
of such levy vote in favor thereof, such taxes shall be levied 1542  
and shall be in addition to the taxes authorized by section 1543  
1545.20 of the Revised Code, and all other taxes authorized by 1544  
law. The rate submitted to the electors at any one time shall 1545  
not exceed two mills annually upon each dollar of ~~valuation-~~ 1546  
taxable value unless the purpose of the levy includes providing 1547  
operating revenues for one of Ohio's major metropolitan zoos, as 1548

defined in section 4503.74 of the Revised Code, in which case 1549  
the rate shall not exceed three mills annually upon each dollar 1550  
of ~~valuation~~ taxable value. When a tax levy has been authorized 1551  
as provided in this section or in section 1545.041 of the 1552  
Revised Code, the board of park commissioners may issue bonds 1553  
pursuant to section 133.24 of the Revised Code in anticipation 1554  
of the collection of such levy, provided that such bonds shall 1555  
be issued only for the purpose of acquiring and improving lands. 1556  
Such levy, when collected, shall be applied in payment of the 1557  
bonds so issued and the interest thereon. The amount of bonds so 1558  
issued and outstanding at any time shall not exceed one per cent 1559  
of the total ~~tax valuation~~ taxable value in such district. Such 1560  
bonds shall bear interest at a rate not to exceed the rate 1561  
determined as provided in section 9.95 of the Revised Code. 1562

As used in this section, "the county auditor's appraised 1563  
value" and "estimated effective rate" have the same meanings as 1564  
in section 5705.01 of the Revised Code. 1565

**Sec. 1711.30.** Before issuing bonds under section 1711.28 1566  
of the Revised Code, the board of county commissioners, by 1567  
resolution, shall submit to the qualified electors of the county 1568  
at the next general election for county officers, held not less 1569  
than ninety days after receiving from the county agricultural 1570  
society the notice provided for in section 1711.25 of the 1571  
Revised Code, the question of issuing and selling such bonds in 1572  
such amount and denomination as are necessary for the purpose in 1573  
view, and shall certify a copy of such resolution to the county 1574  
board of elections. 1575

The county board of elections shall place the question of 1576  
issuing and selling such bonds upon the ballot and make all 1577  
other necessary arrangements for the submission, at the time 1578

fixed by such resolution, of such question to such electors. The 1579  
votes cast at such election upon such question must be counted, 1580  
canvassed, and certified in the same manner, except as provided 1581  
by law, as votes cast for county officers. Fifteen days' notice 1582  
of such submission shall be given by the county board of 1583  
elections, by publication once a week for two consecutive weeks 1584  
in a newspaper of general circulation in the county or as 1585  
provided in section 7.16 of the Revised Code, stating the amount 1586  
of bonds to be issued, the purpose for which they are to be 1587  
issued, and the time and places of holding such election. ~~Such~~ 1588  
If the resolution proposes the levy of a tax under section 1589  
1711.29 of the Revised Code, the notice shall include the rate 1590  
of the tax in both mills for each one dollar of taxable value 1591  
and in dollars for each one hundred thousand dollars of the 1592  
county auditor's appraised value. 1593

The question must be stated on the ballot as follows: "For 1594  
the issue of county fair bonds, yes"; "For the issue of county 1595  
fair bonds, no." ~~If~~ 1596

If the resolution proposes the levy of a tax under section 1597  
1711.29 of the Revised Code, the question appearing on the 1598  
ballot shall include the rate of the tax in both mills for each 1599  
one dollar of taxable value and in dollars for each one hundred 1600  
thousand dollars of the county auditor's appraised value. 1601

If the majority of those voting upon the question of 1602  
issuing the bonds vote in favor thereof, then and only then 1603  
shall they be issued and the tax provided for in section 1711.29 1604  
of the Revised Code be levied. 1605

As used in this section, "the county auditor's appraised 1606  
value" has the same meaning as in section 5705.01 of the Revised 1607  
Code. 1608

**Sec. 3311.50.** (A) As used in this section:  
1609

(1) "county school financing district" means a  
1610  
taxing district consisting of the following territory:  
1611

~~(1)~~ (a) The territory that constitutes the educational  
1612  
service center on the date that the governing board of that  
1613  
educational service center adopts a resolution under division  
1614  
(B) of this section declaring that the territory of the  
1615  
educational service center is a county school financing  
1616  
district, exclusive of any territory subsequently withdrawn from  
1617  
the district under division (D) of this section;  
1618

~~(2)~~ (b) Any territory that has been added to the county  
1619  
school financing district under this section.  
1620

A county school financing district may include the  
1621  
territory of a city, local, or exempted village school district  
1622  
whose territory also is included in the territory of one or more  
1623  
other county school financing districts.  
1624

(2) "The county auditor's appraised value" and "estimated  
1625  
effective rate" have the same meanings as in section 5705.01 of  
1626  
the Revised Code.  
1627

(B) The governing board of any educational service center  
1628  
may, by resolution, declare that the territory of the  
1629  
educational service center is a county school financing  
1630  
district. The resolution shall state the purpose for which the  
1631  
county school financing district is created, which may be for  
1632  
any one or more of the following purposes:  
1633

(1) To levy taxes for the provision of special education  
1634  
by the school districts that are a part of the district,  
1635  
including taxes for permanent improvements for special  
1636  
education;  
1637



(2) To levy taxes for the provision of specified 1638  
educational programs and services by the school districts that 1639  
are a part of the district, as identified in the resolution 1640  
creating the district, including the levying of taxes for 1641  
permanent improvements for those programs and services. Services 1642  
financed by the levy may include school safety and security and 1643  
mental health services, including training and employment of or 1644  
contracting for the services of safety personnel, mental health 1645  
personnel, social workers, and counselors. 1646

(3) To levy taxes for permanent improvements of school 1647  
districts that are a part of the district. 1648

The governing board of the educational service center that 1649  
creates a county school financing district shall serve as the 1650  
taxing authority of the district and may use educational service 1651  
center governing board employees to perform any of the functions 1652  
necessary in the performance of its duties as a taxing 1653  
authority. A county school financing district shall not employ 1654  
any personnel. 1655

With the approval of a majority of the members of the 1656  
board of education of each school district within the territory 1657  
of the county school financing district, the taxing authority of 1658  
the financing district may amend the resolution creating the 1659  
district to broaden or narrow the purposes for which it was 1660  
created. 1661

A governing board of an educational service center may 1662  
create more than one county school financing district. If a 1663  
governing board of an educational service center creates more 1664  
than one such district, it shall clearly distinguish among the 1665  
districts it creates by including a designation of each 1666  
district's purpose in the district's name. 1667

(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 and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the school district's territory has been added to the county school financing district. After receipt of the auditor's certification under that section, 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 not be earlier than ninety days after 1700  
the adoption and certification of the resolution. A copy of the 1701  
resolution shall immediately be certified to the board of 1702  
elections of the proper county, which shall make arrangements 1703  
for the submission of the proposal to the electors of the school 1704  
district. The board of the joining district shall publish notice 1705  
of the election in a newspaper of general circulation in the 1706  
county once a week for two consecutive weeks, or as provided in 1707  
section 7.16 of the Revised Code, prior to the election. 1708  
Additionally, if the board of elections operates and maintains a 1709  
web site, the board of elections shall post notice of the 1710  
election on its web site for thirty days prior to the election. 1711  
The question appearing on the ballot shall read: 1712

"Shall the territory within \_\_\_\_\_ (name of the school 1713  
district proposing to join the county school financing district) 1714  
\_\_\_\_\_ be added to \_\_\_\_\_ (name) \_\_\_\_\_ county 1715  
school financing district, and a property tax for the purposes 1716  
of \_\_\_\_\_ (here insert purposes), that the county auditor 1717  
estimates will collect \$\_\_\_\_\_ annually, \_\_\_\_\_ at a rate of 1718  
taxation not exceeding \_\_\_\_\_ (here insert the outstanding 1719  
tax rate) mills for each \$1 of taxable value, which amounts to 1720  
\$\_\_\_\_\_ (estimated effective rate) for each \$100,000 of the 1721  
county auditor's appraised value, \_\_\_\_\_ be in effect for 1722  
\_\_\_\_\_ (here insert the number of years the tax is to be in 1723  
effect or "a continuing period of time," as applicable) 1724  
\_\_\_\_\_?" 1725

If the proposal is approved by a majority of the electors 1726  
voting on it, the joinder shall take effect on the first day of 1727  
July following the date of the election, and the county board of 1728  
elections shall notify the county auditor of each county in 1729  
which the school district joining its territory to the county 1730

school financing district is located. 1731

(D) The board of any city, local, or exempted village 1732  
school district whose territory is part of a county school 1733  
financing district may withdraw its territory from the county 1734  
school financing district thirty days after submitting to the 1735  
governing board that is the taxing authority of the district and 1736  
the state board a resolution proclaiming such withdrawal, 1737  
adopted by a majority vote of its members, but any county school 1738  
financing district tax levied in such territory on the effective 1739  
date of the withdrawal shall remain in effect in such territory 1740  
until such tax expires or is renewed. No board may adopt a 1741  
resolution withdrawing from a county school financing district 1742  
that would take effect during the forty-five days preceding the 1743  
date of an election at which a levy proposed under section 1744  
5705.215 of the Revised Code is to be voted upon. 1745

(E) A city, local, or exempted village school district 1746  
does not lose its separate identity or legal existence by reason 1747  
of joining its territory to a county school financing district 1748  
under this section and an educational service center does not 1749  
lose its separate identity or legal existence by reason of 1750  
creating a county school financing district that accepts or 1751  
loses territory under this section. 1752

**Sec. 3318.01.** As used in sections 3318.01 to 3318.20 of 1753  
the Revised Code: 1754

(A) "Ohio facilities construction commission" means the 1755  
commission created pursuant to section 123.20 of the Revised 1756  
Code. 1757

(B) "Classroom facilities" means rooms in which pupils 1758  
regularly assemble in public school buildings to receive 1759

instruction and education and such facilities and building 1760  
improvements for the operation and use of such rooms as may be 1761  
needed in order to provide a complete educational program, and 1762  
may include space within which a child care facility or a 1763  
community resource center is housed. "Classroom facilities" 1764  
includes any space necessary for the operation of a vocational 1765  
education program for secondary students in any school district 1766  
that operates such a program. 1767

(C) "Project" means a project to construct or acquire 1768  
classroom facilities, or to reconstruct or make additions to 1769  
existing classroom facilities, to be used for housing the 1770  
applicable school district and its functions. 1771

(D) "School district" means a local, exempted village, or 1772  
city school district as such districts are defined in Chapter 1773  
3311. of the Revised Code, acting as an agency of state 1774  
government, performing essential governmental functions of state 1775  
government pursuant to sections 3318.01 to 3318.20 of the 1776  
Revised Code. 1777

For purposes of assistance provided under sections 3318.40 1778  
to 3318.45 of the Revised Code, the term "school district" as 1779  
used in this section and in divisions (A), (C), and (D) of 1780  
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1781  
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1782  
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1783  
3318.20 of the Revised Code means a joint vocational school 1784  
district established pursuant to section 3311.18 of the Revised 1785  
Code. 1786

(E) "School district board" means the board of education 1787  
of a school district. 1788

(F) "Net bonded indebtedness" means the difference between 1789  
the sum of the par value of all outstanding and unpaid bonds and 1790  
notes which a school district board is obligated to pay and any 1791  
amounts the school district is obligated to pay under lease- 1792  
purchase agreements entered into under section 3313.375 of the 1793  
Revised Code, and the amount held in the sinking fund and other 1794  
indebtedness retirement funds for their redemption. Notes issued 1795  
for school buses in accordance with section 3327.08 of the 1796  
Revised Code, notes issued in anticipation of the collection of 1797  
current revenues, and bonds issued to pay final judgments shall 1798  
not be considered in calculating the net bonded indebtedness. 1799

"Net bonded indebtedness" does not include indebtedness 1800  
arising from the acquisition of land to provide a site for 1801  
classroom facilities constructed, acquired, or added to pursuant 1802  
to sections 3318.01 to 3318.20 of the Revised Code or the par 1803  
value of bonds that have been authorized by the electors and the 1804  
proceeds of which will be used by the district to provide any 1805  
part of its portion of the basic project cost. 1806

(G) "Board of elections" means the board of elections of 1807  
the county containing the most populous portion of the school 1808  
district. 1809

(H) "County auditor" means the auditor of the county in 1810  
which the greatest value of taxable property of such school 1811  
district is located. 1812

(I) "Tax duplicates" means the general tax lists and 1813  
duplicates prescribed by sections 319.28 and 319.29 of the 1814  
Revised Code. 1815

(J) "Required level of indebtedness" means: 1816

(1) In the case of school districts in the first 1817

percentile, five per cent of the district's valuation for the 1818  
year preceding the year in which the controlling board approved 1819  
the project under section 3318.04 of the Revised Code. 1820

(2) In the case of school districts ranked in a subsequent 1821  
percentile, five per cent of the district's valuation for the 1822  
year preceding the year in which the controlling board approved 1823  
the project under section 3318.04 of the Revised Code, plus [two 1824  
one-hundredths of one per cent multiplied by (the percentile in 1825  
which the district ranks for the fiscal year preceding the 1826  
fiscal year in which the controlling board approved the 1827  
district's project minus one)]. 1828

(K) "Required percentage of the basic project costs" means 1829  
one per cent of the basic project costs times the percentile in 1830  
which the school district ranks for the fiscal year preceding 1831  
the fiscal year in which the controlling board approved the 1832  
district's project. 1833

(L) "Basic project cost" means a cost amount determined in 1834  
accordance with rules adopted under section 111.15 of the 1835  
Revised Code by the Ohio facilities construction commission. The 1836  
basic project cost calculation shall take into consideration the 1837  
square footage and cost per square foot necessary for the grade 1838  
levels to be housed in the classroom facilities, the variation 1839  
across the state in construction and related costs, the cost of 1840  
the installation of site utilities and site preparation, the 1841  
cost of demolition of all or part of any existing classroom 1842  
facilities that are abandoned under the project, the cost of 1843  
insuring the project until it is completed, any contingency 1844  
reserve amount prescribed by the commission under section 1845  
3318.086 of the Revised Code, and the professional planning, 1846  
administration, and design fees that a school district may have 1847

to pay to undertake a classroom facilities project. 1848

For a joint vocational school district that receives 1849  
assistance under sections 3318.40 to 3318.45 of the Revised 1850  
Code, the basic project cost calculation for a project under 1851  
those sections shall also take into account the types of 1852  
laboratory spaces and program square footages needed for the 1853  
vocational education programs for high school students offered 1854  
by the school district. 1855

For a district that opts to divide its entire classroom 1856  
facilities needs into segments, as authorized by section 1857  
3318.034 of the Revised Code, "basic project cost" means the 1858  
cost determined in accordance with this division of a segment. 1859

(M) (1) Except for a joint vocational school district that 1860  
receives assistance under sections 3318.40 to 3318.45 of the 1861  
Revised Code, a "school district's portion of the basic project 1862  
cost" means the amount determined under section 3318.032 of the 1863  
Revised Code. 1864

(2) For a joint vocational school district that receives 1865  
assistance under sections 3318.40 to 3318.45 of the Revised 1866  
Code, a "school district's portion of the basic project cost" 1867  
means the amount determined under division (C) of section 1868  
3318.42 of the Revised Code. 1869

(N) "Child care facility" means space within a classroom 1870  
facility in which the needs of infants, toddlers, preschool 1871  
children, and school children are provided for by persons other 1872  
than the parent or guardian of such children for any part of the 1873  
day, including persons not employed by the school district 1874  
operating such classroom facility. 1875

(O) "Community resource center" means space within a 1876



classroom facility in which comprehensive services that support 1877  
the needs of families and children are provided by community- 1878  
based social service providers. 1879

(P) "Valuation" means the total value of all property in 1880  
the school district as listed and assessed for taxation on the 1881  
tax duplicates. 1882

(Q) "Percentile" means the percentile in which the school 1883  
district is ranked pursuant to section 3318.011 of the Revised 1884  
Code. 1885

(R) "Installation of site utilities" means the 1886  
installation of a site domestic water system, site fire 1887  
protection system, site gas distribution system, site sanitary 1888  
system, site storm drainage system, and site telephone and data 1889  
system. 1890

(S) "Site preparation" means the earthwork necessary for 1891  
preparation of the building foundation system, the paved 1892  
pedestrian and vehicular circulation system, playgrounds on the 1893  
project site, and lawn and planting on the project site. 1894

(T) "The county auditor's appraised value" and "estimated 1895  
effective rate" have the same meanings as in section 5705.01 of 1896  
the Revised Code. 1897

**Sec. 3318.06.** (A) After receipt of the conditional 1898  
approval of the Ohio facilities construction commission, the 1899  
school district board by a majority of all of its members shall, 1900  
if it desires to proceed with the project, declare all of the 1901  
following by resolution: 1902

(1) That by issuing bonds in an amount equal to the school 1903  
district's portion of the basic project cost the district is 1904  
unable to provide adequate classroom facilities without 1905

assistance from the state; 1906

(2) Unless the school district board has resolved to 1907  
transfer money in accordance with section 3318.051 of the 1908  
Revised Code or to apply the proceeds of a property tax or the 1909  
proceeds of an income tax, or a combination of proceeds from 1910  
such taxes, as authorized under section 3318.052 of the Revised 1911  
Code, that to qualify for such state assistance it is necessary 1912  
to do either of the following: 1913

(a) Levy a tax outside the ten-mill limitation the 1914  
proceeds of which shall be used to pay the cost of maintaining 1915  
and upgrading the classroom facilities included in the project. 1916  
The use of the proceeds for upgrades is subject to the approval 1917  
by the commission under division (E) of section 3318.05 of the 1918  
Revised Code. 1919

(b) Earmark for maintenance of classroom facilities from 1920  
the proceeds of an existing permanent improvement tax levied 1921  
under section 5705.21 of the Revised Code, if such tax can be 1922  
used for maintenance, an amount equivalent to the amount of the 1923  
additional tax otherwise required under this section and 1924  
sections 3318.05 and 3318.08 of the Revised Code. 1925

(3) That the question of any tax levy specified in a 1926  
resolution described in division (A) (2) (a) of this section, if 1927  
required, shall be submitted to the electors of the school 1928  
district at the next general or primary election, if there be a 1929  
general or primary election not less than ninety and not more 1930  
than one hundred ten days after the day of the adoption of such 1931  
resolution or, if not, at a special election to be held at a 1932  
time specified in the resolution which shall be not less than 1933  
ninety days after the day of the adoption of the resolution and 1934  
which shall be in accordance with the requirements of section 1935

3501.01 of the Revised Code. 1936

Such resolution shall also state that the question of 1937  
issuing bonds of the board shall be combined in a single 1938  
proposal with the question of such tax levy. More than one 1939  
election under this section may be held in any one calendar 1940  
year. Such resolution shall specify both of the following: 1941

(a) That the rate which it is necessary to levy shall be 1942  
at the rate of not less than one-half mill for each one dollar 1943  
of ~~valuation~~ taxable value, and that such tax shall be levied 1944  
for a period of twenty-three years; 1945

(b) That the proceeds of the tax shall be used to pay the 1946  
cost of maintaining the classroom facilities included in the 1947  
project or upgrading those facilities if approved by the 1948  
commission. 1949

(B) A copy of a resolution adopted under division (A) of 1950  
this section shall after its passage and not less than ninety 1951  
days prior to the date set therein for the election be certified 1952  
to the county board of elections. 1953

The resolution of the school district board, in addition 1954  
to meeting other applicable requirements of section 133.18 of 1955  
the Revised Code, shall state that the amount of bonds to be 1956  
issued will be an amount equal to the school district's portion 1957  
of the basic project cost, and state the maximum maturity of the 1958  
bonds which may be any number of years not exceeding the term 1959  
calculated under section 133.20 of the Revised Code as 1960  
determined by the board. In estimating the amount of bonds to be 1961  
issued, the board shall take into consideration the amount of 1962  
moneys then in the bond retirement fund and the amount of moneys 1963  
to be collected for and disbursed from the bond retirement fund 1964

during the remainder of the year in which the resolution of necessity is adopted. 1965  
1966

If the bonds are to be issued in more than one series, the resolution may state, in addition to the information required to be stated under division (B) (3) of section 133.18 of the Revised Code, the number of series, which shall not exceed five, the principal amount of each series, and the approximate date each series will be issued, and may provide that no series, or any portion thereof, may be issued before such date. Upon such a resolution being certified to the county auditor as required by division (C) of section 133.18 of the Revised Code, the county auditor, in calculating, advising, and confirming the estimated average annual property tax levy under that division, shall also calculate, advise, and confirm by certification the estimated average property tax levy for each series of bonds to be issued. 1967  
1968  
1969  
1970  
1971  
1972  
1973  
1974  
1975  
1976  
1977  
1978  
1979

Notice of the election shall include 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 or upgrading the classroom facilities included in the project. The notice shall also express the rate in dollars for each one hundred thousand dollars of the county auditor's appraised value and the county auditor's estimate of the amount the tax levy is estimated to collect for each tax year it is levied, as certified pursuant to section 5705.03 of the Revised Code. 1980  
1981  
1982  
1983  
1984  
1985  
1986  
1987  
1988  
1989  
1990

If the bonds are to be issued in more than one series, the board of education, when filing copies of the resolution with the board of elections as required by division (D) of section 133.18 of the Revised Code, may direct the board of elections to 1991  
1992  
1993  
1994

include in the notice of election the principal amount and 1995  
approximate date of each series, the maximum number of years 1996  
over which the principal of each series may be paid, the 1997  
estimated additional average property tax levy for each series, 1998  
and the first calendar year in which the tax is expected to be 1999  
due for each series, in addition to the information required to 2000  
be stated in the notice under divisions (E) (3) (a) ~~to (e), (b),~~ 2001  
(c), (e), and (f) of section 133.18 of the Revised Code. 2002

(C) (1) Except as otherwise provided in division (C) (2) of 2003  
this section, the form of the ballot to be used at such election 2004  
shall be: 2005

"A majority affirmative vote is necessary for passage. 2006

Shall bonds be issued by the \_\_\_\_\_ (here insert 2007  
name of school district) school district to pay the local share 2008  
of school construction under the State of Ohio Classroom 2009  
Facilities Assistance Program in the principal amount of 2010  
\$\_\_\_\_\_ (here insert principal amount of the bond issue), 2011  
to be repaid annually over a maximum period of \_\_\_\_\_ 2012  
(here insert the maximum number of years over which the 2013  
principal of the bonds may be paid) years, and an annual levy of 2014  
property taxes be made outside the ten-mill limitation, 2015  
estimated by the county auditor to average over the repayment 2016  
period of the bond issue \_\_\_\_\_ ~~(here insert the number of~~ 2017  
~~mills estimated)~~ mills for each ~~one dollar~~ \$1 of tax valuation 2018  
taxable value, which amounts to \$\_\_\_\_\_ ~~(rate expressed in~~ 2019  
~~cents or dollars and cents, such as "thirty six cents" or~~ 2020  
~~"\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of tax valuation 2021  
the county auditor's appraised value to pay the annual debt 2022  
charges on the bonds and to pay debt charges on any notes issued 2023  
in anticipation of the bonds?" 2024

and, unless the additional levy 2025  
of taxes is not required pursuant 2026  
to division (C) of section 2027  
3318.05 of the Revised Code, 2028

"Shall an additional levy of taxes be made for a period of 2029  
twenty-three years to benefit the \_\_\_\_\_ (here insert name 2030  
of school district) school district, the proceeds of which shall 2031  
be used to pay the cost of maintaining (or upgrading if approved 2032  
by the commission) the classroom facilities included in the 2033  
project, that the county auditor estimates will collect \$\_\_\_\_\_ 2034  
annually, at the rate of \_\_\_\_\_ (here insert the number of 2035  
mills, which shall not be less than one-half mill) mills for 2036  
each ~~one dollar-\$1 of valuation~~ taxable value, which amounts to 2037  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 2038  
value? 2039

	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 2041  
series and the board of education so elects, the form of the 2042  
ballot shall be as prescribed in section 3318.062 of the Revised 2043  
Code. If the board of education elects the form of the ballot 2044  
prescribed in that section, it shall so state in the resolution 2045  
adopted under this section. 2046

(D) If it is necessary for the school district to acquire 2047  
a site for the classroom facilities to be acquired pursuant to 2048

sections 3318.01 to 3318.20 of the Revised Code, the district 2049  
board may propose either to issue bonds of the board or to levy 2050  
a tax to pay for the acquisition of such site, and may combine 2051  
the question of doing so with the questions specified in 2052  
division (B) of this section. Bonds issued under this division 2053  
for the purpose of acquiring a site are a general obligation of 2054  
the school district and are Chapter 133. securities. 2055

The form of that portion of the ballot to include the 2056  
question of either issuing bonds or levying a tax for site 2057  
acquisition purposes shall be one of the following: 2058

(1) "Shall bonds be issued by the \_\_\_\_\_ (here 2059  
insert name of the school district) school district to pay costs 2060  
of acquiring a site for classroom facilities under the State of 2061  
Ohio Classroom Facilities Assistance Program in the principal 2062  
amount of \$\_\_\_\_\_ (here insert principal amount of the bond 2063  
issue), to be repaid annually over a maximum period of 2064  
\_\_\_\_\_ (here insert maximum number of years over which the 2065  
principal of the bonds may be paid) years, and an annual levy of 2066  
property taxes be made outside the ten-mill limitation, 2067  
estimated by the county auditor to average over the repayment 2068  
period of the bond issue \_\_\_\_\_ ~~(here insert number of~~ 2069  
~~mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 2070  
value, which ~~amount amounts~~ to \$\_\_\_\_\_ ~~(here insert rate~~ 2071  
~~expressed in cents or dollars and cents, such as "thirty six~~ 2072  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2073  
valuation the county auditor's appraised value to pay the annual 2074  
debt charges on the bonds and to pay debt charges on any notes 2075  
issued in anticipation of the bonds?" 2076

(2) "Shall an additional levy of taxes outside the ten- 2077  
mill limitation be made for the benefit of the \_\_\_\_\_ (here 2078

insert name of the school district) school district for the 2079  
purpose of acquiring a site for classroom facilities in the sum 2080  
of \$\_\_\_\_\_ (here insert annual amount the levy is to produce) 2081  
estimated by the county auditor to average \_\_\_\_\_ ~~(here insert~~ 2082  
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2083  
~~valuation~~ taxable value, which amounts to \$\_\_\_\_\_ for each 2084  
\$100,000 of the county auditor's appraised value, for a period 2085  
of \_\_\_\_\_ (here insert number of years the millage is to be 2086  
imposed) years?" 2087

Where it is necessary to combine the question of issuing 2088  
bonds of the school district and levying a tax as described in 2089  
division (B) of this section with the question of issuing bonds 2090  
of the school district for acquisition of a site, the question 2091  
specified in that division to be voted on shall be "For the Bond 2092  
Issues and the Tax Levy" and "Against the Bond Issues and the 2093  
Tax Levy." 2094

Where it is necessary to combine the question of issuing 2095  
bonds of the school district and levying a tax as described in 2096  
division (B) of this section with the question of levying a tax 2097  
for the acquisition of a site, the question specified in that 2098  
division to be voted on shall be "For the Bond Issue and the Tax 2099  
Levies" and "Against the Bond Issue and the Tax Levies." 2100

Where the school district board chooses to combine the 2101  
question in division (B) of this section with any of the 2102  
additional questions described in divisions (A) to (D) of 2103  
section 3318.056 of the Revised Code, the question specified in 2104  
division (B) of this section to be voted on shall be "For the 2105  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2106  
the Tax Levies." 2107

If a majority of those voting upon a proposition hereunder 2108



which includes the question of issuing bonds vote in favor 2109  
thereof, and if the agreement provided for by section 3318.08 of 2110  
the Revised Code has been entered into, the school district 2111  
board may proceed under Chapter 133. of the Revised Code, with 2112  
the issuance of bonds or bond anticipation notes in accordance 2113  
with the terms of the agreement. 2114

**Sec. 3318.061.** This section applies only to school 2115  
districts eligible to receive additional assistance under 2116  
division (B) (2) of section 3318.04 of the Revised Code. 2117

The board of education of a school district in which a tax 2118  
described by division (B) of section 3318.05 and levied under 2119  
section 3318.06 of the Revised Code is in effect, may adopt a 2120  
resolution by vote of a majority of its members to extend the 2121  
term of that tax beyond the expiration of that tax as originally 2122  
approved under that section. The school district board may 2123  
include in the resolution a proposal to extend the term of that 2124  
tax at the rate of not less than one-half mill for each dollar 2125  
of ~~valuation~~ taxable value for a period of twenty-three years 2126  
from the year in which the school district board and the Ohio 2127  
facilities construction commission enter into an agreement under 2128  
division (B) (2) of section 3318.04 of the Revised Code or in the 2129  
following year, as specified in the resolution. Such a 2130  
resolution may be adopted at any time before such an agreement 2131  
is entered into and before the tax levied pursuant to section 2132  
3318.06 of the Revised Code expires. If the resolution is 2133  
combined with a resolution to issue bonds to pay the school 2134  
district's portion of the basic project cost, it shall conform 2135  
with the requirements of divisions (A) (1), (2), and (3) of 2136  
section 3318.06 of the Revised Code, except that the resolution 2137  
also shall state that the tax levy proposed in the resolution is 2138  
an extension of an existing tax levied under that section. A 2139

resolution proposing an extension adopted under this section 2140  
does not take effect until it is approved by a majority of 2141  
electors voting in favor of the resolution at a general, 2142  
primary, or special election as provided in this section. 2143

A tax levy extended under this section is subject to the 2144  
same terms and limitations to which the original tax levied 2145  
under section 3318.06 of the Revised Code is subject under that 2146  
section, except the term of the extension shall be as specified 2147  
in this section. 2148

The school district board ~~shall~~ and the county auditor 2149  
shall proceed in the same manner as required for a tax levy 2150  
under section 5705.03 of the Revised Code. The board shall 2151  
certify a copy of the resolution adopted under this section and 2152  
the auditor's certification to the proper county board of 2153  
elections not later than ninety days before the date set in the 2154  
resolution as the date of the election at which the question 2155  
will be submitted to electors. The notice of the election shall 2156  
conform with the requirements of division (A) (3) of section 2157  
3318.06 of the Revised Code, except that the notice also shall 2158  
state that the maintenance tax levy is an extension of an 2159  
existing tax levy, the levy's estimated annual collections, and 2160  
the levy's estimated effective rate, expressed in dollars for 2161  
each one hundred thousand dollars of the county auditor's 2162  
appraised value. 2163

The form of the ballot shall be as follows: 2164

"Shall the existing tax levied to pay the cost of 2165  
maintaining (or upgrading if approved by the Ohio facilities 2166  
construction commission) classroom facilities constructed with 2167  
the proceeds of the previously issued bonds, that the county 2168  
auditor estimates will collect \$\_\_\_\_\_ annually, at the rate of 2169

\_\_\_\_\_ (here insert the number of mills, which shall not be 2170  
less than one-half mill) mills ~~per dollar for each \$1 of tax~~ 2171  
~~valuation~~ taxable value, which amounts to \$\_\_\_\_\_ (estimated 2172  
effective rate) for each \$100,000 of the county auditor's 2173  
appraised value, be extended until \_\_\_\_\_ (here insert the 2174  
year that is twenty-three years after the year in which the 2175  
district and commission will enter into an agreement under 2176  
division (B) (2) of section 3318.04 of the Revised Code or the 2177  
following year)? 2178

2179

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

"

Section 3318.07 of the Revised Code applies to ballot 2180  
questions under this section. 2181

**Sec. 3318.062.** (A) If authority is sought to issue bonds 2182  
in more than one series to pay the school district's portion of 2183  
the basic project cost under sections 3318.01 to 3318.20 of the 2184  
Revised Code, the form of the ballot shall be: 2185

"Shall bonds be issued by the \_\_\_\_\_ (here insert name 2186  
of school district) school district to pay the local share of 2187  
school construction under the State of Ohio Classroom Facilities 2188  
Assistance Program in the total principal amount of \$\_\_\_\_\_ 2189  
(total principal amount of the bond issue), to be issued in 2190  
\_\_\_\_\_ (number of series) series, each series to be repaid 2191  
annually over not more than \_\_\_\_\_ (maximum number of years over 2192  
which the principal of each series may be paid) years, and an 2193  
annual levy of property taxes be made outside the ten-mill 2194

limitation to pay the annual debt charges on the bonds and on 2195  
any notes issued in anticipation of the bonds, at a rate 2196  
estimated by the county auditor to average over the repayment 2197  
period of each series as follows: \_\_\_\_\_ (insert the 2198  
following for each series: "the \_\_\_\_\_ series, in a 2199  
principal amount of \$ \_\_\_\_\_ ~~dollars, requiring that the~~ 2200  
county auditor estimates will require \_\_\_\_\_ mills per dollar- 2201  
for each \$1 of tax valuation taxable value, which amounts to 2202  
\$ \_\_\_\_\_ ~~(rate expressed in cents or dollars and cents, such as-~~ 2203  
~~"36 cents" or "\$1.41")~~ for each ~~one hundred dollars in tax-~~ 2204  
~~valuation \$100,000 of the county auditor's appraised value,~~ 2205  
commencing in \_\_\_\_\_ and first payable in \_\_\_\_\_)?" 2206

and, unless the additional levy 2207

of taxes is not required pursuant 2208

to division (C) of section 2209

3318.05 of the Revised Code, 2210

"Shall an additional levy of taxes be made for a period of 2211  
twenty-three years to benefit the \_\_\_\_\_ (here insert name 2212  
of school district) school district, the proceeds of which shall 2213  
be used to pay the cost of maintaining (or upgrading if approved 2214  
by the Ohio facilities construction commission) the classroom 2215  
facilities included in the project, that the county auditor 2216  
estimates will collect \$ \_\_\_\_\_ annually, at the rate of 2217  
\_\_\_\_\_ (here insert the number of mills, which shall not be 2218  
less than one-half mill) mills for each ~~one dollar~~ \$1 of 2219  
valuation taxable value, which amounts to \$ \_\_\_\_\_ for each 2220  
\$100,000 of the county auditor's appraised value? 2221

2222

	For the bond issue	
	Against the bond issue	"

(B) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 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 questions specified in division (A) 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 forms prescribed in division (D) of section 3318.06 of the Revised Code.

