

As Introduced

**135th General Assembly
Regular Session
2023-2024**

H. B. No. 344

Representatives Mathews, Hall

A BILL

To amend sections 319.301, 319.302, 523.06, 1
1545.21, 2506.01, 3316.041, 3316.06, 3358.11, 2
3505.06, 5705.03, 5705.218, 5705.2111, 5705.221, 3
5705.233, 5705.261, 5705.412, 5715.19, and 4
5717.01 and to repeal section 5705.192 of the 5
Revised Code to eliminate the authority to levy 6
replacement property tax levies and to modify 7
the law governing certain property tax 8
complaints. 9

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

Section 1. That sections 319.301, 319.302, 523.06, 10
1545.21, 2506.01, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 11
5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, 5705.412, 12
5715.19, and 5717.01 of the Revised Code be amended to read as 13
follows: 14

Sec. 319.301. (A) The reductions required by division (D) 15
of this section do not apply to any of the following: 16

(1) Taxes levied at whatever rate is required to produce a 17
specified amount of tax money, including a tax levied under 18
section 5705.199 or 5748.09 of the Revised Code, or an amount to 19

pay debt charges;	20
(2) Taxes levied within the one per cent limitation imposed by Section 2 of Article XII, Ohio Constitution;	21 22
(3) Taxes provided for by the charter of a municipal corporation.	23 24
(B) As used in this section:	25
(1) "Real property" includes real property owned by a railroad.	26 27
(2) "Carryover property" means all real property on the current year's tax list except:	28 29
(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;	30 31
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	32 33
(3) "Effective tax rate" means with respect to each class of property:	34 35
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D) (1) of this section without regard to the application of division (E) (3) of this section divided by	36 37 38 39 40 41
(b) The taxable value of all real property in that class.	42
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.	43 44 45
(C) The tax commissioner shall make the determinations	46

required by this section each year, without regard to whether a 47
taxing district has territory in a county to which section 48
5715.24 of the Revised Code applies for that year. Separate 49
determinations shall be made for each of the two classes 50
established pursuant to section 5713.041 of the Revised Code. 51

(D) With respect to each tax authorized to be levied by 52
each taxing district, the tax commissioner, annually, shall do 53
both of the following: 54

(1) Determine by what percentage, if any, the sums levied 55
by such tax against the carryover property in each class would 56
have to be reduced for the tax to levy the same number of 57
dollars against such property in that class in the current year 58
as were charged against such property by such tax in the 59
preceding year subsequent to the reduction made under this 60
section but before the reduction made under section 319.302 of 61
the Revised Code. In the case of a tax levied for the first time 62
that is not a renewal of an existing tax, the commissioner shall 63
determine by what percentage the sums that would otherwise be 64
levied by such tax against carryover property in each class 65
would have to be reduced to equal the amount that would have 66
been levied if the full rate thereof had been imposed against 67
the total taxable value of such property in the preceding tax 68
year. ~~A tax or portion of a tax that is designated a replacement 69
levy under section 5705.192 of the Revised Code is not a renewal 70
of an existing tax for purposes of this division. 71~~

(2) Certify each percentage determined in division (D) (1) 72
of this section, as adjusted under division (E) of this section, 73
and the class of property to which that percentage applies to 74
the auditor of each county in which the district has territory. 75
The auditor, after complying with section 319.30 of the Revised 76

Code, shall reduce the sum to be levied by such tax against each 77
parcel of real property in the district by the percentage so 78
certified for its class. Certification shall be made by the 79
first day of September except in the case of a tax levied for 80
the first time, in which case certification shall be made within 81
fifteen days of the date the county auditor submits the 82
information necessary to make the required determination. 83

(E) (1) As used in division (E) (2) of this section, "pre- 84
1982 joint vocational taxes" means, with respect to a class of 85
property, the difference between the following amounts: 86

(a) The taxes charged and payable in tax year 1981 against 87
the property in that class for the current expenses of the joint 88
vocational school district of which the school district is a 89
part after making all reductions under this section; 90

(b) Two-tenths of one per cent of the taxable value of all 91
real property in that class. 92

If the amount in division (E) (1) (b) of this section 93
exceeds the amount in division (E) (1) (a) of this section, the 94
pre-1982 joint vocational taxes shall be zero. 95

As used in divisions (E) (2) and (3) of this section, 96
"taxes charged and payable" has the same meaning as in division 97
(B) (4) of this section and excludes any tax charged and payable 98
in 1985 or thereafter under sections 5705.194 to 5705.197 or 99
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 100
Code. 101

(2) If in the case of a school district other than a joint 102
vocational or cooperative education school district any 103
percentage required to be used in division (D) (2) of this 104
section for either class of property could cause the total taxes 105

charged and payable for current expenses to be less than two per 106
cent of the taxable value of all real property in that class 107
that is subject to taxation by the district, the commissioner 108
shall determine what percentages would cause the district's 109
total taxes charged and payable for current expenses against 110
that class, after all reductions that would otherwise be made 111
under this section, to equal, when combined with the pre-1982 112
joint vocational taxes against that class, the lesser of the 113
following: 114

(a) The sum of the rates at which those taxes are 115
authorized to be levied; 116

(b) Two per cent of the taxable value of the property in 117
that class. The auditor shall use such percentages in making the 118
reduction required by this section for that class. 119

(3) If in the case of a joint vocational school district 120
any percentage required to be used in division (D) (2) of this 121
section for either class of property could cause the total taxes 122
charged and payable for current expenses for that class to be 123
less than two-tenths of one per cent of the taxable value of 124
that class, the commissioner shall determine what percentages 125
would cause the district's total taxes charged and payable for 126
current expenses for that class, after all reductions that would 127
otherwise be made under this section, to equal that amount. The 128
auditor shall use such percentages in making the reductions 129
required by this section for that class. 130

(F) No reduction shall be made under this section in the 131
rate at which any tax is levied. 132

(G) The commissioner may order a county auditor to furnish 133
any information the commissioner needs to make the 134

determinations required under division (D) or (E) of this 135
section, and the auditor shall supply the information in the 136
form and by the date specified in the order. If the auditor 137
fails to comply with an order issued under this division, except 138
for good cause as determined by the commissioner, the 139
commissioner shall withhold from such county or taxing district 140
therein fifty per cent of state revenues to local governments 141
pursuant to section 5747.50 of the Revised Code or shall direct 142
the department of education and workforce to withhold therefrom 143
fifty per cent of state revenues to school districts pursuant to 144
Chapter 3317. of the Revised Code. The commissioner shall 145
withhold the distribution of such revenues until the county 146
auditor has complied with this division, and the department 147
shall withhold the distribution of such revenues until the 148
commissioner has notified the department that the county auditor 149
has complied with this division. 150

(H) If the commissioner is unable to certify a tax 151
reduction factor for either class of property in a taxing 152
district located in more than one county by the last day of 153
November because information required under division (G) of this 154
section is unavailable, the commissioner may compute and certify 155
an estimated tax reduction factor for that district for that 156
class. The estimated factor shall be based upon an estimate of 157
the unavailable information. Upon receipt of the actual 158
information for a taxing district that received an estimated tax 159
reduction factor, the commissioner shall compute the actual tax 160
reduction factor and use that factor to compute the taxes that 161
should have been charged and payable against each parcel of 162
property for the year for which the estimated reduction factor 163
was used. The amount by which the estimated factor resulted in 164
an overpayment or underpayment in taxes on any parcel shall be 165

added to or subtracted from the amount due on that parcel in the 166
ensuing tax year. 167

A percentage or a tax reduction factor determined or 168
computed by the commissioner under this section shall be used 169
solely for the purpose of reducing the sums to be levied by the 170
tax to which it applies for the year for which it was determined 171
or computed. It shall not be used in making any tax computations 172
for any ensuing tax year. 173

(I) In making the determinations under division (D) (1) of 174
this section, the tax commissioner shall take account of changes 175
in the taxable value of carryover property resulting from 176
complaints filed under section 5715.19 of the Revised Code for 177
determinations made for the tax year in which such changes are 178
reported to the commissioner. Such changes shall be reported to 179
the commissioner on the first abstract of real property filed 180
with the commissioner under section 5715.23 of the Revised Code 181
following the date on which the complaint is finally determined 182
by the board of revision or by a court or other authority with 183
jurisdiction on appeal. The tax commissioner shall account for 184
such changes in making the determinations only for the tax year 185
in which the change in valuation is reported. Such a valuation 186
change shall not be used to recompute the percentages determined 187
under division (D) (1) of this section for any prior tax year. 188

Sec. 319.302. (A) (1) Real property that is not intended 189
primarily for use in a business activity shall qualify for a 190
partial exemption from real property taxation. For purposes of 191
this partial exemption, "business activity" includes all uses of 192
real property, except farming; leasing property for farming; 193
occupying or holding property improved with single-family, two- 194
family, or three-family dwellings; leasing property improved 195

with single-family, two-family, or three-family dwellings; or 196
holding vacant land that the county auditor determines will be 197
used for farming or to develop single-family, two-family, or 198
three-family dwellings. For purposes of this partial exemption, 199
"farming" does not include land used for the commercial 200
production of timber that is receiving the tax benefit under 201
section 5713.23 or 5713.31 of the Revised Code and all 202
improvements connected with such commercial production of 203
timber. 204

(2) Each year, the county auditor shall review each parcel 205
of real property to determine whether it qualifies for the 206
partial exemption provided for by this section as of the first 207
day of January of the current tax year. 208

(B) After complying with section 319.301 of the Revised 209
Code, the county auditor shall reduce the remaining sums to be 210
levied by qualifying levies against each parcel of real property 211
that is listed on the general tax list and duplicate of real and 212
public utility property for the current tax year and that 213
qualifies for partial exemption under division (A) of this 214
section, and against each manufactured and mobile home that is 215
taxed pursuant to division (D) (2) of section 4503.06 of the 216
Revised Code and that is on the manufactured home tax list for 217
the current tax year, by ten per cent, to provide a partial 218
exemption for that parcel or home. For the purposes of this 219
division: 220

(1) "Qualifying levy" means a levy approved at an election 221
held before September 29, 2013; a levy within the ten-mill 222
limitation; a levy provided for by the charter of a municipal 223
corporation that was levied on the tax list for tax year 2013; a 224
subsequent renewal of any such levy, except as provided in 225

division (B) (2) (b) of this section; or a subsequent substitute 226
for such a levy under section 5705.199 of the Revised Code. 227

(2) "Qualifying levy" does not include any replacement 228
imposed under section 5705.192 of the Revised Code, as it 229
existed before the effective date of this amendment, of any levy 230
described in division (B) (1) of this section. 231

(C) Except as otherwise provided in sections 323.152, 232
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 233
amount of the taxes remaining after any such reduction shall be 234
the real and public utility property taxes charged and payable 235
on each parcel of real property, including property that does 236
not qualify for partial exemption under division (A) of this 237
section, and the manufactured home tax charged and payable on 238
each manufactured or mobile home, and shall be the amounts 239
certified to the county treasurer for collection. Upon receipt 240
of the real and public utility property tax duplicate, the 241
treasurer shall certify to the tax commissioner the total amount 242
by which the real property taxes were reduced under this 243
section, as shown on the duplicate. Such reduction shall not 244
directly or indirectly affect the determination of the principal 245
amount of notes that may be issued in anticipation of any tax 246
levies or the amount of bonds or notes for any planned 247
improvements. If after application of sections 5705.31 and 248
5705.32 of the Revised Code and other applicable provisions of 249
law, including divisions (F) and (I) of section 321.24 of the 250
Revised Code, there would be insufficient funds for payment of 251
debt charges on bonds or notes payable from taxes reduced by 252
this section, the reduction of taxes provided for in this 253
section shall be adjusted to the extent necessary to provide 254
funds from such taxes. 255

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

Sec. 523.06. If a merger agreement is entered into as required by section 523.04 of the Revised Code, this section does not apply. If a merger agreement is not entered into under section 523.04 of the Revised Code, the merger agreement shall contain all of the terms and conditions specified in this section. If a partial merger agreement is entered into under section 523.04 of the Revised Code, this section applies only to the extent any term or condition that is required by section 523.04 of the Revised Code to be addressed in the merger agreement is not addressed therein.

The terms and conditions of a merger agreement to which this section applies shall be as follows:

(A) All members of each board of township trustees shall serve as board members of the new township. At the first general election for township officers occurring not less than ninety days after a merger is approved, the electors of the new township shall elect three township trustees with staggered terms of office. The first terms of office following the election shall be modified to an even number of years not to exceed four to allow subsequent elections for the office to be held in the same year as other township officers.

