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135th General Assembly

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Sub. H. B. No. 496

Representative Hoops

**Cosponsors: Representatives Troy, Brennan, Mathews, Callender, Claggett, Dean,
Dell'Aquila, Dobos, Fowler Arthur, Hall, Hillyer, Jones, Lorenz, Miller, A.,**

Mohamed, Pavliga, Ray, Robb Blasdel, Rogers, Schmidt, Seitz, Somani, Williams

**Senators Schaffer, Blessing, Brenner, Cirino, Craig, DeMora, Reineke, Smith,
Wilson**

A BILL

To amend sections 133.18, 306.32, 306.322, 319.05, 1
319.54, 321.24, 321.26, 323.156, 323.28, 323.74, 2
505.37, 505.48, 505.481, 511.28, 513.18, 3
755.181, 1545.21, 3311.50, 3318.01, 3318.061, 4
3318.45, 3381.03, 4503.06, 4503.066, 4503.068, 5
4503.0611, 4582.024, 4582.26, 5705.01, 5705.03, 6
5705.195, 5705.21, 5705.212, 5705.213, 5705.215, 7
5705.25, 5705.251, 5705.261, 5713.083, 5715.19, 8
5715.22, 5721.19, 5723.05, 5723.06, 5723.10, 9
5748.01, 5748.02, 5748.03, and 5748.04 and to 10
enact section 5739.094 of the Revised Code to 11
revise the law governing property and lodging 12
taxes and county auditors. 13

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

Section 1. That sections 133.18, 306.32, 306.322, 319.05, 14
319.54, 321.24, 321.26, 323.156, 323.28, 323.74, 505.37, 505.48, 15

505.481, 511.28, 513.18, 755.181, 1545.21, 3311.50, 3318.01, 16
3318.061, 3318.45, 3381.03, 4503.06, 4503.066, 4503.068, 17
4503.0611, 4582.024, 4582.26, 5705.01, 5705.03, 5705.195, 18
5705.21, 5705.212, 5705.213, 5705.215, 5705.25, 5705.251, 19
5705.261, 5713.083, 5715.19, 5715.22, 5721.19, 5723.05, 5723.06, 20
5723.10, 5748.01, 5748.02, 5748.03, and 5748.04 be amended and 21
section 5739.094 of the Revised Code be enacted to read as 22
follows: 23

Sec. 133.18. (A) The taxing authority of a subdivision may 24
by legislation submit to the electors of the subdivision the 25
question of issuing any general obligation bonds, for one 26
purpose, that the subdivision has power or authority to issue. 27

(B) When the taxing authority of a subdivision desires or 28
is required by law to submit the question of a bond issue to the 29
electors, it shall pass legislation that does all of the 30
following: 31

(1) Declares the necessity and purpose of the bond issue; 32

(2) States the date of the authorized election at which 33
the question shall be submitted to the electors; 34

(3) States the amount, approximate date, estimated net 35
average rate of interest, and maximum number of years over which 36
the principal of the bonds may be paid; 37

(4) Declares the necessity of levying a tax outside the 38
tax limitation to pay the debt charges on the bonds and any 39
anticipatory securities. 40

The estimated net average interest rate shall be 41
determined by the taxing authority based on, among other 42
factors, then existing market conditions, and may reflect 43
adjustments for any anticipated direct payments expected to be 44

received by the taxing authority from the government of the 45
United States relating to the bonds and the effect of any 46
federal tax credits anticipated to be available to owners of all 47
or a portion of the bonds. The estimated net average rate of 48
interest, and any statutory or charter limit on interest rates 49
that may then be in effect and that is subsequently amended, 50
shall not be a limitation on the actual interest rate or rates 51
on the securities when issued. 52

(C) The taxing authority shall certify a copy of the 53
legislation passed under division (B) of this section to the 54
county auditor. The county auditor shall promptly calculate and 55
advise and, not later than ninety days before the election, 56
confirm that advice by certification to the taxing authority the 57
estimated average annual property tax levy, expressed in dollars 58
for each one hundred thousand dollars of the county auditor's 59
appraised value and in mills for each one dollar of taxable 60
value, that the county auditor estimates to be required 61
throughout the stated maturity of the bonds to pay the debt 62
charges on the bonds. In calculating the estimated average 63
annual property tax levy for this purpose, the county auditor 64
shall assume that the bonds are issued in one series bearing 65
interest and maturing in substantially equal principal amounts 66
in each year over the maximum number of years over which the 67
principal of the bonds may be paid as stated in that 68
legislation, and that the amount of the tax valuation of the 69
subdivision ~~for the current year~~ most recently certified by the 70
county auditor under division (A) of section 319.28 of the 71
Revised Code remains the same throughout the maturity of the 72
bonds. ~~If the tax valuation for the current year is not~~ 73
~~determined, the county auditor shall base the calculation on the~~ 74
~~estimated amount of the tax valuation submitted by the county~~ 75