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

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

bond anticipation notes in accordance with the terms of the 2249  
agreement. 2250

**Sec. 3318.063.** If the board of education of a city, 2251  
exempted village, or local school district that has entered into 2252  
an agreement under section 3318.051 of the Revised Code to make 2253  
transfers of money in lieu of levying the tax for maintenance or 2254  
upgrade of the classroom facilities included in the district's 2255  
project determines that it no longer can continue making the 2256  
transfers so agreed to and desires to rescind that agreement, 2257  
the board shall adopt the resolution to submit the question of 2258  
the tax levy prescribed in this section. 2259

The resolution shall declare that the question of a tax 2260  
levy specified in division (F) of section 3318.051 of the 2261  
Revised Code shall be submitted to the electors of the school 2262  
district at the next general or primary election, if there be a 2263  
general or primary election not less than seventy-five and not 2264  
more than ninety-five days after the day of the adoption of such 2265  
resolution or, if not, at a special election to be held at a 2266  
time specified in the resolution which shall be not less than 2267  
seventy-five days after the day of the adoption of the 2268  
resolution and which shall be in accordance with the 2269  
requirements of section 3501.01 of the Revised Code. Such 2270  
resolution shall specify both of the following: 2271

(A) That the rate which it is necessary to levy shall be 2272  
at the rate of not less than one-half mill for each one dollar 2273  
of ~~valuation~~ taxable value, and that such tax shall be levied 2274  
for the number of years required by division (F) of section 2275  
3318.051 of the Revised Code; 2276

(B) That the proceeds of the tax shall be used to pay the 2277  
cost of maintaining the classroom facilities included in the 2278

project. 2279

A copy of such resolution shall after its passage and not 2280  
less than seventy-five days prior to the date set therein for 2281  
the election be certified to the county board of elections. 2282

Notice of the election shall include the levy's estimated 2283  
annual collections, the fact that the tax levy shall be at the 2284  
rate of not less than one-half mill for each one dollar of 2285  
~~valuation~~ taxable value for the number of years required by 2286  
division (F) of section 3318.051 of the Revised Code, and that 2287  
the proceeds of the tax shall be used to pay the cost of 2288  
maintaining the classroom facilities included in the project. 2289  
The notice shall also express the rate in dollars for each one 2290  
hundred thousand dollars of the county auditor's appraised 2291  
value. 2292

The form of the ballot to be used at such election shall 2293  
be: 2294

"Shall a levy of taxes be made for a period of 2295  
\_\_\_\_\_ (here insert the number of years, which shall not 2296  
be less than the number required by division (F) of section 2297  
3318.051 of the Revised Code) years to benefit the \_\_\_\_\_ 2298  
(here insert name of school district) school district, the 2299  
proceeds of which shall be used to pay the cost of maintaining 2300  
(or upgrading if approved by the Ohio facilities construction 2301  
commission) the classroom facilities included in the project, 2302  
that the county auditor estimates will collect \$\_\_\_\_\_ annually, 2303  
at the rate of \_\_\_\_\_ (here insert the number of mills, 2304  
which shall not be less than one-half mill) mills for each ~~one-~~ 2305  
~~dollar~~ \$1 of valuation taxable value, which amounts to \$\_\_\_\_\_ 2306  
for each \$100,000 of the county auditor's appraised value? 2307

2308

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

**Sec. 3318.361.** A school district board opting to qualify  
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 or upgrading those facilities if approved by the Ohio  
facilities construction commission.

A copy of such resolution shall after its passage and not



less than ninety days prior to the date set therein for the 2334  
election be certified to the county board of elections. 2335

Notice of the election shall include the levy's estimated 2336  
annual collections, the fact that the tax levy shall be at the 2337  
rate of not less than one-half mill for each one dollar of 2338  
~~valuation taxable value~~ for a period of twenty-three years, and 2339  
that the proceeds of the tax shall be used to pay the cost of 2340  
maintaining or upgrading the classroom facilities included in 2341  
the project. The notice shall also express the rate in dollars 2342  
for each one hundred thousand dollars of the county auditor's 2343  
appraised value. 2344

The form of the ballot to be used at such election shall 2345  
be: 2346

"Shall a levy of taxes be made for a period of twenty- 2347  
three years to benefit the \_\_\_\_\_ (here insert name of 2348  
school district) school district, the proceeds of which shall be 2349  
used to pay the cost of maintaining (or upgrading if approved by 2350  
the Ohio facilities construction commission) the classroom 2351  
facilities included in the project, that the county auditor 2352  
estimates will collect \$\_\_\_\_\_ annually, at the rate of 2353  
\_\_\_\_\_ (here insert the number of mills, which shall not be 2354  
less than one-half mill) mills for each ~~one dollar~~ \$1 of 2355  
~~valuation taxable value,~~ which amounts to \$\_\_\_\_\_ for each 2356  
\$100,000 of the county auditor's appraised value? 2357

2358

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 2359  
of the Revised Code applies, if a joint vocational school 2360  
district board of education proposes to issue securities to 2361  
generate all or part of the school district's portion of the 2362  
basic project cost of the school district's project under 2363  
sections 3318.40 to 3318.45 of the Revised Code, the school 2364  
district board shall adopt a resolution in accordance with 2365  
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2366  
school district board seeks authority to issue securities in 2367  
more than one series, the school district board shall adopt the 2368  
form of the ballot prescribed in section 133.18 of the Revised 2369  
Code. 2370

(B) If authority is sought to issue bonds in more than one 2371  
series, the form of the ballot shall be: 2372

"Shall bonds be issued by the \_\_\_\_\_ (here insert name 2373  
of joint vocational school district) joint vocational school 2374  
district to pay the local share of school construction under the 2375  
State of Ohio Joint Vocational School Facilities Assistance 2376  
Program in the total principal amount of \$\_\_\_\_\_ (total 2377  
principal amount of the bond issue), to be issued in \_\_\_\_\_ 2378  
(number of series) series, each series to be repaid annually 2379  
over not more than \_\_\_\_\_ (maximum number of years over which 2380  
the principal of each series may be paid) years, and an annual 2381  
levy of property taxes be made outside the ten-mill limitation 2382  
to pay the annual debt charges on the bonds and on any notes 2383  
issued in anticipation of the bonds, at a rate estimated by the 2384  
county auditor to average over the repayment period of each 2385  
series as follows: \_\_\_\_\_ [insert the following for each 2386  
series: "the \_\_\_\_\_ series, in a principal amount of 2387  
\$\_\_\_\_\_ dollars, ~~requiring that the county auditor estimates~~ 2388  
~~will require~~ \_\_\_\_\_ mills ~~per dollar for each \$1 of tax~~ 2389

~~valuation taxable value~~, which ~~amount~~ amounts to \$ \_\_\_\_\_ (~~rate~~ 2390  
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 2391  
~~"\$1.41")~~ for each ~~one hundred dollars in tax valuation~~ \$100,000 2392  
of the county auditor's appraised value, commencing in 2393  
\_\_\_\_\_ and first payable in \_\_\_\_\_"]? 2394

2395

	For the bond issue
	Against the bond issue

"

(C) If it is necessary for the school district to acquire 2396  
a site for the classroom facilities to be acquired pursuant to 2397  
sections 3318.40 to 3318.45 of the Revised Code, the district 2398  
board may propose either to issue bonds of the board or to levy 2399  
a tax to pay for the acquisition of such site and may combine 2400  
the question of doing so with the question specified by 2401  
reference in division (A) of this section or the question 2402  
specified in division (B) of this section. Bonds issued under 2403  
this division for the purpose of acquiring a site are a general 2404  
obligation of the school district and are Chapter 133. 2405  
securities. 2406

The form of that portion of the ballot to include the 2407  
question of either issuing bonds or levying a tax for site 2408  
acquisition purposes shall be one of the following: 2409

(1) "Shall bonds be issued by the \_\_\_\_\_ (here 2410  
insert name of the joint vocational school district) joint 2411  
vocational school district to pay costs of acquiring a site for 2412  
classroom facilities under the State of Ohio Joint Vocational 2413  
School Facilities Assistance Program in the principal amount of 2414

§\_\_\_\_\_ (here insert principal amount of the bond issue), to 2415  
be repaid annually over a maximum period of \_\_\_\_\_ (here 2416  
insert maximum number of years over which the principal of the 2417  
bonds may be paid) years, and an annual levy of property taxes 2418  
be made outside the ten-mill limitation, estimated by the county 2419  
auditor to average over the repayment period of the bond issue 2420  
~~\_\_\_\_\_ (here insert number of mills) mills for each one-~~ 2421  
~~dollar \$1 of tax valuation taxable value, which amount amounts~~ 2422  
to §\_\_\_\_\_ (here insert rate expressed in cents or dollars- 2423  
and cents, such as "thirty six cents" or "\$0.36") for each one- 2424  
hundred dollars \$100,000 of valuation the county auditor's 2425  
appraised value, to pay the annual debt charges on the bonds and 2426  
to pay debt charges on any notes issued in anticipation of the 2427  
bonds?" 2428

(2) "Shall an additional levy of taxes outside the ten- 2429  
mill limitation be made for the benefit of the \_\_\_\_\_ (here 2430  
insert name of the joint vocational school district) joint 2431  
vocational school district for the purpose of acquiring a site 2432  
for classroom facilities in the sum of §\_\_\_\_\_ (here insert 2433  
annual amount the levy is to produce) estimated by the county 2434  
auditor to collect \$\_\_\_\_\_ annually and to average \_\_\_\_\_ (here- 2435  
insert number of mills) mills for each one hundred dollars \$1 of 2436  
valuation taxable value, which amount amounts to §\_\_\_\_\_ 2437  
(here insert rate expressed in cents or dollars and cents, such 2438  
as "thirty six cents" or "\$0.36") for each one hundred dollars- 2439  
\$100,000 of valuation the county auditor's appraised value, for 2440  
a period of \_\_\_\_\_ (here insert number of years the millage 2441  
is to be imposed) years?" 2442

Where it is necessary to combine the question of issuing 2443  
bonds of the joint vocational school district as described in 2444  
division (A) of this section with the question of issuing bonds 2445

of the school district for acquisition of a site, the question 2446  
specified in that division to be voted on shall be "For the bond 2447  
issues" and "Against the bond issues." 2448

Where it is necessary to combine the question of issuing 2449  
bonds of the joint vocational school district as described in 2450  
division (A) of this section with the question of levying a tax 2451  
for the acquisition of a site, the question specified in that 2452  
division to be voted on shall be "For the bond issue and the tax 2453  
levy" and "Against the bond issue and the tax levy." 2454

(D) Where the school district board chooses to combine a 2455  
question specified in this section with any of the additional 2456  
questions described in division (C) of section 3318.44 of the 2457  
Revised Code, the question to be voted on shall be "For the bond 2458  
issues and the tax levies" and "Against the bond issues and the 2459  
tax levies." 2460

(E) If a majority of those voting upon a proposition 2461  
prescribed in this section which includes the question of 2462  
issuing bonds vote in favor of that issuance and if the 2463  
agreement prescribed in section 3318.08 of the Revised Code has 2464  
been entered into, the school district board may proceed under 2465  
Chapter 133. of the Revised Code with the issuance of bonds or 2466  
bond anticipation notes in accordance with the terms of the 2467  
agreement. 2468

**Sec. 3381.03.** Any county, or any two or more counties, 2469  
municipal corporations, or townships, or any combination of 2470  
these may create a regional arts and cultural district by the 2471  
adoption of a resolution or ordinance by the board of county 2472  
commissioners of each county, the legislative authority of each 2473  
municipal corporation, and the board of township trustees of 2474  
each township that desires to create or to join in the creation 2475

of the district. The resolution or ordinance shall state all of	2476
the following:	2477
(A) The purposes for the creation of the district;	2478
(B) The counties, municipal corporations, or townships	2479
that are to be included in the district;	2480
(C) The official name by which the district shall be	2481
known;	2482
(D) The location of the principal office of the district	2483
or the manner in which the location shall be selected;	2484
(E) Subject to section 3381.05 of the Revised Code, the	2485
number, term, and compensation, which shall not exceed the sum	2486
of fifty dollars for each board and committee meeting attended	2487
by a member, of the members of the board of trustees of the	2488
district;	2489
(F) Subject to section 3381.05 of the Revised Code, the	2490
manner in which members of the board of trustees of the district	2491
shall be appointed; the method of filling vacancies; and the	2492
period, if any, for which a trustee continues in office after	2493
expiration of the trustee's term pending the appointment of the	2494
trustee's successor;	2495
(G) The manner of apportioning expenses of the district	2496
among the participating counties, municipal corporations, and	2497
townships.	2498
The resolution or ordinance may also provide that the	2499
authority of the districts to make grants under section 3381.20	2500
of the Revised Code may be totally or partially delegated to one	2501
or more area arts councils, as defined in section 757.03 of the	2502
Revised Code, located within the district.	2503

The district provided for in the resolution or ordinance 2504  
shall be created upon the adoption of the resolution or 2505  
ordinance by the board of county commissioners of each county, 2506  
the legislative authority of each municipal corporation, and the 2507  
board of township trustees of each township enumerated in the 2508  
resolution or ordinance. The resolution or ordinance may be 2509  
amended to include additional counties, municipal corporations, 2510  
or townships or for any other purpose by the adoption of an 2511  
amendment by the board of county commissioners of each county, 2512  
the legislative authority of each municipal corporation, and the 2513  
board of township trustees of each township that has created or 2514  
joined or proposes to join the district. 2515

After each county, municipal corporation, and township has 2516  
adopted a resolution or ordinance approving inclusion of 2517  
additional counties, municipal corporations, or townships in the 2518  
district, a copy of the resolution or ordinance shall be filed 2519  
with the clerk of the board of the county commissioners of each 2520  
county, the clerk of the legislative authority of each municipal 2521  
corporation, and the fiscal officer of the board of trustees of 2522  
each township proposed to be included in the district. The 2523  
inclusion is effective when all such filing is completed unless 2524  
the district to which territory is to be added has authority to 2525  
levy an ad valorem tax on property within its territory, in 2526  
which event the inclusion shall become effective upon voter 2527  
approval of the joinder and the tax. ~~The~~ 2528

If a tax on property is to be levied, the board and the 2529  
county auditor shall proceed in the same manner as required for 2530  
a tax levy under section 5705.03 of the Revised Code, except 2531  
that the levy's annual collections shall be estimated assuming 2532  
that the additional territory has been added to the district. 2533  
The board of trustees shall promptly certify the proposal and 2534

the auditor's certification to the board or boards of elections 2535  
for the purpose of having the proposal placed on the ballot at 2536  
the next general or primary election that occurs not less than 2537  
sixty days after the date of the meeting of the board of 2538  
trustees, or at a special election held on a date specified in 2539  
the certification that is not less than sixty days after the 2540  
date of the meeting of the board. If territory of more than one 2541  
county, municipal corporation, or township is to be added to the 2542  
regional arts and cultural district, the electors of the 2543  
territories of the counties, municipal corporations, or 2544  
townships which are to be added shall vote as a district, and 2545  
the outcome of the election shall be determined by the vote cast 2546  
in the entire district. Upon certification of a proposal to the 2547  
board or boards of elections pursuant to this section, the board 2548  
or boards of elections shall make the necessary arrangements for 2549  
the submission of the questions to the electors of the territory 2550  
to be added to the district, and the election shall be held, 2551  
canvassed, and certified in the manner provided for the 2552  
submission of tax levies under section 5705.19 of the Revised 2553  
Code, except that the question appearing on the ballot shall 2554  
read: 2555

"Shall the territory within the \_\_\_\_\_ (name 2556  
or names of political subdivisions to be joined) be added to 2557  
\_\_\_\_\_ (name) regional arts and 2558  
cultural district? And shall a(n) \_\_\_\_\_ (~~here~~ 2559  
~~insert type of tax or taxes)~~ a property tax that the county 2560  
auditor estimates will collect \$\_\_\_\_\_ annually at a rate of 2561  
~~taxation not to exceed exceeding~~ \_\_\_\_\_ (~~here insert maximum~~ 2562  
~~tax rate or rates)~~ mills for each \$1 of taxable value, which 2563  
amounts to \$\_\_\_\_\_ (estimated effective rate) for each \$100,000 2564  
of the county auditor's appraised value, be levied for purposes 2565



of such district?" 2566

If the question is approved by a majority of the electors 2567  
voting on the question, the joinder is effective immediately, 2568  
and the district may extend the levy of the tax against all the 2569  
taxable property within the territory that has been added. If 2570  
the question is approved at a general election or at a special 2571  
election occurring prior to a general election but after the 2572  
fifteenth day of July in any calendar year, the district may 2573  
amend its budget and resolution adopted pursuant to section 2574  
5705.34 of the Revised Code, and the levy shall be placed on the 2575  
current tax list and duplicate and collected as other taxes are 2576  
collected from all taxable property within the territory of the 2577  
district, including the territory added as a result of the 2578  
election. 2579

The territory of a district shall be coextensive with the 2580  
territory of the counties, municipal corporations, and townships 2581  
included within the district, provided that the same territory 2582  
may not be included in more than one regional arts and cultural 2583  
district, and provided, that if a district includes only a 2584  
portion of an entire county, a district may be created in the 2585  
remaining portion of the same county by resolution of the board 2586  
of county commissioners acting alone or in conjunction with 2587  
municipal corporations and townships as provided in this 2588  
section. 2589

As used in this section, "the county auditor's appraised 2590  
value" and "estimated effective rate" have the same meanings as 2591  
in section 5705.01 of the Revised Code. 2592

**Sec. 3505.06.** (A) On the questions and issues ballot shall 2593  
be printed all questions and issues to be submitted at any one 2594  
election together with the percentage of affirmative votes 2595

necessary for passage as required by law. Such ballot shall have 2596  
printed across the top thereof, and below the stubs, "Official 2597  
Questions and Issues Ballot." 2598

(B) (1) Questions and issues shall be grouped together on 2599  
the ballot from top to bottom as provided in division (B) (1) of 2600  
this section, except as otherwise provided in division (B) (2) of 2601  
this section. State questions and issues shall always appear as 2602  
the top group of questions and issues. In calendar year 1997, 2603  
the following questions and issues shall be grouped together on 2604  
the ballot, in the following order from top to bottom, after the 2605  
state questions and issues: 2606

(a) County questions and issues; 2607

(b) Municipal questions and issues; 2608

(c) Township questions and issues; 2609

(d) School or other district questions and issues. 2610

In each succeeding calendar year after 1997, each group of 2611  
questions and issues described in division (B) (1) (a) to (d) of 2612  
this section shall be moved down one place on the ballot except 2613  
that the group that was last on the ballot during the 2614  
immediately preceding calendar year shall appear at the top of 2615  
the ballot after the state questions and issues. The rotation 2616  
shall be performed only once each calendar year, beginning with 2617  
the first election held during the calendar year. The rotation 2618  
of groups of questions and issues shall be performed during each 2619  
calendar year as required by division (B) (1) of this section, 2620  
even if no questions and issues from any one or more such groups 2621  
appear on the ballot at any particular election held during that 2622  
calendar year. 2623

(2) Questions and issues shall be grouped together on the 2624

ballot, from top to bottom, in the following order when it is 2625  
not practicable to group them together as required by division 2626  
(B) (1) of this section because of the type of voting machines 2627  
used by the board of elections: state questions and issues, 2628  
county questions and issues, municipal questions and issues, 2629  
township questions and issues, and school or other district 2630  
questions and issues. The particular order in which each of a 2631  
group of state questions or issues is placed on the ballot shall 2632  
be determined by, and certified to each board of elections by, 2633  
the secretary of state. 2634

(3) Failure of the board of elections to rotate questions 2635  
and issues as required by division (B) (1) of this section does 2636  
not affect the validity of the election at which the failure 2637  
occurred, and is not grounds for contesting an election under 2638  
section 3515.08 of the Revised Code. 2639

(C) The particular order in which each of a group of 2640  
county, municipal, township, or school district questions or 2641  
issues is placed on the ballot shall be determined by the board 2642  
providing the ballots. 2643

(D) The printed matter pertaining to each question or 2644  
issue on the ballot shall be enclosed at the top and bottom 2645  
thereof by a heavy horizontal line across the width of the 2646  
ballot. Immediately below such top line shall be printed a brief 2647  
title descriptive of the question or issue below it, such as 2648  
"Proposed Constitutional Amendment," "Proposed Bond Issue," 2649  
"Proposed Annexation of Territory," "Proposed Increase in Tax 2650  
Rate," or such other brief title as will be descriptive of the 2651  
question or issue to which it pertains, together with a brief 2652  
statement of the percentage of affirmative votes necessary for 2653  
passage, such as "A sixty-five per cent affirmative vote is 2654

necessary for passage," "A majority vote is necessary for 2655  
passage," or such other brief statement as will be descriptive 2656  
of the percentage of affirmative votes required. 2657

(E) The questions and issues ballot need not contain the 2658  
full text of the proposal to be voted upon. A condensed text 2659  
that will properly describe the question, issue, or an amendment 2660  
proposed by other than the general assembly shall be used as 2661  
prepared and certified by the secretary of state for state-wide 2662  
questions or issues or by the board for local questions or 2663  
issues. If other than a full text is used, the full text of the 2664  
proposed question, issue, or amendment together with the 2665  
percentage of affirmative votes necessary for passage as 2666  
required by law shall be posted in each polling place in some 2667  
spot that is easily accessible to the voters. 2668

(F) Each question and issue appearing on the questions and 2669  
issues ballot may be consecutively numbered. The question or 2670  
issue determined to appear at the top of the ballot may be 2671  
designated on the face thereof by the Arabic numeral "1" and all 2672  
questions and issues placed below on the ballot shall be 2673  
consecutively numbered. Such numeral shall be placed below the 2674  
heavy top horizontal line enclosing such question or issue and 2675  
to the left of the brief title thereof. 2676

(G) No portion of a ballot question proposing to levy a 2677  
property tax in excess of the ten-mill limitation under any 2678  
section of the Revised Code, including the renewal or 2679  
replacement of such a levy, may be printed in boldface type or 2680  
in a font size that is different from the font size of other 2681  
text in the ballot question. The prohibitions in division (G) of 2682  
this section do not apply to printed matter either described in 2683  
division (D) of this section related to such a ballot question 2684

or located in the area of the ballot in which votes are 2685  
indicated for or against that question. 2686

**Sec. 4582.024.** After a port authority has been created, 2687  
any municipal corporation, township, or county, acting by 2688  
ordinance, resolution of the township trustees, or resolution of 2689  
the county commissioners, respectively, which is contiguous to 2690  
such port authority, or to any municipal corporation, township, 2691  
or county which proposes to join such port authority at the same 2692  
time and is contiguous to such port authority, or any county 2693  
within which such port authority is situated, may join such port 2694  
authority and thereupon the jurisdiction and territory of such 2695  
port authority shall include such municipal corporation, county, 2696  
or township. If more than one such political subdivision is to 2697  
be joined to the port authority at the same time, then each such 2698  
ordinance or resolution shall designate the political 2699  
subdivisions which are to be so joined. Any territory or 2700  
municipal corporation not included in a port authority and which 2701  
is annexed to a municipal corporation included within the 2702  
jurisdiction and territory of a port authority shall, on such 2703  
annexation and without further proceedings, be annexed to and be 2704  
included in the jurisdiction and territory of such port 2705  
authority. Before such political subdivision or subdivisions are 2706  
joined to a port authority, other than by annexation to a 2707  
municipality, the political subdivision or subdivisions 2708  
thereof comprising such port authority shall agree upon the 2709  
terms and conditions pursuant to which such political 2710  
subdivision or subdivisions are to be joined. For all purposes 2711  
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2712  
such political subdivision or subdivisions shall be considered 2713  
to have participated in the creation of such port authority, 2714  
except that the initial term of any director of the port 2715

authority appointed by such a political subdivision shall be 2716  
four years. After each ordinance or resolution proposing joinder 2717  
to the port authority has become effective and the terms and 2718  
conditions of joinder have been agreed to, the board of 2719  
directors of the port authority shall by resolution either 2720  
accept or reject such joinder. Such joinder shall be effective 2721  
on adoption of the resolution accepting such joinder, unless the 2722  
port authority to which a political subdivision or subdivisions 2723  
including a county within which such port authority is located, 2724  
are to be joined has authority under section 4582.14 of the 2725  
Revised Code to levy a tax on property within its jurisdiction, 2726  
then such joinder shall not be effective until approved by the 2727  
affirmative vote of a majority of the electors voting on the 2728  
question of such joinder. If more than one political subdivision 2729  
is to be joined to the port authority, then the electors of such 2730  
subdivision shall vote as a district and the majority 2731  
affirmative vote shall be determined by the vote cast in such 2732  
district as a whole. ~~Such—~~ 2733

If a tax on property is to be levied, the board of 2734  
directors of the port authority and the county auditor shall 2735  
proceed in the same manner as required for a tax levy under 2736  
section 5705.03 of the Revised Code, except that the levy's 2737  
annual collections shall be estimated assuming that the 2738  
additional subdivision or subdivisions have joined the port 2739  
authority. 2740

The election shall be called by the board of directors of 2741  
the port authority and shall be held, canvassed, and certified 2742  
in the manner provided for the submission of tax levies under 2743  
section 5705.191 of the Revised Code except that the question 2744  
appearing on the ballot shall read: 2745

"Shall \_\_\_\_\_ 2746  
(name or names of political subdivisions to be joined) 2747  
be joined to \_\_\_\_\_ (name) port authority and the 2748  
existing tax levy (levies) of such port authority ~~(aggregating),~~ 2749  
that the county auditor estimates will collect \$ \_\_\_\_\_ annually, 2750  
at a rate not exceeding 2751  
\_\_\_\_\_ mill per dollar mill(s) for each \$1 of valuation- 2752  
taxable value, which amounts to \$ \_\_\_\_\_ (estimated effective 2753  
rate) for each \$100,000 of the county auditor's appraised value, 2754  
be authorized to be 2755  
levied against properties within 2756  
\_\_\_\_\_ " 2757  
(name or names of political subdivisions to be joined) 2758  
If the question is approved such joinder shall be 2759  
immediately effective and the port authority shall be authorized 2760  
to extend the levy of such tax against all the taxable property 2761  
within the political subdivision or political subdivisions which 2762  
have been joined. If such question is approved at a general 2763  
election then the port authority may amend its budget and 2764  
resolution adopted pursuant to section 5705.34 of the Revised 2765  
Code and such levy shall be placed on the current tax list and 2766  
duplicate and collected as other taxes are collected from all 2767  
taxable property within the port authority including the 2768  
political subdivision or political subdivisions joined as a 2769  
result of such election. 2770  
As used in this section, "the county auditor's appraised 2771  
value" and "estimated effective rate" have the same meanings as 2772  
in section 5705.01 of the Revised Code. 2773