(B) The township fiscal officer of the largest township,

by population, shall be the township fiscal officer for the new 285
township. At the first general election for township officers 286
occurring not less than ninety days after the merger, the 287
electors shall elect a township fiscal officer, whose first term 288
of office shall be modified to an even number of years not to 289
exceed four to allow subsequent elections for that office to be 290
held in the same year as other township fiscal officers. 291

(C) Voted property tax levies shall remain in effect for 292
the parcels of real property to which they applied prior to the 293
merger, and the merger shall not affect the proceeds of a tax 294
levy pledged for the retirement of any debt obligation. Upon 295
expiration of a property tax levy, the levy may only be ~~replaced~~ 296
~~or~~ renewed by vote of the electors in the manner provided by 297
law, to apply to real property within the boundaries of the new 298
township. If the millage levied inside the ten-mill limitation 299
of each township merged is different, the board of township 300
trustees of the new township shall immediately equalize the 301
millage for the entire new township. 302

(D) For purposes of the retirement of all debt obligations 303
of each township merged, the township fiscal officer shall 304
continue to track parcels of real property and the tax revenue 305
generated on those parcels by the tax districts that were in 306
place prior to the merger, and shall provide that information on 307
an annual basis to the board of township trustees of the new 308
township. Debt obligations that existed at the time of the 309
merger shall be retired from the revenue generated from the 310
parcels of real property that made up the township that incurred 311
the debt before the merger. 312

(E) (1) With respect to any agreement entered into under 313
Chapter 4117. of the Revised Code that covers any of the 314

employees of the townships merged under this chapter, the state 315
employment relations board, within one hundred twenty days after 316
the date the merger is approved, shall designate the appropriate 317
bargaining units for the employees of the new township in 318
accordance with section 4117.06 of the Revised Code. 319
Notwithstanding the recognition procedures prescribed in section 320
4117.05 and division (A) of section 4117.07 of the Revised Code, 321
the board shall conduct a representation election with respect 322
to each bargaining unit designated under this division in 323
accordance with divisions (B) and (C) of section 4117.07 of the 324
Revised Code. If an exclusive representative is selected through 325
this election, the exclusive representative shall negotiate and 326
enter into an agreement with the new township in accordance with 327
Chapter 4117. of the Revised Code. Until the parties reach an 328
agreement, any agreement in effect on the date of the merger 329
shall apply to the employees that were in the bargaining unit 330
that is covered by the agreement. An agreement in existence on 331
the date of the merger is terminated on the effective date of an 332
agreement negotiated under this division. 333

(2) If an exclusive representative is not selected, any 334
agreement in effect on the date of the merger shall apply to the 335
employees that were in the bargaining unit that is covered by 336
the agreement and shall expire on its terms. 337

(3) Each agreement entered into under Chapter 4117. of the 338
Revised Code on or after ~~the effective date of this section~~ 339
September 29, 2011, involving a new township shall contain a 340
provision regarding the designation of an exclusive 341
representative and bargaining units for the new township as 342
described in division (E) of this section. 343

(4) In addition to the laws listed in division (A) of 344

section 4117.10 of the Revised Code that prevail over 345
conflicting agreements between employee organizations and public 346
employers, division (E) of this section prevails over any 347
conflicting provisions of agreements between employee 348
organizations and public employers that are entered into on or 349
after ~~the effective date of this section~~ September 29, 2011, 350
pursuant to Chapter 4117. of the Revised Code. 351

(5) As used in division (E) of this section, "employee 352
organization" and "exclusive representative" have the same 353
meanings as in section 4117.01 of the Revised Code. 354

(F) (1) If the boundaries of the new township are not 355
coextensive with a special purpose district, the new township 356
shall remain in the existing special purpose district as a 357
successor to the original township, unless the special purpose 358
district is dissolved. The board of township trustees of the new 359
township may place a question on the ballot at the next general 360
election held after the merger to conform the boundaries, 361
dissolve the special purpose district, or absorb the special 362
purpose district into the new township on the terms specified in 363
the resolution that places the question on the ballot for 364
approval of the electors of the new township. 365

(2) As used in division (F) of this section, "special 366
purpose district" means any geographic or political jurisdiction 367
that is created under law by a township merged. 368

(G) Zoning codes that existed at the time of the merger 369
shall remain in effect after the merger, and the townships that 370
existed before the merger shall be treated as administrative 371
districts within the new township for the purposes of zoning. 372

Sec. 1545.21. (A) The board of park commissioners, by 373

resolution, may submit to the electors of the park district the 374
question of levying taxes for the use of the district. The 375
resolution shall declare the necessity of levying such taxes, 376
shall specify the purpose for which such taxes shall be used, 377
the annual rate proposed, and the number of consecutive years 378
the rate shall be levied. Such resolution shall be forthwith 379
certified to the board of elections in each county in which any 380
part of such district is located, not later than the ninetieth 381
day before the day of the election, and the question of the levy 382
of taxes as provided in such resolution shall be submitted to 383
the electors of the district at a special election to be held on 384
whichever of the following occurs first: 385

(1) The day of the next general election; 386

(2) The first Tuesday after the first Monday in May in any 387
calendar year, except that if a presidential primary election is 388
held in that calendar year, then the day of that election. 389

A resolution to renew, renew and increase, or renew and 390
decrease any existing levy shall not be placed on the ballot 391
unless the question is submitted at the general election held 392
during the last year the tax to be renewed may be extended on 393
the tax list, or at any election described in division (A) (1) or 394
(2) of this section in the ensuing year. Such a resolution may 395
specify that the renewal, increase, or decrease of the existing 396
levy shall be extended on the tax list for the tax year 397
specified in the resolution, which may be the last year the 398
existing levy may be extended on the list for the ensuing year. 399
If the renewal, increase, or decrease is to be extended on the 400
tax list for the last tax year the existing levy would otherwise 401
be extended, the existing levy shall not be extended on the tax 402
list for that last year unless the question of the renewal, 403

increase, or decrease is not approved by a majority of electors 404
voting on the question, in which case the existing levy shall be 405
extended on the tax list for that last year. 406

Except as otherwise prescribed in division (B) of this 407
section, the ballot shall set forth the purpose for which the 408
taxes shall be levied, the levy's estimated annual collections, 409
the annual rate of levy, expressed in mills for each dollar of 410
taxable value and in dollars for each one hundred thousand 411
dollars of the county auditor's appraised value, and the number 412
of years of such levy. If the tax is to be placed on the current 413
tax list, the form of the ballot shall state that the tax will 414
be levied in the current tax year and shall indicate the first 415
calendar year the tax will be due. 416

~~(B) (1)~~ (B) If the resolution of the board of park 417
commissioners provides that an existing levy will be renewed, 418
increased, or decreased upon the passage of the ballot question, 419
the form of the ballot shall be the same as prescribed for such 420
levies in divisions (B) and (C) of section 5705.25 of the 421
Revised Code. 422

~~(2) If the resolution of the board of park commissioners~~ 423
~~provides that an existing levy will be canceled upon the passage~~ 424
~~of the new levy, the board shall request that the county~~ 425
~~auditor, in addition to the information the auditor is required~~ 426
~~to certify under section 5705.03 of the Revised Code, certify~~ 427
~~the estimated effective rate of the existing levy. In such an~~ 428
~~instance, the ballot must include a statement that: "an existing~~ 429
~~levy of ___ mills (stating the original levy millage) for each~~ 430
~~\$1 of taxable value, which amounts to \$___ (estimated effective~~ 431
~~rate) for each \$100,000 of the county auditor's appraised value,~~ 432
~~having ___ years remaining, will be canceled and replaced upon~~ 433

~~the passage of this levy." In such case, the ballot may refer to 434
the new levy as a "replacement levy" if the new millage does not 435
exceed the original millage of the levy being canceled or as a 436
"replacement and additional levy" if the new millage exceeds the 437
original millage of the levy being canceled. 438~~

(C) If a majority of the electors voting upon the question 439
of such levy vote in favor thereof, such taxes shall be levied 440
and shall be in addition to the taxes authorized by section 441
1545.20 of the Revised Code, and all other taxes authorized by 442
law. The rate submitted to the electors at any one time shall 443
not exceed two mills annually upon each dollar of taxable value 444
unless the purpose of the levy includes providing operating 445
revenues for one of Ohio's major metropolitan zoos, as defined 446
in section 4503.74 of the Revised Code, in which case the rate 447
shall not exceed three mills annually upon each dollar of 448
taxable value. When a tax levy has been authorized as provided 449
in this section or in section 1545.041 of the Revised Code, the 450
board of park commissioners may issue bonds pursuant to section 451
133.24 of the Revised Code in anticipation of the collection of 452
such levy, provided that such bonds shall be issued only for the 453
purpose of acquiring and improving lands. Such levy, when 454
collected, shall be applied in payment of the bonds so issued 455
and the interest thereon. The amount of bonds so issued and 456
outstanding at any time shall not exceed one per cent of the 457
total taxable value in such district. Such bonds shall bear 458
interest at a rate not to exceed the rate determined as provided 459
in section 9.95 of the Revised Code. 460

(D) As used in this section, "the county auditor's 461
appraised value" and "estimated effective rate" have the same 462
meanings as in section 5705.01 of the Revised Code. 463

Sec. 2506.01. (A) Except as otherwise provided in sections 464
2506.05 to 2506.08 of the Revised Code and division (D) of this 465
section, and except as modified by this section and sections 466
2506.02 to 2506.04 of the Revised Code, every final order, 467
adjudication, or decision of any officer, tribunal, authority, 468
board, bureau, commission, department, or other division of any 469
political subdivision of the state may be reviewed by the court 470
of common pleas of the county in which the principal office of 471
the political subdivision is located as provided in Chapter 472
2505. of the Revised Code. 473

(B) The appeal provided in this section is in addition to 474
any other remedy of appeal provided by law. 475

(C) As used in this chapter, "final order, adjudication, 476
or decision" means an order, adjudication, or decision that 477
determines rights, duties, privileges, benefits, or legal 478
relationships of a person, but does not include any order, 479
adjudication, or decision from which an appeal is granted by 480
rule, ordinance, or statute to a higher administrative authority 481
if a right to a hearing on such appeal is provided, or any 482
order, adjudication, or decision that is issued preliminary to 483
or as a result of a criminal proceeding. 484

(D) This section does not authorize any person to file an 485
appeal under this section with respect to a decision of a board 486
of revision rendered under section 5715.19 of the Revised Code. 487

Sec. 3316.041. (A) Notwithstanding any provision of 488
Chapter 133. or sections 3313.483 to 3313.4810 of the Revised 489
Code, and subject to the approval of the director of education 490
and workforce, a school district that is in a state of fiscal 491
watch declared under section 3316.03 of the Revised Code may 492
restructure or refinance loans obtained or in the process of 493

being obtained under section 3313.483 of the Revised Code if all 494
of the following requirements are met: 495

(1) The operating deficit certified for the school 496
district for the current or preceding fiscal year under section 497
3313.483 of the Revised Code exceeds fifteen per cent of the 498
district's general revenue fund for the fiscal year preceding 499
the year for which the certification of the operating deficit is 500
made. 501

(2) The school district voters have, during the period of 502
the fiscal watch, approved the levy of a tax under section 503
718.09, 718.10, 5705.194, 5705.21, 5748.02, or 5748.09 of the 504
Revised Code that is not a renewal ~~or replacement~~ levy, or a 505
levy under section 5705.199 of the Revised Code, and that will 506
provide new operating revenue. 507

(3) The board of education of the school district has 508
adopted or amended the financial plan required by section 509
3316.04 of the Revised Code to reflect the restructured or 510
refinanced loans, and sets forth the means by which the district 511
will bring projected operating revenues and expenditures, and 512
projected debt service obligations, into balance for the life of 513
any such loan. 514

(B) Subject to the approval of the director, the school 515
district may issue securities to evidence the restructuring or 516
refinancing authorized by this section. Such securities may 517
extend the original period for repayment not to exceed ten 518
years, and may alter the frequency and amount of repayments, 519
interest or other financing charges, and other terms or 520
agreements under which the loans were originally contracted, 521
provided the loans received under sections 3313.483 of the 522
Revised Code are repaid from funds the district would otherwise 523

receive under Chapter 3317. of the Revised Code, as required 524
under division (E) (3) of section 3313.483 of the Revised Code. 525
Securities issued for the purpose of restructuring or 526
refinancing under this section shall be repaid in equal payments 527
and at equal intervals over the term of the debt and are not 528
eligible to be included in any subsequent proposal to 529
restructure or refinance. 530

(C) Unless the district is declared to be in a state of 531
fiscal emergency under division (D) of section 3316.04 of the 532
Revised Code, a school district shall remain in a state of 533
fiscal watch for the duration of the repayment period of any 534
loan restructured or refinanced under this section. 535

Sec. 3316.06. (A) Within one hundred twenty days after the 536
first meeting of a school district financial planning and 537
supervision commission, the commission shall adopt a financial 538
recovery plan regarding the school district for which the 539
commission was created. During the formulation of the plan, the 540
commission shall seek appropriate input from the school district 541
board and from the community. This plan shall contain the 542
following: 543

(1) Actions to be taken to: 544

(a) Eliminate all fiscal emergency conditions declared to 545
exist pursuant to division (B) of section 3316.03 of the Revised 546
Code; 547

(b) Satisfy any judgments, past-due accounts payable, and 548
all past-due and payable payroll and fringe benefits; 549

(c) Eliminate the deficits in all deficit funds, except 550
that any prior year deficits in the capital and maintenance fund 551
established pursuant to section 3315.18 of the Revised Code 552

shall be forgiven; 553

(d) Restore to special funds any moneys from such funds 554
that were used for purposes not within the purposes of such 555
funds, or borrowed from such funds by the purchase of debt 556
obligations of the school district with the moneys of such 557
funds, or missing from the special funds and not accounted for, 558
if any; 559

(e) Balance the budget, avoid future deficits in any 560
funds, and maintain on a current basis payments of payroll, 561
fringe benefits, and all accounts; 562

(f) Avoid any fiscal emergency condition in the future; 563

(g) Restore the ability of the school district to market 564
long-term general obligation bonds under provisions of law 565
applicable to school districts generally. 566

(2) The management structure that will enable the school 567
district to take the actions enumerated in division (A) (1) of 568
this section. The plan shall specify the level of fiscal and 569
management control that the commission will exercise within the 570
school district during the period of fiscal emergency, and shall 571
enumerate respectively, the powers and duties of the commission 572
and the powers and duties of the school board during that 573
period. The commission may elect to assume any of the powers and 574
duties of the school board it considers necessary, including all 575
powers related to personnel, curriculum, and legal issues in 576
order to successfully implement the actions described in 577
division (A) (1) of this section. 578

(3) The target dates for the commencement, progress upon, 579
and completion of the actions enumerated in division (A) (1) of 580
this section and a reasonable period of time expected to be 581

required to implement the plan. The commission shall prepare a 582
reasonable time schedule for progress toward and achievement of 583
the requirements for the plan, and the plan shall be consistent 584
with that time schedule. 585

