

_____ moved to amend as follows:

- In line 1 of the title, after "323.74" insert ", 5705.03, 5705.233" 1
- In line 5 of the title, delete "and" and insert "," 2
- In line 7 of the title, after "property" insert ", and to require 3
county budget commissions to hold a public hearing on any property tax 4
levy before submission to voters" 5
- In line 8, after "323.74" insert ", 5705.03, 5705.233" 6
- After line 380, insert: 7
- "Sec. 5705.03. (A) The taxing authority of each 8
subdivision may levy taxes annually, subject to the limitations 9
of sections 5705.01 to 5705.47 of the Revised Code, on the real 10
and personal property within the subdivision for the purpose of 11
paying the current operating expenses of the subdivision and 12
acquiring or constructing permanent improvements. The taxing 13
authority of each subdivision and taxing unit shall, subject to 14
the limitations of such sections, levy such taxes annually as 15
are necessary to pay the interest and sinking fund on and retire 16
at maturity the bonds, notes, and certificates of indebtedness 17



of such subdivision and taxing unit, including levies in 18
anticipation of which the subdivision or taxing unit has 19
incurred indebtedness. 20

(B) (1) When a taxing authority determines that it is 21
necessary to levy a tax outside the ten-mill limitation for any 22
purpose authorized by the Revised Code, the taxing authority 23
shall certify to the county auditor a resolution or ordinance 24
requesting that the county auditor certify to the taxing 25
authority the amounts described in division (B) (2) of this 26
section. The resolution or ordinance shall state all of the 27
following: 28

(a) The proposed rate of the tax, expressed in mills for 29
each one dollar of taxable value, or the dollar amount of 30
revenue to be generated by the proposed tax; 31

(b) The purpose of the tax; 32

(c) Whether the tax is an additional levy, a renewal or a 33
replacement of an existing tax, a renewal or replacement of an 34
existing tax with an increase or a decrease, a reduction or 35
decrease of an existing tax, or an extension of an existing tax 36
to additional territory; 37

(d) The section of the Revised Code authorizing submission 38
of the question of the tax; 39

(e) The term of years of the tax or if the tax is for a 40
continuing period of time; 41

(f) That the tax is to be levied upon the entire territory 42
of the subdivision or, if authorized by the Revised Code, a 43
description of the portion of the territory of the subdivision 44
in which the tax is to be levied; 45

(g) The date of the election at which the question of the tax shall appear on the ballot; 46
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(h) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted; 48
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(i) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected; 52
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(j) Each such county in which the subdivision has territory. 54
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(2) Upon receipt of a resolution or ordinance certified under division (B)(1) of this section, the county auditor shall certify to the taxing authority each of the following, as applicable to that levy: 56
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(a) The total current tax valuation of the subdivision. 60

(b) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue. 61
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(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: 64
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(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 68
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nearest dollar, for each one hundred thousand dollars of the	74
county auditor's appraised value;	75
(ii) For all other levies, the levy's rate, described in	76
division (B) (2) (b) or (d) of this section, expressed in dollars,	77
rounded to the nearest dollar, for each one hundred thousand	78
dollars of the county auditor's appraised value.	79
(d) The dollar amount of revenue, rounded to the nearest	80
dollar, that would be generated by a specified number of mills	81
for each one dollar of taxable value.	82
(e) For any levy or portion of a levy except a levy or	83
portion of a levy to pay debt charges, an estimate of the levy's	84
annual collections, rounded to the nearest one thousand dollars,	85
which shall be calculated assuming that the amount of the tax	86
list of the taxing authority remains throughout the life of the	87
levy the same as the amount of the tax list for the current	88
year, and if this is not determined, the estimated amount	89
submitted by the auditor to the county budget commission.	90
If a subdivision is located in more than one county, the	91
county auditor shall obtain from the county auditor of each	92
other county in which the subdivision is located the current tax	93
valuation for the portion of the subdivision in that county. The	94
county auditor shall issue the certification to the taxing	95
authority within ten days after receiving the taxing authority's	96
resolution or ordinance requesting it.	97
(3) Upon receiving the certification from the county	98
auditor under division (B) (2) of this section, the taxing	99
authority may adopt a resolution or ordinance stating the rate	100
of the tax levy, expressed in mills for each one dollar of	101
taxable value and the rate or estimated effective rate, as	102

applicable, in dollars for each one hundred thousand dollars of 103
the county auditor's appraised value, as estimated by the county 104
auditor, that the county budget commission of each county in 105
which the taxing authority has territory shall hold a public 106
hearing on the proposed levy, and that the taxing authority will 107
proceed with the submission of the question of the tax to 108
electors after such hearing. 109

