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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 579  
135<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Reps. Brennan and Abrams

Kitty Sorah, Attorney

### SUMMARY

- Authorizes townships to levy property taxes to provide for school resource officer (SRO) services for school districts located within their territory.

### DETAILED ANALYSIS

#### Township school resource officer property taxes

The bill authorizes townships to levy a property tax to pay for school district resource officers (SROs). The tax may be levied upon the request of one or more school districts located within the township's territory. After receiving such a request, the township can levy the tax for renewable periods of up to five years.

#### School resource officers

An SRO is a law enforcement officer that provides security services to a school district pursuant to an agreement between the school board and the officer's law enforcement agency. Continuing law requires that agreement, known as a memorandum of understanding, to include certain information, such as SRO background requirements and clearly defined responsibilities, and generally provides for certain training requirements for SROs.<sup>1</sup>

#### Township property tax for school resource officers

The bill authorizes townships to levy a property tax for the specific purpose of funding SRO services for city, local, exempted village, or joint vocational school districts located within their territory. To do so, a school board that intends to utilize SRO services must first certify to each township in which the school district is located that the district's revenues are insufficient to provide for the requirements of the district.

<sup>1</sup> R.C. 3313.951, not in the bill.

After the board of township trustees receives such a certification from each school district in its territory, the board may then adopt a resolution proposing a tax for SRO services for each such district. If the board receives a certification from a joint vocational school district, the board may adopt such a resolution without receiving such a certification from any other school district or, if the board has also received a certification from each city, local, and exempted village school district in its territory, may adopt a single resolution funding the provision of school resource officers to all school districts in its territory. If there is more than one school district located in its territory, the resolution must specify how the revenue is to be apportioned to each district. The township may propose the levy for a specified term of up to five years and may also renew the levy, with voter approval, at the same, or a higher or lower rate.<sup>2</sup>

The tax must be submitted to voters of the township in the same manner as nearly every other property tax, except that the ballot must list each school district and the amount of revenue apportioned to each district. If voters approve the tax, any tax collections are paid to each school district in the proportion provided for in the resolution, and each district must use the revenue to contract for SRO services for the district.<sup>3</sup>

### **Existing school district property taxes for SRO services**

Continuing law authorizes city, local, exempted village, cooperative education, or joint vocational school boards to levy property taxes, with voter approval, for the purpose of providing for school safety and security. Ohio law does not specifically define what is meant by school safety and security, but does state that school safety and security includes safety-related permanent improvements, mental health services and counseling, safety training, and safety personnel services, which likely includes SRO services. The bill does not affect these taxes.

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## **HISTORY**

Action	Date
Introduced	05-15-24

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<sup>2</sup> R.C. 5705.19, not in the bill.

<sup>3</sup> R.C. 5705.231.