**Sec. 4582.26.** After a port authority has been created, any 2774  
municipal corporation, township, county, or other political 2775  
subdivision, acting by ordinance or resolution, which is 2776  
contiguous to any municipal corporation, township, county, or 2777  
other political subdivision which participated in the creation 2778  
of such port authority or to any municipal corporation, 2779  
township, county, or other political subdivision which proposes 2780  
to join the port authority at the same time and is contiguous to 2781  
any municipal corporation, township, county, or other political 2782  
subdivision which participated in the creation of such port 2783  
authority, may join such port authority, and thereupon the 2784  
jurisdiction and territory of the port authority includes the 2785  
municipal corporation, county, township, or other political 2786  
subdivision so joining. If more than one such political 2787  
subdivision is to be joined to the port authority at the same 2788  
time, then each such ordinance or resolution shall designate the 2789  
political subdivisions which are to be so joined. Any territory 2790  
or municipal corporation not included in a port authority and 2791  
which is annexed to a municipal corporation included within the 2792  
jurisdiction and territory of a port authority shall, on such 2793  
annexation and without further proceedings, be annexed to and be 2794  
included in the jurisdiction and territory of the port 2795  
authority. Before such political subdivision or subdivisions are 2796  
joined to a port authority, other than by annexation to a 2797  
municipal corporation, the political subdivision or subdivisions 2798  
theretofore comprising such port authority shall agree upon the 2799  
terms and conditions pursuant to which such political 2800  
subdivision or subdivisions are to be joined. For all purposes 2801  
of sections 4582.21 to 4582.59 of the Revised Code, such 2802  
political subdivision or subdivisions shall be considered to 2803  
have participated in the creation of such port authority, except 2804  
that the initial term of any director of the port authority 2805



appointed by such a political subdivision shall be four years. 2806  
After each ordinance or resolution proposing joinder to the port 2807  
authority has become effective and the terms and conditions of 2808  
joinder have been agreed to, the board of directors of the port 2809  
authority shall by resolution either accept or reject such 2810  
joinder. Such joinder shall be effective upon adoption of the 2811  
resolution accepting such joinder, unless the port authority to 2812  
which a political subdivision or subdivisions, including a 2813  
county within which such port authority is located, are to be 2814  
joined, has authority under section 4582.40 of the Revised Code 2815  
to levy a tax on property within its jurisdiction, then such 2816  
joinder shall not be effective until approved by the affirmative 2817  
vote of a majority of the electors voting on the question of the 2818  
joinder. If more than one political subdivision is to be joined 2819  
to the port authority, then the electors of such subdivisions 2820  
shall vote as a district and the majority affirmative vote shall 2821  
be determined by the vote cast in such district as a whole. ~~The~~ 2822

If a tax on property is to be levied, the board of 2823  
directors of the port authority and the county auditor shall 2824  
proceed in the manner as required for a tax levy under section 2825  
5705.03 of the Revised Code, except that the levy's annual 2826  
collections shall be estimated assuming that the additional 2827  
subdivision or subdivisions have joined the port authority. 2828

The election shall be called by the board of directors of 2829  
the port authority and shall be held, canvassed, and certified 2830  
in the manner provided for the submission of tax levies under 2831  
section 5705.191 of the Revised Code except that the question 2832  
appearing on the ballot shall read: 2833

"Shall \_\_\_\_\_ 2834

(Name or names of political subdivisions to be joined) 2835

\_\_\_\_\_ 2836

be joined to \_\_\_\_\_ (Name) port authority 2837

and the existing tax levy (levies) of such port authority 2838

~~(aggregating), that the county auditor estimates will collect~~ 2839

~~\$\_\_\_\_\_ annually, at a rate not exceeding\_\_\_\_\_ mill-~~ 2840

~~per dollar mill(s) for each \$1 of valuation taxable value, which~~ 2841

~~amounts to \$\_\_\_\_\_ (estimated effective rate) for each~~ 2842

~~\$100,000 of the county auditor's appraised value,~~ 2843

be authorized to be levied against properties within 2844

\_\_\_\_\_?" 2845

(Name or names of political subdivisions to be joined) 2846

If the question is approved the joinder becomes 2847

immediately effective and the port authority is authorized to 2848

extend the levy of such tax against all the taxable property 2849

within the political subdivision or political subdivisions which 2850

have been joined. If such question is approved at a general 2851

election, then the port authority may amend its budget and 2852

resolution adopted pursuant to section 5705.34 of the Revised 2853

Code and such levy shall be placed on the current tax list and 2854

duplicate and collected as other taxes are collected from all 2855

taxable property within the port authority including the 2856

political subdivision or political subdivisions joined as a 2857

result of the election. 2858

As used in this section, "the county auditor's appraised 2859

value" and "estimated effective rate" have the same meanings as 2860

in section 5705.01 of the Revised Code. 2861

**Sec. 5705.01.** As used in this chapter: 2862

(A) "Subdivision" means any county; municipal corporation; 2863  
township; township police district; joint police district; 2864  
township fire district; joint fire district; joint ambulance 2865  
district; joint emergency medical services district; fire and 2866  
ambulance district; joint recreation district; township waste 2867  
disposal district; township road district; community college 2868  
district; technical college district; detention facility 2869  
district; a district organized under section 2151.65 of the 2870  
Revised Code; a combined district organized under sections 2871  
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2872  
drug addiction, and mental health service district; a drainage 2873  
improvement district created under section 6131.52 of the 2874  
Revised Code; a lake facilities authority created under Chapter 2875  
353. of the Revised Code; a union cemetery district; a county 2876  
school financing district; a city, local, exempted village, 2877  
cooperative education, or joint vocational school district; or a 2878  
regional student education district created under section 2879  
3313.83 of the Revised Code. 2880

(B) "Municipal corporation" means all municipal 2881  
corporations, including those that have adopted a charter under 2882  
Article XVIII, Ohio Constitution. 2883

(C) "Taxing authority" or "bond issuing authority" means, 2884  
in the case of any county, the board of county commissioners; in 2885  
the case of a municipal corporation, the council or other 2886  
legislative authority of the municipal corporation; in the case 2887  
of a city, local, exempted village, cooperative education, or 2888  
joint vocational school district, the board of education; in the 2889  
case of a community college district, the board of trustees of 2890  
the district; in the case of a technical college district, the 2891  
board of trustees of the district; in the case of a detention 2892  
facility district, a district organized under section 2151.65 of 2893

the Revised Code, or a combined district organized under 2894  
sections 2152.41 and 2151.65 of the Revised Code, the joint 2895  
board of county commissioners of the district; in the case of a 2896  
township, the board of township trustees; in the case of a joint 2897  
police district, the joint police district board; in the case of 2898  
a joint fire district, the board of fire district trustees; in 2899  
the case of a joint recreation district, the joint recreation 2900  
district board of trustees; in the case of a joint-county 2901  
alcohol, drug addiction, and mental health service district, the 2902  
district's board of alcohol, drug addiction, and mental health 2903  
services; in the case of a joint ambulance district or a fire 2904  
and ambulance district, the board of trustees of the district; 2905  
in the case of a union cemetery district, the legislative 2906  
authority of the municipal corporation and the board of township 2907  
trustees, acting jointly as described in section 759.341 of the 2908  
Revised Code; in the case of a drainage improvement district, 2909  
the board of county commissioners of the county in which the 2910  
drainage district is located; in the case of a lake facilities 2911  
authority, the board of directors; in the case of a joint 2912  
emergency medical services district, the joint board of county 2913  
commissioners of all counties in which all or any part of the 2914  
district lies; and in the case of a township police district, a 2915  
township fire district, a township road district, or a township 2916  
waste disposal district, the board of township trustees of the 2917  
township in which the district is located. "Taxing authority" 2918  
also means the educational service center governing board that 2919  
serves as the taxing authority of a county school financing 2920  
district as provided in section 3311.50 of the Revised Code, and 2921  
the board of directors of a regional student education district 2922  
created under section 3313.83 of the Revised Code. 2923

(D) "Fiscal officer" in the case of a county, means the 2924

county auditor; in the case of a municipal corporation, the city 2925  
auditor or village clerk, or an officer who, by virtue of the 2926  
charter, has the duties and functions of the city auditor or 2927  
village clerk, except that in the case of a municipal university 2928  
the board of directors of which have assumed, in the manner 2929  
provided by law, the custody and control of the funds of the 2930  
university, the chief accounting officer of the university shall 2931  
perform, with respect to the funds, the duties vested in the 2932  
fiscal officer of the subdivision by sections 5705.41 and 2933  
5705.44 of the Revised Code; in the case of a school district, 2934  
the treasurer of the board of education; in the case of a county 2935  
school financing district, the treasurer of the educational 2936  
service center governing board that serves as the taxing 2937  
authority; in the case of a township, the township fiscal 2938  
officer; in the case of a joint police district, the treasurer 2939  
of the district; in the case of a joint fire district, the clerk 2940  
of the board of fire district trustees; in the case of a joint 2941  
ambulance district, the clerk of the board of trustees of the 2942  
district; in the case of a joint emergency medical services 2943  
district, the person appointed as fiscal officer pursuant to 2944  
division (D) of section 307.053 of the Revised Code; in the case 2945  
of a fire and ambulance district, the person appointed as fiscal 2946  
officer pursuant to division (B) of section 505.375 of the 2947  
Revised Code; in the case of a joint recreation district, the 2948  
person designated pursuant to section 755.15 of the Revised 2949  
Code; in the case of a union cemetery district, the clerk of the 2950  
municipal corporation designated in section 759.34 of the 2951  
Revised Code; in the case of a children's home district, 2952  
educational service center, general health district, joint- 2953  
county alcohol, drug addiction, and mental health service 2954  
district, county library district, detention facility district, 2955  
district organized under section 2151.65 of the Revised Code, a 2956

combined district organized under sections 2152.41 and 2151.65 2957  
of the Revised Code, or a metropolitan park district for which 2958  
no treasurer has been appointed pursuant to section 1545.07 of 2959  
the Revised Code, the county auditor of the county designated by 2960  
law to act as the auditor of the district; in the case of a 2961  
metropolitan park district which has appointed a treasurer 2962  
pursuant to section 1545.07 of the Revised Code, that treasurer; 2963  
in the case of a drainage improvement district, the auditor of 2964  
the county in which the drainage improvement district is 2965  
located; in the case of a lake facilities authority, the fiscal 2966  
officer designated under section 353.02 of the Revised Code; in 2967  
the case of a regional student education district, the fiscal 2968  
officer appointed pursuant to section 3313.83 of the Revised 2969  
Code; and in all other cases, the officer responsible for 2970  
keeping the appropriation accounts and drawing warrants for the 2971  
expenditure of the moneys of the district or taxing unit. 2972

(E) "Permanent improvement" or "improvement" means any 2973  
property, asset, or improvement with an estimated life or 2974  
usefulness of five years or more, including land and interests 2975  
therein, and reconstructions, enlargements, and extensions 2976  
thereof having an estimated life or usefulness of five years or 2977  
more. 2978

(F) "Current operating expenses" and "current expenses" 2979  
mean the lawful expenditures of a subdivision, except those for 2980  
permanent improvements, and except payments for interest, 2981  
sinking fund, and retirement of bonds, notes, and certificates 2982  
of indebtedness of the subdivision. 2983

(G) "Debt charges" means interest, sinking fund, and 2984  
retirement charges on bonds, notes, or certificates of 2985  
indebtedness. 2986

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

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

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

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

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

(M) "Library district" means a territory, the boundaries

of which are defined by the state library board pursuant to 3016  
section 3375.01 of the Revised Code, in which the board of 3017  
trustees of a county, municipal corporation, school district, or 3018  
township public library maintains a free public library. 3019

(N) "Qualifying library levy" means either of the 3020  
following: 3021

(1) A levy for the support of a library association or 3022  
private corporation that has an association library district 3023  
with boundaries that are not identical to those of a 3024  
subdivision; 3025

(2) A levy proposed under section 5705.23 of the Revised 3026  
Code for the support of the board of trustees of a public 3027  
library that has a library district with boundaries that are not 3028  
identical to those of a subdivision. 3029

(O) "School library district" means a school district in 3030  
which a free public library has been established that is under 3031  
the control and management of a board of library trustees as 3032  
provided in section 3375.15 of the Revised Code. 3033

(P) "The county auditor's appraised value" means the true 3034  
value in money of real property. 3035

(Q) "Estimated effective rate" means the quotient obtained 3036  
by dividing (1) an estimate of the taxes that will be charged 3037  
and payable in a year against real property classified as 3038  
residential or agricultural under section 5713.041 of the 3039  
Revised Code from either (a) a levy that is a renewal, increase, 3040  
or decrease of an existing levy or (b) an existing levy that is 3041  
extended to additional territory, assuming that the additional 3042  
territory has been added to the subdivision, by (2) an estimate 3043  
of the total taxable value of that class of property for that 3044



year. 3045

**Sec. 5705.03.** (A) The taxing authority of each subdivision 3046  
may levy taxes annually, subject to the limitations of sections 3047  
5705.01 to 5705.47 of the Revised Code, on the real and personal 3048  
property within the subdivision for the purpose of paying the 3049  
current operating expenses of the subdivision and acquiring or 3050  
constructing permanent improvements. The taxing authority of 3051  
each subdivision and taxing unit shall, subject to the 3052  
limitations of such sections, levy such taxes annually as are 3053  
necessary to pay the interest and sinking fund on and retire at 3054  
maturity the bonds, notes, and certificates of indebtedness of 3055  
such subdivision and taxing unit, including levies in 3056  
anticipation of which the subdivision or taxing unit has 3057  
incurred indebtedness. 3058

(B) (1) When a taxing authority determines that it is 3059  
necessary to levy a tax outside the ten-mill limitation for any 3060  
purpose authorized by the Revised Code, the taxing authority 3061  
shall certify to the county auditor a resolution or ordinance 3062  
requesting that the county auditor certify to the taxing 3063  
authority ~~the total current tax valuation of the subdivision,~~ 3064  
~~and the number of mills required to generate a specified amount~~ 3065  
~~of revenue, or the dollar amount of revenue that would be~~ 3066  
~~generated by a specified number of mills~~ amounts described in 3067  
division (B) (2) of this section. The resolution or ordinance 3068  
shall state all of the following: 3069

(a) The proposed rate of the tax, expressed in mills for 3070  
each one dollar of taxable value, or the dollar amount of 3071  
revenue to be generated by the proposed tax; 3072

(b) The purpose of the tax; 3073

~~(b)~~ (c) Whether the tax is an additional levy, a renewal 3074  
or a replacement of an existing tax, ~~or~~ a renewal or replacement 3075  
of an existing tax with an increase or a decrease, a reduction 3076  
or decrease of an existing tax, or an extension of an existing 3077  
tax to additional territory; 3078

~~(e)~~ (d) The section of the Revised Code authorizing 3079  
submission of the question of the tax; 3080

~~(d)~~ (e) The term of years of the tax or if the tax is for 3081  
a continuing period of time; 3082

~~(e)~~ (f) That the tax is to be levied upon the entire 3083  
territory of the subdivision or, if authorized by the Revised 3084  
Code, a description of the portion of the territory of the 3085  
subdivision in which the tax is to be levied; 3086

~~(f)~~ (g) The date of the election at which the question of 3087  
the tax shall appear on the ballot; 3088

~~(g)~~ (h) That the ballot measure shall be submitted to the 3089  
entire territory of the subdivision or, if authorized by the 3090  
Revised Code, a description of the portion of the territory of 3091  
the subdivision to which the ballot measure shall be submitted; 3092

~~(h)~~ (i) The tax year in which the tax will first be levied 3093  
and the calendar year in which the tax will first be collected; 3094

~~(i)~~ (j) Each such county in which the subdivision has 3095  
territory. 3096

(2) Upon receipt of a resolution or ordinance certified 3097  
under division (B) (1) of this section, the county auditor shall 3098  
certify to the taxing authority each of the following, as 3099  
applicable to that levy: 3100

(a) The total current tax valuation of the subdivision. 3101

(b) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue. 3102  
3103  
3104

(c) Either of the following, calculated using the tax list for the current year, and if this is not determined, the estimated amount submitted by the auditor to the county budget commission: 3105  
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3107  
3108

(i) If the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under section 319.301 of the Revised Code, the levy's estimated effective rate, calculated using the rate described in division (B) (2) (b) or (d) of this section, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's appraised value; 3109  
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(ii) For all other levies, the levy's rate, described in division (B) (2) (b) or (d) of this section, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's appraised value. 3117  
3118  
3119  
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(d) The dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value. 3121  
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3123

(e) For any levy or portion of a levy except a levy or portion of a levy to pay debt charges, an estimate of the levy's annual collections, rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list for the current year, and if this is not determined, the estimated amount 3124  
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submitted by the auditor to the county budget commission. 3131

If a subdivision is located in more than one county, the 3132  
county auditor shall obtain from the county auditor of each 3133  
other county in which the subdivision is located the current tax 3134  
valuation for the portion of the subdivision in that county. The 3135  
county auditor shall issue the certification to the taxing 3136  
authority within ten days after receiving the taxing authority's 3137  
resolution or ordinance requesting it. 3138

~~(2)~~ (3) Upon receiving the certification from the county 3139  
auditor under division (B) (2) of this section, the taxing 3140  
authority may adopt a resolution or ordinance stating the rate 3141  
of the tax levy, expressed in mills for each one dollar ~~in tax-~~ 3142  
~~valuation of taxable value and the rate or estimated effective~~ 3143  
rate, as applicable, in dollars for each one hundred thousand 3144  
dollars of the county auditor's appraised value, as estimated by 3145  
the county auditor, and that the taxing authority will proceed 3146  
with the submission of the question of the tax to electors. The 3147  
taxing authority shall certify this resolution or ordinance, a 3148  
copy of the county auditor's ~~certification~~ certifications, and 3149  
the resolution or ordinance the taxing authority adopted under 3150  
division (B) (1) of this section to the proper county board of 3151  
elections in the manner and within the time prescribed by the 3152  
section of the Revised Code governing submission of the 3153  
question. The county board of elections shall not submit the 3154  
question of the tax to electors unless a copy of the county 3155  
auditor's certification accompanies the resolutions or 3156  
ordinances the taxing authority certifies to the board. Before 3157  
requesting a taxing authority to submit a tax levy, any agency 3158  
or authority authorized to make that request shall first request 3159  
the certification from the county auditor provided under this 3160  
section. 3161

~~(3)~~-(4) This division is supplemental to, and not in 3162  
derogation of, any similar requirement governing the 3163  
certification by the county auditor of the tax valuation of a 3164  
subdivision or necessary tax rates for the purposes of the 3165  
submission of the question of a tax in excess of the ten-mill 3166  
limitation, including sections 133.18 and 5705.195 of the 3167  
Revised Code. 3168

(C) All taxes levied on property shall be extended on the 3169  
tax list and duplicate by the county auditor of the county in 3170  
which the property is located, and shall be collected by the 3171  
county treasurer of such county in the same manner and under the 3172  
same laws and rules as are prescribed for the assessment and 3173  
collection of county taxes. The proceeds of any tax levied by or 3174  
for any subdivision when received by its fiscal officer shall be 3175  
deposited in its treasury to the credit of the appropriate fund. 3176

**Sec. 5705.192.** (A) For the purposes of this section only, 3177  
"taxing authority" includes a township board of park 3178  
commissioners appointed under section 511.18 of the Revised 3179  
Code. 3180

(B) A taxing authority may propose to replace an existing 3181  
levy that the taxing authority is authorized to levy, regardless 3182  
of the section of the Revised Code under which the authority is 3183  
granted, except a school district emergency levy proposed 3184  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3185  
The taxing authority may propose to replace the existing levy in 3186  
its entirety at the rate at which it is authorized to be levied; 3187  
may propose to replace a portion of the existing levy at a 3188  
lesser rate; or may propose to replace the existing levy in its 3189  
entirety and increase the rate at which it is levied. If the 3190  
taxing authority proposes to replace an existing levy, the 3191

proposed levy shall be called a replacement levy and shall be so 3192  
designated on the ballot. Except as otherwise provided in this 3193  
division, a replacement levy shall be limited to the purpose of 3194  
the existing levy, and shall appear separately on the ballot 3195  
from, and shall not be conjoined with, the renewal of any other 3196  
existing levy. In the case of an existing school district levy 3197  
imposed under section 5705.21 of the Revised Code for the 3198  
purpose specified in division (F) of section 5705.19 of the 3199  
Revised Code, or in the case of an existing school district levy 3200  
imposed under section 5705.217 of the Revised Code for the 3201  
acquisition, construction, enlargement, renovation, and 3202  
financing of permanent improvements, the replacement for that 3203  
existing levy may be for the same purpose or for the purpose of 3204  
general permanent improvements as defined in section 5705.21 of 3205  
the Revised Code. The replacement for an existing levy imposed 3206  
under division (L) of section 5705.19 or section 5705.222 of the 3207  
Revised Code may be for any purpose authorized for a levy 3208  
imposed under section 5705.222 of the Revised Code. 3209

The resolution proposing a replacement levy shall specify 3210  
the purpose of the levy; its proposed rate expressed in mills 3211  
for each one dollar of taxable value and in dollars for each one 3212  
hundred thousand dollars of the county auditor's appraised 3213  
value; whether the proposed rate is the same as the rate of the 3214  
existing levy, a reduction, or an increase; the extent of any 3215  
reduction or increase expressed in mills for each one dollar of 3216  
taxable value and in dollars for each one hundred thousand 3217  
dollars of the county auditor's appraised value; the first 3218  
calendar year in which the levy will be due; and the term of the 3219  
levy, expressed in years or, if applicable, that it will be 3220  
levied for a continuing period of time. 3221

The sections of the Revised Code governing the maximum 3222

rate and term of the existing levy, the contents of the 3223  
resolution that proposed the levy, the adoption of the 3224  
resolution, the arrangements for the submission of the question 3225  
of the levy, and notice of the election also govern the 3226  
respective provisions of the proposal to replace the existing 3227  
levy, except as provided in divisions (B)(1) to ~~(4)~~(5) of this 3228  
section: 3229

(1) In the case of an existing school district levy that 3230  
is imposed under section 5705.21 of the Revised Code for the 3231  
purpose specified in division (F) of section 5705.19 of the 3232  
Revised Code or under section 5705.217 of the Revised Code for 3233  
the acquisition, construction, enlargement, renovation, and 3234  
financing of permanent improvements, and that is to be replaced 3235  
by a levy for general permanent improvements, the term of the 3236  
replacement levy may be for a continuing period of time. 3237

(2) The date on which the election is held shall be as 3238  
follows: 3239

(a) For the replacement of a levy with a fixed term of 3240  
years, the date of the general election held during the last 3241  
year the existing levy may be extended on the real and public 3242  
utility property tax list and duplicate, or the date of any 3243  
election held in the ensuing year; 3244

(b) For the replacement of a levy imposed for a continuing 3245  
period of time, the date of any election held in any year after 3246  
the year the levy to be replaced is first approved by the 3247  
electors, except that only one election on the question of 3248  
replacing the levy may be held during any calendar year. 3249

The failure by the electors to approve a proposal to 3250  
replace a levy imposed for a continuing period of time does not 3251

terminate the existing continuing levy. 3252

(3) In the case of an existing school district levy 3253  
imposed under division (B) of section 5705.21, division (C) of 3254  
section 5705.212, or division (J) of section 5705.218 of the 3255  
Revised Code, the rates allocated to the qualifying school 3256  
district and to partnering community schools each may be 3257  
increased or decreased or remain the same, and the total rate 3258  
may be increased, decreased, or remain the same. 3259

(4) In the case of an existing levy imposed under division 3260  
(L) of section 5705.19 of the Revised Code, the term may be for 3261  
any number of years not exceeding ten or for a continuing period 3262  
of time. 3263

(5) In addition to other required information, the 3264  
election notice shall express the levy's annual collections, as 3265  
estimated and certified by the county auditor under section 3266  
5705.03 of the Revised Code. 3267

(C) The form of the ballot at the election on the question 3268  
of a replacement levy shall be as follows: 3269

"A replacement of a tax for the benefit of \_\_\_\_\_ 3270  
(name of subdivision or public library) for the purpose of 3271  
\_\_\_\_\_ (the purpose stated in the resolution), that the 3272  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate 3273  
not exceeding \_\_\_\_\_ mills for each ~~one dollar~~ \$1 of 3274  
~~valuation taxable value,~~ which amounts to \$\_\_\_\_\_ ~~(rate~~ 3275  
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 3276  
~~valuation~~ \$100,000 of the county auditor's appraised value, for 3277  
\_\_\_\_\_ (number of years levy is to run, or that it will be 3278  
levied for a continuous period of time) 3279



3280

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

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

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

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

calendar year \_\_\_\_\_ (first calendar year in which the tax  
shall be due)." 3307  
3308

The question covered by the resolution shall be submitted 3309  
as a separate proposition, but may be printed on the same ballot 3310  
with any other proposition submitted at the same election, other 3311  
than the election of officers. More than one such question may 3312  
be submitted at the same election. 3313

(D) Two or more existing levies, or any portion of those 3314  
levies, may be combined into one replacement levy, so long as 3315  
all of the existing levies are for the same purpose and either 3316  
all are due to expire the same year or all are for a continuing 3317  
period of time. The question of combining all or portions of 3318  
those existing levies into the replacement levy shall appear as 3319  
one ballot proposition before the electors. If the electors 3320  
approve the ballot proposition, all or the stated portions of 3321  
the existing levies are replaced by one replacement levy. 3322

(E) A levy approved in excess of the ten-mill limitation 3323  
under this section shall be certified to the tax commissioner. 3324  
In the first year of a levy approved under this section, the 3325  
levy shall be extended on the tax lists after the February 3326  
settlement succeeding the election at which the levy was 3327  
approved. If the levy is to be placed on the tax lists of the 3328  
current year, as specified in the resolution providing for its 3329  
submission, the result of the election shall be certified 3330  
immediately after the canvass by the board of elections to the 3331  
taxing authority, which shall forthwith make the necessary levy 3332  
and certify it to the county auditor, who shall extend it on the 3333  
tax lists for collection. After the first year, the levy shall 3334  
be included in the annual tax budget that is certified to the 3335  
county budget commission. 3336

If notes are authorized to be issued in anticipation of 3337  
the proceeds of the existing levy, notes may be issued in 3338  
anticipation of the proceeds of the replacement levy, and such 3339  
issuance is subject to the terms and limitations governing the 3340  
issuance of notes in anticipation of the proceeds of the 3341  
existing levy. 3342

(F) This section does not authorize a tax to be levied in 3343  
any year after the year in which revenue is not needed for the 3344  
purpose for which the tax is levied. 3345

**Sec. 5705.195.** Within ~~five~~ten days after the resolution 3346  
is certified to the county auditor as provided by section 3347  
5705.194 of the Revised Code, the auditor shall calculate and 3348  
certify to the taxing authority the annual levy, expressed in 3349  
dollars ~~and cents~~ for each one hundred thousand dollars of 3350  
~~valuation~~the county auditor's appraised value as well as in 3351  
mills for each one dollar of ~~valuation~~taxable value, throughout 3352  
the life of the levy which will be required to produce the 3353  
annual amount set forth in the resolution assuming that the 3354  
amount of the tax list of such subdivision remains throughout 3355  
the life of the levy the same as the amount of the tax list for 3356  
the current year, and if this is not determined, the estimated 3357  
amount submitted by the auditor to the county budget commission. 3358

Upon receiving the certification from the county auditor, 3359  
if the taxing authority desires to proceed with the submission 3360  
of the question it shall, not less than ninety days before the 3361  
day of such election, certify its resolution, together with the 3362  
amount of the average tax levy, expressed in dollars ~~and cents~~ 3363  
for each one hundred thousand dollars of ~~valuation~~the county 3364  
auditor's appraised value as well as in mills for each one 3365  
dollar of ~~valuation~~taxable value, as estimated~~certified~~ by the 3366

county auditor, and the number of years the levy is to run to 3367  
the board of elections of the county which shall prepare the 3368  
ballots and make other necessary arrangements for the submission 3369  
of the question to the voters of the subdivision. 3370

**Sec. 5705.196.** The election provided for in section 3371  
5705.194 of the Revised Code shall be held at the regular places 3372  
for voting in the district, and shall be conducted, canvassed, 3373  
and certified in the same manner as regular elections in the 3374  
district for the election of county officers, provided that in 3375  
any such election in which only part of the electors of a 3376  
precinct are qualified to vote, the board of elections may 3377  
assign voters in such part to an adjoining precinct. Such an 3378  
assignment may be made to an adjoining precinct in another 3379  
county with the consent and approval of the board of elections 3380  
of such other county. Notice of the election shall be published 3381  
in one newspaper of general circulation in the district once a 3382  
week for two consecutive weeks or as provided in section 7.16 of 3383  
the Revised Code, prior to the election. If the board of 3384  
elections operates and maintains a web site, the board of 3385  
elections shall post notice of the election on its web site for 3386  
thirty days prior to the election. Such notice shall state the 3387  
annual proceeds of the proposed levy, the purpose for which such 3388  
proceeds are to be used, the number of years during which the 3389  
levy shall run, and the estimated average additional tax rate 3390  
expressed in dollars ~~and cents~~ for each one hundred thousand 3391  
dollars of ~~valuation~~ the county auditor's appraised value as 3392  
well as in mills for each one dollar of ~~valuation~~ taxable value, 3393  
outside the limitation imposed by Section 2 of Article XII, Ohio 3394  
Constitution, as certified by the county auditor. 3395

**Sec. 5705.197.** The form of the ballot to be used at the 3396  
election provided for in section 5705.195 of the Revised Code 3397

shall be as follows: 3398

"Shall a levy be imposed by the \_\_\_\_\_ (here insert 3399  
name of school district) for the purpose of \_\_\_\_\_ (here 3400  
insert purpose of levy) in the sum of \$\_\_\_\_\_ (here insert 3401  
annual amount the levy is to produce) and a levy of taxes to be 3402  
made outside of the ten-mill limitation estimated by the county 3403  
auditor to average \_\_\_\_\_ ~~(here insert number of mills)~~ 3404  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3405  
amounts to \$\_\_\_\_\_ ~~(here insert rate expressed in dollars~~ 3406  
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation 3407  
~~fair market~~ the county auditor's appraised value, for a period 3408  
of \_\_\_\_\_ (here insert the number of years the millage is to 3409  
be imposed) years? 3410