The taxing authority shall certify that resolution or 110
ordinance to each such county budget commission, which shall 111
schedule such a hearing within thirty days after that 112
certification. If more than one county budget commission is 113
required under this section to hold a hearing on the proposed 114
levy, the hearings shall not be held on the same day. The 115
commission shall publish the date, time, location, and purpose 116
of the meeting, on the county auditor's web site. The taxing 117
authority shall publish that information on the taxing 118
authority's web site and once in a newspaper of general 119
circulation in each applicable county before the hearing, unless 120
an agency or other authority authorized to do so requested that 121
the taxing authority submit the tax levy, in which case that 122
agency or other authority shall publish that information once in 123
such newspaper before the hearing as well as on the agency or 124
other authority's web site. After holding the hearing, the 125
county budget commission shall certify to the taxing authority 126
that the hearing was held. 127

The taxing authority shall certify ~~this~~ the resolution or 128
ordinance adopted under division (B) (3) of this section, a copy 129
of the county auditor's certifications, a copy of each county 130
budget commission's certification, and the resolution or 131
ordinance the taxing authority adopted under division (B) (1) of 132
this section to the proper county board of elections in the 133

manner and within the time prescribed by the section of the 134
Revised Code governing submission of the question. The county 135
board of elections shall not submit the question of the tax to 136
electors unless a copy of the county auditor's certification 137
~~accompanies and all necessary county budget commission~~ 138
certifications accompany the resolutions or ordinances the 139
taxing authority certifies to the board. Before requesting a 140
taxing authority to submit a tax levy, any agency or authority 141
authorized to make that request shall first request the 142
certification from the county auditor provided under this 143
section. 144

(4) This division is supplemental to, and not in 145
derogation of, any similar requirement governing the 146
certification by the county auditor of the tax valuation of a 147
subdivision or necessary tax rates for the purposes of the 148
submission of the question of a tax in excess of the ten-mill 149
limitation, including sections 133.18 and 5705.195 of the 150
Revised Code. 151

(C) All taxes levied on property shall be extended on the 152
tax list and duplicate by the county auditor of the county in 153
which the property is located, and shall be collected by the 154
county treasurer of such county in the same manner and under the 155
same laws and rules as are prescribed for the assessment and 156
collection of county taxes. The proceeds of any tax levied by or 157
for any subdivision when received by its fiscal officer shall be 158
deposited in its treasury to the credit of the appropriate fund. 159

Sec. 5705.233. (A) As used in this section, "criminal 160
justice facility" means any facility located within the county 161
in which a tax is levied under this section and for which the 162
board of commissioners of such county may make an appropriation 163

under section 307.45 of the Revised Code. 164

(B) The board of county commissioners of any county, at 165
any time, may declare by resolution that it may be necessary for 166
the county to issue general obligation bonds for permanent 167
improvements to a criminal justice facility, including the 168
acquisition, construction, enlargement, renovation, or 169
maintenance of such a facility. The resolution shall state all 170
of the following: 171

(1) The necessity and purpose of the bond issue; 172

(2) The date of the general or special election at which 173
the question shall be submitted to the electors; 174

(3) The amount, approximate date, estimated rate of 175
interest, and maximum number of years over which the principal 176
of the bonds may be paid; 177

(4) The necessity of levying a tax outside the ten-mill 178
limitation to pay debt charges on the bonds and any anticipatory 179
securities. 180