(4) The amount and purpose of any issue of debt 586
obligations that will be issued, together with assurances that 587
any such debt obligations that will be issued will not exceed 588
debt limits supported by appropriate certifications by the 589
fiscal officer of the school district and the county auditor. If 590
the commission considers it necessary in order to maintain or 591
improve educational opportunities of pupils in the school 592
district, the plan may include a proposal to restructure or 593
refinance outstanding debt obligations incurred by the board 594
under section 3313.483 of the Revised Code contingent upon the 595
approval, during the period of the fiscal emergency, by district 596
voters of a tax levied under section 718.09, 718.10, 5705.194, 597
5705.21, 5748.02, 5748.08, or 5748.09 of the Revised Code that 598
is not a renewal ~~or replacement~~ levy, or a levy under section 599
5705.199 of the Revised Code, and that will provide new 600
operating revenue. Notwithstanding any provision of Chapter 133. 601
or sections 3313.483 to 3313.4810 of the Revised Code, following 602
the required approval of the district voters and with the 603
approval of the commission, the school district may issue 604
securities to evidence the restructuring or refinancing. Those 605
securities may extend the original period for repayment, not to 606
exceed ten years, and may alter the frequency and amount of 607
repayments, interest or other financing charges, and other terms 608
of agreements under which the debt originally was contracted, at 609
the discretion of the commission, provided that any loans 610
received pursuant to section 3313.483 of the Revised Code shall 611
be paid from funds the district would otherwise receive under 612

Chapter 3317. of the Revised Code, as required under division 613
(E) (3) of section 3313.483 of the Revised Code. The securities 614
issued for the purpose of restructuring or refinancing the debt 615
shall be repaid in equal payments and at equal intervals over 616
the term of the debt and are not eligible to be included in any 617
subsequent proposal for the purpose of restructuring or 618
refinancing debt under this section. 619

(5) An evaluation of the feasibility of entering into 620
shared services agreements with other political subdivisions for 621
the joint exercise of any power, performance of any function, or 622
rendering of any service, if so authorized by statute. 623

(B) Any financial recovery plan may be amended subsequent 624
to its adoption. Each financial recovery plan shall be updated 625
annually. 626

(C) Each school district financial planning and 627
supervision commission shall submit the financial recovery plan 628
it adopts or updates under this section to the director of 629
education and workforce for approval immediately following its 630
adoption or updating. The director shall evaluate the plan and 631
either approve or disapprove it within thirty calendar days from 632
the date of its submission. If the plan is disapproved, the 633
director shall recommend modifications that will render it 634
acceptable. No financial planning and supervision commission 635
shall implement a financial recovery plan that is adopted or 636
updated on or after April 10, 2001, unless the director has 637
approved it. 638

Sec. 3358.11. (A) In the same manner as a tax may be 639
proposed by a board of trustees of a community college district 640
under section 3354.12 of the Revised Code, the board of trustees 641
of a state community college district may adopt and certify a 642

resolution to the board of elections of one or more of the 643
counties comprising the state community college district 644
directing the board of elections to place on the ballot at any 645
general or special election the question of levying a tax in 646
excess of the ten-mill limitation on all the taxable property in 647
that county or those counties. The tax may be for any of the 648
following purposes, as stated in the resolution: 649

(1) The acquisition of sites in that county or those 650
counties; 651

(2) The erection, furnishing, and equipment of buildings 652
in that county or those counties; 653

(3) The acquisition, construction, or improvement of any 654
property in that county or those counties which the board of 655
trustees of a state community college is authorized to acquire, 656
construct, or improve and which has an estimated life or 657
usefulness of five years or more as certified by the treasurer 658
of the board of trustees. 659

The resolution shall declare that the proceeds of the levy 660
or issue may be used solely within the county or counties in 661
which the tax is levied and state the term of the tax, which may 662
be for any term authorized for a tax levied under section 663
3354.12 of the Revised Code. The question of such a tax may not 664
be submitted at more than two special elections held in any one 665
calendar year. Levies for a continuing period of time adopted 666
under this section may be reduced in accordance with section 667
5705.261 of the Revised Code. 668

The election shall be held, canvassed, and certified in 669
the manner provided for the submission of a tax levy under 670
section 3354.12 of the Revised Code. A tax levied under this 671

section may be renewed in the same manner as a tax levied under 672
section 3354.12 of the Revised Code ~~or replaced in accordance~~ 673
~~with section 5705.192 of the Revised Code.~~ 674

If electors approve the levy, the board of trustees may 675
anticipate a fraction of the proceeds of the levy and may, from 676
time to time, issue anticipation notes in the same manner and 677
subject to the same limitations provided under section 3354.12 678
of the Revised Code. 679

(B) In accordance with Chapter 133. of the Revised Code, 680
the board of trustees of a state community college district may 681
adopt and certify a resolution to the board of elections of one 682
or more of the counties comprising the district directing the 683
board of elections to place on the ballot at any election 684
authorized under section 133.18 of the Revised Code both of the 685
following questions: 686

(1) The question of issuing bonds for paying all or part 687
of the cost of the following: 688

(a) The purchase of sites in that county or those 689
counties; 690

(b) The erection, furnishings, and equipment of buildings 691
in that county or those counties; 692

(c) The acquisition or construction of any property in 693
that county or those counties which the board of trustees is 694
authorized to acquire or construct and which has an estimated 695
life or usefulness of five years or more as certified by the 696
treasurer of the board of trustees. 697

(2) The question of levying a tax in excess of the ten- 698
mill limitation on all the taxable property in that county or 699
those counties to pay the interest on and retire any bonds 700

approved by the electors under division (B) (1) of this section. 701

The election shall be held, canvassed, and certified in 702
the manner provided for the submission of a bond issuance and 703
tax levy under section 3354.11 of the Revised Code. Bonds 704
approved by electors under division (B) (1) of this section may 705
be issued for one or more improvements which the district is 706
authorized to acquire or construct, notwithstanding the fact 707
that such improvements may not be for more than one purpose 708
under Chapter 133. of the Revised Code. 709

Notes may be issued in anticipation of any bonds that may 710
be approved by the electors under division (B) (1) of this 711
section in the manner provided under section 133.22 of the 712
Revised Code. 713

For the purpose of applying Chapter 133. of the Revised 714
Code to division (B) of this section, the treasurer of the state 715
community college district shall be considered to be the 716
district's fiscal officer, and the board of trustees of the 717
state community college district shall be considered to be the 718
taxing authority. 719

(C) The board of trustees of a state community college 720
district that levies a tax or proposes to levy a tax under 721
division (A) or (B) of this section shall be considered to be a 722
taxing authority, the county or counties in which the tax is 723
levied shall be considered to be a subdivision, and the 724
treasurer of the board of trustees shall be considered to be a 725
fiscal officer for the purposes of Chapter 5705. of the Revised 726
Code, except for section 5705.19 of the Revised Code. 727

Sec. 3505.06. (A) On the questions and issues ballot shall 728
be printed all questions and issues to be submitted at any one 729

election together with the percentage of affirmative votes 730
necessary for passage as required by law. Such ballot shall have 731
printed across the top thereof, and below the stubs, "Official 732
Questions and Issues Ballot." 733

(B) (1) Questions and issues shall be grouped together on 734
the ballot from top to bottom as provided in division (B) (1) of 735
this section, except as otherwise provided in division (B) (2) of 736
this section. State questions and issues shall always appear as 737
the top group of questions and issues. In calendar year 1997, 738
the following questions and issues shall be grouped together on 739
the ballot, in the following order from top to bottom, after the 740
state questions and issues: 741

(a) County questions and issues; 742

(b) Municipal questions and issues; 743

(c) Township questions and issues; 744

(d) School or other district questions and issues. 745

In each succeeding calendar year after 1997, each group of 746
questions and issues described in division (B) (1) (a) to (d) of 747
this section shall be moved down one place on the ballot except 748
that the group that was last on the ballot during the 749
immediately preceding calendar year shall appear at the top of 750
the ballot after the state questions and issues. The rotation 751
shall be performed only once each calendar year, beginning with 752
the first election held during the calendar year. The rotation 753
of groups of questions and issues shall be performed during each 754
calendar year as required by division (B) (1) of this section, 755
even if no questions and issues from any one or more such groups 756
appear on the ballot at any particular election held during that 757
calendar year. 758

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

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

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

(D) The printed matter pertaining to each question or issue on the ballot shall be enclosed at the top and bottom thereof by a heavy horizontal line across the width of the ballot. Immediately below such top line shall be printed a brief title descriptive of the question or issue below it, such as "Proposed Constitutional Amendment," "Proposed Bond Issue," "Proposed Annexation of Territory," "Proposed Increase in Tax Rate," or such other brief title as will be descriptive of the question or issue to which it pertains, together with a brief statement of the percentage of affirmative votes necessary for

passage, such as "A sixty-five per cent affirmative vote is 789
necessary for passage," "A majority vote is necessary for 790
passage," or such other brief statement as will be descriptive 791
of the percentage of affirmative votes required. 792

(E) The questions and issues ballot need not contain the 793
full text of the proposal to be voted upon. A condensed text 794
that will properly describe the question, issue, or an amendment 795
proposed by other than the general assembly shall be used as 796
prepared and certified by the secretary of state for state-wide 797
questions or issues or by the board for local questions or 798
issues. If other than a full text is used, the full text of the 799
proposed question, issue, or amendment together with the 800
percentage of affirmative votes necessary for passage as 801
required by law shall be posted in each polling place in some 802
spot that is easily accessible to the voters. 803

(F) Each question and issue appearing on the questions and 804
issues ballot may be consecutively numbered. The question or 805
issue determined to appear at the top of the ballot may be 806
designated on the face thereof by the Arabic numeral "1" and all 807
questions and issues placed below on the ballot shall be 808
consecutively numbered. Such numeral shall be placed below the 809
heavy top horizontal line enclosing such question or issue and 810
to the left of the brief title thereof. 811

(G) No portion of a ballot question proposing to levy a 812
property tax in excess of the ten-mill limitation under any 813
section of the Revised Code, including the renewal ~~or~~ 814
~~replacement~~ of such a levy, may be printed in boldface type or 815
in a font size that is different from the font size of other 816
text in the ballot question. The prohibitions in division (G) of 817
this section do not apply to printed matter either described in 818

division (D) of this section related to such a ballot question 819
or located in the area of the ballot in which votes are 820
indicated for or against that question. 821

Sec. 5705.03. (A) The taxing authority of each subdivision 822
may levy taxes annually, subject to the limitations of sections 823
5705.01 to 5705.47 of the Revised Code, on the real and personal 824
property within the subdivision for the purpose of paying the 825
current operating expenses of the subdivision and acquiring or 826
constructing permanent improvements. The taxing authority of 827
each subdivision and taxing unit shall, subject to the 828
limitations of such sections, levy such taxes annually as are 829
necessary to pay the interest and sinking fund on and retire at 830
maturity the bonds, notes, and certificates of indebtedness of 831
such subdivision and taxing unit, including levies in 832
anticipation of which the subdivision or taxing unit has 833
incurred indebtedness. 834

(B) (1) When a taxing authority determines that it is 835
necessary to levy a tax outside the ten-mill limitation for any 836
purpose authorized by the Revised Code, the taxing authority 837
shall certify to the county auditor a resolution or ordinance 838
requesting that the county auditor certify to the taxing 839
authority the amounts described in division (B) (2) of this 840
section. The resolution or ordinance shall state all of the 841
following: 842

(a) The proposed rate of the tax, expressed in mills for 843
each one dollar of taxable value, or the dollar amount of 844
revenue to be generated by the proposed tax; 845

(b) The purpose of the tax; 846

(c) Whether the tax is an additional levy, a renewal ~~or a~~ 847

~~replacement~~ of an existing tax, a renewal ~~or replacement~~ of an 848
existing tax with an increase or a decrease, a reduction or 849
decrease of an existing tax, or an extension of an existing tax 850
to additional territory; 851

(d) The section of the Revised Code authorizing submission 852
of the question of the tax; 853

(e) The term of years of the tax or if the tax is for a 854
continuing period of time; 855

(f) That the tax is to be levied upon the entire territory 856
of the subdivision or, if authorized by the Revised Code, a 857
description of the portion of the territory of the subdivision 858
in which the tax is to be levied; 859

(g) The date of the election at which the question of the 860
tax shall appear on the ballot; 861

(h) That the ballot measure shall be submitted to the 862
entire territory of the subdivision or, if authorized by the 863
Revised Code, a description of the portion of the territory of 864
the subdivision to which the ballot measure shall be submitted; 865

(i) The tax year in which the tax will first be levied and 866
the calendar year in which the tax will first be collected; 867

(j) Each such county in which the subdivision has 868
territory. 869

(2) Upon receipt of a resolution or ordinance certified 870
under division (B) (1) of this section, the county auditor shall 871
certify to the taxing authority each of the following, as 872
applicable to that levy: 873

(a) The total current tax valuation of the subdivision. 874

(b) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue. 875
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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: 878
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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 nearest dollar, for each one hundred thousand dollars of the county auditor's appraised value; 882
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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. 890
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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. 894
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(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 897
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submitted by the auditor to the county budget commission. 904

If a subdivision is located in more than one county, the 905
county auditor shall obtain from the county auditor of each 906
other county in which the subdivision is located the current tax 907
valuation for the portion of the subdivision in that county. The 908
county auditor shall issue the certification to the taxing 909
authority within ten days after receiving the taxing authority's 910
resolution or ordinance requesting it. 911

(3) Upon receiving the certification from the county 912
auditor under division (B) (2) of this section, the taxing 913
authority may adopt a resolution or ordinance stating the rate 914
of the tax levy, expressed in mills for each one dollar of 915
taxable value and the rate or estimated effective rate, as 916
applicable, in dollars for each one hundred thousand dollars of 917
the county auditor's appraised value, as estimated by the county 918
auditor, and that the taxing authority will proceed with the 919
submission of the question of the tax to electors. The taxing 920
authority shall certify this resolution or ordinance, a copy of 921
the county auditor's certifications, and the resolution or 922
ordinance the taxing authority adopted under division (B) (1) of 923
this section to the proper county board of elections in the 924
manner and within the time prescribed by the section of the 925
Revised Code governing submission of the question. The county 926
board of elections shall not submit the question of the tax to 927
electors unless a copy of the county auditor's certification 928
accompanies the resolutions or ordinances the taxing authority 929
certifies to the board. Before requesting a taxing authority to 930
submit a tax levy, any agency or authority authorized to make 931
that request shall first request the certification from the 932
county auditor provided under this section. 933