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

3411

~~The purpose for which the tax is to be levied shall be 3412  
printed in the space indicated, in boldface type of at least 3413  
twice the size of the type immediately surrounding it. 3414~~

If the tax is to be placed on the current tax list, the 3415  
form of the ballot shall be modified by adding, after "years," 3416  
the phrase ", commencing in \_\_\_\_\_ (first year the tax is to 3417  
be levied), first due in calendar year \_\_\_\_\_ (first 3418  
calendar year in which the tax shall be due)." 3419

If the levy submitted is a proposal to renew all or a 3420  
portion of an existing levy, the form of the ballot specified in 3421  
this section ~~may~~ must be changed by adding the following at the 3422

beginning of the form, after the words "shall a levy": 3423

(A) "Renewing an existing levy" in the case of a proposal 3424  
to renew an existing levy in the same amount; 3425

(B) "Renewing \$\_\_\_\_\_ ~~dollars~~ and providing an increase of 3426  
\$\_\_\_\_\_ ~~dollars~~" in the case of an increase; 3427

(C) "Renewing part of an existing levy, being a reduction 3428  
of \$\_\_\_\_\_ ~~dollars~~" in the case of a renewal of only part of an 3429  
existing levy. 3430

If the levy submitted is a proposal to renew all or a 3431  
portion of more than one existing levy, the form of the ballot 3432  
may be changed in any of the manners provided in division (A), 3433  
(B), or (C) of this section, or any combination of those 3434  
manners, as appropriate, so long as the form of the ballot 3435  
reflects the number of levies to be renewed, whether the amount 3436  
of any of the levies will be increased or decreased, the amount 3437  
of any such increase or decrease for each levy, and that none of 3438  
the existing levies to be renewed will be levied after the year 3439  
preceding the year in which the renewal levy is first imposed. 3440  
The form of the ballot shall be changed by adding the following 3441  
statement after "for a period of \_\_\_\_\_ years?" and before "For 3442  
the Tax Levy" and "Against the Tax Levy": 3443

"If approved, any remaining tax years on any of the above 3444  
\_\_\_\_\_ (here insert the number of existing levies) existing 3445  
levies will not be collected after \_\_\_\_\_ (here insert the 3446  
current tax year or, if not the current tax year, the applicable 3447  
tax year)." 3448

**Sec. 5705.199.** (A) At any time the board of education of a 3449  
city, local, exempted village, cooperative education, or joint 3450  
vocational school district, by a vote of two-thirds of all its 3451

members, may declare by resolution that the revenue that will be 3452  
raised by all tax levies that the district is authorized to 3453  
impose, when combined with state and federal revenues, will be 3454  
insufficient to provide for the necessary requirements of the 3455  
school district, and that it is therefore necessary to levy a 3456  
tax in excess of the ten-mill limitation for the purpose of 3457  
providing for the necessary requirements of the school district. 3458  
Such a levy shall be proposed as a substitute for all or a 3459  
portion of one or more existing levies imposed under sections 3460  
5705.194 to 5705.197 of the Revised Code or under this section, 3461  
by levying a tax as follows: 3462

(1) In the initial year the levy is in effect, the levy 3463  
shall be in a specified amount of money equal to the aggregate 3464  
annual dollar amount of proceeds derived from the levy or 3465  
levies, or portion thereof, being substituted. 3466

(2) In each subsequent year the levy is in effect, the 3467  
levy shall be in a specified amount of money equal to the sum of 3468  
the following: 3469

(a) The dollar amount of the proceeds derived from the 3470  
levy in the prior year; and 3471

(b) The dollar amount equal to the product of the total 3472  
taxable value of all taxable real property in the school 3473  
district in the then-current year, excluding carryover property 3474  
as defined in section 319.301 of the Revised Code, multiplied by 3475  
the annual levy, expressed in mills for each one dollar of 3476  
~~valuation~~ taxable value, that was required to produce the annual 3477  
dollar amount of the levy under this section in the prior year; 3478  
provided, that the amount under division (A) (2) (b) of this 3479  
section shall not be less than zero. 3480

(B) The resolution proposing the substitute levy shall 3481  
specify the annual dollar amount the levy is to produce in its 3482  
initial year; the first calendar year in which the levy will be 3483  
due; and the term of the levy expressed in years, which may be 3484  
any number not exceeding ten, or for a continuing period of 3485  
time. The resolution shall specify the date of holding the 3486  
election, which shall not be earlier than ninety days after 3487  
certification of the resolution to the board of elections, and 3488  
which shall be consistent with the requirements of section 3489  
3501.01 of the Revised Code. If two or more existing levies are 3490  
to be included in a single substitute levy, but are not 3491  
scheduled to expire in the same year, the resolution shall 3492  
specify that the existing levies to be substituted shall not be 3493  
levied after the year preceding the year in which the substitute 3494  
levy is first imposed. 3495

The resolution shall go into immediate effect upon its 3496  
passage, and no publication of the resolution shall be necessary 3497  
other than that provided for in the notice of election. A copy 3498  
of the resolution shall immediately after its passage be 3499  
certified to the county auditor in the manner provided by 3500  
section 5705.195 of the Revised Code, and sections 5705.194 and 3501  
5705.196 of the Revised Code shall govern the arrangements for 3502  
the submission of the question and other matters concerning the 3503  
notice of election and the election, except as may be provided 3504  
otherwise in this section. 3505

(C) The form of the ballot to be used at the election on 3506  
the question of a levy under this section shall be as follows: 3507

"Shall a tax levy substituting for an existing levy be 3508  
imposed by the \_\_\_\_\_ (here insert name of school district) 3509  
for the purpose of providing for the necessary requirements of 3510



the school district in the initial sum of \$\_\_\_\_\_ (here 3511  
insert the annual dollar amount the levy is to produce in its 3512  
initial year), and a levy of taxes be made outside of the ten- 3513  
mill limitation estimated by the county auditor to require 3514  
\_\_\_\_\_ (~~here insert number of mills~~) mills for each ~~one~~ 3515  
~~dollar~~ \$1 of valuation taxable value, which amounts to 3516  
\$\_\_\_\_\_ (~~here insert rate expressed in dollars and cents~~) 3517  
for each ~~one hundred dollars~~ \$100,000 of valuation the county 3518  
auditor's appraised value for the initial year of the tax, for a 3519  
period of \_\_\_\_\_ (here insert the number of years the levy 3520  
is to be imposed, or that it will be levied for a continuing 3521  
period of time), commencing in \_\_\_\_\_ (first year the tax is 3522  
to be levied), first due in calendar year \_\_\_\_\_ (first 3523  
calendar year in which the tax shall be due), with the sum of 3524  
such tax to increase only if and as new land or real property 3525  
improvements not previously taxed by the school district are 3526  
added to its tax list? 3527

3528

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to substitute all or a 3529  
portion of more than one existing levy, the form of the ballot 3530  
may be changed so long as the ballot reflects the number of 3531  
levies to be substituted and that none of the existing levies to 3532  
be substituted will be levied after the year preceding the year 3533  
in which the substitute levy is first imposed. The form of the 3534  
ballot shall be modified by substituting the statement "Shall a 3535  
tax levy substituting for an existing levy" with "Shall a tax 3536

levy substituting for existing levies" and adding the following 3537  
statement after "added to its tax list?" and before "For the Tax 3538  
Levy": 3539

"If approved, any remaining tax years on any of the 3540  
\_\_\_\_\_ (here insert the number of existing levies) existing 3541  
levies will not be collected after \_\_\_\_\_ (here insert the 3542  
current tax year or, if not the current tax year, the applicable 3543  
tax year)."

(D) The submission of questions to the electors under this 3545  
section is subject to the limitation on the number of election 3546  
dates established by section 5705.214 of the Revised Code. 3547

(E) If a majority of the electors voting on the question 3548  
so submitted in an election vote in favor of the levy, the board 3549  
of education may make the necessary levy within the school 3550  
district at the rate and for the purpose stated in the 3551  
resolution. The tax levy shall be included in the next tax 3552  
budget that is certified to the county budget commission. 3553

(F) A levy for a continuing period of time may be 3554  
decreased pursuant to section 5705.261 of the Revised Code. 3555

(G) A levy under this section substituting for all or a 3556  
portion of one or more existing levies imposed under sections 3557  
5705.194 to 5705.197 of the Revised Code or under this section 3558  
shall be treated as having renewed the levy or levies being 3559  
substituted for purposes of the payments made under sections 3560  
5751.20 to 5751.22 of the Revised Code. 3561

(H) After the approval of a levy on the current tax list 3562  
and duplicate, and prior to the time when the first tax 3563  
collection from the levy can be made, the board of education may 3564  
anticipate a fraction of the proceeds of the levy and issue 3565

anticipation notes in a principal amount not exceeding fifty per 3566  
cent of the total estimated proceeds of the levy to be collected 3567  
during the first year of the levy. The notes shall be issued as 3568  
provided in section 133.24 of the Revised Code, shall have 3569  
principal payments during each year after the year of their 3570  
issuance over a period not to exceed five years, and may have a 3571  
principal payment in the year of their issuance. 3572

**Sec. 5705.21.** (A) At any time, the board of education of 3573  
any city, local, exempted village, cooperative education, or 3574  
joint vocational school district, by a vote of two-thirds of all 3575  
its members, may declare by resolution that the amount of taxes 3576  
that may be raised within the ten-mill limitation by levies on 3577  
the current tax ~~duplicate~~ list will be insufficient to provide 3578  
an adequate amount for the necessary requirements of the school 3579  
district, that it is necessary to levy a tax in excess of such 3580  
limitation for one of the purposes specified in division (A), 3581  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3582  
for general permanent improvements, for the purpose of operating 3583  
a cultural center, for the purpose of providing for school 3584  
safety and security, or for the purpose of providing education 3585  
technology, and that the question of such additional tax levy 3586  
shall be submitted to the electors of the school district at a 3587  
special election on a day to be specified in the resolution. In 3588  
the case of a qualifying library levy for the support of a 3589  
library association or private corporation, the question shall 3590  
be submitted to the electors of the association library 3591  
district. If the resolution states that the levy is for the 3592  
purpose of operating a cultural center, the ballot shall state 3593  
that the levy is "for the purpose of operating the \_\_\_\_\_ 3594  
(name of cultural center)." 3595

As used in this division, "cultural center" means a 3596

freestanding building, separate from a public school building, 3597  
that is open to the public for educational, musical, artistic, 3598  
and cultural purposes; "education technology" means, but is not 3599  
limited to, computer hardware, equipment, materials, and 3600  
accessories, equipment used for two-way audio or video, and 3601  
software; "general permanent improvements" means permanent 3602  
improvements without regard to the limitation of division (F) of 3603  
section 5705.19 of the Revised Code that the improvements be a 3604  
specific improvement or a class of improvements that may be 3605  
included in a single bond issue; and "providing for school 3606  
safety and security" includes but is not limited to providing 3607  
for permanent improvements to provide or enhance security, 3608  
employment of or contracting for the services of safety 3609  
personnel, providing mental health services and counseling, or 3610  
providing training in safety and security practices and 3611  
responses. 3612

A resolution adopted under this division shall be confined 3613  
to a single purpose and shall specify the amount of the increase 3614  
in rate that it is necessary to levy, the purpose of the levy, 3615  
and the number of years during which the increase in rate shall 3616  
be in effect. The number of years may be any number not 3617  
exceeding five or, if the levy is for current expenses of the 3618  
district or for general permanent improvements, for a continuing 3619  
period of time. 3620

(B) (1) The board of education of a qualifying school 3621  
district, by resolution, may declare that it is necessary to 3622  
levy a tax in excess of the ten-mill limitation for the purpose 3623  
of paying the current expenses of partnering community schools 3624  
and, if any of the levy proceeds are so allocated, of the 3625  
district. A qualifying school district that is not a municipal 3626  
school district may allocate all of the levy proceeds to 3627

partnering community schools. A municipal school district shall 3628  
allocate a portion of the levy proceeds to the current expenses 3629  
of the district. The resolution shall declare that the question 3630  
of the additional tax levy shall be submitted to the electors of 3631  
the school district at a special election on a day to be 3632  
specified in the resolution. The resolution shall state the 3633  
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3634  
for each one dollar of taxable value, the number of such mills 3635  
to be levied for the current expenses of the partnering 3636  
community schools and the number of such mills, if any, to be 3637  
levied for the current expenses of the school district, the 3638  
number of years the tax will be levied, and the first year the 3639  
tax will be levied. The number of years the tax may be levied 3640  
may be any number not exceeding ten years, or for a continuing 3641  
period of time. 3642

The levy of a tax for the current expenses of a partnering 3643  
community school under this section and the distribution of 3644  
proceeds from the tax by a qualifying school district to 3645  
partnering community schools is hereby determined to be a proper 3646  
public purpose. 3647

(2) (a) If any portion of the levy proceeds are to be 3648  
allocated to the current expenses of the qualifying school 3649  
district, the form of the ballot at an election held pursuant to 3650  
division (B) of this section shall be as follows: 3651

"Shall a levy be imposed by the \_\_\_\_\_ (insert the name 3652  
of the qualifying school district) for the purpose of current 3653  
expenses of the school district and of partnering community 3654  
schools, that the county auditor estimates will collect \$ \_\_\_\_\_ 3655  
annually, at a rate not exceeding \_\_\_\_\_ ~~(insert the number of~~ 3656  
~~mills)~~ mills for each ~~one dollar \$1~~ of valuation taxable value, 3657

of which \_\_\_\_\_ (insert the number of mills to be allocated to 3658  
partnering community schools) mills is to be allocated to 3659  
partnering community schools), which amounts to \_\_\_\_\_ (insert 3660  
~~the rate expressed in dollars and cents~~) to \$ \_\_\_\_\_ for each 3661  
~~one hundred dollars \$100,000 of valuation~~ the county auditor's 3662  
appraised value, for \_\_\_\_\_ (insert the number of years the levy 3663  
is to be imposed, or that it will be levied for a continuing 3664  
period of time), beginning \_\_\_\_\_ (insert first year the tax is 3665  
to be levied), which will first be payable in calendar 3666  
year \_\_\_\_\_ (insert the first calendar year in which the tax 3667  
would be payable)? 3668

3669

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the 3670  
current expenses of partnering community schools, the form of 3671  
the ballot shall be as follows: 3672

"Shall a levy be imposed by the \_\_\_\_\_ (insert the name 3673  
of the qualifying school district) for the purpose of current 3674  
expenses of partnering community schools, that the county 3675  
auditor estimates will collect \$ \_\_\_\_\_ annually, at a rate not 3676  
exceeding \_\_\_\_\_ ~~(insert the number of mills)~~ mills for each ~~one-~~ 3677  
~~dollar \$1 of valuation taxable value~~ which amounts to \_\_\_\_\_ 3678  
~~(insert the rate expressed in dollars and cents)~~ to \$ \_\_\_\_\_ for 3679  
each ~~one hundred dollars \$100,000 of valuation~~ the county 3680  
auditor's appraised value, for \_\_\_\_\_ (insert the number of years 3681  
the levy is to be imposed, or that it will be levied for a 3682

continuing period of time), beginning\_\_\_\_\_ (insert first year 3683  
the tax is to be levied), which will first be payable in 3684  
calendar year\_\_\_\_\_ (insert the first calendar year in which the 3685  
tax would be payable)? 3686

3687

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(3) Upon each receipt of a tax distribution by the 3688  
qualifying school district, the board of education shall credit 3689  
the portion allocated to partnering community schools to the 3690  
partnering community schools fund. All income from the 3691  
investment of money in the partnering community schools fund 3692  
shall be credited to that fund. 3693

(a) If the qualifying school district is a municipal 3694  
school district, the board of education shall distribute the 3695  
partnering community schools amount among the then qualifying 3696  
community schools not more than forty-five days after the school 3697  
district receives and deposits each tax distribution. From each 3698  
tax distribution, each such partnering community school shall 3699  
receive a portion of the partnering community schools amount in 3700  
the proportion that the number of its resident students bears to 3701  
the aggregate number of resident students of all such partnering 3702  
community schools as of the date of receipt and deposit of the 3703  
tax distribution. 3704

(b) If the qualifying school district is not a municipal 3705  
school district, the board of education may distribute all or a 3706  
portion of the amount in the partnering community schools fund 3707

during a fiscal year to partnering community schools on or 3708  
before the first day of June of the preceding fiscal year. Each 3709  
such partnering community school shall receive a portion of the 3710  
amount distributed by the board from the partnering community 3711  
schools fund during the fiscal year in the proportion that the 3712  
number of its resident students bears to the aggregate number of 3713  
resident students of all such partnering community schools as of 3714  
the date the school district received and deposited the most 3715  
recent tax distribution. On or before the fifteenth day of June 3716  
of each fiscal year, the board of education shall announce an 3717  
estimated allocation to partnering community schools for the 3718  
ensuing fiscal year. The board is not required to allocate to 3719  
partnering community schools the entire partnering community 3720  
schools amount in the fiscal year in which a tax distribution is 3721  
received and deposited in the partnering community schools fund. 3722  
The estimated allocation shall be published on the web site of 3723  
the school district and expressed as a dollar amount per 3724  
resident student. The actual allocation to community schools in 3725  
a fiscal year need not conform to the estimate published by the 3726  
school district so long if the estimate was made in good faith. 3727

Distributions by a school district under division (B) (3) 3728  
(b) of this section shall be made in accordance with 3729  
distribution agreements entered into by the board of education 3730  
and each partnering community school eligible for distributions 3731  
under this division. The distribution agreements shall be 3732  
certified to the department of education each fiscal year before 3733  
the thirtieth day of July. Each agreement shall provide for at 3734  
least three distributions by the school district to the 3735  
partnering community school during the fiscal year and shall 3736  
require the initial distribution be made on or before the 3737  
thirtieth day of July. 3738



(c) For the purposes of division (B) of this section, the 3739  
number of resident students shall be the number of such students 3740  
reported under section 3317.03 of the Revised Code and 3741  
established by the department of education as of the date of 3742  
receipt and deposit of the tax distribution. 3743

(4) To the extent an agreement whereby the qualifying 3744  
school district and a community school endorse each other's 3745  
programs is necessary for the community school to qualify as a 3746  
partnering community school under division (B)(6)(b) of this 3747  
section, the board of education of the school district shall 3748  
certify to the department of education the agreement along with 3749  
the determination that such agreement satisfies the requirements 3750  
of that division. The board's determination is conclusive. 3751

(5) For the purposes of Chapter 3317. of the Revised Code 3752  
or other laws referring to the "taxes charged and payable" for a 3753  
school district, the taxes charged and payable for a qualifying 3754  
school district that levies a tax under division (B) of this 3755  
section includes only the taxes charged and payable under that 3756  
levy for the current expenses of the school district, and does 3757  
not include the taxes charged and payable for the current 3758  
expenses of partnering community schools. The taxes charged and 3759  
payable for the current expenses of partnering community schools 3760  
shall not affect the calculation of "state education aid" as 3761  
defined in section 5751.20 of the Revised Code. 3762

(6) As used in division (B) of this section: 3763

(a) "Qualifying school district" means a municipal school 3764  
district, as defined in section 3311.71 of the Revised Code or a 3765  
school district that contains within its territory a partnering 3766  
community school. 3767

(b) "Partnering community school" means a community school 3768  
established under Chapter 3314. of the Revised Code that is 3769  
located within the territory of the qualifying school district 3770  
and meets one of the following criteria: 3771

(i) If the qualifying school district is a municipal 3772  
school district, the community school is sponsored by the 3773  
district or is a party to an agreement with the district whereby 3774  
the district and the community school endorse each other's 3775  
programs; 3776

(ii) If the qualifying school district is not a municipal 3777  
school district, the community school is sponsored by a sponsor 3778  
that was rated as "exemplary" in the ratings most recently 3779  
published under section 3314.016 of the Revised Code before the 3780  
resolution proposing the levy is certified to the board of 3781  
elections. 3782

(c) "Partnering community schools amount" means the 3783  
product obtained, as of the receipt and deposit of the tax 3784  
distribution, by multiplying the amount of a tax distribution by 3785  
a fraction, the numerator of which is the number of mills per 3786  
dollar of taxable value of the property tax to be allocated to 3787  
partnering community schools, and the denominator of which is 3788  
the total number of mills per dollar of taxable value authorized 3789  
by the electors in the election held under division (B) of this 3790  
section, each as set forth in the resolution levying the tax. If 3791  
the resolution allocates all of the levy proceeds to partnering 3792  
community schools, the "partnering schools amount" equals the 3793  
amount of the tax distribution. 3794

(d) "Partnering community schools fund" means a separate 3795  
fund established by the board of education of a qualifying 3796  
school district for the deposit of partnering community school 3797

amounts under this section. 3798

(e) "Resident student" means a student enrolled in a 3799  
partnering community school who is entitled to attend school in 3800  
the qualifying school district under section 3313.64 or 3313.65 3801  
of the Revised Code. 3802

(f) "Tax distribution" means a distribution of proceeds of 3803  
the tax authorized by division (B) of this section under section 3804  
321.24 of the Revised Code and distributions that are 3805  
attributable to that tax under sections 323.156 and 4503.068 of 3806  
the Revised Code or other applicable law. 3807

(C) A resolution adopted under this section shall specify 3808  
the date of holding the election, which shall not be earlier 3809  
than ninety days after the adoption and certification of the 3810  
resolution and which shall be consistent with the requirements 3811  
of section 3501.01 of the Revised Code. 3812

A resolution adopted under this section may propose to 3813  
renew one or more existing levies imposed under division (A) or 3814  
(B) of this section or to increase or decrease a single levy 3815  
imposed under either such division. 3816

If the board of education imposes one or more existing 3817  
levies for the purpose specified in division (F) of section 3818  
5705.19 of the Revised Code, the resolution may propose to renew 3819  
one or more of those existing levies, or to increase or decrease 3820  
a single such existing levy, for the purpose of general 3821  
permanent improvements. 3822

If the resolution proposes to renew two or more existing 3823  
levies, the levies shall be levied for the same purpose. The 3824  
resolution shall identify those levies and the rates at which 3825  
they are levied. The resolution also shall specify that the 3826

existing levies shall not be extended on the tax lists after the 3827  
year preceding the year in which the renewal levy is first 3828  
imposed, regardless of the years for which those levies 3829  
originally were authorized to be levied. 3830

If the resolution proposes to renew an existing levy 3831  
imposed under division (B) of this section, the rates allocated 3832  
to the qualifying school district and to partnering community 3833  
schools each may be increased or decreased or remain the same, 3834  
and the total rate may be increased, decreased, or remain the 3835  
same. The resolution and notice of election shall specify the 3836  
number of the mills to be levied for the current expenses of the 3837  
partnering community schools and the number of the mills, if 3838  
any, to be levied for the current expenses of the qualifying 3839  
school district. 3840

A resolution adopted under this section shall go into 3841  
immediate effect upon its passage, and no publication of the 3842  
resolution shall be necessary other than that provided for in 3843  
the notice of election. A copy of the resolution shall 3844  
immediately after its passing be certified, along with the 3845  
county auditor's certification provided under section 5705.03 of 3846  
the Revised Code, to the board of elections of the proper county 3847  
in the manner provided by section 5705.25 of the Revised Code. 3848  
That section shall govern the arrangements for the submission of 3849  
such question and other matters concerning the election to which 3850  
that section refers, including publication of notice of the 3851  
election, except that the election shall be held on the date 3852  
specified in the resolution. In the case of a resolution adopted 3853  
under division (B) of this section, the publication of notice of 3854  
that election shall state the number of the mills, if any, to be 3855  
levied for the current expenses of partnering community schools 3856  
and the number of the mills to be levied for the current 3857

expenses of the qualifying school district. If a majority of the 3858  
electors voting on the question so submitted in an election vote 3859  
in favor of the levy, the board of education may make the 3860  
necessary levy within the school district or, in the case of a 3861  
qualifying library levy for the support of a library association 3862  
or private corporation, within the association library district, 3863  
at the additional rate, or at any lesser rate in excess of the 3864  
ten-mill limitation on the tax list, for the purpose stated in 3865  
the resolution. A levy for a continuing period of time may be 3866  
reduced pursuant to section 5705.261 of the Revised Code. The 3867  
tax levy shall be included in the next tax budget that is 3868  
certified to the county budget commission. 3869

(D) (1) After the approval of a levy on the current tax 3870  
list and duplicate for current expenses, for recreational 3871  
purposes, for community centers provided for in section 755.16 3872  
of the Revised Code, or for a public library of the district 3873  
under division (A) of this section, and prior to the time when 3874  
the first tax collection from the levy can be made, the board of 3875  
education may anticipate a fraction of the proceeds of the levy 3876  
and issue anticipation notes in a principal amount not exceeding 3877  
fifty per cent of the total estimated proceeds of the levy to be 3878  
collected during the first year of the levy. 3879

(2) After the approval of a levy for general permanent 3880  
improvements for a specified number of years or for permanent 3881  
improvements having the purpose specified in division (F) of 3882  
section 5705.19 of the Revised Code, the board of education may 3883  
anticipate a fraction of the proceeds of the levy and issue 3884  
anticipation notes in a principal amount not exceeding fifty per 3885  
cent of the total estimated proceeds of the levy remaining to be 3886  
collected in each year over a period of five years after the 3887  
issuance of the notes. 3888

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.

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 ten years, and may have a principal payment in the year of their issuance.

(4) After the approval of a levy on the current tax list and duplicate under division (B) 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 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 the levy proceeds to be allocated to partnering community schools under that division 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 3919  
the Revised Code, shall have principal payments during each year 3920  
after the year of their issuance over a period not to exceed 3921  
five years, and may have a principal payment in the year of 3922  
their issuance. 3923

(E) The submission of questions to the electors under this 3924  
section is subject to the limitation on the number of election 3925  
dates established by section 5705.214 of the Revised Code. 3926

(F) The board of education of any school district that 3927  
levies a tax under this section for the purpose of providing for 3928  
school safety and security may report to the department of 3929  
education how the district is using revenue from that tax. 3930

The board of education of any school district that 3931  
proposes to levy a tax for the purpose of providing for school 3932  
safety and security may share the proceeds of the tax with 3933  
chartered nonpublic schools, as defined by section 3310.01 of 3934  
the Revised Code, that are located in the territory of the 3935  
school district as provided in this division. The resolution 3936  
levying the tax and the form of the ballot shall state that 3937  
proceeds from the levy are to be shared with chartered nonpublic 3938  
schools and shall state the percentage of the proceeds that is 3939  
to be shared with those schools. 3940

If a percentage of the proceeds of such a tax are to be 3941  
shared with chartered nonpublic schools under this division, 3942  
such proceeds shall be shared with all chartered nonpublic 3943  
schools located in the territory of the school district. Of the 3944  
percentage of the proceeds to be shared with chartered nonpublic 3945  
schools, each such school shall receive an amount that bears the 3946  
same proportion of that percentage that the number of resident 3947  
students attending that school bears to the total number of 3948

resident students attending all such schools in the territory of 3949  
the school district. For the purposes of this section, a 3950  
resident student is a student enrolled in a chartered nonpublic 3951  
school located in the territory of the school district who is 3952  
entitled to attend school in the school district under section 3953  
3313.64 or 3313.65 of the Revised Code. 3954

All proceeds of the levy shall be credited to a fund of 3955  
the school district created for that purpose, and the board of 3956  
education shall pay each chartered nonpublic school its share of 3957  
the proceeds from that fund not less frequently than once after 3958  
each settlement of taxes under divisions (A) and (C) of section 3959  
321.24 of the Revised Code. Any chartered nonpublic school 3960  
receiving payments under this section shall use all of such 3961  
payments only for providing for school safety and security. 3962

**Sec. 5705.212.** (A) (1) The board of education of any school 3963  
district, at any time and by a vote of two-thirds of all of its 3964  
members, may declare by resolution that the amount of taxes that 3965  
may be raised within the ten-mill limitation will be 3966  
insufficient to provide an adequate amount for the present and 3967  
future requirements of the school district, that it is necessary 3968  
to levy not more than five taxes in excess of that limitation 3969  
for current expenses, and that each of the proposed taxes first 3970  
will be levied in a different year, over a specified period of 3971  
time. The board shall identify the taxes proposed under this 3972  
section as follows: the first tax to be levied shall be called 3973  
the "original tax." Each tax subsequently levied shall be called 3974  
an "incremental tax." The rate of each incremental tax shall be 3975  
identical, but the rates of such incremental taxes need not be 3976  
the same as the rate of the original tax. The resolution also 3977  
shall state that the question of these additional taxes shall be 3978  
submitted to the electors of the school district at a special 3979



election. The resolution shall specify separately for each tax 3980  
proposed: the amount of the increase in rate that it is 3981  
necessary to levy, expressed separately for the original tax and 3982  
each incremental tax; that the purpose of the levy is for 3983  
current expenses; the number of years during which the original 3984  
tax shall be in effect; a specification that the last year in 3985  
which the original tax is in effect shall also be the last year 3986  
in which each incremental tax shall be in effect; and the year 3987  
in which each tax first is proposed to be levied. The original 3988  
tax may be levied for any number of years not exceeding ten, or 3989  
for a continuing period of time. The resolution shall specify 3990  
the date of holding the special election, which shall not be 3991  
earlier than ninety days after the adoption and certification of 3992  
the resolution and shall be consistent with the requirements of 3993  
section 3501.01 of the Revised Code. 3994

(2) The board of education, by a vote of two-thirds of all 3995  
of its members, may adopt a resolution proposing to renew taxes 3996  
levied other than for a continuing period of time under division 3997  
(A) (1) of this section. Such a resolution shall provide for 3998  
levying a tax and specify all of the following: 3999

(a) That the tax shall be called and designated on the 4000  
ballot as a renewal levy; 4001

(b) The rate of the renewal tax, which shall be a single 4002  
rate that combines the rate of the original tax and each 4003  
incremental tax into a single rate. The rate of the renewal tax 4004  
shall not exceed the aggregate rate of the original and 4005  
incremental taxes. 4006