~~auditor to the county budget commission.~~ If the subdivision is 76
located in more than one county, the county auditor shall obtain 77
the assistance of the county auditors of the other counties, and 78
those county auditors shall provide assistance, in establishing 79
the tax valuation of the subdivision for purposes of certifying 80
the estimated average annual property tax levy. 81

(D) After receiving the county auditor's advice under 82
division (C) of this section, the taxing authority by 83
legislation may determine to proceed with submitting the 84
question of the issue of securities, and shall, not later than 85
the ninetieth day before the day of the election, file the 86
following with the board of elections: 87

(1) Copies of the legislation provided for in divisions 88
(B) and (D) of this section; 89

(2) The amount of the estimated average annual property 90
tax levy, expressed in dollars for each one hundred thousand 91
dollars of the county auditor's appraised value and in mills for 92
each one dollar of taxable value, as estimated and certified to 93
the taxing authority by the county auditor. 94

(E) (1) The board of elections shall prepare the ballots 95
and make other necessary arrangements for the submission of the 96
question to the electors of the subdivision. If the subdivision 97
is located in more than one county, the board shall inform the 98
boards of elections of the other counties of the filings with 99
it, and those other boards shall if appropriate make the other 100
necessary arrangements for the election in their counties. The 101
election shall be conducted, canvassed, and certified in the 102
manner provided in Title XXXV of the Revised Code. 103

(2) The election shall be held at the regular places for 104

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

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

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

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

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

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

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

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

(1) "Shall bonds be issued by the _____ (name of subdivision) for the purpose of _____ (purpose of the bond issue) in the principal amount of \$_____ (principal amount of the bond issue), to be repaid annually over a maximum period of _____ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the _____ (as applicable, "ten-mill" or "___charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's appraised value, commencing in _____ (first year the tax will be levied), first due in calendar year _____ (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

	For the bond issue
	"
	Against the bond issue

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

"Shall bonds be issued for _____ (name of library) for the purpose of _____ (purpose of the bond issue), in the principal amount of \$_____ (amount of the bond issue) by _____ (the name of the subdivision that is to issue the bonds and levy the tax) as the issuer of the bonds, to be repaid

annually over a maximum period of _____ (the maximum number 158
of years over which the principal of the bonds may be paid) 159
years, and an annual levy of property taxes be made outside the 160
ten-mill limitation, estimated by the county auditor to average 161
over the repayment period of the bond issue _____ mills for 162
each \$1 of taxable value, which amounts to \$_____ for each 163
\$100,000 of the county auditor's appraised value, commencing in 164
_____ (first year the tax will be levied), first due in 165
calendar year _____ (first calendar year in which the tax 166
shall be due), to pay the annual debt charges on the bonds, and 167
to pay debt charges on any notes issued in anticipation of those 168
bonds? 169

170

	For the bond issue	
	Against the bond issue	"

(G) The board of elections shall promptly certify the 171
results of the election to the tax commissioner, the county 172
auditor of each county in which any part of the subdivision is 173
located, and the fiscal officer of the subdivision. The 174
election, including the proceedings for and result of the 175
election, is incontestable other than in a contest filed under 176
section 3515.09 of the Revised Code in which the plaintiff 177
prevails. 178

(H) If a majority of the electors voting upon the question 179
vote for it, the taxing authority of the subdivision may proceed 180
under sections 133.21 to 133.33 of the Revised Code with the 181
issuance of the securities and with the levy and collection of a 182

property tax outside the tax limitation during the period the 183
securities are outstanding sufficient in amount to pay the debt 184
charges on the securities, including debt charges on any 185
anticipatory securities required to be paid from that tax. If 186
legislation passed under section 133.22 or 133.23 of the Revised 187
Code authorizing those securities is filed with the county 188
auditor on or before the last day of November, the amount of the 189
voted property tax levy required to pay debt charges or 190
estimated debt charges on the securities payable in the 191
following year shall if requested by the taxing authority be 192
included in the taxes levied for collection in the following 193
year under section 319.30 of the Revised Code. 194