(4) This division is supplemental to, and not in 934
derogation of, any similar requirement governing the 935
certification by the county auditor of the tax valuation of a 936
subdivision or necessary tax rates for the purposes of the 937
submission of the question of a tax in excess of the ten-mill 938
limitation, including sections 133.18 and 5705.195 of the 939
Revised Code. 940

(C) All taxes levied on property shall be extended on the 941
tax list and duplicate by the county auditor of the county in 942
which the property is located, and shall be collected by the 943
county treasurer of such county in the same manner and under the 944
same laws and rules as are prescribed for the assessment and 945
collection of county taxes. The proceeds of any tax levied by or 946
for any subdivision when received by its fiscal officer shall be 947
deposited in its treasury to the credit of the appropriate fund. 948

Sec. 5705.218. (A) The board of education of a city, 949
local, or exempted village school district, at any time by a 950
vote of two-thirds of all its members, may declare by resolution 951
that it may be necessary for the school district to issue 952
general obligation bonds for permanent improvements. The 953
resolution shall state all of the following: 954

(1) The necessity and purpose of the bond issue; 955

(2) The date of the special election at which the question 956
shall be submitted to the electors; 957

(3) The amount, approximate date, estimated rate of 958
interest, and maximum number of years over which the principal 959
of the bonds may be paid; 960

(4) The necessity of levying a tax outside the ten-mill 961
limitation to pay debt charges on the bonds and any anticipatory 962

securities. 963

On adoption of the resolution, the board shall certify a 964
copy of it to the county auditor. The county auditor promptly 965
shall estimate and certify to the board the average annual 966
property tax rate, expressed in mills for each one dollar of 967
taxable value and in dollars for each one hundred thousand 968
dollars of the county auditor's appraised value, required 969
throughout the stated maturity of the bonds to pay debt charges 970
on the bonds in the same manner as under division (C) of section 971
133.18 of the Revised Code. 972

(B) After receiving the county auditor's certification 973
under division (A) of this section, the board of education of 974
the city, local, or exempted village school district, by a vote 975
of two-thirds of all its members, may declare by resolution that 976
the amount of taxes that can be raised within the ten-mill 977
limitation will be insufficient to provide an adequate amount 978
for the present and future requirements of the school district; 979
that it is necessary to issue general obligation bonds of the 980
school district for permanent improvements and to levy an 981
additional tax in excess of the ten-mill limitation to pay debt 982
charges on the bonds and any anticipatory securities; that it is 983
necessary for a specified number of years or for a continuing 984
period of time to levy additional taxes in excess of the ten- 985
mill limitation to provide funds for the acquisition, 986
construction, enlargement, renovation, and financing of 987
permanent improvements or to pay for current operating expenses, 988
or both; and that the question of the bonds and taxes shall be 989
submitted to the electors of the school district at a special 990
election, which shall not be earlier than ninety days after 991
certification of the resolution to the board of elections, and 992
the date of which shall be consistent with section 3501.01 of 993

the Revised Code. The resolution shall specify all of the 994
following: 995

(1) The county auditor's estimate of the average annual 996
property tax rate required throughout the stated maturity of the 997
bonds to pay debt charges on the bonds; 998

(2) The proposed rate of the tax, if any, for current 999
operating expenses expressed in mills for each one dollar of 1000
taxable value and in dollars for each one hundred thousand 1001
dollars of the county auditor's appraised value, the first year 1002
the tax will be levied, and the number of years it will be 1003
levied, or that it will be levied for a continuing period of 1004
time; 1005

(3) The proposed rate of the tax, if any, for permanent 1006
improvements expressed in mills for each one dollar of taxable 1007
value and in dollars for each one hundred thousand dollars of 1008
the county auditor's appraised value, the first year the tax 1009
will be levied, and the number of years it will be levied, or 1010
that it will be levied for a continuing period of time. 1011

The resolution shall apportion the annual rate of the tax 1012
between current operating expenses and permanent improvements, 1013
if both taxes are proposed. The apportionment may but need not 1014
be the same for each year of the tax, but the respective 1015
portions of the rate actually levied each year for current 1016
operating expenses and permanent improvements shall be limited 1017
by the apportionment. The resolution shall go into immediate 1018
effect upon its passage, and no publication of it is necessary 1019
other than that provided in the notice of election. The board of 1020
education shall certify a copy of the resolution, along with 1021
copies of the auditor's estimates and its resolution under 1022
division (A) of this section, to the board of elections 1023

immediately after its adoption. 1024

(C) The board of elections shall make the arrangements for 1025
the submission to the electors of the school district of the 1026
question proposed under division (B) or (J) of this section, and 1027
the election shall be conducted, canvassed, and certified in the 1028
same manner as regular elections in the district for the 1029
election of county officers. The resolution shall be put before 1030
the electors as one ballot question, with a favorable vote 1031
indicating approval of the bond issue, the levy to pay debt 1032
charges on the bonds and any anticipatory securities, the 1033
current operating expenses levy, the permanent improvements 1034
levy, and the levy for the current expenses of a qualifying 1035
school district and of partnering community schools, as those 1036
levies may be proposed. The board of elections shall publish 1037
notice of the election in a newspaper of general circulation in 1038
the school district once a week for two consecutive weeks, or as 1039
provided in section 7.16 of the Revised Code, prior to the 1040
election. If a board of elections operates and maintains a web 1041
site, that board also shall post notice of the election on its 1042
web site for thirty days prior to the election. The notice of 1043
election shall state all of the following: 1044

(1) The principal amount of the proposed bond issue; 1045

(2) The permanent improvements for which the bonds are to 1046
be issued; 1047

(3) The maximum number of years over which the principal 1048
of the bonds may be paid; 1049

(4) The estimated additional average annual property tax 1050
rate to pay the debt charges on the bonds, as certified by the 1051
county auditor and expressed in mills for each one dollar of 1052

taxable value and in dollars for each one hundred thousand 1053
dollars of the county auditor's appraised value; 1054

(5) The proposed rate of the additional tax, if any, for 1055
current operating expenses expressed in mills for each one 1056
dollar of taxable value and in dollars for each one hundred 1057
thousand dollars of the county auditor's appraised value and, if 1058
the question is proposed under division (J) of this section, the 1059
portion of the rate to be allocated to the school district and 1060
the portion to be allocated to partnering community schools; 1061

(6) The number of years the current operating expenses tax 1062
will be in effect, or that it will be in effect for a continuing 1063
period of time; 1064

(7) The proposed rate of the additional tax, if any, for 1065
permanent improvements expressed in mills for each one dollar of 1066
taxable value and in dollars for each one hundred thousand 1067
dollars of the county auditor's appraised value; 1068

(8) The number of years the permanent improvements tax 1069
will be in effect, or that it will be in effect for a continuing 1070
period of time; 1071

(9) The annual estimated collections, if applicable, of 1072
the current operating expenses levy and permanent improvements 1073
levy, as certified by the county auditor; 1074

(10) The time and place of the special election. 1075

(D) The form of the ballot for an election under this 1076
section is as follows: 1077

"Shall the _____ school district be authorized to do 1078
the following: 1079

(1) Issue bonds for the purpose of _____ in the 1080

principal amount of \$_____, to be repaid annually over a 1081
maximum period of _____ years, and levy a property tax outside 1082
the ten-mill limitation, estimated by the county auditor to 1083
average over the bond repayment period _____ mills for each \$1 1084
of taxable value, which amounts to \$_____ for each \$100,000 of 1085
the county auditor's appraised value, to pay the annual debt 1086
charges on the bonds, and to pay debt charges on any notes 1087
issued in anticipation of those bonds?" 1088

If either a levy for permanent improvements or a levy for 1089
current operating expenses is proposed, or both are proposed, 1090
the ballot also shall contain the following language, as 1091
appropriate: 1092

"(2) Levy an additional property tax to provide funds for 1093
the acquisition, construction, enlargement, renovation, and 1094
financing of permanent improvements, that the county auditor 1095
estimates will collect \$_____ annually, at a rate not exceeding 1096
_____ mills for each \$1 of taxable value, which amounts to 1097
\$_____ for each \$100,000 of the county auditor's appraised 1098
value, for _____ (number of years of the levy, or a continuing 1099
period of time)? 1100

(3) Levy an additional property tax to pay current 1101
operating expenses, that the county auditor estimates will 1102
collect \$_____ annually, at a rate not exceeding _____ mills 1103
for each \$1 of taxable value, which amounts to \$_____ for each 1104
\$100,000 of the county auditor's appraised value, for _____ 1105
(number of years of the levy, or a continuing period of time)? 1106

1107

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

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

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

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

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

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

general permanent improvements as defined under section 5705.21 1136
of the Revised Code, the board of education may anticipate a 1137
fraction of the proceeds of such tax and issue anticipation 1138
notes in a principal amount not exceeding fifty per cent of the 1139
total estimated proceeds of the tax to be collected in each year 1140
over a specified period of years, not exceeding ten, after 1141
issuance of the notes. 1142

Anticipation notes under this section shall be issued as 1143
provided in section 133.24 of the Revised Code. Notes issued 1144
under division (F) (1) or (2) of this section shall have 1145
principal payments during each year after the year of their 1146
issuance over a period not to exceed five years, and may have a 1147
principal payment in the year of their issuance. Notes issued 1148
under division (F) (3) of this section shall have principal 1149
payments during each year after the year of their issuance over 1150
a period not to exceed ten years, and may have a principal 1151
payment in the year of their issuance. 1152

(G) A tax for current operating expenses or for permanent 1153
improvements levied under this section for a specified number of 1154
years may be renewed ~~or replaced~~ in the same manner as a tax for 1155
current operating expenses or for permanent improvements levied 1156
under section 5705.21 of the Revised Code. A tax for current 1157
operating expenses or for permanent improvements levied under 1158
this section for a continuing period of time may be decreased in 1159
accordance with section 5705.261 of the Revised Code. 1160

(H) The submission of a question to the electors under 1161
this section is subject to the limitation on the number of 1162
elections that can be held in a year under section 5705.214 of 1163
the Revised Code. 1164

(I) A school district board of education proposing a 1165

ballot measure under this section to generate local resources 1166
for a project under the school building assistance expedited 1167
local partnership program under section 3318.36 of the Revised 1168
Code may combine the questions under division (D) of this 1169
section with a question for the levy of a property tax to 1170
generate moneys for maintenance of the classroom facilities 1171
acquired under that project as prescribed in section 3318.361 of 1172
the Revised Code. 1173

(J) (1) After receiving the county auditor's certifications 1174
under division (A) of this section, the board of education of a 1175
qualifying school district, by a vote of two-thirds of all its 1176
members, may declare by resolution that it is necessary to levy 1177
a tax in excess of the ten-mill limitation for the purpose of 1178
paying the current expenses of the school district and of 1179
partnering community schools, as defined in section 5705.21 of 1180
the Revised Code; that it is necessary to issue general 1181
obligation bonds of the school district for permanent 1182
improvements of the district and to levy an additional tax in 1183
excess of the ten-mill limitation to pay debt charges on the 1184
bonds and any anticipatory securities; and that the question of 1185
the bonds and taxes shall be submitted to the electors of the 1186
school district at a special election, which shall not be 1187
earlier than ninety days after certification of the resolution 1188
to the board of elections, and the date of which shall be 1189
consistent with section 3505.01 of the Revised Code. 1190

The levy of taxes for the current expenses of a partnering 1191
community school under division (J) of this section and the 1192
distribution of proceeds from the tax by a qualifying school 1193
district to partnering community schools is hereby determined to 1194
be a proper public purpose. 1195

(2) The tax for the current expenses of the school 1196
district and of partnering community schools is subject to the 1197
requirements of divisions (B) (3), (4), and (5) of section 1198
5705.21 of the Revised Code. 1199

(3) In addition to the required specifications of the 1200
resolution under division (B) of this section, the resolution 1201
shall express the rate of the tax in mills for each one dollar 1202
of taxable value and in dollars for each one hundred thousand 1203
dollars of the county auditor's appraised value, state the 1204
number of the mills to be levied for the current expenses of the 1205
partnering community schools and the number of the mills to be 1206
levied for the current expenses of the school district, specify 1207
the number of years (not exceeding ten) the tax will be levied 1208
or that it will be levied for a continuing period of time, and 1209
state the first year the tax will be levied. 1210

The resolution shall go into immediate effect upon its 1211
passage, and no publication of it is necessary other than that 1212
provided in the notice of election. The board of education shall 1213
certify a copy of the resolution, along with copies of the 1214
auditor's estimate and its resolution under division (A) of this 1215
section, to the board of elections immediately after its 1216
adoption. 1217

(4) The form of the ballot shall be modified by replacing 1218
the ballot form set forth in division (D) (3) of this section 1219
with the following: 1220

"Levy an additional property tax for the purpose of the 1221
current expenses of the school district and of partnering 1222
community schools, that the county auditor estimates will 1223
collect \$_____ annually, at a rate not exceeding _____ mills 1224
for each \$1 of taxable value (of which _____ (insert the number 1225

of mills to be allocated to partnering community schools) mills 1226
 is to be allocated to partnering community schools), which 1227
 amounts to \$_____ for each \$100,000 of the county auditor's 1228
 appraised value, for _____ (insert the number of years the levy 1229
 is to be imposed, or that it will be levied for a continuing 1230
 period of time)? 1231

1232

	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 1233
 of the school district and of partnering community schools under 1234
 division (J) of this section, and prior to the time the first 1235
 collection and distribution from the levy can be made, the board 1236
 of education may anticipate a fraction of the proceeds of the 1237
 levy for the current expenses of the school district and issue 1238
 anticipation notes in a principal amount not exceeding fifty per 1239
 cent of the estimated proceeds of the levy to be collected 1240
 during the first year of the levy and allocated to the school 1241
 district. The portion of levy proceeds to be allocated to 1242
 partnering community schools shall not be included in the 1243
 estimated proceeds anticipated under this division and shall not 1244
 be used to pay debt charges on any anticipation notes. 1245