(c) The number of years, not to exceed ten, that the 4007  
renewal tax will be levied, or that it will be levied for a 4008  
continuing period of time; 4009

(d) That the purpose of the renewal levy is for current 4010  
expenses; 4011

(e) Subject to the certification and notification 4012  
requirements of section 5705.251 of the Revised Code, that the 4013  
question of the renewal levy shall be submitted to the electors 4014  
of the school district at the general election held during the 4015  
last year the original tax may be extended on the real and 4016  
public utility property tax list and duplicate or at a special 4017  
election held during the ensuing year. 4018

(3) A resolution adopted under division (A) (1) or (2) of 4019  
this section shall go into immediate effect upon its adoption 4020  
and no publication of the resolution is necessary other than 4021  
that provided for in the notice of election. Immediately after 4022  
its adoption, a copy of the resolution shall be certified to the 4023  
board of elections of the proper county in the manner provided 4024  
by division (A) of section 5705.251 of the Revised Code, and 4025  
that division shall govern the arrangements for the submission 4026  
of the question and other matters concerning the election to 4027  
which that section refers. The election shall be held on the 4028  
date specified in the resolution. If a majority of the electors 4029  
voting on the question so submitted in an election vote in favor 4030  
of the taxes or a renewal tax, the board of education, if the 4031  
original or a renewal tax is authorized to be levied for the 4032  
current year, immediately may make the necessary levy within the 4033  
school district at the authorized rate, or at any lesser rate in 4034  
excess of the ten-mill limitation, for the purpose stated in the 4035  
resolution. No tax shall be imposed prior to the year specified 4036  
in the resolution as the year in which it is first proposed to 4037  
be levied. The rate of the original tax and the rate of each 4038  
incremental tax shall be cumulative, so that the aggregate rate 4039  
levied in any year is the sum of the rates of both the original 4040

tax and all incremental taxes levied in or prior to that year 4041  
under the same proposal. A tax levied for a continuing period of 4042  
time under this section may be reduced pursuant to section 4043  
5705.261 of the Revised Code. 4044

(B) Notwithstanding section 133.30 of the Revised Code, 4045  
after the approval of a tax to be levied in the current or the 4046  
succeeding year and prior to the time when the first tax 4047  
collection from that levy can be made, the board of education 4048  
may anticipate a fraction of the proceeds of the levy and issue 4049  
anticipation notes in an amount not to exceed fifty per cent of 4050  
the total estimated proceeds of the levy to be collected during 4051  
the first year of the levy. The notes shall be sold as provided 4052  
in Chapter 133. of the Revised Code. If anticipation notes are 4053  
issued, they shall mature serially and in substantially equal 4054  
amounts during each year over a period not to exceed five years; 4055  
and the amount necessary to pay the interest and principal as 4056  
the anticipation notes mature shall be deemed appropriated for 4057  
those purposes from the levy, and appropriations from the levy 4058  
by the board of education shall be limited each fiscal year to 4059  
the balance available in excess of that amount. 4060

If the auditor of state has certified a deficit pursuant 4061  
to section 3313.483 of the Revised Code, the notes authorized 4062  
under this section may be sold in accordance with Chapter 133. 4063  
of the Revised Code, except that the board may sell the notes 4064  
after providing a reasonable opportunity for competitive 4065  
bidding. 4066

(C) (1) The board of education of a qualifying school 4067  
district, at any time and by a vote of two-thirds of all its 4068  
members, may declare by resolution that it is necessary to levy 4069  
not more than five taxes in excess of the ten-mill limitation 4070

for the current expenses of partnering community schools and, if 4071  
any of the levy proceeds are so allocated, of the school 4072  
district, and that each of the proposed taxes first will be 4073  
levied in a different year, over a specified period of time. A 4074  
qualifying school district that is not a municipal school 4075  
district may allocate all of the levy proceeds to partnering 4076  
community schools. A municipal school district shall allocate a 4077  
portion of the levy proceeds to the current expenses of the 4078  
district. The board shall identify the taxes proposed under this 4079  
division in the same manner as in division (A)(1) of this 4080  
section. The rate of each incremental tax shall be identical, 4081  
but the rates of such incremental taxes need not be the same as 4082  
the rate of the original tax. In addition to the specifications 4083  
required of the resolution in division (A) of this section, the 4084  
resolution shall state the number of the mills to be levied each 4085  
year for the current expenses of the partnering community 4086  
schools and the number of the mills, if any, to be levied each 4087  
year for the current expenses of the school district. The number 4088  
of mills for the current expenses of partnering community 4089  
schools shall be the same for each of the incremental taxes, and 4090  
the number of mills for the current expenses of the qualifying 4091  
school district shall be the same for each of the incremental 4092  
taxes. 4093

The levy of taxes for the current expenses of a partnering 4094  
community school under division (C) of this section and the 4095  
distribution of proceeds from the tax by a qualifying school 4096  
district to partnering community schools is hereby determined to 4097  
be a proper public purpose. 4098

(2) The board of education, by a vote of two-thirds of all 4099  
of its members, may adopt a resolution proposing to renew taxes 4100  
levied other than for a continuing period of time under division 4101

(C) (1) of this section. In such a renewal levy, the rates 4102  
allocated to the qualifying school district and to partnering 4103  
community schools each may be increased or decreased or remain 4104  
the same, and the total rate may be increased, decreased, or 4105  
remain the same. In addition to the requirements of division (A) 4106  
(2) of this section, the resolution shall state the number of 4107  
the mills to be levied for the current expenses of the 4108  
partnering community schools and the number of the mills to be 4109  
levied for the current expenses of the school district. 4110

(3) A resolution adopted under division (C) (1) or (2) of 4111  
this section is subject to the rules and procedures prescribed 4112  
by division (A) (3) of this section. 4113

(4) The proceeds of each tax levied under division (C) (1) 4114  
or (2) of this section shall be credited and distributed in the 4115  
manner prescribed by division (B) (3) of section 5705.21 of the 4116  
Revised Code, and divisions (B) (4), (5), and (6) of that section 4117  
apply to taxes levied under division (C) of this section. 4118

(5) Notwithstanding section 133.30 of the Revised Code, 4119  
after the approval of a tax to be levied under division (C) (1) 4120  
or (2) of this section, in the current or succeeding year and 4121  
prior to the time when the first tax collection from that levy 4122  
can be made, the board of education may anticipate a fraction of 4123  
the proceeds of the levy for the current expenses of the 4124  
qualifying school district and issue anticipation notes in a 4125  
principal amount not exceeding fifty per cent of the estimated 4126  
proceeds of the levy to be collected during the first year of 4127  
the levy and allocated to the school district. The portion of 4128  
levy proceeds to be allocated to partnering community schools 4129  
shall not be included in the estimated proceeds anticipated 4130  
under this division and shall not be used to pay debt charges on 4131

any anticipation notes. 4132

The notes shall be sold as provided in Chapter 133. of the 4133  
Revised Code. If anticipation notes are issued, they shall 4134  
mature serially and in substantially equal amounts during each 4135  
year over a period not to exceed five years. The amount 4136  
necessary to pay the interest and principal as the anticipation 4137  
notes mature shall be deemed appropriated for those purposes 4138  
from the levy, and appropriations from the levy by the board of 4139  
education shall be limited each fiscal year to the balance 4140  
available in excess of that amount. 4141

If the auditor of state has certified a deficit pursuant 4142  
to section 3313.483 of the Revised Code, the notes authorized 4143  
under this section may be sold in accordance with Chapter 133. 4144  
of the Revised Code, except that the board may sell the notes 4145  
after providing a reasonable opportunity for competitive 4146  
bidding. 4147

As used in division (C) of this section, "qualifying 4148  
school district" and "partnering community schools" have the 4149  
same meanings as in section 5705.21 of the Revised Code. 4150

(D) The submission of questions to the electors under this 4151  
section is subject to the limitation on the number of election 4152  
dates established by section 5705.214 of the Revised Code. 4153

(E) When a school board certifies a resolution to the 4154  
county auditor under division (B)(1) of section 5705.03 of the 4155  
Revised Code proposing to levy a tax under division (A)(1) or 4156  
(C)(1) of this section, the county auditor shall certify, in 4157  
addition to the other information the auditor is required to 4158  
certify under that section, an estimate of both the levy's 4159  
annual collections for the tax year for which the original tax 4160

applies and the levies' aggregate annual collections for the tax 4161  
year for which the final incremental tax applies, in both cases 4162  
rounded to the nearest one thousand dollars, which shall be 4163  
calculated assuming that the amount of the tax list of the 4164  
taxing authority remains throughout the life of the levy the 4165  
same as the amount of the tax list for the current year, and if 4166  
this is not determined, the estimated amount submitted by the 4167  
auditor to the county budget commission. If a school district is 4168  
located in more than one county, the county auditor shall obtain 4169  
from the county auditor of each other county in which the 4170  
district is located the current tax valuation for the portion of 4171  
the district in that county. 4172

**Sec. 5705.213.** (A) (1) The board of education of any school 4173  
district, at any time and by a vote of two-thirds of all of its 4174  
members, may declare by resolution that the amount of taxes that 4175  
may be raised within the ten-mill limitation will be 4176  
insufficient to provide an adequate amount for the present and 4177  
future requirements of the school district and that it is 4178  
necessary to levy a tax in excess of that limitation for current 4179  
expenses. The resolution also shall state that the question of 4180  
the additional tax shall be submitted to the electors of the 4181  
school district at a special election. The resolution shall 4182  
specify, for each year the levy is in effect, the amount of 4183  
money that the levy is proposed to raise, which may, for years 4184  
after the first year the levy is made, be expressed in terms of 4185  
a dollar or percentage increase over the prior year's amount. 4186  
The resolution also shall specify that the purpose of the levy 4187  
is for current expenses, the number of years during which the 4188  
tax shall be in effect which may be for any number of years not 4189  
exceeding ten, and the year in which the tax first is proposed 4190  
to be levied. The resolution shall specify the date of holding 4191

the special election, which shall not be earlier than ninety- 4192  
five days after the adoption and certification of the resolution 4193  
to the county auditor and not earlier than ninety days after 4194  
certification to the board of elections. The date of the 4195  
election shall be consistent with the requirements of section 4196  
3501.01 of the Revised Code. 4197

(2) The board of education, by a vote of two-thirds of all 4198  
of its members, may adopt a resolution proposing to renew a tax 4199  
levied under division (A) (1) of this section. Such a resolution 4200  
shall provide for levying a tax and specify all of the 4201  
following: 4202

(a) That the tax shall be called and designated on the 4203  
ballot as a renewal levy; 4204

(b) The amount of the renewal tax, which shall be no more 4205  
than the amount of tax levied during the last year the tax being 4206  
renewed is authorized to be in effect; 4207

(c) The number of years, not to exceed ten, that the 4208  
renewal tax will be levied, or that it will be levied for a 4209  
continuing period of time; 4210

(d) That the purpose of the renewal levy is for current 4211  
expenses; 4212

(e) Subject to the certification and notification 4213  
requirements of section 5705.251 of the Revised Code, that the 4214  
question of the renewal levy shall be submitted to the electors 4215  
of the school district at the general election held during the 4216  
last year the tax being renewed may be extended on the real and 4217  
public utility property tax list and duplicate or at a special 4218  
election held during the ensuing year. 4219

(3) A resolution adopted under division (A) (1) or (2) of 4220



this section shall go into immediate effect upon its adoption 4221  
and no publication of the resolution is necessary other than 4222  
that provided for in the notice of election. Immediately after 4223  
its adoption, a copy of the resolution shall be certified to the 4224  
county auditor of the proper county, who shall, within ~~five-ten~~ 4225  
days, calculate and certify to the board of education the 4226  
estimated levy, for the first year, and for each subsequent year 4227  
for which the tax is proposed to be in effect. The estimates 4228  
shall be made both in mills for each one dollar of valuation, 4229  
taxable value and in dollars ~~and cents~~ for each one hundred 4230  
thousand dollars of valuation the county auditor's appraised 4231  
value. In making the estimates, the auditor shall assume that 4232  
the amount of the tax list remains throughout the life of the 4233  
levy, the same as the tax list for the current year. If the tax 4234  
list for the current year is not determined, the auditor shall 4235  
base the auditor's estimates on the estimated amount of the tax 4236  
list for the current year as submitted to the county budget 4237  
commission. 4238

If the board desires to proceed with the submission of the 4239  
question, it shall certify its resolution, with the estimated 4240  
tax levy expressed in mills for each one dollar of taxable value 4241  
and dollars ~~and cents per~~ for each one hundred thousand dollars 4242  
~~of valuation~~ the county auditor's appraised value for each year 4243  
that the tax is proposed to be in effect, to the board of 4244  
elections of the proper county in the manner provided by 4245  
division (A) of section 5705.251 of the Revised Code. Section 4246  
5705.251 of the Revised Code shall govern the arrangements for 4247  
the submission of the question and other matters concerning the 4248  
election to which that section refers. The election shall be 4249  
held on the date specified in the resolution. If a majority of 4250  
the electors voting on the question so submitted in an election 4251

vote in favor of the tax, and if the tax is authorized to be 4252  
levied for the current year, the board of education immediately 4253  
may make the additional levy necessary to raise the amount 4254  
specified in the resolution or a lesser amount for the purpose 4255  
stated in the resolution. 4256

(4) The submission of questions to the electors under this 4257  
section is subject to the limitation on the number of election 4258  
dates established by section 5705.214 of the Revised Code. 4259

(B) Notwithstanding section 133.30 of the Revised Code, 4260  
after the approval of a tax to be levied in the current or the 4261  
succeeding year and prior to the time when the first tax 4262  
collection from that levy can be made, the board of education 4263  
may anticipate a fraction of the proceeds of the levy and issue 4264  
anticipation notes in an amount not to exceed fifty per cent of 4265  
the total estimated proceeds of the levy to be collected during 4266  
the first year of the levy. The notes shall be sold as provided 4267  
in Chapter 133. of the Revised Code. If anticipation notes are 4268  
issued, they shall mature serially and in substantially equal 4269  
amounts during each year over a period not to exceed five years; 4270  
and the amount necessary to pay the interest and principal as 4271  
the anticipation notes mature shall be deemed appropriated for 4272  
those purposes from the levy, and appropriations from the levy 4273  
by the board of education shall be limited each fiscal year to 4274  
the balance available in excess of that amount. 4275

If the auditor of state has certified a deficit pursuant 4276  
to section 3313.483 of the Revised Code, the notes authorized 4277  
under this section may be sold in accordance with Chapter 133. 4278  
of the Revised Code, except that the board may sell the notes 4279  
after providing a reasonable opportunity for competitive 4280  
bidding. 4281

**Sec. 5705.215.** (A) The governing board of an educational 4282  
service center that is the taxing authority of a county school 4283  
financing district, upon receipt of identical resolutions 4284  
adopted within a sixty-day period by a majority of the members 4285  
of the board of education of each school district that is within 4286  
the territory of the county school financing district, may 4287  
submit a tax levy to the electors of the territory in the same 4288  
manner as a school board may submit a levy under division (C) of 4289  
section 5705.21 of the Revised Code, except that: 4290

(1) The levy may be for a period not to exceed ten years, 4291  
or, if the levy is solely for the purpose or purposes described 4292  
in division (A) (2) (a), (c), or (f) of this section, for a 4293  
continuing period of time. 4294

(2) The purpose of the levy shall be one or more of the 4295  
following: 4296

(a) For current expenses for the provision of special 4297  
education and related services within the territory of the 4298  
district; 4299

(b) For permanent improvements within the territory of the 4300  
district for special education and related services; 4301

(c) For current expenses for specified educational 4302  
programs within the territory of the district; 4303

(d) For permanent improvements within the territory of the 4304  
district for specified educational programs; 4305

(e) For permanent improvements within the territory of the 4306  
district; 4307

(f) For current expenses for school safety and security 4308  
and mental health services, including training and employment of 4309

or contracting for the services of safety personnel, mental 4310  
health personnel, social workers, and counselors. 4311

(B) If the levy provides for but is not limited to current 4312  
expenses, the resolutions shall apportion the annual rate of the 4313  
levy between current expenses and the other purposes. The 4314  
apportionment need not be the same for each year of the levy, 4315  
but the respective portions of the rate actually levied each 4316  
year for current expenses and the other purposes shall be 4317  
limited by that apportionment. 4318

(C) Prior to the application of section 319.301 of the 4319  
Revised Code, the rate of a levy that is limited to, or to the 4320  
extent that it is apportioned to, purposes other than current 4321  
expenses shall be reduced in the same proportion in which the 4322  
district's total valuation increases during the life of the levy 4323  
because of additions to such valuation that have resulted from 4324  
improvements added to the tax list and duplicate. 4325

(D) After the approval of a county school financing 4326  
district levy under this section, the taxing authority may 4327  
anticipate a fraction of the proceeds of such levy and may from 4328  
time to time during the life of such levy, but in any given year 4329  
prior to the time when the tax collection from such levy can be 4330  
made for that year, issue anticipation notes in an amount not 4331  
exceeding fifty per cent of the estimated proceeds of the levy 4332  
to be collected in each year up to a period of five years after 4333  
the date of the issuance of such notes, less an amount equal to 4334  
the proceeds of such levy obligated for each year by the 4335  
issuance of anticipation notes, provided that the total amount 4336  
maturing in any one year shall not exceed fifty per cent of the 4337  
anticipated proceeds of the levy for that year. Each issue of 4338  
notes shall be sold as provided in Chapter 133. of the Revised 4339

Code, and shall, except for ~~such~~the limitation that the total 4340  
amount of such notes maturing in any one year shall not exceed 4341  
fifty per cent of the anticipated proceeds of such levy for that 4342  
year, mature serially in substantially equal installments during 4343  
each year over a period not to exceed five years after their 4344  
issuance. 4345

(E) (1) In a resolution to be submitted to the taxing 4346  
authority of a county school financing district under division 4347  
(A) of this section calling for a ballot issue on the question 4348  
of the levying of a tax for a continuing period of time by the 4349  
taxing authority, the board of education of a school district 4350  
that is part of the territory of the county school financing 4351  
district also may propose to reduce the rate of one or more of 4352  
that school district's property taxes levied for a continuing 4353  
period of time in excess of the ten-mill limitation. The 4354  
reduction in the rate of a property tax may be any amount,~~—~~ 4355  
~~expressed in mills per one dollar of valuation,~~ not exceeding 4356  
the rate at which the tax is authorized to be levied. The 4357  
reduction in the rate of a tax shall first take effect in the 4358  
same year that the county school financing district tax takes 4359  
effect, and shall continue for each year that the county school 4360  
financing district tax is in effect. A board of education's 4361  
resolution proposing to reduce the rate of one or more of its 4362  
school district property taxes shall, in addition to including 4363  
information required for a resolution under division (B) (1) of 4364  
section 5705.03 of the Revised Code, specifically identify each 4365  
such tax and shall state for each tax the maximum rate at which 4366  
it currently may be levied and the maximum rate at which it 4367  
could be levied after the proposed reduction, expressed in mills 4368  
~~per~~ for each one dollar of ~~valuation~~ taxable value. 4369

Before submitting the resolution to the taxing authority 4370

of the county school financing district, the board of education 4371  
of the school district shall certify a copy of it to the tax 4372  
commissioner and the county auditor. ~~Within ten days of~~ 4373  
~~receiving the copy, the tax commissioner shall certify to the~~ 4374  
~~board the reduction in the school district's total effective tax~~ 4375  
~~rate for each class of property that would have resulted if the~~ 4376  
~~proposed reduction in the rate or rates had been in effect the~~ 4377  
~~previous year~~The county auditor shall certify to the board all 4378  
information required under division (B) (2) of section 5705.03 of 4379  
the Revised Code, in the manner required under that division, 4380  
and both of the following: 4381

(a) An estimate of the levy's annual collections beginning 4382  
for the first year for which the reduction applies, rounded to 4383  
the nearest one thousand dollars, which shall be calculated 4384  
assuming that the amount of the tax list of the taxing authority 4385  
remains throughout the life of the reduced levy the same as the 4386  
amount of the tax list for the current year, and if this is not 4387  
determined, the estimated amount submitted by the auditor to the 4388  
county budget commission. 4389

If a school district is located in more than one county, 4390  
the county auditor shall obtain from the county auditor of each 4391  
other county in which the district is located the current tax 4392  
valuation for the portion of the district in that county. After 4393

(b) The estimated effective rate of the levy for the last 4394  
year before the proposed reduction and the first year that the 4395  
reduction applies, both expressed in dollars for each one 4396  
hundred thousand dollars of the county auditor's appraised 4397  
value. Estimated effective rates shall be calculated using the 4398  
tax list for the current year, and if this is not determined, 4399  
the estimated amount submitted by the auditor to the county 4400

budget commission. 4401

The tax commissioner, within ten days of receiving the 4402  
resolution, shall certify to the board the reduction in the 4403  
school district's total effective tax rate for each class of 4404  
property that would have resulted if the proposed reduction in 4405  
the rate or rates had been in effect the previous year. As used 4406  
in this paragraph, "effective tax rate" has the same meaning as 4407  
in section 323.08 of the Revised Code. 4408

~~After receiving the certification these certifications~~ 4409  
~~from the commissioner and the auditor, the board may amend its~~ 4410  
~~resolution to change the proposed property tax rate reduction~~ 4411  
~~before submitting the resolution to the financing district~~ 4412  
~~taxing authority, provided the board certifies a copy of the~~ 4413  
~~amended resolution to the county auditor with a request to~~ 4414  
~~provide the information required under divisions (E)(1)(a) and~~ 4415  
~~(b) of this section and the auditor transmits that information~~ 4416  
~~to the taxing authority. As used in this paragraph, "effective~~ 4417  
~~tax rate" has the same meaning as in section 323.08 of the~~ 4418  
~~Revised Code.~~ 4419

If the board of education of a school district that is 4420  
part of the territory of a county school financing district 4421  
adopts a resolution proposing to reduce the rate of one or more 4422  
of its property taxes in conjunction with the levying of a tax 4423  
by the financing district, the resolution submitted by the board 4424  
to the taxing authority of the financing district under division 4425  
(A) of this section does not have to be identical in this 4426  
respect to the resolutions submitted by the boards of education 4427  
of the other school districts that are part of the territory of 4428  
the county school financing district. 4429

(2) Each school district that is part of the territory of 4430

a county school financing district may tailor to its own 4431  
situation a proposed reduction in one or more property tax rates 4432  
in conjunction with the proposed levying of a tax by the county 4433  
school financing district; if one such school district proposes 4434  
a reduction in one or more tax rates, another school district 4435  
may propose a reduction of a different size or may propose no 4436  
reduction. Within each school district that is part of the 4437  
territory of the county school financing district, the electors 4438  
shall vote on one ballot issue combining the question of the 4439  
levying of the tax by the taxing authority of the county school 4440  
financing district with, if any such reduction is proposed, the 4441  
question of the reduction in the rate of one or more taxes of 4442  
the school district. If a majority of the electors of the county 4443  
school financing district voting on the question of the proposed 4444  
levying of a tax by the taxing authority of the financing 4445  
district vote to approve the question, any tax reductions 4446  
proposed by school districts that are part of the territory of 4447  
the financing district also are approved. 4448

(3) The form of the ballot for an issue proposing to levy 4449  
a county school financing district tax in conjunction with the 4450  
reduction of the rate of one or more school district taxes shall 4451  
be as follows: 4452

"Shall the \_\_\_\_\_ (name of the county school financing 4453  
district) be authorized to levy an additional tax for \_\_\_\_\_ 4454  
(purpose stated in the resolutions), that the county auditor 4455  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 4456  
\_\_\_\_\_ mills for each ~~one dollar \$1 of valuation taxable value,~~ 4457  
which amounts to \$\_\_\_\_\_ ~~(rate expressed in dollars and cents)~~ 4458  
for each ~~one hundred dollars \$100,000 of valuation the county~~ 4459  
auditor's appraised value, for a continuing period of time? If 4460  
the county school financing district tax is approved, the rate 4461



of an existing tax currently levied by the \_\_\_\_\_ (name of the school district of which the elector is a resident) at the rate of \_\_\_\_\_ mills ~~for each one dollar of valuation~~ shall be reduced to \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to a reduction from \$\_\_\_\_\_ (estimated effective rate) to \$\_\_\_\_\_ (estimated effective rate) for each \$100,000 of the county auditor's appraised value, that the county auditor estimates will collect \$\_\_\_\_\_ annually, until any such time as the county school financing district tax is decreased or repealed.

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates and estimated effective rates at which those taxes currently are levied and the rates and estimated effective rates to which they would be reduced as well as each levy's estimated annual collections, as provided by the county auditor under division (E) (1) (a) of this section. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in

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what amount the board of education of the school district 4488  
proposes to reduce the rate of one or more of its property 4489  
taxes. 4490

(4) If the rate of a school district property tax is 4491  
reduced pursuant to this division, the tax commissioner shall 4492  
compute the percentage required to be computed for that tax 4493  
under division (D) of section 319.301 of the Revised Code each 4494  
year the rate is reduced as if the tax had been levied in the 4495  
preceding year at the rate to which it has been reduced. If the 4496  
reduced rate of a tax is increased under division (E) (5) of this 4497  
section, the commissioner shall compute the percentage required 4498  
to be computed for that tax under division (D) of section 4499  
319.301 of the Revised Code each year the rate is increased as 4500  
if the tax had been levied in the preceding year at the rate to 4501  
which it has been increased. 4502

(5) After the levying of a county school financing 4503  
district tax in conjunction with the reduction of the rate of 4504  
one or more school district taxes is approved by the electors 4505  
under this division, if the rate of the county school financing 4506  
district tax is decreased pursuant to an election under section 4507  
5705.261 of the Revised Code, the rate of each school district 4508  
tax that had been reduced shall be increased by the number of 4509  
mills obtained by multiplying the number of mills of the 4510  
original reduction by the same percentage that the financing 4511  
district tax rate is decreased. If the county school financing 4512  
district tax is repealed pursuant to an election under section 4513  
5705.261 of the Revised Code, each school district may resume 4514  
levying the property taxes that had been reduced at the full 4515  
rate originally approved by the electors. A reduction in the 4516  
rate of a school district property tax under this division is a 4517  
reduction in the rate at which the board of education may levy 4518

that tax only for the period during which the county school 4519  
financing district tax is levied prior to any decrease or repeal 4520  
under section 5705.261 of the Revised Code. The resumption of 4521  
the authority of the board of education to levy an increased or 4522  
the full rate of tax does not constitute the levying of a new 4523  
tax in excess of the ten-mill limitation. 4524

(F) If a county school financing district has a tax in 4525  
effect under this section, the territory of a city, local, or 4526  
exempted village school district that is not a part of the 4527  
county school financing district shall not become a part of the 4528  
county school financing district unless approved by the electors 4529  
of the city, local, or exempted village school district in 4530  
accordance with division (C) of section 3311.50 of the Revised 4531  
Code. 4532

**Sec. 5705.218.** (A) The board of education of a city, 4533  
local, or exempted village school district, at any time by a 4534  
vote of two-thirds of all its members, may declare by resolution 4535  
that it may be necessary for the school district to issue 4536  
general obligation bonds for permanent improvements. The 4537  
resolution shall state all of the following: 4538

(1) The necessity and purpose of the bond issue; 4539

(2) The date of the special election at which the question 4540  
shall be submitted to the electors; 4541

(3) The amount, approximate date, estimated rate of 4542  
interest, and maximum number of years over which the principal 4543  
of the bonds may be paid; 4544

(4) The necessity of levying a tax outside the ten-mill 4545  
limitation to pay debt charges on the bonds and any anticipatory 4546  
securities. 4547

On adoption of the resolution, the board shall certify a 4548  
copy of it to the county auditor. The county auditor promptly 4549  
shall estimate and certify to the board the average annual 4550  
property tax rate, expressed in mills for each one dollar of 4551  
taxable value and in dollars for each one hundred thousand 4552  
dollars of the county auditor's appraised value, required 4553  
throughout the stated maturity of the bonds to pay debt charges 4554  
on the bonds, ~~in the same manner as under division (C) of~~ 4555  
section 133.18 of the Revised Code. 4556

(B) After receiving the county auditor's certification 4557  
under division (A) of this section, the board of education of 4558  
the city, local, or exempted village school district, by a vote 4559  
of two-thirds of all its members, may declare by resolution that 4560  
the amount of taxes that can be raised within the ten-mill 4561  
limitation will be insufficient to provide an adequate amount 4562  
for the present and future requirements of the school district; 4563  
that it is necessary to issue general obligation bonds of the 4564  
school district for permanent improvements and to levy an 4565  
additional tax in excess of the ten-mill limitation to pay debt 4566  
charges on the bonds and any anticipatory securities; that it is 4567  
necessary for a specified number of years or for a continuing 4568  
period of time to levy additional taxes in excess of the ten- 4569  
mill limitation to provide funds for the acquisition, 4570  
construction, enlargement, renovation, and financing of 4571  
permanent improvements or to pay for current operating expenses, 4572  
or both; and that the question of the bonds and taxes shall be 4573  
submitted to the electors of the school district at a special 4574  
election, which shall not be earlier than ninety days after 4575  
certification of the resolution to the board of elections, and 4576  
the date of which shall be consistent with section 3501.01 of 4577  
the Revised Code. The resolution shall specify all of the 4578

following: 4579

(1) The county auditor's estimate of the average annual 4580  
property tax rate required throughout the stated maturity of the 4581  
bonds to pay debt charges on the bonds; 4582

(2) The proposed rate of the tax, if any, for current 4583  
operating expenses expressed in mills for each one dollar of 4584  
taxable value and in dollars for each one hundred thousand 4585  
dollars of the county auditor's appraised value, the first year 4586  
the tax will be levied, and the number of years it will be 4587  
levied, or that it will be levied for a continuing period of 4588  
time; 4589

(3) The proposed rate of the tax, if any, for permanent 4590  
improvements expressed in mills for each one dollar of taxable 4591  
value and in dollars for each one hundred thousand dollars of 4592  
the county auditor's appraised value, the first year the tax 4593  
will be levied, and the number of years it will be levied, or 4594  
that it will be levied for a continuing period of time. 4595