On adoption of the resolution, the board of county 181
commissioners shall certify a copy of it to the county auditor. 182
The county auditor promptly shall estimate and certify to the 183
board the average annual property tax rate, expressed in mills 184
for each one dollar of taxable value and in dollars for each one 185
hundred thousand dollars of the county auditor's appraised 186
value, required throughout the stated maturity of the bonds to 187
pay debt charges on the bonds, in the same manner as under 188
division (C) of section 133.18 of the Revised Code. Except as 189
provided in division (C) of this section and except for the 190
requirement for the county budget commission to hold a hearing, 191
division (B) of section 5705.03 of the Revised Code does not 192

apply to tax levy proceedings initiated under this section. 193

(C) After receiving the county auditor's certification 194
under division (B) of this section and, if applicable, section 195
5705.03 of the Revised Code, the board of county commissioners 196
may declare by resolution that the amount of taxes that can be 197
raised within the ten-mill limitation will be insufficient to 198
provide an adequate amount for the present and future criminal 199
justice requirements of the county; that it is necessary to 200
issue general obligation bonds of the county for permanent 201
improvements to a criminal justice facility and to levy an 202
additional tax in excess of the ten-mill limitation to pay debt 203
charges on the bonds and any anticipatory securities; that it is 204
necessary for a specified number of years or for a continuing 205
period of time to levy additional taxes in excess of the ten- 206
mill limitation to provide funds for the acquisition, 207
construction, enlargement, renovation, maintenance, and 208
financing of permanent improvements to such a criminal justice 209
facility or to pay for operating expenses of the facility and 210
other criminal justice services for which the board may make an 211
appropriation under section 307.45 of the Revised Code, or both; 212
and that the question of the bonds and taxes shall be submitted 213
to the electors of the county at a general or special election, 214
which shall not be earlier than ninety days after certification 215
of the resolution to the board of elections, and the date of 216
which shall be consistent with section 3501.01 of the Revised 217
Code. The resolution shall specify all of the following: 218

(1) The county auditor's estimate of the average annual 219
property tax rate required throughout the stated maturity of the 220
bonds to pay debt charges on the bonds; 221

(2) The proposed rate of the tax, if any, for operating 222

expenses and criminal justice services, the first year the tax 223
will be levied, and the number of years it will be levied, or 224
that it will be levied for a continuing period of time; 225

(3) The proposed rate of the tax, if any, for permanent 226
improvements to a criminal justice facility, the first year the 227
tax will be levied, and the number of years it will be levied, 228
or that it will be levied for a continuing period of time. 229

The resolution shall go into immediate effect upon its 230
passage, and no publication of it is necessary other than that 231
provided in the notice of election, except that division (B) of 232
section 5705.03 of the Revised Code applies if the resolution 233
proposes an additional tax for operating expenses and criminal 234
justice services or permanent improvements. The board of county 235
commissioners shall certify, immediately after its adoption, a 236
copy of the resolution, along with copies of the auditor's 237
certifications under division (B) of this section or section 238
5705.03 of the Revised Code, if applicable, and the board's 239
resolution under division (B) of this section, to the board of 240
elections. 241

(D) The board of elections shall make the arrangements for 242
the submission of the question proposed under division (C) of 243
this section to the electors of the county, and the election 244
shall be conducted, canvassed, and certified in the same manner 245
as regular elections in the county for the election of county 246
officers. The resolution shall be put before the electors as one 247
ballot question, with a favorable vote indicating approval of 248
the bond issue, the levy to pay debt charges on the bonds and 249
any anticipatory securities, the operating expenses and criminal 250
justice services levy, and the permanent improvements levy, as 251
those levies may be proposed. The board of elections shall 252