The notes shall be issued as provided in section 133.24 of 1246
 the Revised Code, shall have principal payments during each year 1247
 after the year of their issuance over a period not to exceed 1248
 five years, and may have a principal payment in the year of 1249
 their issuance. 1250

(6) A tax for the current expenses of the school district 1251
and of partnering community schools levied under division (J) of 1252
this section for a specified number of years may be renewed ~~or~~ 1253
~~replaced~~ in the same manner as a tax for the current expenses of 1254
a school district and of partnering community schools levied 1255
under division (B) of section 5705.21 of the Revised Code. A tax 1256
for the current expenses of the school district and of 1257
partnering community schools levied under this division for a 1258
continuing period of time may be decreased in accordance with 1259
section 5705.261 of the Revised Code. 1260

(7) The proceeds from the issuance of the general 1261
obligation bonds under division (J) of this section shall be 1262
used solely to pay for permanent improvements of the school 1263
district and not for permanent improvements of partnering 1264
community schools. 1265

Sec. 5705.2111. (A) If the board of directors of a 1266
regional student education district created under section 1267
3313.83 of the Revised Code desires to levy a tax in excess of 1268
the ten-mill limitation throughout the district for the purpose 1269
of funding the services to be provided by the district to 1270
students enrolled in the school districts of which the district 1271
is composed and their immediate family members, the board shall 1272
propose the levy to each of the boards of education of those 1273
school districts. The proposal shall specify the rate or amount 1274
of the tax, the number of years the tax will be levied or that 1275
it will be levied for a continuing period of time, and that the 1276
aggregate rate of the tax shall not exceed three mills per 1277
dollar of taxable value in the regional student education 1278
district. 1279

(B) (1) If a majority of the boards of education of the 1280

school districts of which the regional student education 1281
district is composed approves the proposal for the tax levy, the 1282
board of directors of the regional student education district 1283
may adopt a resolution approved by a majority of the board's 1284
full membership declaring the necessity of levying the proposed 1285
tax in excess of the ten-mill limitation throughout the district 1286
for the purpose of funding the services to be provided by the 1287
district to students enrolled in the school districts of which 1288
the district is composed and their immediate family members. The 1289
resolution shall provide for the question of the tax to be 1290
submitted to the electors of the district at a general, primary, 1291
or special election on a day to be specified in the resolution 1292
that is consistent with the requirements of section 3501.01 of 1293
the Revised Code and that occurs at least ninety days after the 1294
resolution is certified to the board of elections. The 1295
resolution shall specify the rate or amount of the tax and the 1296
number of years the tax will be levied or that the tax will be 1297
levied for a continuing period of time. The aggregate rate of 1298
tax levied by a regional student education district under this 1299
section at any time shall not exceed three mills per dollar of 1300
taxable value in the district. A tax levied under this section 1301
may be renewed, subject to section 5705.25 of the Revised Code, 1302
~~or replaced as provided in section 5705.192 of the Revised Code.~~ 1303

(2) The resolution shall take effect immediately upon 1304
passage, and no publication of the resolution is necessary other 1305
than that provided in the notice of election. The resolution 1306
shall be certified and submitted in the manner provided under 1307
section 5705.25 of the Revised Code, and that section governs 1308
the arrangements governing submission of the question and other 1309
matters concerning the election. 1310

Sec. 5705.221. (A) At any time, the board of county 1311

commissioners of any county by a majority vote of the full 1312
membership may declare by resolution and certify to the board of 1313
elections of the county that the amount of taxes which may be 1314
raised within the ten-mill limitation by levies on the current 1315
tax duplicate will be insufficient to provide the necessary 1316
requirements of the county's alcohol, drug addiction, and mental 1317
health service district established pursuant to Chapter 340. of 1318
the Revised Code, or the county's contribution to a joint-county 1319
district of which the county is a part, and that it is necessary 1320
to levy a tax in excess of such limitation for the operation of 1321
community addiction services providers and community mental 1322
health services providers and the acquisition, construction, 1323
renovation, financing, maintenance, and operation of alcohol and 1324
drug addiction facilities and mental health facilities. 1325

Such resolution shall conform to section 5705.19 of the 1326
Revised Code, except that the increased rate may be in effect 1327
for any number of years not exceeding ten. 1328

The resolution shall be certified and submitted in the 1329
manner provided in section 5705.25 of the Revised Code, except 1330
that it may be placed on the ballot in any election, and except 1331
as otherwise provided in division (G) of this section. The 1332
resolution shall be certified to the board of elections not less 1333
than ninety days before the election at which it will be voted 1334
upon. 1335

If the majority of the electors voting on a levy to 1336
supplement general fund appropriations for the support of the 1337
comprehensive community addiction and mental health services 1338
providers vote in favor of the levy, the board may levy a tax 1339
within the county at the additional rate outside the ten-mill 1340
limitation during the specified period, for the purpose stated 1341

in the resolution. 1342

(B) When electors have approved a tax levy under this 1343
section, the board of county commissioners may anticipate a 1344
fraction of the proceeds of the levy and, from time to time, 1345
issue anticipation notes in accordance with section 5705.191 or 1346
5705.193 of the Revised Code. 1347

(C) The county auditor who is the fiscal officer of the 1348
alcohol, drug addiction, and mental health service district, 1349
upon receipt of a resolution from the board of alcohol, drug 1350
addiction, and mental health services, shall establish for the 1351
district a capital improvements account or a reserve balance 1352
account, or both, as specified in the resolution. The capital 1353
improvements account shall be a contingency fund for the 1354
necessary acquisition, replacement, renovation, or construction 1355
of facilities and movable and fixed equipment. Upon the request 1356
of the board, funds not needed to pay for current expenses may 1357
be appropriated to the capital improvements account, in amounts 1358
such that the account does not exceed twenty-five per cent of 1359
the replacement value of all capital facilities and equipment 1360
currently used by the board for programs and services. Other 1361
funds which are available for current capital expenses from 1362
federal, state, or local sources may also be appropriated to 1363
this account. 1364

The reserve balance account shall contain those funds that 1365
are not needed to pay for current operating expenses and not 1366
deposited in the capital improvements account but that will be 1367
needed to pay for operating expenses in the future. Upon the 1368
request of a board, such funds shall be appropriated to the 1369
reserve balance account. Payments from the capital improvements 1370
account and the reserve balance account shall be made by the 1371

county treasurer who is the custodian of funds for the district 1372
upon warrants issued by the county auditor who is the fiscal 1373
officer of the district pursuant to orders of the board. 1374

(D) If a board of county commissioners levies a tax under 1375
this section for the county's contribution to a joint-county 1376
district of which the county is a part, revenue from the tax 1377
shall only be expended for the benefit of the residents of the 1378
county. 1379

(E) If a board of county commissioners levies a tax under 1380
this section for the county's contribution to a joint-county 1381
district of which the county is a part and that district expands 1382
or contracts due to the addition or withdrawal of another 1383
county, the board, provided that county remains a part of the 1384
newly expanded or contracted joint-county district, shall 1385
continue to levy and collect that tax, pursuant to the terms 1386
originally approved by electors, for the county's contribution 1387
to the newly expanded or contracted joint-county district of 1388
which the county is a part. Notwithstanding ~~sections 5705.192~~ 1389
~~and section~~ 5705.25 of the Revised Code, the election notice and 1390
ballot language of a renewal ~~or replacement~~ of such a levy shall 1391
identify the name of the newly expanded or contracted joint- 1392
county district. 1393

(F) If a board of county commissioners levies a tax under 1394
this section for the county's contribution to a joint-county 1395
district of which the county is a part and the county withdraws 1396
from the district, the board shall continue to levy and collect 1397
that tax, pursuant to the terms originally approved by electors, 1398
for one of the following purposes, if either situation applies: 1399

(1) For the county's contribution to a newly joined joint- 1400
county district, if the county joins such a joint-county 1401

district in the tax year after the year in which the county 1402
withdraws from the other joint-county district; 1403

(2) To provide the necessary requirements of the county's 1404
alcohol, drug addiction, and mental health service district, if 1405
the county establishes such a district under Chapter 340. of the 1406
Revised Code in the tax year after the year in which the county 1407
withdraws from the joint-county district. 1408

Notwithstanding ~~sections 5705.192 and section~~ 5705.25 of 1409
the Revised Code, the election notice and ballot language of a 1410
renewal ~~or replacement~~ of such a levy shall identify the name of 1411
the newly established district or newly joined joint-county 1412
district. 1413

(G) Division (G) of this section applies only if all of 1414
the following apply: 1415

(1) The county withdraws from a joint-county district. 1416

(2) The board of alcohol, drug addiction, and mental 1417
health services of that joint-county district levies a tax under 1418
section 5705.19 of the Revised Code in the tax year for which 1419
the county withdraws from the joint-county district. 1420

(3) The board of county commissioners of the withdrawing 1421
county adopts a resolution under division (A) of this section 1422
proposing a tax under this section that specifies that the first 1423
tax year the tax is to be levied by the board is the tax year 1424
after the year the tax described in division (G) (2) of this 1425
section expires or is renewed ~~or replaced~~, as authorized under 1426
division (B) of section 340.01 of the Revised Code. 1427

The proposed tax described in division (G) (3) of this 1428
section may be a renewal, renewal and decrease, or renewal and 1429
increase of the tax described in division (G) (2) of this 1430

section, except that, notwithstanding section 5705.25 of the Revised Code, the election notice and ballot language of a renewal of such a levy shall identify the county as the subdivision within which the tax will be levied and not the joint-county district from which the county withdrew.

~~Alternatively, the tax described in division (G) (3) of this section may be a replacement, replacement and decrease, or replacement and increase of the tax described in division (G) (2) of this section, as authorized under section 5705.192 of the Revised Code, except that, notwithstanding that section, the election notice and ballot language of a replacement of such a levy shall identify the county as the subdivision within which the tax will be levied and not the joint-county district from which the county withdrew.~~

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

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

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

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

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

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

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

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

period of time to levy additional taxes in excess of the ten- 1490
mill limitation to provide funds for the acquisition, 1491
construction, enlargement, renovation, maintenance, and 1492
financing of permanent improvements to such a criminal justice 1493
facility or to pay for operating expenses of the facility and 1494
other criminal justice services for which the board may make an 1495
appropriation under section 307.45 of the Revised Code, or both; 1496
and that the question of the bonds and taxes shall be submitted 1497
to the electors of the county at a general or special election, 1498
which shall not be earlier than ninety days after certification 1499
of the resolution to the board of elections, and the date of 1500
which shall be consistent with section 3501.01 of the Revised 1501
Code. The resolution shall specify all of the following: 1502

(1) The county auditor's estimate of the average annual 1503
property tax rate required throughout the stated maturity of the 1504
bonds to pay debt charges on the bonds; 1505

(2) The proposed rate of the tax, if any, for operating 1506
expenses and criminal justice services, the first year the tax 1507
will be levied, and the number of years it will be levied, or 1508
that it will be levied for a continuing period of time; 1509

(3) The proposed rate of the tax, if any, for permanent 1510
improvements to a criminal justice facility, the first year the 1511
tax will be levied, and the number of years it will be levied, 1512
or that it will be levied for a continuing period of time. 1513

The resolution shall go into immediate effect upon its 1514
passage, and no publication of it is necessary other than that 1515
provided in the notice of election, except that division (B) of 1516
section 5705.03 of the Revised Code applies if the resolution 1517
proposes an additional tax for operating expenses and criminal 1518
justice services or permanent improvements. The board of county 1519

commissioners shall certify, immediately after its adoption, a 1520
copy of the resolution, along with copies of the auditor's 1521
certifications under division (B) of this section or section 1522
5705.03 of the Revised Code, if applicable, and the board's 1523
resolution under division (B) of this section, to the board of 1524
elections. 1525

(D) The board of elections shall make the arrangements for 1526
the submission of the question proposed under division (C) of 1527
this section to the electors of the county, and the election 1528
shall be conducted, canvassed, and certified in the same manner 1529
as regular elections in the county for the election of county 1530
officers. The resolution shall be put before the electors as one 1531
ballot question, with a favorable vote indicating approval of 1532
the bond issue, the levy to pay debt charges on the bonds and 1533
any anticipatory securities, the operating expenses and criminal 1534
justice services levy, and the permanent improvements levy, as 1535
those levies may be proposed. The board of elections shall 1536
publish notice of the election in a newspaper of general 1537
circulation in the county once a week for two consecutive weeks, 1538
or as provided in section 7.16 of the Revised Code, before the 1539
election. If a board of elections operates and maintains a web 1540
site, that board also shall post notice of the election on its 1541
web site for thirty days before the election. The notice of 1542
election shall state all of the following: 1543

(1) The principal amount of the proposed bond issue; 1544

(2) The permanent improvements for which the bonds are to 1545
be issued; 1546

(3) The maximum number of years over which the principal 1547
of the bonds may be paid; 1548

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

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

(6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;

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

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

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

(10) The time and place of the election.