The resolution shall apportion the annual rate of the tax 4596  
between current operating expenses and permanent improvements, 4597  
if both taxes are proposed. The apportionment may but need not 4598  
be the same for each year of the tax, but the respective 4599  
portions of the rate actually levied each year for current 4600  
operating expenses and permanent improvements shall be limited 4601  
by the apportionment. The resolution shall go into immediate 4602  
effect upon its passage, and no publication of it is necessary 4603  
other than that provided in the notice of election. The board of 4604  
education shall certify a copy of the resolution, along with 4605  
copies of the auditor's ~~estimate~~ estimates and its resolution 4606  
under division (A) of this section, to the board of elections 4607  
immediately after its adoption. 4608

(C) The board of elections shall make the arrangements for the submission to the electors of the school district of the question proposed under division (B) or (J) of this section, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the current operating expenses levy, the permanent improvements levy, and the levy for the current expenses of a qualifying school district and of partnering community schools, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

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

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

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

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

(5) The proposed rate of the additional tax, if any, for 4639  
current operating expenses expressed in mills for each one 4640  
dollar of taxable value and in dollars for each one hundred 4641  
thousand dollars of the county auditor's appraised value and, if 4642  
the question is proposed under division (J) of this section, the 4643  
portion of the rate to be allocated to the school district and 4644  
the portion to be allocated to partnering community schools; 4645

(6) The number of years the current operating expenses tax 4646  
will be in effect, or that it will be in effect for a continuing 4647  
period of time; 4648

(7) The proposed rate of the additional tax, if any, for 4649  
permanent improvements expressed in mills for each one dollar of 4650  
taxable value and in dollars for each one hundred thousand 4651  
dollars of the county auditor's appraised value; 4652

(8) The number of years the permanent improvements tax 4653  
will be in effect, or that it will be in effect for a continuing 4654  
period of time; 4655

(9) The annual estimated collections, if applicable, of 4656  
the current operating expenses levy and permanent improvements 4657  
levy, as certified by the county auditor; 4658

(10) The time and place of the special election. 4659

(D) The form of the ballot for an election under this 4660  
section is as follows: 4661

"Shall the \_\_\_\_\_ school district be authorized to do 4662  
the following: 4663

(1) Issue bonds for the purpose of \_\_\_\_\_ in the 4664  
principal amount of \$\_\_\_\_\_, to be repaid annually over a 4665  
maximum period of \_\_\_\_\_ years, and levy a property tax outside 4666

the ten-mill limitation, estimated by the county auditor to 4667  
average over the bond repayment period \_\_\_\_\_ mills for each ~~one-~~ 4668  
~~dollar \$1 of tax valuation taxable value~~, which amounts to 4669  
~~\$\_\_\_\_\_ (rate expressed in cents or dollars and cents, such as~~ 4670  
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax valuation~~ 4671  
the county auditor's appraised value, to pay the annual debt 4672  
charges on the bonds, and to pay debt charges on any notes 4673  
issued in anticipation of those bonds?" 4674

If either a levy for permanent improvements or a levy for 4675  
current operating expenses is proposed, or both are proposed, 4676  
the ballot also shall contain the following language, as 4677  
appropriate: 4678

"(2) Levy an additional property tax to provide funds for 4679  
the acquisition, construction, enlargement, renovation, and 4680  
financing of permanent improvements, that the county auditor 4681  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 4682  
\_\_\_\_\_ mills for each ~~one dollar \$1 of tax valuation taxable~~ 4683  
value, which amounts to \$\_\_\_\_\_ ~~(rate expressed in cents or~~ 4684  
~~dollars and cents) for each \$100-\$100,000 of tax valuation the~~ 4685  
county auditor's appraised value, for \_\_\_\_\_ (number of years of 4686  
the levy, or a continuing period of time)? 4687

(3) Levy an additional property tax to pay current 4688  
operating expenses, that the county auditor estimates will 4689  
collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills 4690  
for each ~~one dollar \$1 of tax valuation taxable value~~, which 4691  
amounts to \$\_\_\_\_\_ ~~(rate expressed in cents or dollars and~~ 4692  
~~cents) for each \$100-\$100,000 of tax valuation the county~~ 4693  
auditor's appraised value, for \_\_\_\_\_ (number of years of the 4694  
levy, or a continuing period of time)? 4695



4696

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

"

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 4722  
years after issuance of the notes. 4723

(3) After the approval of a tax under this section for 4724  
general permanent improvements as defined under section 5705.21 4725  
of the Revised Code, the board of education may anticipate a 4726  
fraction of the proceeds of such tax and issue anticipation 4727  
notes in a principal amount not exceeding fifty per cent of the 4728  
total estimated proceeds of the tax to be collected in each year 4729  
over a specified period of years, not exceeding ten, after 4730  
issuance of the notes. 4731

Anticipation notes under this section shall be issued as 4732  
provided in section 133.24 of the Revised Code. Notes issued 4733  
under division (F) (1) or (2) of this section shall have 4734  
principal payments during each year after the year of their 4735  
issuance over a period not to exceed five years, and may have a 4736  
principal payment in the year of their issuance. Notes issued 4737  
under division (F) (3) of this section shall have principal 4738  
payments during each year after the year of their issuance over 4739  
a period not to exceed ten years, and may have a principal 4740  
payment in the year of their issuance. 4741

(G) A tax for current operating expenses or for permanent 4742  
improvements levied under this section for a specified number of 4743  
years may be renewed or replaced in the same manner as a tax for 4744  
current operating expenses or for permanent improvements levied 4745  
under section 5705.21 of the Revised Code. A tax for current 4746  
operating expenses or for permanent improvements levied under 4747  
this section for a continuing period of time may be decreased in 4748  
accordance with section 5705.261 of the Revised Code. 4749

(H) The submission of a question to the electors under 4750  
this section is subject to the limitation on the number of 4751

elections that can be held in a year under section 5705.214 of 4752  
the Revised Code. 4753

(I) A school district board of education proposing a 4754  
ballot measure under this section to generate local resources 4755  
for a project under the school building assistance expedited 4756  
local partnership program under section 3318.36 of the Revised 4757  
Code may combine the questions under division (D) of this 4758  
section with a question for the levy of a property tax to 4759  
generate moneys for maintenance of the classroom facilities 4760  
acquired under that project as prescribed in section 3318.361 of 4761  
the Revised Code. 4762

(J) (1) After receiving the county auditor's ~~certification~~ 4763  
certifications under division (A) of this section, the board of 4764  
education of a qualifying school district, by a vote of two- 4765  
thirds of all its members, may declare by resolution that it is 4766  
necessary to levy a tax in excess of the ten-mill limitation for 4767  
the purpose of paying the current expenses of the school 4768  
district and of partnering community schools, as defined in 4769  
section 5705.21 of the Revised Code; that it is necessary to 4770  
issue general obligation bonds of the school district for 4771  
permanent improvements of the district and to levy an additional 4772  
tax in excess of the ten-mill limitation to pay debt charges on 4773  
the bonds and any anticipatory securities; and that the question 4774  
of the bonds and taxes shall be submitted to the electors of the 4775  
school district at a special election, which shall not be 4776  
earlier than ninety days after certification of the resolution 4777  
to the board of elections, and the date of which shall be 4778  
consistent with section 3505.01 of the Revised Code. 4779

The levy of taxes for the current expenses of a partnering 4780  
community school under division (J) of this section and the 4781

distribution of proceeds from the tax by a qualifying school 4782  
district to partnering community schools is hereby determined to 4783  
be a proper public purpose. 4784

(2) The tax for the current expenses of the school 4785  
district and of partnering community schools is subject to the 4786  
requirements of divisions (B) (3), (4), and (5) of section 4787  
5705.21 of the Revised Code. 4788

(3) In addition to the required specifications of the 4789  
resolution under division (B) of this section, the resolution 4790  
shall express the rate of the tax in mills per for each one 4791  
dollar of taxable value and in dollars for each one hundred 4792  
thousand dollars of the county auditor's appraised value, state 4793  
the number of the mills to be levied for the current expenses of 4794  
the partnering community schools and the number of the mills to 4795  
be levied for the current expenses of the school district, 4796  
specify the number of years (not exceeding ten) the tax will be 4797  
levied or that it will be levied for a continuing period of 4798  
time, and state the first year the tax will be levied. 4799

The resolution shall go into immediate effect upon its 4800  
passage, and no publication of it is necessary other than that 4801  
provided in the notice of election. The board of education shall 4802  
certify a copy of the resolution, along with copies of the 4803  
auditor's estimate and its resolution under division (A) of this 4804  
section, to the board of elections immediately after its 4805  
adoption. 4806

(4) The form of the ballot shall be modified by replacing 4807  
the ballot form set forth in division (D) (3) of this section 4808  
with the following: 4809

"Levy an additional property tax for the purpose of the 4810

current expenses of the school district and of partnering 4811  
community schools, that the county auditor estimates will 4812  
collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ ~~(insert~~ 4813  
~~the number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 4814  
taxable value (of which \_\_\_\_\_ (insert the number of mills to be 4815  
allocated to partnering community schools) mills is to be 4816  
allocated to partnering community schools), which amounts to 4817  
\$\_\_\_\_\_ ~~(insert the rate expressed in dollars and cents)~~ for 4818  
each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ the county 4819  
auditor's appraised value, for \_\_\_\_\_ (insert the number of 4820  
years the levy is to be imposed, or that it will be levied for a 4821  
continuing period of time)? 4822

4823

	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 4824  
of the school district and of partnering community schools under 4825  
division (J) of this section, and prior to the time the first 4826  
collection and distribution from the levy can be made, the board 4827  
of education may anticipate a fraction of the proceeds of the 4828  
levy for the current expenses of the school district and issue 4829  
anticipation notes in a principal amount not exceeding fifty per 4830  
cent of the estimated proceeds of the levy to be collected 4831  
during the first year of the levy and allocated to the school 4832  
district. The portion of levy proceeds to be allocated to 4833  
partnering community schools shall not be included in the 4834  
estimated proceeds anticipated under this division and shall not 4835  
be used to pay debt charges on any anticipation notes. 4836

The notes shall be issued as provided in section 133.24 of 4837  
the Revised Code, shall have principal payments during each year 4838  
after the year of their issuance over a period not to exceed 4839  
five years, and may have a principal payment in the year of 4840  
their issuance. 4841

(6) A tax for the current expenses of the school district 4842  
and of partnering community schools levied under division (J) of 4843  
this section for a specified number of years may be renewed or 4844  
replaced in the same manner as a tax for the current expenses of 4845  
a school district and of partnering community schools levied 4846  
under division (B) of section 5705.21 of the Revised Code. A tax 4847  
for the current expenses of the school district and of 4848  
partnering community schools levied under this division for a 4849  
continuing period of time may be decreased in accordance with 4850  
section 5705.261 of the Revised Code. 4851

(7) The proceeds from the issuance of the general 4852  
obligation bonds under division (J) of this section shall be 4853  
used solely to pay for permanent improvements of the school 4854  
district and not for permanent improvements of partnering 4855  
community schools. 4856

**Sec. 5705.219.** (A) As used in this section: 4857

(1) "Eligible school district" means a city, local, or 4858  
exempted village school district in which the taxes charged and 4859  
payable for current expenses on residential/agricultural real 4860  
property in the tax year preceding the year in which the levy 4861  
authorized by this section will be submitted for elector 4862  
approval or rejection are greater than two per cent of the 4863  
taxable value of the residential/agricultural real property. 4864

(2) "Residential/agricultural real property" and 4865

"nonresidential/agricultural real property" means the property 4866  
classified as such under section 5713.041 of the Revised Code. 4867

(3) "Effective tax rate" and "taxes charged and payable" 4868  
have the same meanings as in division (B) of section 319.301 of 4869  
the Revised Code. 4870

(B) On or after January 1, 2010, but before January 1, 4871  
2015, the board of education of an eligible school district, by 4872  
a vote of two-thirds of all its members, may adopt a resolution 4873  
proposing to convert existing levies imposed for the purpose of 4874  
current expenses into a levy raising a specified amount of tax 4875  
money by repealing all or a portion of one or more of those 4876  
existing levies and imposing a levy in excess of the ten-mill 4877  
limitation that will raise a specified amount of money for 4878  
current expenses of the district. 4879

The board of education shall certify a copy of the 4880  
resolution to the tax commissioner not later than one hundred 4881  
five days before the election upon which the repeal and levy 4882  
authorized by this section will be proposed to the electors. 4883  
Within ten days after receiving the copy of the resolution, the 4884  
tax commissioner shall determine each of the following and 4885  
certify the determinations to the board of education: 4886

(1) The dollar amount to be raised by the proposed levy, 4887  
which shall be the product of: 4888

(a) The difference between the aggregate effective tax 4889  
rate for residential/agricultural real property for the tax year 4890  
preceding the year in which the repeal and levy will be proposed 4891  
to the electors and twenty mills ~~per~~ for each one dollar of 4892  
taxable value; 4893

(b) The total taxable value of all property on the tax 4894

list of real and public utility property for the tax year 4895  
preceding the year in which the repeal and levy will be proposed 4896  
to the electors. 4897

(2) The estimated tax rate of the proposed levy. 4898

(3) The existing levies and any portion of an existing 4899  
levy to be repealed upon approval of the question. Levies shall 4900  
be repealed in reverse chronological order from most recently 4901  
imposed to least recently imposed until the sum of the effective 4902  
tax rates repealed for residential/agricultural real property is 4903  
equal to the difference calculated in division (B) (1) (a) of this 4904  
section. 4905

(4) The sum of the following: 4906

(a) The total taxable value of nonresidential/agricultural 4907  
real property for the tax year preceding the year in which the 4908  
repeal and levy will be proposed to the electors multiplied by 4909  
the difference between (i) the aggregate effective tax rate for 4910  
nonresidential/agricultural real property for the existing 4911  
levies and any portion of an existing levy to be repealed and 4912  
(ii) the amount determined under division (B) (1) (a) of this 4913  
section, but not less than zero; 4914

(b) The total taxable value of public utility tangible 4915  
personal property for the tax year preceding the year in which 4916  
the repeal and levy will be proposed to the electors multiplied 4917  
by the difference between (i) the aggregate voted tax rate for 4918  
the existing levies and any portion of an existing levy to be 4919  
repealed and (ii) the amount determined under division (B) (1) (a) 4920  
of this section, but not less than zero. 4921

(C) Upon receipt of the certification from the tax 4922  
commissioner under division (B) of this section, a majority of 4923



the members of the board of education may adopt a resolution 4924  
proposing the repeal of the existing levies as identified in the 4925  
certification and the imposition of a levy in excess of the ten- 4926  
mill limitation that will raise annually the amount certified by 4927  
the commissioner. If the board determines that the tax should be 4928  
for an amount less than that certified by the commissioner, the 4929  
board may request that the commissioner redetermine the rate 4930  
under division (B) (2) of this section on the basis of the lesser 4931  
amount the levy is to raise as specified by the board. The 4932  
amount certified under division (B) (4) and the levies to be 4933  
repealed as certified under division (B) (3) of this section 4934  
shall not be redetermined. Within ten days after receiving a 4935  
timely request specifying the lesser amount to be raised by the 4936  
levy, the commissioner shall redetermine the rate and recertify 4937  
it to the board as otherwise provided in division (B) of this 4938  
section. Only one such request may be made by the board of 4939  
education of an eligible school district. 4940

The resolution shall state the first calendar year in 4941  
which the levy will be due; the existing levies and any portion 4942  
of an existing levy that will be repealed, as certified by the 4943  
commissioner; the term of the levy expressed in years, which may 4944  
be any number not exceeding ten, or that it will be levied for a 4945  
continuing period of time; and the date of the election, which 4946  
shall be the date of a primary or general election. 4947

Immediately upon its passage, the resolution shall go into 4948  
effect and shall be certified by the board of education to the 4949  
county auditor of the proper county. The county auditor and the 4950  
board of education shall proceed as required under section 4951  
5705.195 of the Revised Code. No publication of the resolution 4952  
is necessary other than that provided for in the notice of 4953  
election. Section 5705.196 of the Revised Code shall govern the 4954

matters concerning the election. The submission of a question to 4955  
the electors under this section is subject to the limitation on 4956  
the number of election dates established by section 5705.214 of 4957  
the Revised Code. 4958

(D) The form of the ballot to be used at the election 4959  
provided for in this section shall be as follows: 4960

"Shall the existing levy of \_\_\_\_\_ (insert the voted 4961  
millage rate of the levy to be repealed), currently being 4962  
charged against residential and agricultural property by the 4963  
\_\_\_\_\_ (insert the name of school district) at a rate of 4964  
\_\_\_\_\_ (insert the residential/agricultural real property 4965  
effective tax rate of the levy being repealed) for the purpose 4966  
of \_\_\_\_\_ (insert the purpose of the existing levy) be 4967  
repealed, and shall a levy be imposed by the \_\_\_\_\_ (insert 4968  
the name of school district) in excess of the ten-mill 4969  
limitation for the necessary requirements of the school district 4970  
in the sum of \_\_\_\_\_ (insert the annual amount the levy is 4971  
to produce), estimated by the tax commissioner to require 4972  
\_\_\_\_\_ (insert the number of mills) mills for each one 4973  
dollar of valuation, which amounts to \_\_\_\_\_ (insert the 4974  
rate expressed in dollars and cents) for each one hundred 4975  
dollars of valuation for the initial year of the tax, for a 4976  
period of \_\_\_\_\_ (insert the number of years the levy is to 4977  
be imposed, or that it will be levied for a continuing period of 4978  
time), commencing in \_\_\_\_\_ (insert the first year the tax 4979  
is to be levied), first due in calendar year \_\_\_\_\_ (insert 4980  
the first calendar year in which the tax shall be due)? 4981

4982

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

4983

	FOR THE REPEAL AND TAX	
	AGAINST THE REPEAL AND TAX	"

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

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

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is decreased, the amount calculated under division (B)

(4) of this section and paid under section 5705.2110 of the Revised Code shall be decreased by the same proportion as the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

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

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

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

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

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

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

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

"Shall a tax levy renewing an existing levy of \_\_\_\_\_ (insert the annual dollar amount the levy is to produce each year), estimated to require \_\_\_\_\_ (insert the number of mills) mills for each ~~one dollar \$1~~ of ~~valuation taxable value,~~

which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county 5032  
auditor's appraised value, be imposed by the \_\_\_\_\_ (insert 5033  
the name of school district) for the purpose of current expenses 5034  
for a period of \_\_\_\_\_ (insert the number of years the levy 5035  
is to be imposed, or that it will be levied for a continuing 5036  
period of time), commencing in \_\_\_\_\_ (insert the first year 5037  
the tax is to be levied), first due in calendar year \_\_\_\_\_ 5038  
(insert the first calendar year in which the tax shall be due)? 5039

5040

	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 5041  
money previously collected, the form of the ballot shall be 5042  
modified to add "and reducing" after "renewing" and to add 5043  
before "estimated to require" the statement "be approved at a 5044  
tax rate necessary to produce \$ \_\_\_\_\_ (insert the lower 5045  
annual dollar amount the levy is to produce each year)." 5046

**Sec. 5705.233.** (A) As used in this section, "criminal 5047  
justice facility" means any facility located within the county 5048  
in which a tax is levied under this section and for which the 5049  
board of commissioners of such county may make an appropriation 5050  
under section 307.45 of the Revised Code. 5051

(B) The board of county commissioners of any county, at 5052  
any time, may declare by resolution that it may be necessary for 5053  
the county to issue general obligation bonds for permanent 5054  
improvements to a criminal justice facility, including the 5055  
acquisition, construction, enlargement, renovation, or 5056

maintenance of such a facility. The resolution shall state all 5057  
of the following: 5058

(1) The necessity and purpose of the bond issue; 5059

(2) The date of the general or special election at which 5060  
the question shall be submitted to the electors; 5061

(3) The amount, approximate date, estimated rate of 5062  
interest, and maximum number of years over which the principal 5063  
of the bonds may be paid; 5064

(4) The necessity of levying a tax outside the ten-mill 5065  
limitation to pay debt charges on the bonds and any anticipatory 5066  
securities. 5067

On adoption of the resolution, the board of county 5068  
commissioners shall certify a copy of it to the county auditor. 5069  
The county auditor promptly shall estimate and certify to the 5070  
board the average annual property tax rate, expressed in mills 5071  
for each one dollar of taxable value and in dollars for each one 5072  
hundred thousand dollars of the county auditor's appraised 5073  
value, required throughout the stated maturity of the bonds to 5074  
pay debt charges on the bonds, in the same manner as under 5075  
division (C) of section 133.18 of the Revised Code. ~~Division~~ 5076  
Except as provided in division (C) of this section, division (B) 5077  
of section 5705.03 of the Revised Code does not apply to tax 5078  
levy proceedings initiated under this section. 5079

(C) After receiving the county auditor's certification 5080  
under division (B) of this section and, if applicable, section 5081  
5705.03 of the Revised Code, the board of county commissioners 5082  
may declare by resolution that the amount of taxes that can be 5083  
raised within the ten-mill limitation will be insufficient to 5084  
provide an adequate amount for the present and future criminal 5085

justice requirements of the county; that it is necessary to 5086  
issue general obligation bonds of the county for permanent 5087  
improvements to a criminal justice facility and to levy an 5088  
additional tax in excess of the ten-mill limitation to pay debt 5089  
charges on the bonds and any anticipatory securities; that it is 5090  
necessary for a specified number of years or for a continuing 5091  
period of time to levy additional taxes in excess of the ten- 5092  
mill limitation to provide funds for the acquisition, 5093  
construction, enlargement, renovation, maintenance, and 5094  
financing of permanent improvements to such a criminal justice 5095  
facility or to pay for operating expenses of the facility and 5096  
other criminal justice services for which the board may make an 5097  
appropriation under section 307.45 of the Revised Code, or both; 5098  
and that the question of the bonds and taxes shall be submitted 5099  
to the electors of the county at a general or special election, 5100  
which shall not be earlier than ninety days after certification 5101  
of the resolution to the board of elections, and the date of 5102  
which shall be consistent with section 3501.01 of the Revised 5103  
Code. The resolution shall specify all of the following: 5104

(1) The county auditor's estimate of the average annual 5105  
property tax rate required throughout the stated maturity of the 5106  
bonds to pay debt charges on the bonds; 5107

(2) The proposed rate of the tax, if any, for operating 5108  
expenses and criminal justice services, the first year the tax 5109  
will be levied, and the number of years it will be levied, or 5110  
that it will be levied for a continuing period of time; 5111

(3) The proposed rate of the tax, if any, for permanent 5112  
improvements to a criminal justice facility, the first year the 5113  
tax will be levied, and the number of years it will be levied, 5114  
or that it will be levied for a continuing period of time. 5115

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, except that division (B) of section 5705.03 of the Revised Code applies if the resolution proposes an additional tax for operating expenses and criminal justice services or permanent improvements. The board of county commissioners shall certify, immediately after its adoption, a copy of the resolution, along with copies of the auditor's estimate certifications under division (B) of this section or section 5705.03 of the Revised Code, if applicable, and its the board's resolution under division (B) of this section, to the board of elections ~~immediately after its adoption.~~

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

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



(2) The permanent improvements for which the bonds are to be issued;	5147 5148
(3) The maximum number of years over which the principal of the bonds may be paid;	5149 5150
(4) The estimated additional average annual property tax rate, <u>expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value,</u> to pay the debt charges on the bonds, as certified by the county auditor;	5151 5152 5153 5154 5155
(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;	5156 5157
(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;	5158 5159 5160
(7) The proposed rate of the additional tax, if any, for permanent improvements;	5161 5162
(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;	5163 5164 5165
(9) <u>The estimated annual collections, if applicable, of the current operating expenses or criminal justice services levy and permanent improvements levy, as certified by the county auditor;</u>	5166 5167 5168 5169
<u>(10)</u> The time and place of the election.	5170
(E) The form of the ballot for an election under this section is as follows:	5171 5172
"Shall _____ be authorized to do the following:	5173

(1) Issue bonds for the purpose of \_\_\_\_\_ in the 5174  
principal amount of \$\_\_\_\_\_, to be repaid annually over a 5175  
maximum period of \_\_\_\_\_ years, and levy a property tax outside 5176  
the ten-mill limitation, estimated by the county auditor to 5177  
average over the bond repayment period \_\_\_\_\_ mills for each ~~one-~~ 5178  
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 5179  
\$\_\_\_\_\_ ~~(rate expressed in cents or dollars and cents, such as-~~ 5180  
~~"36 cents" or "\$1.41")~~ for each \$100-~~\$100,000 of tax valuation-~~ 5181  
the county auditor's appraised value, to pay the annual debt 5182  
charges on the bonds, and to pay debt charges on any notes 5183  
issued in anticipation of those bonds?" 5184

If either a levy for permanent improvements or a levy for 5185  
operating expenses and criminal justice services is proposed, or 5186  
both are proposed, the ballot also shall contain the following 5187  
language, as appropriate: 5188

"(2) Levy an additional property tax to provide funds for 5189  
the acquisition, construction, enlargement, renovation, 5190  
maintenance, and financing of permanent improvements to a 5191  
criminal justice facility, that the county auditor estimates 5192  
will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ 5193  
mills for each ~~one dollar \$1 of tax valuation taxable value,~~ 5194  
which amounts to \$\_\_\_\_\_ ~~(rate expressed in cents or dollars-~~ 5195  
~~and cents)~~ for each \$100-~~\$100,000 of tax valuation the county~~ 5196  
auditor's appraised value, for \_\_\_\_\_ (number of years of the 5197  
levy, or a continuing period of time)? 5198

(3) Levy an additional property tax to pay operating 5199  
expenses of a criminal justice facility and provide other 5200  
criminal justice services, that the county auditor estimates 5201  
will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ 5202  
mills for each ~~one dollar \$1 of tax valuation taxable value,~~ 5203

which amounts to \$\_\_\_\_\_ ~~(rate expressed in cents or dollars~~ 5204  
~~and cents)~~ for each \$100-\$100,000 of tax valuation the county 5205  
auditor's appraised value, for \_\_\_\_\_ (number of years of the 5206  
levy, or a continuing period of time)? 5207

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 5208

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 5209

(F) The board of elections promptly shall certify the 5210  
results of the election to the tax commissioner and the county 5211  
auditor. If a majority of the electors voting on the question 5212  
vote for it, the board of county commissioners may proceed with 5213  
issuance of the bonds and the levy and collection of the 5214  
property tax for the debt service on the bonds and any 5215  
anticipatory securities in the same manner and subject to the 5216  
same limitations as for securities issued under section 133.18 5217  
of the Revised Code, and with the levy and collection of the 5218  
property tax or taxes for operating expenses and criminal 5219  
justice services and for permanent improvements at the 5220  
additional rate or any lesser rate in excess of the ten-mill 5221  
limitation. Any securities issued by the board of commissioners 5222  
under this section are Chapter 133. securities, as that term is 5223  
defined in section 133.01 of the Revised Code. 5224

(G) (1) After the approval of a tax for operating expenses 5225  
and criminal justice services under this section and before the 5226  
time the first collection and distribution from the levy can be 5227  
made, the board of county commissioners may anticipate a 5228  
fraction of the proceeds of the levy and issue anticipation 5229  
notes in a principal amount not exceeding fifty per cent of the 5230  
total estimated proceeds of the tax to be collected during the 5231  
first year of the levy. 5232

(2) After the approval of a tax under this section for 5233  
permanent improvements to a criminal justice facility, the board 5234  
of county commissioners may anticipate a fraction of the 5235  
proceeds of the tax and issue anticipation notes in a principal 5236  
amount not exceeding fifty per cent of the total estimated 5237  
proceeds of the tax remaining to be collected in each year over 5238  
a period of five years after issuance of the notes. 5239

Anticipation notes under this section shall be issued as 5240  
provided in section 133.24 of the Revised Code. Notes issued 5241  
under division (G) of this section shall have principal payments 5242  
during each year after the year of their issuance over a period 5243  
not to exceed five years, and may have a principal payment in 5244  
the year of their issuance. 5245

(H) A tax for operating expenses and criminal justice 5246  
services or for permanent improvements levied under this section 5247  
for a specified number of years may be renewed or replaced in 5248  
the same manner as a tax for current operating expenses or 5249  
permanent improvements levied under section 5705.19 of the 5250  
Revised Code. A tax levied under this section for a continuing 5251  
period of time may be decreased in accordance with section 5252  
5705.261 of the Revised Code. 5253

**Sec. 5705.25.** (A) (1) A copy of any resolution adopted as 5254  
provided in section 5705.19 or 5705.2111 of the Revised Code 5255  
shall be certified by the taxing authority to the board of 5256  
elections of the proper county not less than ninety days before 5257  
the general election in any year, and the board shall submit the 5258  
proposal to the electors of the subdivision at the succeeding 5259  
November election. In the case of a qualifying library levy, the 5260  
board shall submit the question to the electors of the library 5261  
district or association library district. 5262

(2) Except as otherwise provided in this division, a 5263  
resolution to renew or to renew and increase or renew and 5264  
decrease an existing levy, regardless of the section of the 5265  
Revised Code under which the tax was imposed, shall not be 5266  
placed on the ballot unless the question is submitted at the 5267  
general election held during the last year the tax to be renewed 5268  
may be extended on the real and public utility property tax list 5269  
and duplicate, or at any election held in the ensuing year. The 5270  
limitation of the foregoing sentence does not apply to a 5271  
resolution to renew and increase or to renew and decrease an 5272  
existing levy that was imposed under section 5705.191 of the 5273  
Revised Code to supplement the general fund for the purpose of 5274  
making appropriations for one or more of the following purposes: 5275  
for public assistance, human or social services, relief, 5276  
welfare, hospitalization, health, and support of general 5277  
hospitals. The limitation of the second preceding sentence also 5278  
does not apply to a resolution that proposes to renew two or 5279  
more existing levies imposed under section 5705.222 or division 5280  
(L) of section 5705.19 of the Revised Code, or under section 5281  
5705.21 or 5705.217 of the Revised Code, in which case the 5282  
question shall be submitted on the date of the general or 5283  
primary election held during the last year at least one of the 5284  
levies to be renewed may be extended on the real and public 5285  
utility property tax list and duplicate, or at any election held 5286  
during the ensuing year. A resolution proposing to renew or 5287  
renew and increase or decrease an existing levy may specify that 5288  
the renewal, increase, or decrease of the existing levy shall be 5289  
extended on the tax list for the tax year specified in the 5290  
resolution, which may be the last year the existing levy may be 5291  
extended on the list or the ensuing year. If the renewal, 5292  
increase, or decrease is to be extended on the tax list for the 5293  
last tax year the existing levy would otherwise be extended, the 5294

existing levy shall not be extended on the tax list for that 5295  
last year unless the question of the renewal, increase, or 5296  
decrease is not approved by a majority of electors voting on the 5297  
question, in which case the existing levy shall be extended on 5298  
the tax list for that last year. 5299

For purposes of this section, a levy shall be considered 5300  
to be an "existing levy" through the year following the last 5301  
year it can be placed on the tax list and duplicate. 5302

(3) The board of elections shall make the necessary 5303  
arrangements for the submission of such questions to the 5304  
electors of such subdivision, library district, or association 5305  
library district, and the election shall be conducted, 5306  
canvassed, and certified in the same manner as regular elections 5307  
in such subdivision, library district, or association library 5308  
district for the election of county officers. Notice of the 5309  
election shall be published in a newspaper of general 5310  
circulation in the subdivision, library district, or association 5311  
library district once a week for two consecutive weeks, or as 5312  
provided in section 7.16 of the Revised Code, prior to the 5313  
election. If the board of elections operates and maintains a web 5314  
site, the board of elections shall post notice of the election 5315  
on its web site for thirty days prior to the election. The 5316  
notice shall state the purpose, the levy's estimated annual 5317  
collections if the levy is not to pay debt charges, the proposed 5318  
increase in rate, expressed in mills for each one dollar of 5319  
taxable value, either that rate or the estimated effective rate, 5320  
as applicable, expressed in dollars ~~and cents~~ for each one 5321  
hundred thousand dollars of ~~valuation as well as in mills for~~ 5322  
~~each one dollar of valuation~~ the county auditor's appraised 5323  
value, the number of years during which the increase will be in 5324  
effect, the first month and year in which the tax will be 5325

levied, and the time and place of the election. 5326

(B) The form of the ballots cast at an election held 5327  
pursuant to division (A) of this section shall be as follows: 5328

"An additional tax for the benefit of (name of subdivision 5329  
or public library) \_\_\_\_\_ for the purpose of (purpose stated 5330  
in the resolution) \_\_\_\_\_, that the county auditor estimates 5331  
will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ 5332  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 5333  
amounts to ~~(rate expressed in dollars and cents)~~ \$\_\_\_\_\_ 5334  
for each ~~one hundred dollars~~ \$100,000 of valuation the county 5335  
auditor's appraised value, for \_\_\_\_\_ (life of indebtedness or 5336  
number of years the levy is to run). 5337

5338

	For the Tax Levy
	"
	Against the Tax Levy

(C) If the levy is to be in effect for a continuing period 5339  
of time, the notice of election and the form of ballot shall so 5340  
state instead of setting forth a specified number of years for 5341  
the levy. 5342

If the additional tax or the renewal, increase, or 5343  
decrease of an existing levy is to be placed on the current tax 5344  
list, the form of the ballot shall be modified by adding, after 5345  
the statement of the number of years the levy is to run, the 5346  
phrase ", commencing in \_\_\_\_\_ (first year the tax is to be 5347  
levied), first due in calendar year \_\_\_\_\_ (first calendar 5348  
year in which the tax shall be due)." 5349

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section ~~may~~must be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of \_\_\_\_\_ 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 proposed levy. Additionally, the estimated effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's appraised value.