(I) (1) If, before any securities authorized at an election 195
under this section are issued, the net indebtedness of the 196
subdivision exceeds that applicable to that subdivision or those 197
securities, then and so long as that is the case none of the 198
securities may be issued. 199

(2) No securities authorized at an election under this 200
section may be initially issued after the first day of the sixth 201
January following the election, but this period of limitation 202
shall not run for any time during which any part of the 203
permanent improvement for which the securities have been 204
authorized, or the issuing or validity of any part of the 205
securities issued or to be issued, or the related proceedings, 206
is involved or questioned before a court or a commission or 207
other tribunal, administrative agency, or board. 208

(3) Securities representing a portion of the amount 209
authorized at an election that are issued within the applicable 210
limitation on net indebtedness are valid and in no manner 211
affected by the fact that the balance of the securities 212

authorized cannot be issued by reason of the net indebtedness	213
limitation or lapse of time.	214
(4) Nothing in this division (I) shall be interpreted or	215
applied to prevent the issuance of securities in an amount to	216
fund or refund anticipatory securities lawfully issued.	217
(5) The limitations of divisions (I) (1) and (2) of this	218
section do not apply to any securities authorized at an election	219
under this section if at least ten per cent of the principal	220
amount of the securities, including anticipatory securities,	221
authorized has theretofore been issued, or if the securities are	222
to be issued for the purpose of participating in any federally	223
or state-assisted program.	224
(6) The certificate of the fiscal officer of the	225
subdivision is conclusive proof of the facts referred to in this	226
division.	227
(J) As used in this section, "the county auditor's	228
appraised value" has the same meaning as in section 5705.01 of	229
the Revised Code.	230
Sec. 306.32. Any county, or any two or more counties,	231
municipal corporations, or townships, or any combination of	232
these, may create a regional transit authority by the adoption	233
of a resolution or ordinance by the board of county	234
commissioners of each county, the legislative authority of each	235
municipal corporation, and the board of township trustees of	236
each township which is to create or to join in the creation of	237
the regional transit authority. The resolution or ordinance	238
shall state:	239
(A) The necessity for the creation of a regional transit	240
authority;	241

(B) The counties, municipal corporations, or townships 242
which are to create or to join in the creation of the regional 243
transit authority; 244

(C) The official name by which the regional transit 245
authority shall be known; 246

(D) The place in which the principal office of the 247
regional transit authority will be located or the manner in 248
which it may be selected; 249

(E) The number, term, and compensation, or method for 250
establishing compensation, of the members of the board of 251
trustees of the regional transit authority. Compensation shall 252
not exceed fifty dollars for each board and committee meeting 253
attended by a member, except that if compensation is provided 254
annually it shall not exceed six thousand dollars for the 255
president of the board or four thousand eight hundred dollars 256
for each other board member. 257

(F) The manner in which vacancies on the board of trustees 258
of the regional transit authority shall be filled; 259

(G) The manner and to what extent the expenses of the 260
regional transit authority shall be apportioned among the 261
counties, municipal corporations, and townships creating it; 262

(H) The purposes, including the kinds of transit 263
facilities, for which the regional transit authority is 264
organized. 265

The regional transit authority provided for in the 266
resolution or ordinance shall be deemed to be created upon the 267
adoption of the resolution or ordinance by the board of county 268
commissioners of each county, the legislative authority of each 269
municipal corporation, and the board of township trustees of 270

each township enumerated in the resolution or ordinance. 271

The resolution or ordinance creating a regional transit 272
authority may be amended to include additional counties, 273
municipal corporations, or townships or for any other purpose, 274
by the adoption of the amendment by the board of county 275
commissioners of each county, the legislative authority of each 276
municipal corporation, and the board of township trustees of 277
each township which has created or joined or proposes to join 278
the regional transit authority. 279

After each county, municipal corporation, and township 280
which has created or joined or proposes to join the regional 281
transit authority has adopted its resolution or ordinance 282
approving inclusion of additional counties, municipal 283
corporations, or townships in the regional transit authority, a 284
copy of each resolution or ordinance shall be filed with the 285
clerk of the board of the county commissioners of each county, 286
the clerk of the legislative authority of each municipal 287
corporation, and the fiscal officer of the board of trustees of 288
each township proposed to be included in the regional transit 289
authority. The inclusion is effective when all such filing has 290
been completed, unless the regional transit authority to which 291
territory is to be added has authority to levy an ad valorem tax 292
on property, or a sales tax, within its territorial boundaries, 293
in which event the inclusion shall become effective on the 294
sixtieth day after the last such filing is accomplished, unless, 295
prior to the expiration of the sixty-day period, qualified 296
electors residing in the area proposed to be added to the 297
regional transit authority, equal in number to at least ten per 298
cent of the qualified electors from the area who voted for 299
governor at the last gubernatorial election, file a petition of 300
referendum against the inclusion. Any petition of referendum 301