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

"Shall _____ be authorized to do the following:

(1) Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each \$1

of taxable value, which amounts to \$_____ for each \$100,000 of 1577
the county auditor's appraised value, to pay the annual debt 1578
charges on the bonds, and to pay debt charges on any notes 1579
issued in anticipation of those bonds?" 1580

If either a levy for permanent improvements or a levy for 1581
operating expenses and criminal justice services is proposed, or 1582
both are proposed, the ballot also shall contain the following 1583
language, as appropriate: 1584

"(2) Levy an additional property tax to provide funds for 1585
the acquisition, construction, enlargement, renovation, 1586
maintenance, and financing of permanent improvements to a 1587
criminal justice facility, that the county auditor estimates 1588
will collect \$_____ annually, at a rate not exceeding _____ 1589
mills for each \$1 of taxable value, which amounts to \$_____ 1590
for each \$100,000 of the county auditor's appraised value, for 1591
_____ (number of years of the levy, or a continuing period of 1592
time)? 1593

(3) Levy an additional property tax to pay operating 1594
expenses of a criminal justice facility and provide other 1595
criminal justice services, that the county auditor estimates 1596
will collect \$_____ annually, at a rate not exceeding _____ 1597
mills for each \$1 of taxable value, which amounts to \$_____ 1598
for each \$100,000 of the county auditor's appraised value, for 1599
_____ (number of years of the levy, or a continuing period of 1600
time)? 1601

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 1602

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 1603

(F) The board of elections promptly shall certify the 1604
results of the election to the tax commissioner and the county 1605

auditor. If a majority of the electors voting on the question 1606
vote for it, the board of county commissioners may proceed with 1607
issuance of the bonds and the levy and collection of the 1608
property tax for the debt service on the bonds and any 1609
anticipatory securities in the same manner and subject to the 1610
same limitations as for securities issued under section 133.18 1611
of the Revised Code, and with the levy and collection of the 1612
property tax or taxes for operating expenses and criminal 1613
justice services and for permanent improvements at the 1614
additional rate or any lesser rate in excess of the ten-mill 1615
limitation. Any securities issued by the board of commissioners 1616
under this section are Chapter 133. securities, as that term is 1617
defined in section 133.01 of the Revised Code. 1618

(G) (1) After the approval of a tax for operating expenses 1619
and criminal justice services under this section and before the 1620
time the first collection and distribution from the levy can be 1621
made, the board of county commissioners may anticipate a 1622
fraction of the proceeds of the levy and issue anticipation 1623
notes in a principal amount not exceeding fifty per cent of the 1624
total estimated proceeds of the tax to be collected during the 1625
first year of the levy. 1626

(2) After the approval of a tax under this section for 1627
permanent improvements to a criminal justice facility, the board 1628
of county commissioners may anticipate a fraction of the 1629
proceeds of the tax and issue anticipation notes in a principal 1630
amount not exceeding fifty per cent of the total estimated 1631
proceeds of the tax remaining to be collected in each year over 1632
a period of five years after issuance of the notes. 1633

Anticipation notes under this section shall be issued as 1634
provided in section 133.24 of the Revised Code. Notes issued 1635

under division (G) of this section shall have principal payments 1636
during each year after the year of their issuance over a period 1637
not to exceed five years, and may have a principal payment in 1638
the year of their issuance. 1639

(H) A tax for operating expenses and criminal justice 1640
services or for permanent improvements levied under this section 1641
for a specified number of years may be renewed ~~or replaced~~ in 1642
the same manner as a tax for current operating expenses or 1643
permanent improvements levied under section 5705.19 of the 1644
Revised Code. A tax levied under this section for a continuing 1645
period of time may be decreased in accordance with section 1646
5705.261 of the Revised Code. 1647

Sec. 5705.261. (A) The question of decrease of an 1648
increased rate of levy approved for a continuing period of time 1649
by the voters of a subdivision or, in the case of a qualifying 1650
library levy, the voters of the library district or association 1651
library district, may be initiated by the filing of a petition 1652
with the board of elections of the proper county not less than 1653
ninety days before the general election in any year requesting 1654
that an election be held on such question. Such petition shall 1655
state the amount of the proposed decrease in the rate of levy 1656
and shall be signed by qualified electors residing in the 1657
subdivision, library district, or association library district 1658
equal in number to at least ten per cent of the total number of 1659
votes cast in the subdivision, library district, or association 1660
library district for the office of governor at the most recent 1661
general election for that office. Only one such petition may be 1662
filed during each five-year period following the election at 1663
which the voters approved the increased rate for a continuing 1664
period of time. 1665

After determination by it that such petition is valid, the 1666
board of elections shall do both of the following: 1667

(1) Request that the county auditor certify to the board, 1668
in the same manner as required for a tax levy under section 1669
5705.03 of the Revised Code, an estimate of the levy's annual 1670
collections and the levy's estimated effective rate in both the 1671
last year before the proposed decrease and the first year that 1672
the decrease applies, stated in dollars, rounded to the nearest 1673
dollar, for each one hundred thousand dollars of the county 1674
auditor's appraised value. Estimated effective rates shall be 1675
calculated using the tax list for the current year, and if this 1676
is not determined, the estimated amount submitted by the auditor 1677
to the county budget commission. If the subdivision, library 1678
district, or association library district is located in more 1679
than one county, the county auditor shall obtain from the county 1680
auditor of each other county in which the subdivision or 1681
district is located the tax valuation applicable to the portion 1682
of the subdivision or district in that county. 1683

The county auditor shall certify such information to the 1684
board of elections within ten days after receiving the board's 1685
request. 1686

(2) Submit the question to the electors of the 1687
subdivision, library district, or association library district 1688
at the succeeding general election pursuant to division (B) of 1689
this section. 1690

(B) The election shall be conducted, canvassed, and 1691
certified in the same manner as regular elections in such 1692
subdivision, library district, or association library district 1693
for county offices. Notice of the election shall be published in 1694
a newspaper of general circulation in the district once a week 1695

for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections, the amount of the proposed decrease in rate, expressed in mills for each one dollar of taxable value, the estimated effective rate of the levy in the year before the proposed decrease and the first year that the decrease applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state but must include all information required to be included in the notice. The question covered by the petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the appropriate taxing authority, which shall thereupon, after the current year, cease to levy such increased rate or levy such tax at such reduced rate upon the tax list of the subdivision, library district, or association library district. If notes have been issued in anticipation of the collection of such levy, the taxing authority shall continue to levy and collect under authority of the election authorizing the original levy such amounts as will be sufficient to pay the principal of and interest on such anticipation notes as the same fall due.

In the case of a levy for the current expenses of a 1727
qualifying school district and of partnering community schools 1728
imposed under section 5705.192, as it existed before the 1729
effective date of this amendment, division (B) of section 1730
5705.21, division (C) of section 5705.212, or division (J) of 1731
section 5705.218 of the Revised Code for a continuing period of 1732
time, the rate allocated to the school district and to 1733
partnering community schools shall each be decreased by a number 1734
of mills per dollar that is proportionate to the decrease in the 1735
rate of the levy in proportion to the rate at which the levy was 1736
imposed before the decrease. 1737

Sec. 5705.412. (A) As used in this section, "qualifying 1738
contract" means any agreement for the expenditure of money under 1739
which aggregate payments from the funds included in the school 1740
district's five-year forecast under section 5705.391 of the 1741
Revised Code will exceed the lesser of the following amounts: 1742

(1) Five hundred thousand dollars; 1743

(2) One per cent of the total revenue to be credited in 1744
the current fiscal year to the district's general fund, as 1745
specified in the district's most recent certificate of estimated 1746
resources certified under section 5705.36 of the Revised Code. 1747

(B) (1) Notwithstanding section 5705.41 of the Revised 1748
Code, no school district shall adopt any appropriation measure, 1749
make any qualifying contract, or increase during any school year 1750
any wage or salary schedule unless there is attached thereto a 1751
certificate, signed as required by this section, that the school 1752
district has in effect the authorization to levy taxes including 1753
the renewal ~~or replacement~~ of existing levies which, when 1754
combined with the estimated revenue from all other sources 1755
available to the district at the time of certification, are 1756

sufficient to provide the operating revenues necessary to enable 1757
the district to maintain all personnel and programs for all the 1758
days set forth in its adopted school calendars for the current 1759
fiscal year and for a number of days in succeeding fiscal years 1760
equal to the number of days instruction was held or is scheduled 1761
for the current fiscal year, as follows: 1762

(a) A certificate attached to an appropriation measure 1763
under this section shall cover only the fiscal year in which the 1764
appropriation measure is effective and shall not consider the 1765
renewal ~~or replacement~~ of an existing levy as the authority to 1766
levy taxes that are subject to appropriation in the current 1767
fiscal year unless the renewal ~~or replacement~~ levy has been 1768
approved by the electors and is subject to appropriation in the 1769
current fiscal year. 1770

(b) A certificate attached, in accordance with this 1771
section, to any qualifying contract shall cover the term of the 1772
contract. 1773

(c) A certificate attached under this section to a wage or 1774
salary schedule shall cover the term of the schedule. 1775

If the board of education has not adopted a school 1776
calendar for the school year beginning on the first day of the 1777
fiscal year in which a certificate is required, the certificate 1778
attached to an appropriation measure shall include the number of 1779
days on which instruction was held in the preceding fiscal year 1780
and other certificates required under this section shall include 1781
that number of days for the fiscal year in which the certificate 1782
is required and any succeeding fiscal years that the certificate 1783
must cover. 1784

The certificate shall be signed by the treasurer and 1785

president of the board of education and the superintendent of 1786
the school district, unless the district is in a state of fiscal 1787
emergency declared under Chapter 3316. of the Revised Code. In 1788
that case, the certificate shall be signed by a member of the 1789
district's financial planning and supervision commission who is 1790
designated by the commission for this purpose. 1791

(2) In lieu of the certificate required under division (B) 1792
of this section, an alternative certificate stating the 1793
following may be attached: 1794

(a) The contract is a multi-year contract for materials, 1795
equipment, or nonpayroll services essential to the education 1796
program of the district; 1797

(b) The multi-year contract demonstrates savings over the 1798
duration of the contract as compared to costs that otherwise 1799
would have been demonstrated in a single year contract, and the 1800
terms will allow the district to reduce the deficit it is 1801
currently facing in future years as demonstrated in its five- 1802
year forecast adopted in accordance with section 5705.391 of the 1803
Revised Code. 1804

The certificate shall be signed by the treasurer and 1805
president of the board of education and the superintendent of 1806
the school district, unless the district is in a state of fiscal 1807
emergency declared under Chapter 3316. of the Revised Code. In 1808
that case, the certificate shall be signed by a member of the 1809
district's financial planning and supervision commission who is 1810
designated by the commission for this purpose. 1811

(C) Every qualifying contract made or wage or salary 1812
schedule adopted or put into effect without such a certificate 1813
shall be void, and no payment of any amount due thereon shall be 1814

made. 1815

(D) The department of education and workforce and the 1816
auditor of state jointly shall adopt rules governing the methods 1817
by which treasurers, presidents of boards of education, 1818
superintendents, and members of financial planning and 1819
supervision commissions shall estimate revenue and determine 1820
whether such revenue is sufficient to provide necessary 1821
operating revenue for the purpose of making certifications 1822
required by this section. 1823

(E) The auditor of state shall be responsible for 1824
determining whether school districts are in compliance with this 1825
section. At the time a school district is audited pursuant to 1826
section 117.11 of the Revised Code, the auditor of state shall 1827
review each certificate issued under this section since the 1828
district's last audit, and the appropriation measure, contract, 1829
or wage and salary schedule to which such certificate was 1830
attached. If the auditor of state determines that a school 1831
district has not complied with this section with respect to any 1832
qualifying contract or wage or salary schedule, the auditor of 1833
state shall notify the prosecuting attorney for the county, the 1834
city director of law, or other chief law officer of the school 1835
district. That officer may file a civil action in any court of 1836
appropriate jurisdiction to seek a declaration that the contract 1837
or wage or salary schedule is void, to recover for the school 1838
district from the payee the amount of payments already made 1839
under it, or both, except that the officer shall not seek to 1840
recover payments made under any collective bargaining agreement 1841
entered into under Chapter 4117. of the Revised Code. If the 1842
officer does not file such an action within one hundred twenty 1843
days after receiving notice of noncompliance from the auditor of 1844
state, any taxpayer may institute the action in the taxpayer's 1845

own name on behalf of the school district. 1846

(F) This section does not apply to any contract or 1847
increase in any wage or salary schedule that is necessary in 1848
order to enable a board of education to comply with division (B) 1849
of section 3317.13 of the Revised Code, provided the contract or 1850
increase does not exceed the amount required to be paid to be in 1851
compliance with such division. 1852

(G) Any officer, employee, or other person who expends or 1853
authorizes the expenditure of any public funds or authorizes or 1854
executes any contract or schedule contrary to this section, 1855
expends or authorizes the expenditure of any public funds on the 1856
void contract or schedule, or issues a certificate under this 1857
section which contains any false statements is liable to the 1858
school district for the full amount paid from the district's 1859
funds on the contract or schedule. The officer, employee, or 1860
other person is jointly and severally liable in person and upon 1861
any official bond that the officer, employee, or other person 1862
has given to the school district to the extent of any payments 1863
on the void claim, not to exceed ten thousand dollars. However, 1864
no officer, employee, or other person shall be liable for a 1865
mistaken estimate of available resources made in good faith and 1866
based upon reasonable grounds. If an officer, employee, or other 1867
person is found to have complied with rules jointly adopted by 1868
the department of education and workforce and the auditor of 1869
state under this section governing methods by which revenue 1870
shall be estimated and determined sufficient to provide 1871
necessary operating revenue for the purpose of making 1872
certifications required by this section, the officer, employee, 1873
or other person shall not be liable under this section if the 1874
estimates and determinations made according to those rules do 1875
not, in fact, conform with actual revenue. The prosecuting 1876

attorney of the county, the city director of law, or other chief 1877
law officer of the district shall enforce this liability by 1878
civil action brought in any court of appropriate jurisdiction in 1879
the name of and on behalf of the school district. If the 1880
prosecuting attorney, city director of law, or other chief law 1881
officer of the district fails, upon the written request of any 1882
taxpayer, to institute action for the enforcement of the 1883
liability, the attorney general, or the taxpayer in the 1884
taxpayer's own name, may institute the action on behalf of the 1885
subdivision. 1886

(H) This section does not require the attachment of an 1887
additional certificate beyond that required by section 5705.41 1888
of the Revised Code for current payrolls of, or contracts of 1889
employment with, any employees or officers of the school 1890
district. 1891

This section does not require the attachment of a 1892
certificate to a temporary appropriation measure if all of the 1893
following apply: 1894

(1) The amount appropriated does not exceed twenty-five 1895
per cent of the total amount from all sources available for 1896
expenditure from any fund during the preceding fiscal year; 1897

(2) The measure will not be in effect on or after the 1898
thirtieth day following the earliest date on which the district 1899
may pass an annual appropriation measure; 1900

(3) An amended official certificate of estimated resources 1901
for the current year, if required, has not been certified to the 1902
board of education under division (B) of section 5705.36 of the 1903
Revised Code. 1904