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

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

If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect \$ \_\_\_\_\_ annually."



The question covered by a resolution adopted under this section 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.

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

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

general circulation in the subdivision once a week for two 5411  
consecutive weeks, or as provided in section 7.16 of the Revised 5412  
Code, prior to the election. If the board of elections operates 5413  
and maintains a web site, the board of elections shall post 5414  
notice of the election on its web site for thirty days prior to 5415  
the election. 5416

(1) In the case of a resolution adopted under section 5417  
5705.212 of the Revised Code, the notice shall state separately, 5418  
for each tax being proposed, the purpose; the proposed increase 5419  
in rate, expressed in dollars ~~and cents~~ for each one hundred 5420  
thousand dollars of ~~valuation~~ the county auditor's appraised 5421  
value as well as in mills for each one dollar of ~~valuation~~ 5422  
taxable value; the number of years during which the increase 5423  
will be in effect; and the first calendar year in which the tax 5424  
will be due. The notice shall also state the original tax's 5425  
estimated annual collections and the estimated aggregate annual 5426  
collections of all such taxes. For an election on the question 5427  
of a renewal levy, the notice shall state the purpose; the 5428  
levy's estimated annual collections; the proposed rate, 5429  
expressed in mills for each one dollar of taxable value; the 5430  
estimated effective rate, expressed in dollars ~~and cents~~ for 5431  
each one hundred thousand dollars of ~~valuation~~ the county 5432  
auditor's appraised value ~~as well as in mills for each one dollar~~ 5433  
~~of valuation~~; and the number of years the tax will be in effect. 5434  
If the resolution is adopted under division (C) of that section, 5435  
the rate of each tax being proposed shall be expressed as both 5436  
the total rate and the portion of the total rate to be allocated 5437  
to the qualifying school district and the portion to be 5438  
allocated to partnering community schools. 5439

(2) In the case of a resolution adopted under section 5440  
5705.213 of the Revised Code, the notice shall state the 5441

purpose; the amount proposed to be raised by the tax in the 5442  
first year it is levied; the estimated average additional tax 5443  
rate for the first year it is proposed to be levied, expressed 5444  
in mills for each one dollar of ~~valuation~~ taxable value and in 5445  
dollars ~~and cents~~ for each one hundred thousand dollars of 5446  
~~valuation~~ the county auditor's appraised value; the number of 5447  
years during which the increase will be in effect; and the first 5448  
calendar year in which the tax will be due. The notice also 5449  
shall state the amount by which the amount to be raised by the 5450  
tax may be increased in each year after the first year. The 5451  
amount of the allowable increase may be expressed in terms of a 5452  
dollar increase over, or a percentage of, the amount raised by 5453  
the tax in the immediately preceding year. For an election on 5454  
the question of a renewal levy, the notice shall state the 5455  
purpose; the amount proposed to be raised by the tax; the 5456  
estimated tax rate, expressed in mills for each one dollar of 5457  
~~valuation~~ taxable value and in dollars ~~and cents~~ for each one 5458  
hundred thousand dollars of ~~valuation~~ the county auditor's 5459  
appraised value; and the number of years the tax will be in 5460  
effect. 5461

In any case, the notice also shall state the time and 5462  
place of the election. 5463

(B) (1) The form of the ballot in an election on taxes 5464  
proposed under section 5705.212 of the Revised Code shall be as 5465  
follows: 5466

"Shall the \_\_\_\_\_ school district be authorized to 5467  
levy taxes for current expenses, the aggregate rate of which may 5468  
increase in \_\_\_\_\_ (number) increment(s) of not more than \_\_\_\_\_ 5469  
mill(s) for each ~~dollar~~ \$1 of valuation taxable value, from an 5470  
original rate of \_\_\_\_\_ mill(s) for each ~~dollar~~ \$1 of valuation 5471

taxable value, which amounts to \$\_\_\_\_\_ (~~rate expressed in~~ 5472  
~~dollars and cents~~) for each ~~one hundred dollars~~ \$100,000 of 5473  
~~valuation~~ the county auditor's appraised value, that the county 5474  
auditor estimates will collect \$\_\_\_\_\_ annually, to a maximum 5475  
rate of \_\_\_\_\_ mill(s) for each ~~dollar~~ \$1 of ~~valuation~~ taxable 5476  
value, which amounts to \$\_\_\_\_\_ (~~rate expressed in dollars and~~ 5477  
~~cents~~) for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ the 5478  
county auditor's appraised value, that the county auditor 5479  
estimates will collect \$\_\_\_\_\_ annually? The original tax is 5480  
first proposed to be levied in \_\_\_\_\_ (the first year of the 5481  
tax), and the incremental tax in \_\_\_\_\_ (the first year of the 5482  
increment) (if more than one incremental tax is proposed in the 5483  
resolution, the first year that each incremental tax is proposed 5484  
to be levied shall be stated in the preceding format, and the 5485  
increments shall be referred to as the first, second, third, or 5486  
fourth increment, depending on their number). The aggregate rate 5487  
of tax so authorized will \_\_\_\_\_ (insert either, "expire 5488  
with the original rate of tax which shall be in effect for 5489  
\_\_\_\_\_ years" or "be in effect for a continuing period of 5490  
time"). 5491

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district 5493  
under division (C) (1) of section 5705.212 of the Revised Code, 5494  
the form of the ballot shall be modified by adding, after the 5495  
phrase "each dollar ~~\$1~~ of valuation taxable value," the 5496  
following: "(of which \_\_\_\_\_ mills is to be allocated to 5497

partnering community schools)." 5498

(2) The form of the ballot in an election on the question 5499  
of a renewal levy under section 5705.212 of the Revised Code 5500  
shall be as follows: 5501

"Shall the \_\_\_\_\_ school district be authorized to 5502  
renew a tax for current expenses, that the county auditor 5503  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 5504  
\_\_\_\_\_ mills for each ~~dollar \$1 of valuation taxable value,~~ 5505  
which amounts to \$\_\_\_\_\_ (~~estimated effective rate expressed~~ 5506  
~~in dollars and cents~~) for each ~~one hundred dollars \$100,000 of~~ 5507  
~~valuation~~ the county auditor's appraised value, for \_\_\_\_\_ 5508  
(number of years the levy shall be in effect, or a continuing 5509  
period of time)? 5510

5511

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district 5512  
under division (C) (2) of section 5705.212 of the Revised Code 5513  
and the total rate and the rates allocated to the school 5514  
district and partnering community schools are to remain the same 5515  
as those of the levy being renewed, the form of the ballot shall 5516  
be modified by adding, after the phrase "each ~~dollar \$1 of~~ 5517  
~~valuation taxable value,~~" the following: "(of which \_\_\_\_\_ mills 5518  
is to be allocated to partnering community schools)." If the 5519  
total rate is to be increased, the form of the ballot shall 5520  
state that the proposal is to renew the existing tax with an 5521  
increase in rate and shall state the increase in rate, the total 5522

rate resulting from the increase, and, of that rate, the portion 5523  
of the rate to be allocated to partnering community schools. If 5524  
the total rate is to be decreased, the form of the ballot shall 5525  
state that the proposal is to renew a part of the existing tax 5526  
and shall state the reduction in rate, the total rate resulting 5527  
from the decrease, and, of that rate, the portion of the rate to 5528  
be allocated to partnering community schools. 5529

(3) If a tax proposed by a ballot form prescribed in 5530  
division (B)(1) or (2) of this section is to be placed on the 5531  
current tax list, the form of the ballot shall be modified by 5532  
adding, after the statement of the number of years the levy is 5533  
to be in effect, the phrase ", commencing in \_\_\_\_\_ (first 5534  
year the tax is to be levied), first due in calendar year 5535  
\_\_\_\_\_ (first calendar year in which the tax shall be due)." 5536

(C) The form of the ballot in an election on a tax 5537  
proposed under section 5705.213 of the Revised Code shall be as 5538  
follows: 5539

"Shall the \_\_\_\_\_ school district be authorized to levy 5540  
the following tax for current expenses? The tax will first be 5541  
levied in \_\_\_\_\_ (year) to raise \$ \_\_\_\_\_ ~~(dollars)~~. In the 5542  
\_\_\_\_\_ (number of years) following years, the tax will increase 5543  
by not more than \_\_\_\_\_ (per cent or dollar amount of increase) 5544  
each year, so that, during \_\_\_\_\_ (last year of the tax), the 5545  
tax will raise approximately \_\_\_\_\_ (dollars). The county 5546  
auditor estimates that the rate ~~of the tax per dollar of~~ 5547  
~~valuation~~ will be \_\_\_\_\_ mill(s) for each \$1 of taxable value, 5548  
which amounts to \$ \_\_\_\_\_ ~~per one hundred dollars for each~~ 5549  
\$100,000 of valuation the county auditor's appraised value, both 5550  
during \_\_\_\_\_ (first year of the tax) and \_\_\_\_\_ mill(s) for 5551  
each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ ~~per one~~ 5552

~~hundred dollars for each \$100,000 of valuation the county~~ 5553  
~~auditor's appraised value, during \_\_\_\_\_ (last year of the tax).~~ 5554  
 The tax will not be levied after \_\_\_\_\_ (year). 5555

5556

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

The form of the ballot in an election on the question of 5557  
 a renewal levy under section 5705.213 of the Revised Code shall 5558  
 be as follows: 5559

"Shall the \_\_\_\_\_ school district be authorized to 5560  
 renew a tax for current expenses which will raise \$\_\_\_\_\_ 5561  
~~(dollars),~~ estimated by the county auditor to be \_\_\_\_\_ mills 5562  
 for each ~~dollar \$1 of valuation taxable value,~~ which amounts to 5563  
 \$\_\_\_\_\_ ~~(rate expressed in dollars and cents)~~ for each ~~one-~~ 5564  
~~hundred dollars \$100,000 of valuation the county auditor's~~ 5565  
appraised value? The tax shall be in effect for \_\_\_\_\_ (the 5566  
 number of years the levy shall be in effect, or a continuing 5567  
 period of time). 5568

5569

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

If the tax is to be placed on the current tax list, the 5570  
 form of the ballot shall be modified by adding, after the 5571  
 statement of the number of years the levy is to be in effect, 5572

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)."

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

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

**Sec. 5705.261.** (A) The question of decrease of an  
increased rate of levy approved for a continuing period of time  
by the voters of a subdivision or, in the case of a qualifying  
library levy, the voters of the library district or association  
library district, may be initiated by the filing of a petition  
with the board of elections of the proper county not less than  
ninety days before the general election in any year requesting  
that an election be held on such question. Such petition shall  
state the amount of the proposed decrease in the rate of levy



and shall be signed by qualified electors residing in the 5603  
subdivision, library district, or association library district 5604  
equal in number to at least ten per cent of the total number of 5605  
votes cast in the subdivision, library district, or association 5606  
library district for the office of governor at the most recent 5607  
general election for that office. Only one such petition may be 5608  
filed during each five-year period following the election at 5609  
which the voters approved the increased rate for a continuing 5610  
period of time. 5611

After determination by it that such petition is valid, the 5612  
board of elections shall ~~submit~~ do both of the following: 5613

(1) Request that the county auditor certify to the board, 5614  
in the same manner as required for a tax levy under section 5615  
5705.03 of the Revised Code, an estimate of the levy's annual 5616  
collections and the levy's estimated effective rate in both the 5617  
last year before the proposed decrease and the first year that 5618  
the decrease applies, stated in dollars, rounded to the nearest 5619  
dollar, for each one hundred thousand dollars of the county 5620  
auditor's appraised value. Estimated effective rates shall be 5621  
calculated using the tax list for the current year, and if this 5622  
is not determined, the estimated amount submitted by the auditor 5623  
to the county budget commission. If the subdivision, library 5624  
district, or association library district is located in more 5625  
than one county, the county auditor shall obtain from the county 5626  
auditor of each other county in which the subdivision or 5627  
district is located the tax valuation applicable to the portion 5628  
of the subdivision or district in that county. 5629

The county auditor shall certify such information to the 5630  
board of elections within ten days after receiving the board's 5631  
request. 5632

(2) Submit the question to the electors of the 5633  
subdivision, library district, or association library district 5634  
at the succeeding general election pursuant to division (B) of 5635  
this section. ~~The~~ 5636

(B) The election shall be conducted, canvassed, and 5637  
certified in the same manner as regular elections in such 5638  
subdivision, library district, or association library district 5639  
for county offices. Notice of the election shall be published in 5640  
a newspaper of general circulation in the district once a week 5641  
for two consecutive weeks, or as provided in section 7.16 of the 5642  
Revised Code, prior to the election. If the board of elections 5643  
operates and maintains a web site, the board of elections shall 5644  
post notice of the election on its web site for thirty days 5645  
prior to the election. The notice shall state the purpose, the 5646  
levy's estimated annual collections, the amount of the proposed 5647  
decrease in rate, expressed in mills for each one dollar of 5648  
taxable value, the estimated effective rate of the levy in the 5649  
year before the proposed decrease and the first year that the 5650  
decrease applies, both expressed in dollars for each one hundred 5651  
thousand dollars of the county auditor's appraised value, and 5652  
the time and place of the election. The form of the ballot cast 5653  
at such election shall be prescribed by the secretary of state 5654  
but must include all information required to be included in the 5655  
notice. The question covered by ~~such~~ the petition shall be 5656  
submitted as a separate proposition but it may be printed on the 5657  
same ballot with any other propositions submitted at the same 5658  
election other than the election of officers. If a majority of 5659  
the qualified electors voting on the question of a decrease at 5660  
such election approve the proposed decrease in rate, the result 5661  
of the election shall be certified immediately after the canvass 5662  
by the board of elections to the appropriate taxing authority, 5663

which shall thereupon, after the current year, cease to levy 5664  
such increased rate or levy such tax at such reduced rate upon 5665  
the ~~duplicate~~ tax list of the subdivision, library district, or 5666  
association library district. If notes have been issued in 5667  
anticipation of the collection of such levy, the taxing 5668  
authority shall continue to levy and collect under authority of 5669  
the election authorizing the original levy such amounts as will 5670  
be sufficient to pay the principal of and interest on such 5671  
anticipation notes as the same fall due. 5672

In the case of a levy for the current expenses of a 5673  
qualifying school district and of partnering community schools 5674  
imposed under section 5705.192, division (B) of section 5705.21,  
division (C) of section 5705.212, or division (J) of section 5675  
5705.218 of the Revised Code for a continuing period of time, 5676  
the rate allocated to the school district and to partnering 5677  
community schools shall each be decreased by a number of mills 5678  
per dollar that is proportionate to the decrease in the rate of 5679  
the levy in proportion to the rate at which the levy was imposed 5680  
before the decrease. 5681  
5682

**Sec. 5705.55.** (A) The board of directors of a lake 5683  
facilities authority, by a vote of two-thirds of all its 5684  
members, may at any time declare by resolution that the amount 5685  
of taxes which may be raised within the ten-mill limitation by 5686  
levies on the current tax duplicate will be insufficient to 5687  
provide an adequate amount for the necessary requirements of the 5688  
authority, that it is necessary to levy a tax in excess of such 5689  
limitation for any of the purposes specified in divisions (A), 5690  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5691  
that the question of such additional tax levy shall be submitted 5692  
by the board to the electors residing within the boundaries of 5693  
the impacted lake district on the day of a primary or general 5694

election. The resolution shall conform to section 5705.19 of the Revised Code, except that the tax levy may be in effect for no more than five years, as set forth in the resolution, unless the levy is for the payment of debt charges, and the total number of mills levied for each dollar of taxable valuation that may be levied under this section for any tax year shall not exceed one mill. If the levy is for the payment of debt charges, the levy shall be for the life of the bond indebtedness.

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

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

tax budget that is certified to the county budget commission. 5726

(B) The form of the ballot in an election held on the 5727  
question of levying a tax proposed pursuant to this section 5728  
shall be as follows or in any other form acceptable to the 5729  
secretary of state: 5730

"A tax for the benefit of (name of lake facilities 5731  
authority) \_\_\_\_\_ for the purpose of \_\_\_\_\_, that the 5732  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate 5733  
not exceeding \_\_\_\_\_ mills for each ~~one dollar \$1~~ of 5734  
valuation taxable value, which amounts to ~~(rate expressed in~~ 5735  
~~dollars and cents)~~ \$\_\_\_\_\_ for each ~~one hundred dollars~~ 5736  
\$100,000 of valuation the county auditor's appraised value, for 5737  
\_\_\_\_\_ (life of indebtedness or number of years the levy 5738  
is to run). 5739

5740

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the levy is for the payment of debt charges, the form 5741  
of the ballot shall be modified by omitting the phrase ", that 5742  
the county auditor estimates will collect \$\_\_\_\_\_ annually." 5743

(C) On approval of the levy, notes may be issued in 5744  
anticipation of the collection of the proceeds of the tax levy, 5745  
other than the proceeds to be received for the payment of bond 5746  
debt charges, in the amount and manner and at the times as are 5747  
provided in section 5705.193 of the Revised Code, for the 5748  
issuance of notes by a county in anticipation of the proceeds of 5749  
a tax levy. The lake facilities authority may borrow money in 5750

anticipation of the collection of current revenues as provided 5751  
in section 133.10 of the Revised Code. 5752

(D) If a tax is levied under this section in a tax year, 5753  
no other taxing authority of a subdivision or taxing unit, 5754  
including a port authority, may levy a tax on property in the 5755  
impacted lake district in the same tax year if the purpose of 5756  
the levy is substantially the same as the purpose for which the 5757  
lake facilities authority of the impacted lake district was 5758  
created. 5759

**Sec. 5748.01.** As used in this chapter: 5760

(A) "School district income tax" means an income tax 5761  
adopted under one of the following: 5762

(1) Former section 5748.03 of the Revised Code as it 5763  
existed prior to its repeal by Amended Substitute House Bill No. 5764  
291 of the 115th general assembly; 5765

(2) Section 5748.03 of the Revised Code as enacted in 5766  
Substitute Senate Bill No. 28 of the 118th general assembly; 5767

(3) Section 5748.08 of the Revised Code as enacted in 5768  
Amended Substitute Senate Bill No. 17 of the 122nd general 5769  
assembly; 5770

(4) Section 5748.021 of the Revised Code; 5771

(5) Section 5748.081 of the Revised Code; 5772

(6) Section 5748.09 of the Revised Code. 5773

(B) "Individual" means an individual subject to the tax 5774  
levied by section 5747.02 of the Revised Code. 5775

(C) "Estate" means an estate subject to the tax levied by 5776  
section 5747.02 of the Revised Code. 5777

(D) "Taxable year" means a taxable year as defined in	5778
division (M) of section 5747.01 of the Revised Code.	5779
(E) "Taxable income" means:	5780
(1) In the case of an individual, one of the following, as	5781
specified in the resolution imposing the tax:	5782
(a) Modified adjusted gross income for the taxable year,	5783
as defined in section 5747.01 of the Revised Code, less the	5784
exemptions provided by section 5747.02 of the Revised Code;	5785
(b) Wages, salaries, tips, and other employee compensation	5786
to the extent included in modified adjusted gross income as	5787
defined in section 5747.01 of the Revised Code, and net earnings	5788
from self-employment, as defined in section 1402(a) of the	5789
Internal Revenue Code, to the extent included in modified	5790
adjusted gross income.	5791
(2) In the case of an estate, taxable income for the	5792
taxable year as defined in division (S) of section 5747.01 of	5793
the Revised Code.	5794
(F) "Resident" of the school district means:	5795
(1) An individual who is a resident of this state as	5796
defined in division (I) of section 5747.01 of the Revised Code	5797
during all or a portion of the taxable year and who, during all	5798
or a portion of such period of state residency, is domiciled in	5799
the school district or lives in and maintains a permanent place	5800
of abode in the school district;	5801
(2) An estate of a decedent who, at the time of death, was	5802
domiciled in the school district.	5803
(G) "School district income" means:	5804

(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.

(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.

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

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

(J) "The county auditor's appraised value" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code.

**Sec. 5748.02.** (A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. 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. A copy of the resolution



shall be certified to the tax commissioner no later than one 5834  
hundred days prior to the date of the election at which the 5835  
board intends to propose a levy under this section. Upon receipt 5836  
of the copy of the resolution, the tax commissioner shall 5837  
estimate both of the following: 5838

(1) The property tax rate that would have to be imposed in 5839  
the current year by the district to produce an equivalent amount 5840  
of money; 5841

(2) The income tax rate that would have had to have been 5842  
in effect for the current year to produce an equivalent amount 5843  
of money from a school district income tax. 5844

Within ten days of receiving the copy of the board's 5845  
resolution, the commissioner shall prepare these estimates and 5846  
certify them to the board. Upon receipt of the certification, 5847  
the board may adopt a resolution proposing an income tax under 5848  
division (B) of this section at the estimated rate contained in 5849  
the certification rounded to the nearest one-fourth of one per 5850  
cent. The commissioner's certification applies only to the 5851  
board's proposal to levy an income tax at the election for which 5852  
the board requested the certification. If the board intends to 5853  
submit a proposal to levy an income tax at any other election, 5854  
it shall request another certification for that election in the 5855  
manner prescribed in this division. 5856

(B) (1) Upon the receipt of a certification from the tax 5857  
commissioner under division (A) of this section, a majority of 5858  
the members of a board of education may adopt a resolution 5859  
proposing the levy of an annual tax for school district purposes 5860  
on school district income. The proposed levy may be for a 5861  
continuing period of time or for a specified number of years. 5862  
The resolution shall set forth the purpose for which the tax is 5863

to be imposed, the rate of the tax, which shall be the rate set 5864  
forth in the commissioner's certification rounded to the nearest 5865  
one-fourth of one per cent, the number of years the tax will be 5866  
levied or that it will be levied for a continuing period of 5867  
time, the date on which the tax shall take effect, which shall 5868  
be the first day of January of any year following the year in 5869  
which the question is submitted, and the date of the election at 5870  
which the proposal shall be submitted to the electors of the 5871  
district, which shall be on the date of a primary, general, or 5872  
special election the date of which is consistent with section 5873  
3501.01 of the Revised Code. The resolution shall specify 5874  
whether the income that is to be subject to the tax is taxable 5875  
income of individuals and estates as defined in divisions (E) (1) 5876  
(a) and (2) of section 5748.01 of the Revised Code or taxable 5877  
income of individuals as defined in division (E) (1) (b) of that 5878  
section. The specification shall be the same as the 5879  
specification in the resolution adopted and certified under 5880  
division (A) of this section. 5881

If the tax is to be levied for current expenses and 5882  
permanent improvements, the resolution shall apportion the 5883  
annual rate of the tax. The apportionment may be the same or 5884  
different for each year the tax is levied, but the respective 5885  
portions of the rate actually levied each year for current 5886  
expenses and for permanent improvements shall be limited by the 5887  
apportionment. 5888

If the board of education currently imposes an income tax 5889  
pursuant to this chapter that is due to expire and a question is 5890  
submitted under this section for a proposed income tax to take 5891  
effect upon the expiration of the existing tax, the board may 5892  
specify in the resolution that the proposed tax renews the 5893  
expiring tax. Two or more expiring income taxes may be renewed 5894

under this paragraph if the taxes are due to expire on the same 5895  
date. If the tax rate being proposed is no higher than the total 5896  
tax rate imposed by the expiring tax or taxes, the resolution 5897  
may state that the proposed tax is not an additional income tax. 5898

(2) A board of education adopting a resolution under 5899  
division (B) (1) of this section proposing a school district 5900  
income tax for a continuing period of time and limited to the 5901  
purpose of current expenses may propose in that resolution to 5902  
reduce the rate or rates of one or more of the school district's 5903  
property taxes levied for a continuing period of time in excess 5904  
of the ten-mill limitation for the purpose of current expenses. 5905  
The reduction in the rate of a property tax may be any amount,~~—~~ 5906  
~~expressed in mills per one dollar in valuation,~~ not exceeding 5907  
the rate at which the tax is authorized to be levied. The 5908  
reduction in the rate of a tax shall first take effect for the 5909  
tax year that includes the day on which the school district 5910  
income tax first takes effect, and shall continue for each tax 5911  
year that both the school district income tax and the property 5912  
tax levy are in effect. 5913

In addition to the matters required to be set forth in the 5914  
resolution under division (B) (1) of this section, a resolution 5915  
containing a proposal to reduce the rate of one or more property 5916  
taxes shall state for each such tax the maximum rate at which it 5917  
currently may be levied and the maximum rate at which the tax 5918  
could be levied after the proposed reduction, expressed in mills 5919  
~~per for each one dollar in valuation~~ of taxable value, and that 5920  
the tax is levied for a continuing period of time. 5921

A board proposing to reduce the rate of one or more 5922  
property taxes under division (B) (2) of this section shall 5923  
comply with division (B) of section 5705.03 of the Revised Code. 5924

In addition to the amounts required in division (B) (2) of that 5925  
section, the county auditor shall certify to the board the 5926  
levy's estimated effective rate for both the last year before 5927  
the levy's proposed reduction and the first year that the 5928  
reduction applies, both expressed in dollars for each one 5929  
hundred thousand dollars of the county auditor's appraised 5930  
value. Estimated effective rates shall be calculated using the 5931  
tax list for the current year, and if this is not determined, 5932  
the estimated amount submitted by the auditor to the county 5933  
budget commission. 5934

If a board of education proposes to reduce the rate of one 5935  
or more property taxes under division (B) (2) of this section, 5936  
the board, when it makes the certification required under 5937  
division (A) of this section, shall designate the specific levy 5938  
or levies to be reduced, the maximum rate at which each levy 5939  
currently is authorized to be levied, and the rate by which each 5940  
levy is proposed to be reduced. The tax commissioner, when 5941  
making the certification to the board under division (A) of this 5942  
section, also shall certify the reduction in the total effective 5943  
tax rate for current expenses for each class of property that 5944  
would have resulted if the proposed reduction in the rate or 5945  
rates had been in effect the previous tax year. As used in this 5946  
paragraph, "effective tax rate" has the same meaning as in 5947  
section 323.08 of the Revised Code. 5948

(C) A resolution adopted under division (B) of this 5949  
section shall go into immediate effect upon its passage, and no 5950  
publication of the resolution shall be necessary other than that 5951  
provided for in the notice of election. Immediately after its 5952  
adoption and at least ninety days prior to the election at which 5953  
the question will appear on the ballot, a copy of the resolution 5954  
and, if applicable, the county auditor's certifications under 5955

section 5705.03 of the Revised Code shall be certified to the 5956  
board of elections of the proper county, which shall submit the 5957  
proposal to the electors on the date specified in the 5958  
resolution. The form of the ballot shall be as provided in 5959  
section 5748.03 of the Revised Code. Publication of notice of 5960  
the election shall be made in a newspaper of general circulation 5961  
in the county once a week for two consecutive weeks, or as 5962  
provided in section 7.16 of the Revised Code, prior to the 5963  
election. If the board of elections operates and maintains a web 5964  
site, the board of elections shall post notice of the election 5965  
on its web site for thirty days prior to the election. The 5966  
notice shall contain the time and place of the election and the 5967  
question to be submitted to the electors. The question covered 5968  
by the resolution shall be submitted as a separate proposition, 5969  
but may be printed on the same ballot with any other proposition 5970  
submitted at the same election, other than the election of 5971  
officers. 5972

(D) No board of education shall submit the question of a 5973  
tax on school district income to the electors of the district 5974  
more than twice in any calendar year. If a board submits the 5975  
question twice in any calendar year, one of the elections on the 5976  
question shall be held on the date of the general election. 5977

(E) (1) No board of education may submit to the electors of 5978  
the district the question of a tax on school district income on 5979  
the taxable income of individuals as defined in division (E) (1) 5980  
(b) of section 5748.01 of the Revised Code if that tax would be 5981  
in addition to an existing tax on the taxable income of 5982  
individuals and estates as defined in divisions (E) (1) (a) and 5983  
(2) of that section. 5984

(2) No board of education may submit to the electors of 5985

the district the question of a tax on school district income on 5986  
the taxable income of individuals and estates as defined in 5987  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5988  
Code if that tax would be in addition to an existing tax on the 5989  
taxable income of individuals as defined in division (E) (1) (b) 5990  
of that section. 5991

**Sec. 5748.03.** (A) The form of the ballot on a question 5992  
submitted to the electors under section 5748.02 of the Revised 5993  
Code shall be as follows: 5994

"Shall an annual income tax of \_\_\_\_\_ (state the proposed 5995  
rate of tax) on the school district income of individuals and of 5996  
estates be imposed by \_\_\_\_\_ (state the name of the school 5997  
district), for \_\_\_\_\_ (state the number of years the tax would 5998  
be levied, or that it would be levied for a continuing period of 5999  
time), beginning \_\_\_\_\_ (state the date the tax would first 6000  
take effect), for the purpose of \_\_\_\_\_ (state the purpose of 6001  
the tax)? 6002

6003

	FOR THE TAX
	AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a 6004  
school district income tax only on the taxable income of 6005  
individuals as defined in division (E) (1) (b) of section 5748.01 6006  
of the Revised Code, the form of the ballot shall be modified by 6007  
stating that the tax is to be levied on the "earned income of 6008  
individuals residing in the school district" in lieu of the 6009  
"school district income of individuals and of estates." 6010

(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 \$\_\_\_\_\_ (estimated effective rate) to \$\_\_\_\_\_  
(estimated effective rate) for each \$100,000 of the county  
auditor's appraised 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 "against the tax," the phrases "for the issue" and  
"against the issue," respectively, shall be used. If a board of  
education proposes a reduction in the rates of more than one  
tax, the ballot language shall be modified accordingly to  
express the rates at which those taxes currently are levied and  
the rates to which the taxes will be reduced.