publish notice of the election in a newspaper of general	253
circulation in the county once a week for two consecutive weeks,	254
or as provided in section 7.16 of the Revised Code, before the	255
election. If a board of elections operates and maintains a web	256
site, that board also shall post notice of the election on its	257
web site for thirty days before the election. The notice of	258
election shall state all of the following:	259
(1) The principal amount of the proposed bond issue;	260
(2) The permanent improvements for which the bonds are to	261
be issued;	262
(3) The maximum number of years over which the principal	263
of the bonds may be paid;	264
(4) The estimated additional average annual property tax	265
rate, expressed in mills for each one dollar of taxable value	266
and in dollars for each one hundred thousand dollars of the	267
county auditor's appraised value, to pay the debt charges on the	268
bonds, as certified by the county auditor;	269
(5) The proposed rate of the additional tax, if any, for	270
operating expenses and criminal justice services;	271
(6) The number of years the operating expenses or criminal	272
justice services tax will be in effect, or that it will be in	273
effect for a continuing period of time;	274
(7) The proposed rate of the additional tax, if any, for	275
permanent improvements;	276
(8) The number of years the permanent improvements tax	277
will be in effect, or that it will be in effect for a continuing	278
period of time;	279
(9) The estimated annual collections, if applicable, of	280

the current operating expenses or criminal justice services levy 281
and permanent improvements levy, as certified by the county 282
auditor; 283

(10) The time and place of the election. 284

(E) The form of the ballot for an election under this 285
section is as follows: 286

"Shall _____ be authorized to do the following: 287

(1) Issue bonds for the purpose of _____ in the 288
principal amount of \$_____, to be repaid annually over a 289
maximum period of _____ years, and levy a property tax outside 290
the ten-mill limitation, estimated by the county auditor to 291
average over the bond repayment period _____ mills for each \$1 292
of taxable value, which amounts to \$_____ for each \$100,000 of 293
the county auditor's appraised value, to pay the annual debt 294
charges on the bonds, and to pay debt charges on any notes 295
issued in anticipation of those bonds?" 296

If either a levy for permanent improvements or a levy for 297
operating expenses and criminal justice services is proposed, or 298
both are proposed, the ballot also shall contain the following 299
language, as appropriate: 300

"(2) Levy an additional property tax to provide funds for 301
the acquisition, construction, enlargement, renovation, 302
maintenance, and financing of permanent improvements to a 303
criminal justice facility, that the county auditor estimates 304
will collect \$_____ annually, at a rate not exceeding _____ 305
mills for each \$1 of taxable value, which amounts to \$_____ 306
for each \$100,000 of the county auditor's appraised value, for 307
_____ (number of years of the levy, or a continuing period of 308
time)? 309

(3) Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's appraised value, for _____ (number of years of the levy, or a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES)

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) "

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

(G) (1) After the approval of a tax for operating expenses and criminal justice services under this section and before the time the first collection and distribution from the levy can be made, the board of county commissioners 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 340
total estimated proceeds of the tax to be collected during the 341
first year of the levy. 342

(2) After the approval of a tax under this section for 343
permanent improvements to a criminal justice facility, the board 344
of county commissioners may anticipate a fraction of the 345
proceeds of the tax and issue anticipation notes in a principal 346
amount not exceeding fifty per cent of the total estimated 347
proceeds of the tax remaining to be collected in each year over 348
a period of five years after issuance of the notes. 349

Anticipation notes under this section shall be issued as 350
provided in section 133.24 of the Revised Code. Notes issued 351
under division (G) of this section shall have principal payments 352
during each year after the year of their issuance over a period 353
not to exceed five years, and may have a principal payment in 354
the year of their issuance. 355

(H) A tax for operating expenses and criminal justice 356
services or for permanent improvements levied under this section 357
for a specified number of years may be renewed or replaced in 358
the same manner as a tax for current operating expenses or 359
permanent improvements levied under section 5705.19 of the 360
Revised Code. A tax levied under this section for a continuing 361
period of time may be decreased in accordance with section 362
5705.261 of the Revised Code." 363

In line 917, after "323.74" insert ", 5705.03, 5705.233" 364

The motion was _____ agreed to.

SYNOPSIS

	365
Property taxes: county budget commission hearing	366
R.C. 5705.03 and 5705.233	367
Requires a taxing authority proposing to submit a property	368
tax levy to voters to request the county budget commission (CBC)	369
of each county in which the taxing authority has territory to	370
hold a public hearing on the proposed levy. Requires the CBC to	371
schedule the hearing and provide the taxing authority with proof	372
that it was held. Requires the taxing authority to submit that	373
proof to the county board of elections before the levy may be	374
submitted to voters.	375