Sec. 5715.19. (A) As used in this section: 1905

"Member" has the same meaning as in section 1706.01 of the Revised Code. 1906
1907

"Internet identifier of record" has the same meaning as in section 9.312 of the Revised Code. 1908
1909

"Interim" period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again. 1910
1911
1912
1913

"Legislative authority" means a board of county commissioners, a board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the legislative authority of a municipal corporation with territory in the county. 1914
1915
1916
1917
1918
1919

"Original complaint" means a complaint filed under division (A) of this section. 1920
1921

"Counter-complaint" means a complaint filed under division (B) of this section in response to an original complaint. 1922
1923

"Third party complainant" means a complainant other than the property owner, the owner's spouse, a tenant authorized to file an original complaint, or any person acting on behalf of a property owner. "Third party complainant" does not include a legislative authority or a mayor of a municipal corporation, but does include the prosecuting attorney or treasurer of a county or any person acting on behalf of a legislative authority or mayor. 1924
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For purposes of this section, a person is considered to be "acting on behalf of" a legislative authority or mayor if the person is an official or employee of the political subdivision 1932
1933
1934

or has been hired, contracted, or directed by such an official 1935
or employee to file a complaint or counter-complaint under this 1936
section on behalf of the political subdivision. 1937

(1) Subject to division (A)(2) of this section, a 1938
complaint against any of the following determinations for the 1939
current tax year shall be filed with the county auditor on or 1940
before the thirty-first day of March of the ensuing tax year or 1941
the date of closing of the collection for the first half of real 1942
and public utility property taxes for the current tax year, 1943
whichever is later: 1944

(a) Any classification made under section 5713.041 of the 1945
Revised Code; 1946

(b) Any determination made under section 5713.32 or 1947
5713.35 of the Revised Code; 1948

(c) Any recoupment charge levied under section 5713.35 of 1949
the Revised Code; 1950

(d) The determination of the total valuation or assessment 1951
of any parcel that appears on the tax list, except parcels 1952
assessed by the tax commissioner pursuant to section 5727.06 of 1953
the Revised Code; 1954

(e) The determination of the total valuation of any parcel 1955
that appears on the agricultural land tax list, except parcels 1956
assessed by the tax commissioner pursuant to section 5727.06 of 1957
the Revised Code; 1958

(f) Any determination made under division (A) of section 1959
319.302 of the Revised Code. 1960

If such a complaint is filed by mail or certified mail, 1961
the date of the United States postmark placed on the envelope or 1962

sender's receipt by the postal service shall be treated as the 1963
date of filing. A private meter postmark on an envelope is not a 1964
valid postmark for purposes of establishing the filing date. 1965

Subject to division (A) (6) of this section, any person 1966
owning taxable real property in the county or in a taxing 1967
district with territory in the county; such a person's spouse; a 1968
tenant of the property owner, if the property is classified as 1969
to use for tax purposes as commercial or industrial, the lease 1970
requires the tenant to pay the entire amount of taxes charged 1971
against the property, and the lease allows, or the property 1972
owner otherwise authorizes, the tenant to file such a complaint 1973
with respect to the property; an individual who is retained by 1974
such a person or tenant and who holds a designation from a 1975
professional assessment organization, such as the institute for 1976
professionals in taxation, the national council of property 1977
taxation, or the international association of assessing 1978
officers; a public accountant who holds a permit under section 1979
4701.10 of the Revised Code, a general or residential real 1980
estate appraiser licensed or certified under Chapter 4763. of 1981
the Revised Code, or a real estate broker licensed under Chapter 1982
4735. of the Revised Code, who is retained by such a person or 1983
tenant; if the person or tenant is a firm, company, association, 1984
partnership, limited liability company, or corporation, an 1985
officer, a salaried employee, a partner, or a member of that 1986
person or tenant; if the person or tenant is a trust, a trustee 1987
of the trust; the prosecuting attorney or treasurer of the 1988
county; or the legislative authority of a subdivision or the 1989
mayor of a municipal corporation may file such a complaint 1990
regarding any such determination affecting any real property in 1991
the county, except that a person owning taxable real property in 1992
another county may file such a complaint only with regard to any 1993

such determination affecting real property in the county that is located in the same taxing district as that person's real property is located. The county auditor shall present to the county board of revision all complaints filed with the auditor.

(2) No person, legislative authority, or officer shall file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period, unless the person, legislative authority, or officer alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year for which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:

(a) The property was sold in an arm's length transaction, as described in section 5713.03 of the Revised Code;

(b) The property lost value due to some casualty;

(c) Substantial improvement was added to the property;

(d) An increase or decrease of at least fifteen per cent in the property's occupancy has had a substantial economic impact on the property.

(3) If a county board of revision, the board of tax appeals, or any court dismisses a complaint filed under this section or section 5715.13 of the Revised Code for the reason that the act of filing the complaint was the unauthorized practice of law or the person filing the complaint was engaged in the unauthorized practice of law, the party affected by a decrease in valuation or the party's agent, or the person owning

taxable real property in the county or in a taxing district with territory in the county, may refile the complaint, notwithstanding division (A) (2) of this section.

(4) (a) No complaint filed under this section or section 5715.13 of the Revised Code shall be dismissed for the reason that the complaint fails to accurately identify the owner of the property that is the subject of the complaint.

(b) If a complaint fails to accurately identify the owner of the property that is the subject of the complaint, the board of revision shall exercise due diligence to ensure the correct property owner is notified as required by divisions (B) and (C) of this section.

(5) Notwithstanding division (A) (2) of this section, a person, legislative authority, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period if the person, legislative authority, or officer withdrew the complaint before the complaint was heard by the board.

(6) The legislative authority of a subdivision, the mayor of a municipal corporation, or a third party complainant shall not file an original complaint with respect to property the subdivision or complainant does not own or lease unless both of the following conditions are met:

(a) If the complaint is based on a determination described in division (A) (1) (d) or (e) of this section, ~~the property was~~ (i) sold all of the following requirements are met:

(i) The complaint seeks an increase in the valuation of

the property based upon the sale of the property in an arm's 2052
length transaction, as described in section 5713.03 of the 2053
Revised Code, ~~before, but not after,~~ 2054

(ii) That sale is evidenced by a conveyance fee statement, 2055
attached to the complaint, that declares the value of the 2056
property conveyed pursuant to section 319.202 of the Revised 2057
Code and that was filed during the two years preceding the tax 2058
lien date for the tax year for which the complaint is to be 2059
filed, ~~and (ii) the~~ 2060

(iii) That sale price exceeds the true value of the 2061
property appearing on the tax list for that tax year by both ten 2062
per cent and the amount of the filing threshold determined under 2063
division (J) of this section~~+~~ 2064

(b) If the complaint is filed by a legislative authority 2065
~~or,~~ mayor, or third party complainant acting on behalf of a 2066
legislative authority or mayor, the legislative authority or, in 2067
the case of a mayor, the legislative authority of the municipal 2068
corporation, first adopts a resolution authorizing the filing of 2069
the original complaint at a public meeting of the legislative 2070
authority. 2071

(7) A resolution adopted under division (A) (6) (b) of this 2072
section shall include all of the following information: 2073

(a) Identification of the parcel or parcels that are the 2074
subject of the original complaint by street address, if 2075
available from online records of the county auditor, and by 2076
permanent parcel number; 2077

(b) The name of at least one of the record owners of the 2078
parcel or parcels; 2079

(c) The basis for the complaint under divisions (A) (1) (a) 2080

to (f) of this section relative to each parcel identified in the 2081
resolution; 2082

(d) The tax year for which the complaint will be filed, 2083
which shall be a year for which a complaint may be timely filed 2084
under this section at the time of the resolution's adoption. 2085

A legislative authority shall not adopt a resolution 2086
required under division (A) (6) (b) of this section that 2087
identifies more than one parcel under division (A) (7) (a) of this 2088
section, except that a single resolution may identify more than 2089
one parcel under that division if each parcel has the same 2090
record owner or the same record owners, as applicable. A 2091
legislative authority may adopt multiple resolutions required 2092
under division (A) (6) (b) of this section by a single vote, 2093
provided that the vote is separate from the question of whether 2094
to adopt any resolution that is not adopted under division (A) 2095
(6) (b) of this section. 2096

Before adopting a resolution required by division (A) (6) 2097
(b) of this section, the legislative authority shall mail a 2098
written notice to at least one of the record owners of the 2099
parcel or parcels identified in the resolution stating the 2100
intent of the legislative authority in adopting the resolution, 2101
the proposed date of adoption, and the basis for the complaint 2102
under divisions (A) (1) (a) to (f) of this section relative to 2103
each parcel identified in the resolution. The notice shall be 2104
sent by certified mail to the last known tax-mailing address of 2105
at least one of the record owners and, if different from that 2106
tax-mailing address, to the street address of the parcel or 2107
parcels identified in the resolution. Alternatively, if the 2108
legislative authority has record of an internet identifier of 2109
record associated with at least one of the record owners, the 2110

legislative authority may send the notice by ordinary mail and 2111
by that internet identifier of record. The notice shall be 2112
postmarked or, if sent by internet identifier of record, sent at 2113
least seven calendar days before the legislative authority 2114
adopts the resolution. 2115

A board of revision has jurisdiction to consider a 2116
complaint filed pursuant to a resolution adopted under division 2117
(A) (6) (b) of this section only if the legislative authority 2118
notifies the board of revision of the resolution in the manner 2119
prescribed in division (A) (8) of this section. The failure to 2120
accurately identify the street address or the name of the record 2121
owners of the parcel in the resolution does not invalidate the 2122
resolution nor is it a cause for dismissal of the complaint. 2123

(8) A complaint form prescribed by a board of revision or 2124
the tax commissioner for the purpose of this section shall 2125
include a box that must be checked, when a legislative 2126
authority, mayor, or third party complainant acting on behalf of 2127
either files an original complaint, to indicate that a 2128
resolution authorizing the complaint was adopted in accordance 2129
with divisions (A) (6) (b) and (7) of this section and that notice 2130
was mailed or sent in accordance with division (A) (7) of this 2131
section before adoption of the resolution to at least one of the 2132
record owners of the property that is the subject of the 2133
complaint. 2134

~~(B)~~ (B) (1) Within thirty days after the last date such 2135
complaints may be filed, the auditor shall give notice of each 2136
complaint in which the stated amount of overvaluation, 2137
undervaluation, discriminatory valuation, illegal valuation, or 2138
incorrect determination is at least seventeen thousand five 2139
hundred dollars in taxable value to each property owner whose 2140

property is the subject of the complaint, if the complaint was 2141
not filed by the owner or the owner's spouse. A board of 2142
education or a person acting on behalf of a board of education, 2143
subject to this division; a property owner; the owner's spouse; 2144
a tenant of the owner, if that tenant would be eligible to file 2145
a complaint under division (A) of this section with respect to 2146
the property; an individual who is retained by such an owner or 2147
tenant and who holds a designation from a professional 2148
assessment organization, such as the institute for professionals 2149
in taxation, the national council of property taxation, or the 2150
international association of assessing officers; a public 2151
accountant who holds a permit under section 4701.10 of the 2152
Revised Code, a general or residential real estate appraiser 2153
licensed or certified under Chapter 4763. of the Revised Code, 2154
or a real estate broker licensed under Chapter 4735. of the 2155
Revised Code, who is retained by such an owner or tenant; or, if 2156
the owner or tenant is a firm, company, association, 2157
partnership, limited liability company, corporation, or trust, 2158
an officer, a salaried employee, a partner, a member, or trustee 2159
of that owner or tenant, may file a counter-complaint in support 2160
of or objecting to the amount of alleged overvaluation, 2161
undervaluation, discriminatory valuation, illegal valuation, or 2162
incorrect determination stated in a previously filed original 2163
complaint or objecting to the current valuation. 2164

(2) A board of education or a person acting on behalf of a 2165
board of education may file a counter-complaint only if the 2166
original complaint (a) was filed by the owner of the property 2167
that is the subject of the complaint, a tenant of that property 2168
owner, or any person acting on behalf of such owner or tenant, 2169
and (b) states an amount of overvaluation, undervaluation, 2170
discriminatory valuation, illegal valuation, or incorrect 2171

determination of at least seventeen thousand five hundred 2172
dollars in taxable value. 2173

The board of education or the person acting on behalf of 2174
the board shall file the counter-complaint within thirty days 2175
after the original complaint is filed, and any other person 2176
shall file the counter-complaint within thirty days after 2177
receiving the notice required under this division. 2178

(3) Upon the filing of a counter-complaint, the board of 2179
education, person acting on behalf of the board, property owner, 2180
or tenant shall be made a party to the action. 2181

(C) Each board of revision shall notify any complainant 2182
and counter-complainant, and also the property owner, if the 2183
property owner's address is known, and the complaint is filed by 2184
one other than the property owner, not less than ten days prior 2185
to the hearing, either by certified mail or, if the board has 2186
record of an internet identifier of record associated with the 2187
owner, by ordinary mail and by that internet identifier of 2188
record of the time and place the same will be heard. The board 2189
of revision shall hear and render its decision on an original 2190
complaint within one hundred eighty days after the last day such 2191
a complaint may be filed with the board under division (A) (1) of 2192
this section or, if a counter-complaint is filed, within one 2193
hundred eighty days after such filing. If the original complaint 2194
is filed by the legislative authority of a subdivision, the 2195
mayor of a municipal corporation with territory in the county, 2196
or a third party complainant, and if the board of revision has 2197
not rendered its decision on the complaint within one year after 2198
the date the complaint was filed, the board is without 2199
jurisdiction to hear, and shall dismiss, the complaint. 2200