(C) The board of elections shall certify the results of  
the election to the board of education and to the tax  
commissioner. If a majority of the electors voting on the

question vote in favor of it, the income tax, the applicable 6042  
provisions of Chapter 5747. of the Revised Code, and the 6043  
reduction in the rate or rates of existing property taxes if the 6044  
question included such a reduction shall take effect on the date 6045  
specified in the resolution. If the question approved by the 6046  
voters includes a reduction in the rate of a school district 6047  
property tax, the board of education shall not levy the tax at a 6048  
rate greater than the rate to which the tax is reduced, unless 6049  
the school district income tax is repealed in an election under 6050  
section 5748.04 of the Revised Code. 6051

(D) If the rate at which a property tax is levied and 6052  
collected is reduced pursuant to a question approved under this 6053  
section, the tax commissioner shall compute the percentage 6054  
required to be computed for that tax under division (D) of 6055  
section 319.301 of the Revised Code each year the rate is 6056  
reduced as if the tax had been levied in the preceding year at 6057  
the rate at which it has been reduced. If the rate of a property 6058  
tax increases due to the repeal of the school district income 6059  
tax pursuant to section 5748.04 of the Revised Code, the tax 6060  
commissioner, for the first year for which the rate increases, 6061  
shall compute the percentage as if the tax in the preceding year 6062  
had been levied at the rate at which the tax was authorized to 6063  
be levied prior to any rate reduction. 6064

**Sec. 5748.04.** (A) The question of the repeal of a school 6065  
district income tax levied for more than five years may be 6066  
initiated not more than once in any five-year period by filing 6067  
with the board of elections of the appropriate counties not 6068  
later than ninety days before the general election in any year 6069  
after the year in which it is approved by the electors a 6070  
petition requesting that an election be held on the question. 6071  
The petition shall be signed by qualified electors residing in 6072



the school district levying the income tax equal in number to 6073  
ten per cent of those voting for governor at the most recent 6074  
gubernatorial election. 6075

The board of elections shall determine whether the 6076  
petition is valid, and if it so determines, it shall ~~submit~~do 6077  
both of the following: 6078

(1) Submit the question to the electors of the district at 6079  
the next general election; 6080

(2) If the rate of one or more property tax levies was 6081  
reduced for the duration of the income tax levy pursuant to 6082  
division (B) (2) of section 5748.02 of the Revised Code, request 6083  
that the county auditor certify to the board, in the same manner 6084  
as required for a tax levy under section 5705.03 of the Revised 6085  
Code, an estimate of the levies' annual collections for the 6086  
first year in which the levies are increased, rounded to the 6087  
nearest one thousand dollars, and the levies' estimated 6088  
effective rates for the year before the proposed increase and 6089  
the levies' estimated effective rates for the first year that 6090  
the increase applies, both of which shall be expressed in 6091  
dollars, rounded to the nearest dollar, for each one hundred 6092  
thousand dollars of the county auditor's appraised value. 6093  
Estimated effective rates shall be calculated using the tax list 6094  
for the current year, and if this is not determined, the 6095  
estimated amount submitted by the auditor to the county budget 6096  
commission. 6097

The county auditor shall certify such information to the 6098  
board of elections within ten days after receiving the board's 6099  
request. If a school district is located in more than one 6100  
county, the county auditor shall obtain from the county auditor 6101  
of each other county in which the district is located the tax 6102

valuation applicable to the portion of the district in that 6103  
county. The 6104

The election shall be conducted, canvassed, and certified 6105  
in the same manner as regular elections for county offices in 6106  
the county. Notice of the election shall be published in a 6107  
newspaper of general circulation in the district once a week for 6108  
two consecutive weeks, or as provided in section 7.16 of the 6109  
Revised Code, prior to the election. If the board of elections 6110  
operates and maintains a web site, the board of elections shall 6111  
post notice of the election on its web site for thirty days 6112  
prior to the election. The notice shall state the ~~purpose, time,~~ 6113  
and place of the election and the question to be submitted to 6114  
the electors. The form of the ballot cast at the election shall 6115  
be as follows: 6116

"Shall the annual income tax of \_\_\_\_\_ per cent, currently 6117  
levied on the school district income of individuals and estates 6118  
by \_\_\_\_\_ (state the name of the school district) for the 6119  
purpose of \_\_\_\_\_ (state purpose of the tax), be repealed? 6120

6121

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

(B) (1) If the tax is imposed on taxable income as defined 6122  
in division (E) (1) (b) of section 5748.01 of the Revised Code, 6123  
the form of the ballot shall be modified by stating that the tax 6124  
currently is levied on the "earned income of individuals 6125  
residing in the school district" in lieu of the "school district 6126  
income of individuals and estates." 6127

(2) If the rate of one or more property tax levies was 6128  
reduced for the duration of the income tax levy pursuant to 6129  
division (B)(2) of section 5748.02 of the Revised Code, the form 6130  
of the ballot shall be modified by adding the following language 6131  
immediately after "repealed": ", and shall the rate of an 6132  
existing tax on property for the purpose of current expenses, 6133  
which rate was reduced for the duration of the income tax, be 6134  
INCREASED from \_\_\_\_\_ mills to \_\_\_\_\_ mills ~~per one dollar for~~ 6135  
each \$1 of valuation-taxable value which amounts to an increase 6136  
from \$\_\_\_\_\_ (estimated effective rate) to \$\_\_\_\_\_ (estimated 6137  
effective rate) for each \$100,000 of the county auditor's 6138  
appraised value, that the county auditor estimates will collect 6139  
\$\_\_\_\_\_ annually, beginning in \_\_\_\_\_ (state the first year for 6140  
which the rate of the property tax will increase)." In lieu of 6141  
"for repeal of the income tax" and "against repeal of the income 6142  
tax," the phrases "for the issue" and "against the issue," 6143  
respectively, shall be substituted. 6144

(3) If the rate of more than one property tax was reduced 6145  
for the duration of the income tax, the ballot language shall be 6146  
modified accordingly to express the rates at which those taxes 6147  
currently are levied and the rates to which the taxes would be 6148  
increased. 6149

(C) The question covered by the petition shall be 6150  
submitted as a separate proposition, but it may be printed on 6151  
the same ballot with any other proposition submitted at the same 6152  
election other than the election of officers. If a majority of 6153  
the qualified electors voting on the question vote in favor of 6154  
it, the result shall be certified immediately after the canvass 6155  
by the board of elections to the board of education of the 6156  
school district and the tax commissioner, who shall thereupon, 6157  
after the current year, cease to levy the tax, except that if 6158

notes have been issued pursuant to section 5748.05 of the 6159  
Revised Code the tax commissioner shall continue to levy and 6160  
collect under authority of the election authorizing the levy an 6161  
annual amount, rounded upward to the nearest one-fourth of one 6162  
per cent, as will be sufficient to pay the debt charges on the 6163  
notes as they fall due. 6164

(D) If a school district income tax repealed pursuant to 6165  
this section was approved in conjunction with a reduction in the 6166  
rate of one or more school district property taxes as provided 6167  
in division (B) (2) of section 5748.02 of the Revised Code, then 6168  
each such property tax may be levied after the current year at 6169  
the rate at which it could be levied prior to the reduction, 6170  
subject to any adjustments required by the county budget 6171  
commission pursuant to Chapter 5705. of the Revised Code. Upon 6172  
the repeal of a school district income tax under this section, 6173  
the board of education may resume levying a property tax, the 6174  
rate of which has been reduced pursuant to a question approved 6175  
under section 5748.02 of the Revised Code, at the rate the board 6176  
originally was authorized to levy the tax. A reduction in the 6177  
rate of a property tax under section 5748.02 of the Revised Code 6178  
is a reduction in the rate at which a board of education may 6179  
levy that tax only for the period during which a school district 6180  
income tax is levied prior to any repeal pursuant to this 6181  
section. The resumption of the authority to levy the tax upon 6182  
such a repeal does not constitute a tax levied in excess of the 6183  
one per cent limitation prescribed by Section 2 of Article XII, 6184  
Ohio Constitution, or in excess of the ten-mill limitation. 6185

(E) This section does not apply to school district income 6186  
tax levies that are levied for five or fewer years. 6187

**Sec. 5748.08.** (A) The board of education of a city, local, 6188

or exempted village school district, at any time by a vote of 6189  
two-thirds of all its members, may declare by resolution that it 6190  
may be necessary for the school district to do all of the 6191  
following: 6192

(1) Raise a specified amount of money for school district 6193  
purposes by levying an annual tax on school district income; 6194

(2) Issue general obligation bonds for permanent 6195  
improvements, stating in the resolution the necessity and 6196  
purpose of the bond issue and the amount, approximate date, 6197  
estimated rate of interest, and maximum number of years over 6198  
which the principal of the bonds may be paid; 6199

(3) Levy a tax outside the ten-mill limitation to pay debt 6200  
charges on the bonds and any anticipatory securities; 6201

(4) Submit the question of the school district income tax 6202  
and bond issue to the electors of the district at a special 6203  
election. 6204

The resolution shall specify whether the income that is to 6205  
be subject to the tax is taxable income of individuals and 6206  
estates as defined in divisions (E) (1) (a) and (2) of section 6207  
5748.01 of the Revised Code or taxable income of individuals as 6208  
defined in division (E) (1) (b) of that section. 6209

On adoption of the resolution, the board shall certify a 6210  
copy of it to the tax commissioner and the county auditor no 6211  
later than one hundred five days prior to the date of the 6212  
special election at which the board intends to propose the 6213  
income tax and bond issue. Not later than ten days of receipt of 6214  
the resolution, the tax commissioner, in the same manner as 6215  
required by division (A) of section 5748.02 of the Revised Code, 6216  
shall estimate the rates designated in divisions (A) (1) and (2) 6217

of that section and certify them to the board. Not later than 6218  
ten days of receipt of the resolution, the county auditor shall 6219  
estimate and certify to the board the average annual property 6220  
tax rate required throughout the stated maturity of the bonds to 6221  
pay debt charges on the bonds, in the same manner as under 6222  
division (C) of section 133.18 of the Revised Code. 6223

(B) On receipt of the tax commissioner's and county 6224  
auditor's certifications prepared under division (A) of this 6225  
section, the board of education of the city, local, or exempted 6226  
village school district, by a vote of two-thirds of all its 6227  
members, may adopt a resolution proposing for a specified number 6228  
of years or for a continuing period of time the levy of an 6229  
annual tax for school district purposes on school district 6230  
income and declaring that the amount of taxes that can be raised 6231  
within the ten-mill limitation will be insufficient to provide 6232  
an adequate amount for the present and future requirements of 6233  
the school district; that it is necessary to issue general 6234  
obligation bonds of the school district for specified permanent 6235  
improvements and to levy an additional tax in excess of the ten- 6236  
mill limitation to pay the debt charges on the bonds and any 6237  
anticipatory securities; and that the question of the bonds and 6238  
taxes shall be submitted to the electors of the school district 6239  
at a special election, which shall not be earlier than ninety 6240  
days after certification of the resolution to the board of 6241  
elections, and the date of which shall be consistent with 6242  
section 3501.01 of the Revised Code. The resolution shall 6243  
specify all of the following: 6244

(1) The purpose for which the school district income tax 6245  
is to be imposed and the rate of the tax, which shall be the 6246  
rate set forth in the tax commissioner's certification rounded 6247  
to the nearest one-fourth of one per cent; 6248

(2) 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. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

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

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

(5) The amount of the estimated average annual property tax levy, expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's appraised value, as certified by the county auditor under division (A) of this section~~county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds.~~

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, 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 of the proper county. The board of elections shall make the arrangements for the

submission of the question to the electors of the school 6279  
district, and the election shall be conducted, canvassed, and 6280  
certified in the same manner as regular elections in the 6281  
district for the election of county officers. 6282

The resolution shall be put before the electors as one 6283  
ballot question, with a majority vote indicating approval of the 6284  
school district income tax, the bond issue, and the levy to pay 6285  
debt charges on the bonds and any anticipatory securities. The 6286  
board of elections shall publish the notice of the election in a 6287  
newspaper of general circulation in the school district once a 6288  
week for two consecutive weeks, or as provided in section 7.16 6289  
of the Revised Code, prior to the election. If the board of 6290  
elections operates and maintains a web site, it also shall post 6291  
notice of the election on its web site for thirty days prior to 6292  
the election. The notice of election shall state all of the 6293  
following: 6294

(1) The questions to be submitted to the electors; 6295

(2) The rate of the school district income tax; 6296

(3) The principal amount of the proposed bond issue; 6297

(4) The permanent improvements for which the bonds are to 6298  
be issued; 6299

(5) The maximum number of years over which the principal 6300  
of the bonds may be paid; 6301

(6) The estimated additional average annual property tax 6302  
rate to pay the debt charges on the bonds, as certified by the 6303  
county auditor, and expressed in mills for each one dollar of 6304  
taxable value and in dollars for each one hundred thousand 6305  
dollars of the county auditor's appraised value; 6306



(7) The time and place of the special election. 6307

(D) The form of the ballot on a question submitted to the 6308  
electors under this section shall be as follows: 6309

"Shall the \_\_\_\_\_ school district be authorized to do 6310  
both of the following: 6311

(1) Impose an annual income tax of \_\_\_\_\_ (state the 6312  
proposed rate of tax) on the school district income of 6313  
individuals and of estates, for \_\_\_\_\_ (state the number of 6314  
years the tax would be levied, or that it would be levied for a 6315  
continuing period of time), beginning \_\_\_\_\_ (state the date 6316  
the tax would first take effect), for the purpose of \_\_\_\_\_ 6317  
(state the purpose of the tax)? 6318

(2) Issue bonds for the purpose of \_\_\_\_\_ in the 6319  
principal amount of \$\_\_\_\_\_, to be repaid annually over a 6320  
maximum period of \_\_\_\_\_ years, and levy a property tax outside 6321  
the ten-mill limitation estimated by the county auditor to 6322  
average over the bond repayment period \_\_\_\_\_ mills for each 6323  
~~one dollar \$1 of tax valuation taxable value,~~ which amounts to 6324  
~~\$\_\_\_\_\_ (rate expressed in cents or dollars and cents, such as~~ 6325  
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax valuation~~ 6326  
~~the county auditor's appraised value,~~ to pay the annual debt 6327  
charges on the bonds, and to pay debt charges on any notes 6328  
issued in anticipation of those bonds? 6329

6330

	FOR THE INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

"

(E) 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."

(F) 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, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, 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.

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

(H) The question of repeal of a school district income tax

levied for more than five years may be initiated and submitted 6361  
in accordance with section 5748.04 of the Revised Code. 6362

(I) No board of education shall submit a question under 6363  
this section to the electors of the school district more than 6364  
twice in any calendar year. If a board submits the question 6365  
twice in any calendar year, one of the elections on the question 6366  
shall be held on the date of the general election. 6367

**Sec. 5748.09.** (A) The board of education of a city, local, 6368  
or exempted village school district, at any time by a vote of 6369  
two-thirds of all its members, may declare by resolution that it 6370  
may be necessary for the school district to do all of the 6371  
following: 6372

(1) Raise a specified amount of money for school district 6373  
purposes by levying an annual tax on school district income; 6374

(2) Levy an additional property tax in excess of the ten- 6375  
mill limitation for the purpose of providing for the necessary 6376  
requirements of the district, stating in the resolution the 6377  
amount of money to be raised each year for such purpose; 6378

(3) Submit the question of the school district income tax 6379  
and property tax to the electors of the district at a special 6380  
election. 6381

The resolution shall specify whether the income that is to 6382  
be subject to the tax is taxable income of individuals and 6383  
estates as defined in divisions (E) (1) (a) and (2) of section 6384  
5748.01 of the Revised Code or taxable income of individuals as 6385  
defined in division (E) (1) (b) of that section. 6386

On adoption of the resolution, the board shall certify a 6387  
copy of it to the tax commissioner and the county auditor not 6388  
later than one hundred days prior to the date of the special 6389

election at which the board intends to propose the income tax 6390  
and property tax. Not later than ten days after receipt of the 6391  
resolution, the tax commissioner, in the same manner as required 6392  
by division (A) of section 5748.02 of the Revised Code, shall 6393  
estimate the rates designated in divisions (A)(1) and (2) of 6394  
that section and certify them to the board. Not later than ten 6395  
days after receipt of the resolution, the county auditor, in the 6396  
same manner as required by section 5705.195 of the Revised Code, 6397  
shall make the calculation specified in that section and certify 6398  
it to the board. 6399

(B) On receipt of the tax commissioner's and county 6400  
auditor's certifications prepared under division (A) of this 6401  
section, the board of education of the city, local, or exempted 6402  
village school district, by a vote of two-thirds of all its 6403  
members, may adopt a resolution declaring that the amount of 6404  
taxes that can be raised by all tax levies the district is 6405  
authorized to impose, when combined with state and federal 6406  
revenues, will be insufficient to provide an adequate amount for 6407  
the present and future requirements of the school district, and 6408  
that it is therefore necessary to levy, for a specified number 6409  
of years or for a continuing period of time, an annual tax for 6410  
school district purposes on school district income, and to levy, 6411  
for a specified number of years not exceeding ten or for a 6412  
continuing period of time, an additional property tax in excess 6413  
of the ten-mill limitation for the purpose of providing for the 6414  
necessary requirements of the district, and declaring that the 6415  
question of the school district income tax and property tax 6416  
shall be submitted to the electors of the school district at a 6417  
special election, which shall not be earlier than ninety days 6418  
after certification of the resolution to the board of elections, 6419  
and the date of which shall be consistent with section 3501.01 6420

of the Revised Code. The resolution shall specify all of the 6421  
following: 6422

(1) The purpose for which the school district income tax 6423  
is to be imposed and the rate of the tax, which shall be the 6424  
rate set forth in the tax commissioner's certification rounded 6425  
to the nearest one-fourth of one per cent; 6426

(2) Whether the income that is to be subject to the tax is 6427  
taxable income of individuals and estates as defined in 6428  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6429  
Code or taxable income of individuals as defined in division (E) 6430  
(1) (b) of that section. The specification shall be the same as 6431  
the specification in the resolution adopted and certified under 6432  
division (A) of this section. 6433

(3) The number of years the school district income tax 6434  
will be levied, or that it will be levied for a continuing 6435  
period of time; 6436

(4) The date on which the school district income tax shall 6437  
take effect, which shall be the first day of January of any year 6438  
following the year in which the question is submitted; 6439

(5) The amount of money it is necessary to raise for the 6440  
purpose of providing for the necessary requirements of the 6441  
district for each year the property tax is to be imposed; 6442

(6) The number of years the property tax will be levied, 6443  
or that it will be levied for a continuing period of time; 6444

(7) The tax list upon which the property tax shall be 6445  
first levied, which may be the current year's tax list; 6446

(8) The amount of the average tax levy, expressed in 6447  
dollars ~~and cents~~ for each one hundred thousand dollars of 6448

~~valuation~~ the county auditor's appraised value as well as in 6449  
mills for each one dollar of ~~valuation~~ taxable value, estimated 6450  
by the county auditor under division (A) of this section. 6451

(C) A resolution adopted under division (B) of this 6452  
section shall go into immediate effect upon its passage, and no 6453  
publication of the resolution shall be necessary other than that 6454  
provided for in the notice of election. Immediately after its 6455  
adoption and at least ninety days prior to the election at which 6456  
the question will appear on the ballot, the board of education 6457  
shall certify a copy of the resolution, along with copies of the 6458  
county auditor's certification and the resolution under division 6459  
(A) of this section, to the board of elections of the proper 6460  
county. The board of education shall make the arrangements for 6461  
the submission of the question to the electors of the school 6462  
district, and the election shall be conducted, canvassed, and 6463  
certified in the same manner as regular elections in the 6464  
district for the election of county officers. 6465

The resolution shall be put before the electors as one 6466  
ballot question, with a majority vote indicating approval of the 6467  
school district income tax and the property tax. The board of 6468  
elections shall publish the notice of the election in a 6469  
newspaper of general circulation in the school district once a 6470  
week for two consecutive weeks, or as provided in section 7.16 6471  
of the Revised Code, prior to the election. If the board of 6472  
elections operates and maintains a web site, also shall post 6473  
notice of the election on its web site for thirty days prior to 6474  
the election. The notice of election shall state all of the 6475  
following: 6476

(1) The questions to be submitted to the electors as a 6477  
single ballot question; 6478

(2) The rate of the school district income tax;	6479
(3) The number of years the school district income tax	6480
will be levied or that it will be levied for a continuing period	6481
of time;	6482
(4) The annual proceeds of the proposed property tax levy	6483
for the purpose of providing for the necessary requirements of	6484
the district;	6485
(5) The number of years during which the property tax levy	6486
shall be levied, or that it shall be levied for a continuing	6487
period of time;	6488
(6) The estimated average additional tax rate of the	6489
property tax, expressed in dollars <del>and cents</del> for each one	6490
hundred <u>thousand dollars of valuation</u> <del>the county auditor's</del>	6491
<u>appraised value</u> as well as in mills for each one dollar of	6492
<u>valuation taxable value</u> , outside the limitation imposed by	6493
Section 2 of Article XII, Ohio Constitution, as certified by the	6494
county auditor;	6495
(7) The time and place of the special election.	6496
(D) The form of the ballot on a question submitted to the	6497
electors under this section shall be as follows:	6498
"Shall the _____ school district be authorized to do both	6499
of the following:	6500
(1) Impose an annual income tax of _____ (state the	6501
proposed rate of tax) on the school district income of	6502
individuals and of estates, for _____ (state the number of	6503
years the tax would be levied, or that it would be levied for a	6504
continuing period of time), beginning _____ (state the date	6505
the tax would first take effect), for the purpose of _____	6506

(state the purpose of the tax)? 6507

(2) Impose a property tax levy outside of the ten-mill 6508  
 limitation for the purpose of providing for the necessary 6509  
 requirements of the district in the sum of \$\_\_\_\_\_ 6510  
 (here insert annual amount the levy is to produce), estimated by 6511  
 the county auditor to average \_\_\_\_\_ ~~(here insert~~ 6512  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 6513  
taxable value, which amounts to \$\_\_\_\_\_ ~~(here insert~~ 6514  
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6515  
~~dollars~~ \$100,000 of ~~valuation~~ the county auditor's appraised 6516  
value, for \_\_\_\_\_ (state the number of years the tax is 6517  
 to be imposed or that it will be imposed for a continuing period 6518  
 of time), commencing in \_\_\_\_\_ (first year the tax is to be 6519  
 levied), first due in calendar year \_\_\_\_\_ (first calendar 6520  
 year in which the tax shall be due)? 6521

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

If the question submitted to electors proposes a school 6523  
 district income tax only on the taxable income of individuals as 6524  
 defined in division (E) (1) (b) of section 5748.01 of the Revised 6525  
 Code, the form of the ballot shall be modified by stating that 6526  
 the tax is to be levied on the "earned income of individuals 6527  
 residing in the school district" in lieu of the "school district 6528  
 income of individuals and of estates." 6529

(E) The board of elections promptly shall certify the 6530  
 results of the election to the tax commissioner and the county 6531



auditor of the county in which the school district is located. 6532  
If a majority of the electors voting on the question vote in 6533  
favor of it: 6534

(1) The income tax and the applicable provisions of 6535  
Chapter 5747. of the Revised Code shall take effect on the date 6536  
specified in the resolution. 6537

(2) The board of education of the school district may make 6538  
the additional property tax levy necessary to raise the amount 6539  
specified on the ballot for the purpose of providing for the 6540  
necessary requirements of the district. The property tax levy 6541  
shall be included in the next tax budget that is certified to 6542  
the county budget commission. 6543

(F) (1) After approval of a question under this section, 6544  
the board of education may anticipate a fraction of the proceeds 6545  
of the school district income tax in accordance with section 6546  
5748.05 of the Revised Code. Any anticipation notes under this 6547  
division shall be issued as provided in section 133.24 of the 6548  
Revised Code, shall have principal payments during each year 6549  
after the year of their issuance over a period not to exceed 6550  
five years, and may have a principal payment in the year of 6551  
their issuance. 6552

(2) After the approval of a question under this section 6553  
and prior to the time when the first tax collection from the 6554  
property tax levy can be made, the board of education may 6555  
anticipate a fraction of the proceeds of the levy and issue 6556  
anticipation notes in an amount not exceeding the total 6557  
estimated proceeds of the levy to be collected during the first 6558  
year of the levy. Any anticipation notes under this division 6559  
shall be issued as provided in section 133.24 of the Revised 6560  
Code, shall have principal payments during each year after the 6561

year of their issuance over a period not to exceed five years, 6562  
and may have a principal payment in the year of their issuance. 6563

(G) (1) The question of repeal of a school district income 6564  
tax levied for more than five years may be initiated and 6565  
submitted in accordance with section 5748.04 of the Revised 6566  
Code. 6567

(2) A property tax levy for a continuing period of time 6568  
may be reduced in the manner provided under section 5705.261 of 6569  
the Revised Code. 6570

(H) No board of education shall submit a question under 6571  
this section to the electors of the school district more than 6572  
twice in any calendar year. If a board submits the question 6573  
twice in any calendar year, one of the elections on the question 6574  
shall be held on the date of the general election. 6575

(I) If the electors of the school district approve a 6576  
question under this section, and if the last calendar year the 6577  
school district income tax is in effect and the last calendar 6578  
year of collection of the property tax are the same, the board 6579  
of education of the school district may propose to submit under 6580  
this section the combined question of a school district income 6581  
tax to take effect upon the expiration of the existing income 6582  
tax and a property tax to be first collected in the calendar 6583  
year after the calendar year of last collection of the existing 6584  
property tax, and specify in the resolutions adopted under this 6585  
section that the proposed taxes would renew the existing taxes. 6586  
The form of the ballot on a question submitted to the electors 6587  
under division (I) of this section shall be as follows: 6588

"Shall the \_\_\_\_\_ school district be authorized to do 6589  
both of the following: 6590

(1) Impose an annual income tax of \_\_\_\_\_ (state the 6591  
 proposed rate of tax) on the school district income of 6592  
 individuals and of estates to renew an income tax expiring at 6593  
 the end of \_\_\_\_\_ (state the last year the existing income tax 6594  
 may be levied) for \_\_\_\_\_ (state the number of years the tax 6595  
 would be levied, or that it would be levied for a continuing 6596  
 period of time), beginning \_\_\_\_\_ (state the date the tax would 6597  
 first take effect), for the purpose of \_\_\_\_\_ (state the 6598  
 purpose of the tax)? 6599

(2) Impose a property tax levy renewing an existing levy 6600  
 outside of the ten-mill limitation for the purpose of providing 6601  
 for the necessary requirements of the district in the sum of 6602  
 \$\_\_\_\_\_ (here insert annual amount the levy is to 6603  
 produce), estimated by the county auditor to average 6604  
 \_\_\_\_\_ ~~(here insert number of mills)~~ mills for each 6605  
~~one dollar \$1 of valuation taxable value~~, which amounts to 6606  
 \$\_\_\_\_\_ ~~(here insert rate expressed in dollars and~~ 6607  
~~cents)~~ for each ~~one hundred dollars \$100,000 of valuation the~~ 6608  
county auditor's appraised value, for \_\_\_\_\_ (state the 6609  
 number of years the tax is to be imposed or that it will be 6610  
 imposed for a continuing period of time), commencing in 6611  
 \_\_\_\_\_ (first year the tax is to be levied), first due in 6612  
 calendar year \_\_\_\_\_ (first calendar year in which the tax 6613  
 shall be due)? 6614

6615

	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 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, 3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03,

5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6646  
repealed. 6647

**Section 3.** This act applies to elections held on or after 6648  
the one hundredth day after the effective date of this section. 6649

**Section 4.** Section 5705.218 of the Revised Code is 6650  
presented in this act as a composite of the section as amended 6651  
by both H.B. 59 and H.B. 167 of the 130th General Assembly. The 6652  
General Assembly, applying the principle stated in division (B) 6653  
of section 1.52 of the Revised Code that amendments are to be 6654  
harmonized if reasonably capable of simultaneous operation, 6655  
finds that the composite is the resulting version of the 6656  
sections in effect prior to the effective date of the section as 6657  
presented in this act. 6658