filed under this section shall be filed at the office of the 302
secretary of the board of trustees of the regional transit 303
authority. The person presenting the petition shall be given a 304
receipt containing on it the time of the day, the date, and the 305
purpose of the petition. The secretary of the board of trustees 306
of the regional transit authority shall cause the appropriate 307
board or boards of elections to check the sufficiency of 308
signatures on any petition of referendum filed under this 309
section and, if found to be sufficient, shall present the 310
petition to the board of trustees at a meeting of said board 311
which occurs not later than thirty days following the filing of 312
said petition. Upon presentation to the board of trustees of a 313
petition of referendum against the proposed inclusion, the board 314
of trustees shall promptly certify the proposal to the board or 315
boards of elections for the purpose of having the proposal 316
placed on the ballot at the next general or primary election 317
which occurs not less than ninety days after the date of the 318
meeting of said board, or at a special election, the date of 319
which shall be specified in the certification, which date shall 320
be not less than ninety days after the date of such meeting of 321
the board. Signatures on a petition of referendum may be 322
withdrawn up to and including the meeting of the board of 323
trustees certifying the proposal to the appropriate board or 324
boards of elections. If territory of more than one county, 325
municipal corporation, or township is to be added to the 326
regional transit authority, the electors of the territories of 327
the counties, municipal corporations, or townships which are to 328
be added shall vote as a district, and the majority affirmative 329
vote shall be determined by the vote cast in the district as a 330
whole. 331

If the proposal would extend the levy of an existing 332

property tax to the territory to be added to the regional 333
transit authority, the board of trustees of the regional transit 334
authority and the county auditor shall proceed in the same 335
manner as required for a tax levy under section 5705.03 of the 336
Revised Code, except that the levy's annual collections shall be 337
estimated assuming that the additional territory has been added 338
to the regional transit authority. 339

Upon certification of a proposal to the appropriate board 340
or boards of elections pursuant to this section, the board or 341
boards of election shall make the necessary arrangements for the 342
submission of the question to the electors of the territory to 343
be added to the regional transit authority qualified to vote on 344
the question, and the election shall be held, canvassed, and 345
certified in the manner provided for the submission of tax 346
levies under section 5705.191 of the Revised Code, except that 347
the question appearing on the ballot shall read: 348

"Shall the territory within the _____ 349
(Name or names of political subdivisions to be joined) be added 350
to _____ (Name) regional transit 351
authority?" and shall a(n) _____ (here insert type of tax 352
or taxes) at a rate not to exceed _____ (here insert maximum tax 353
rate or rates) be levied for all transit purposes?" 354

If the tax is a tax on property, the ballot shall express 355
the levy's estimated annual collections, and the rate shall be 356
expressed numerically in mills for each one dollar of taxable 357
value and the ~~estimated~~ effective rate shall be expressed 358
numerically in dollars for each one hundred thousand dollars of 359
the county auditor's appraised value. 360

If the question is approved by at least a majority of the 361
electors voting on the question, the joinder is immediately 362

effective, and the regional transit authority may extend the 363
levy of the tax against all the taxable property within the 364
territory which has been added. If the question is approved at a 365
general election or at a special election occurring prior to the 366
general election but after the fifteenth day of July, the 367
regional transit authority may amend its budget and resolution 368
adopted pursuant to section 5705.34 of the Revised Code, and the 369
levy shall be placed on the current tax list and duplicate and 370
collected as other taxes are collected from all taxable property 371
within the territorial boundaries of the regional transit 372
authority, including the territory within each political 373
subdivision added as a result of the election. 374

The territorial boundaries of a regional transit authority 375
shall be coextensive with the territorial boundaries of the 376
counties, municipal corporations, and townships included within 377
the regional transit authority, provided that the same area may 378
be included in more than one regional transit authority so long 379
as the regional transit authorities are not organized for 380
purposes as provided for in the resolutions or ordinances 381
creating the same, and any amendments to them, relating to the 382
same kinds of transit facilities; and provided further, that if 383
a regional transit authority includes only a portion of an 384
entire county, a regional transit authority for the same 385
purposes may be created in the remaining portion of the same 386
county by resolution of the board of county commissioners acting 387
alone or in conjunction with municipal corporations and 388
townships as provided in this section. 389