(D) The determination of any such original complaint or 2201

counter-complaint shall relate back to the date when the lien 2202
for taxes or recoupment charges for the current year attached or 2203
the date as of which liability for such year was determined. 2204
Liability for taxes and recoupment charges for such year and 2205
each succeeding year until the complaint is finally determined 2206
and for any penalty and interest for nonpayment thereof within 2207
the time required by law shall be based upon the determination, 2208
valuation, or assessment as finally determined. Each complaint 2209
shall state the amount of overvaluation, undervaluation, 2210
discriminatory valuation, illegal valuation, or incorrect 2211
classification or determination upon which the complaint is 2212
based. The treasurer shall accept any amount tendered as taxes 2213
or recoupment charge upon property concerning which a complaint 2214
is then pending, computed upon the claimed valuation as set 2215
forth in the complaint. Unless dismissal is required under 2216
division (C) of this section, if an original complaint or 2217
counter-complaint filed for the current year is not determined 2218
by the board within the time prescribed for such determination, 2219
the complaint and any proceedings in relation thereto shall be 2220
continued by the board as a valid complaint for any ensuing year 2221
until that original complaint or counter-complaint is finally 2222
determined by the board or upon any appeal from a decision of 2223
the board. In such case, the original complaint and counter- 2224
complaint shall continue in effect without further filing by the 2225
original taxpayer, the original taxpayer's assignee, or any 2226
other person or entity authorized to file a complaint under this 2227
section. 2228

(E) If a taxpayer files a complaint as to the 2229
classification, valuation, assessment, or any determination 2230
affecting the taxpayer's own property and tenders less than the 2231
full amount of taxes or recoupment charges as finally 2232

determined, an interest charge shall accrue as follows: 2233

(1) If the amount finally determined is less than the 2234
amount billed but more than the amount tendered, the taxpayer 2235
shall pay interest at the rate per annum prescribed by section 2236
5703.47 of the Revised Code, computed from the date that the 2237
taxes were due on the difference between the amount finally 2238
determined and the amount tendered. This interest charge shall 2239
be in lieu of any penalty or interest charge under section 2240
323.121 of the Revised Code unless the taxpayer failed to file a 2241
complaint and tender an amount as taxes or recoupment charges 2242
within the time required by this section, in which case section 2243
323.121 of the Revised Code applies. 2244

(2) If the amount of taxes finally determined is equal to 2245
or greater than the amount billed and more than the amount 2246
tendered, the taxpayer shall pay interest at the rate prescribed 2247
by section 5703.47 of the Revised Code from the date the taxes 2248
were due on the difference between the amount finally determined 2249
and the amount tendered, such interest to be in lieu of any 2250
interest charge but in addition to any penalty prescribed by 2251
section 323.121 of the Revised Code. 2252

(F) Upon request of a complainant, the tax commissioner 2253
shall determine the common level of assessment of real property 2254
in the county for the year stated in the request that is not 2255
valued under section 5713.31 of the Revised Code, which common 2256
level of assessment shall be expressed as a percentage of true 2257
value and the common level of assessment of lands valued under 2258
such section, which common level of assessment shall also be 2259
expressed as a percentage of the current agricultural use value 2260
of such lands. Such determination shall be made on the basis of 2261
the most recent available sales ratio studies of the 2262

commissioner and such other factual data as the commissioner 2263
deems pertinent. 2264

(G) A complainant shall provide to the board of revision 2265
all information or evidence within the complainant's knowledge 2266
or possession that affects the real property that is the subject 2267
of the complaint. A complainant who fails to provide such 2268
information or evidence is precluded from introducing it on 2269
appeal to the board of tax appeals or the court of common pleas, 2270
except that the board of tax appeals or court may admit and 2271
consider the evidence if the complainant shows good cause for 2272
the complainant's failure to provide the information or evidence 2273
to the board of revision. 2274

(H) In case of the pendency of any proceeding in court 2275
based upon an alleged excessive, discriminatory, or illegal 2276
valuation or incorrect classification or determination, the 2277
taxpayer may tender to the treasurer an amount as taxes upon 2278
property computed upon the claimed valuation as set forth in the 2279
complaint to the court. The treasurer may accept the tender. If 2280
the tender is not accepted, no penalty shall be assessed because 2281
of the nonpayment of the full taxes assessed. 2282

(I) A legislative authority, or any person acting on 2283
behalf of a legislative authority, may not enter into a private 2284
payment agreement with respect to any complaint filed or 2285
contemplated under this section or section 5715.13 of the 2286
Revised Code, and any such agreement is void and unenforceable. 2287
As used in this division, "private payment agreement" means any 2288
type of agreement in which a property owner, a tenant authorized 2289
to file a complaint under division (A) of this section, or any 2290
person acting on behalf of a property owner or such a tenant 2291
agrees to make one or more payments to a subdivision in exchange 2292

for the legislative authority of that subdivision, or any person 2293
acting on behalf of that subdivision, doing any of the 2294
following: 2295

(1) Refraining from filing a complaint or counter- 2296
complaint under this section; 2297

(2) Dismissing a complaint or counter-complaint filed 2298
under this section by the legislative authority ~~under this~~ 2299
~~section~~ or any person acting behalf of the legislative authority; 2300

(3) Resolving a claim under this section by settlement 2301
agreement. 2302

A "private payment agreement" does not include any 2303
agreement to resolve a claim under this section pursuant to 2304
which an agreed-upon valuation for the property that is the 2305
subject of the claim is approved by the county auditor and 2306
reflected on the tax list, provided that agreement does not 2307
require any payments described in this division. 2308

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 2309
this section, the filing threshold for tax year 2022 equals five 2310
hundred thousand dollars. For tax year 2023 and each tax year 2311
thereafter, the tax commissioner shall adjust the filing 2312
threshold used in that division by completing the following 2313
calculations in September of each year: 2314

~~(a)~~ (1) Determine the percentage increase in the gross 2315
domestic product deflator determined by the bureau of economic 2316
analysis of the United States department of commerce from the 2317
first day of January of the preceding year to the last day of 2318
December of the preceding year; 2319

~~(b)~~ (2) Multiply that percentage increase by the filing 2320
threshold for the current year; 2321

~~(e)~~ (3) Add the resulting product to the filing threshold 2322
for the current year; 2323

~~(d)~~ (4) Round the resulting sum to the nearest multiple of 2324
one thousand dollars. 2325

The commissioner shall certify the amount resulting from 2326
the adjustment to each county auditor not later than the first 2327
day of October each year. The certified amount applies to 2328
complaints filed for the tax year in which the amount is 2329
certified. The commissioner shall not make the adjustment for 2330
any tax year in which the amount resulting from the adjustment 2331
would be less than the filing threshold for the current tax 2332
year. 2333

(K) Before a board of revision dismisses a complaint filed 2334
by a legislative authority, mayor, or person acting on behalf of 2335
either on the basis that the complaint does not comply with the 2336
requirements of divisions (A) (6) to (8) of this section, the 2337
board shall provide notice to the political subdivision on 2338
behalf of which the complaint is alleged to have been filed. If 2339
the complaint was filed by a person other than a legislative 2340
authority or mayor, the political subdivision shall be made a 2341
party to the action. The political subdivision shall have thirty 2342
days before the complaint may be dismissed to provide evidence 2343
to the board that the complaint was filed in compliance with the 2344
requirements of divisions (A) (6) to (8) of this section or that 2345
the person that filed the complaint is not acting on behalf of 2346
the political subdivision. 2347

If, after reviewing any such evidence, a board of revision 2348
does not dismiss a complaint filed by a person other than a 2349
legislative authority or mayor, the board shall dismiss the 2350
political subdivision as a party to the action. 2351

If, after reviewing any such evidence, a board of revision 2352
dismisses the complaint on the basis that the complaint does not 2353
comply with the requirements of divisions (A) (6) to (8) of this 2354
section, the board shall order the political subdivision to pay 2355
a penalty to the owner of the property equal to three times the 2356
current taxes charged and payable against the property for that 2357
tax year, as defined in section 323.01 of the Revised Code. 2358

The political subdivision shall remit the penalty to the 2359
board of revision within sixty days after the board dismisses 2360
the complaint, and the board shall remit the payment to the 2361
property owner. If the political subdivision fails to pay the 2362
penalty within sixty days after it is imposed, the board shall 2363
notify the prosecuting attorney of the county in which the 2364
property is located, and the prosecuting attorney shall proceed 2365
to collect the penalty. The prosecuting attorney may recover 2366
from the political subdivision any costs related to the 2367
collection action. 2368

Sec. 5717.01. An appeal from a decision of a county board 2369
of revision may be taken to the board of tax appeals within 2370
thirty days after notice of the decision of the county board of 2371
revision is mailed as provided in division (A) of section 2372
5715.20 of the Revised Code. Such an appeal may be taken by the 2373
county auditor, the tax commissioner, or any board, legislative 2374
authority, public official, or taxpayer authorized by section 2375
5715.19 of the Revised Code to file complaints against 2376
valuations or assessments with the auditor, except that a 2377
subdivision ~~that files an original complaint or counter-~~ 2378
~~complaint under that section with respect to property the-~~ 2379
~~subdivision does not own or lease may not appeal the decision of~~ 2380
~~the board of revision with respect to that original complaint or~~ 2381
~~counter-complaint~~or the legislative authority or mayor of a 2382

subdivision may file such an appeal only if the subdivision owns 2383
or leases the property that is the subject of the board of 2384
revision's decision, and except that no such appeal may be taken 2385
by a third party complainant, as defined in that section. Such 2386
appeal shall be taken by the filing of a notice of appeal, in 2387
person or by certified mail, express mail, facsimile 2388
transmission, electronic transmission, or by authorized delivery 2389
service, with the board of tax appeals and with the county board 2390
of revision. If notice of appeal is filed by certified mail, 2391
express mail, or authorized delivery service as provided in 2392
section 5703.056 of the Revised Code, the date of the United 2393
States postmark placed on the sender's receipt by the postal 2394
service or the date of receipt recorded by the authorized 2395
delivery service shall be treated as the date of filing. If 2396
notice of appeal is filed by facsimile transmission or 2397
electronic transmission, the date and time the notice is 2398
received by the board shall be the date and time reflected on a 2399
timestamp provided by the board's electronic system, and the 2400
appeal shall be considered filed with the board on the date 2401
reflected on that timestamp. Any timestamp provided by another 2402
computer system or electronic submission device shall not affect 2403
the time and date the notice is received by the board. Upon 2404
receipt of such notice of appeal such county board of revision 2405
shall notify all persons thereof who were parties to the 2406
proceeding before such county board of revision by either 2407
certified mail or, if the board has record of an internet 2408
identifier of record associated with such a person, by ordinary 2409
mail and by that internet identifier of record, and shall file 2410
proof of such notice or, in the case of ordinary mail, an 2411
affidavit attesting that the board sent the notice with the 2412
board of tax appeals. The county board of revision shall 2413
thereupon certify to the board of tax appeals a transcript of 2414

the record of the proceedings of the county board of revision 2415
pertaining to the original complaint, and all evidence offered 2416
in connection therewith. Such appeal may be heard by the board 2417
of tax appeals at its offices in Columbus or in the county where 2418
the property is listed for taxation, or the board of tax appeals 2419
may cause its examiners to conduct such hearing and to report to 2420
it their findings for affirmation or rejection. An appeal may 2421
proceed pursuant to section 5703.021 of the Revised Code on the 2422
small claims docket if the appeal qualifies under that section. 2423

The board of tax appeals may order the appeal to be heard 2424
on the record and the evidence certified to it by the county 2425
board of revision, or it may order the hearing of additional 2426
evidence, and it may make such investigation concerning the 2427
appeal as it deems proper. 2428

As used in this section, "internet identifier of record" 2429
has the same meaning as in section 9.312 of the Revised Code. 2430

Section 2. That existing sections 319.301, 319.302, 2431
523.06, 1545.21, 2506.01, 3316.041, 3316.06, 3358.11, 3505.06, 2432
5705.03, 5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, 2433
5705.412, 5715.19, and 5717.01 of the Revised Code are hereby 2434
repealed. 2435

Section 3. That section 5705.192 of the Revised Code is 2436
hereby repealed. 2437

Section 4. (A) The amendment by this act of section 2438
1545.21 of the Revised Code applies to elections held on or 2439
after October 1, 2024. 2440

(B) As used in this division, "former section 5705.192 of 2441
the Revised Code" means section 5705.192 of the Revised Code as 2442
it existed before the effective date of its repeal by this act. 2443

If a taxing authority, as defined in former section 2444
5705.192 of the Revised Code, acts under that section prior to 2445
its repeal by this act to replace an existing levy and submit 2446
the question to electors at an election held before October 1, 2447
2024, then a board of elections shall proceed to submit that 2448
question in accordance with that former section, notwithstanding 2449
the effective date of its repeal by this act. No replacement of 2450
a tax proposed under former section 5705.192 of the Revised Code 2451
shall be submitted to electors at an election held on or after 2452
October 1, 2024. 2453

(C) The amendment by this act of section 2506.01 of the 2454
Revised Code is intended to be a remedial measure to clarify 2455
existing law and applies to any proceeding pending on or after 2456
the effective date of that amendment. With respect to a 2457
political subdivision, the amendment applies to any proceeding 2458
that concerns the valuation of property for tax year 2021 or 2459
after. 2460

(D) (1) The amendment by this act of division (A) of 2461
section 5715.19 of the Revised Code is intended to be a remedial 2462
measure to clarify existing law and, with respect to political 2463
subdivisions, applies to tax year 2022 and after. With respect 2464
to third party complainants, as defined in that section, the 2465
amendment applies to tax year 2023 and after. 2466

(2) The amendment by this act of division (B) of section 2467
5715.19 of the Revised Code is intended to be a remedial measure 2468
to clarify existing law and applies to tax year 2022 and after. 2469

(3) The amendment or enactment by this act of divisions 2470
(I) and (K) of section 5715.19 of the Revised Code applies to 2471
original complaints filed or agreements entered into on or after 2472
the effective date of this section. 2473

(E) The amendment by this act of section 5717.01 of the Revised Code is intended to be a remedial measure and applies to any appeal taken from a decision of a board of revision rendered on or after July 21, 2022, except that the amendment of that section prohibiting an appeal by a third party complainant, as defined in section 5715.19 of the Revised Code, applies to any appeal taken from a board of revision decision rendered after the effective date of that amendment.