No regional transit authority shall be organized after 390
January 1, 1975, to include any area already included in a 391
regional transit authority, except that any regional transit 392
authority organized after June 29, 1974, and having territorial 393

boundaries entirely within a single county shall, upon adoption 394
by the board of county commissioners of the county of a 395
resolution creating a regional transit authority including 396
within its territorial jurisdiction the existing regional 397
transit authority and for purposes including the purposes for 398
which the existing regional transit authority was created, be 399
dissolved and its territory included in such new regional 400
transit authority. Any resolution creating such a new regional 401
transit authority shall make adequate provision for satisfaction 402
of the obligations of the dissolved regional transit authority. 403

As used in this section, "the county auditor's appraised 404
value" and "~~estimated~~ effective rate" have the same meanings as 405
in section 5705.01 of the Revised Code. 406

Sec. 306.322. (A) As used in this section: 407

(1) "Political subdivision" means a county, a municipal 408
corporation, or a township. 409

(2) "Governing body" means a board of county commissioners 410
of a county, a legislative authority of a municipal corporation, 411
or a board of trustees of a township. 412

(B) For any regional transit authority that levies a 413
property tax and that includes in its membership political 414
subdivisions that are located in a county having a population of 415
at least four hundred thousand according to the most recent 416
federal census, the procedures of this section apply until 417
December 31, 2022, and are in addition to and an alternative to 418
those established in sections 306.32, 306.321, and 306.54 of the 419
Revised Code for joining to the regional transit authority 420
additional political subdivisions. 421

(C) Any political subdivision may adopt a resolution or 422

ordinance proposing to join a regional transit authority 423
described in division (B) of this section. In its resolution or 424
ordinance, the political subdivision may propose joining the 425
regional transit authority for a limited period of three years 426
or without a time limit. 427

(D) The political subdivision proposing to join the 428
regional transit authority shall submit a copy of its resolution 429
or ordinance to the governing body of each political subdivision 430
comprising the regional transit authority. Within thirty days of 431
receiving the resolution or ordinance for inclusion in the 432
regional transit authority, the governing body of each political 433
subdivision shall consider the question of whether to include 434
the additional political subdivision in the regional transit 435
authority, shall adopt a resolution or ordinance approving or 436
rejecting the inclusion of the additional political subdivision, 437
and shall present its resolution or ordinance to the board of 438
trustees of the regional transit authority. 439

If the board of trustees of the regional transit authority 440
proposes to extend the levy of an existing property tax to the 441
territory to be added to the regional transit authority, the 442
board and the county auditor shall proceed in the same manner as 443
required for a tax levy under section 5705.03 of the Revised 444
Code, except that the levy's annual collections shall be 445
estimated assuming that the additional territory has been added 446
to the regional transit authority. 447

(E) If a majority of the political subdivisions comprising 448
the regional transit authority approve the inclusion of the 449
additional political subdivision under division (D) of this 450
section, the board of trustees of the regional transit authority 451
may proceed as provided in division (K) of this section or as 452

provided in divisions (F) to (J) of this section, as applicable. 453

(F) Not later than the tenth day following the day on 454
which the last ordinance or resolution is presented under 455
division (D) of this section, the board of trustees of the 456
regional transit authority shall notify the political 457
subdivision proposing to join the regional transit authority 458
that it may certify the proposal to the board of elections for 459
the purpose of having the proposal placed on the ballot at the 460
next general election or at a special election conducted on the 461
day of the next primary election that occurs not less than 462
ninety days after the resolution or ordinance is certified to 463
the board of elections. 464

(G) Upon certification of a proposal to the board of 465
elections pursuant to division (F) of this section, the board of 466
elections shall make the necessary arrangements for the 467
submission of the question to the electors of the territory to 468
be included in the regional transit authority qualified to vote 469
on the question, and the election shall be held, canvassed, and 470
certified in the same manner as regular elections for the 471
election of officers of the political subdivision proposing to 472
join the regional transit authority, except that, if the 473
resolution proposed the inclusion without a time limitation the 474
question appearing on the ballot shall read: 475

"Shall the territory within the _____ 476
(Name or names of political subdivisions to be joined) be added 477
to _____ (Name) regional transit 478
authority and shall a(n) _____ (here insert type of tax or 479
taxes) at a rate of taxation not to exceed _____ (here insert 480
maximum tax rate or rates) be levied for all transit purposes?" 481

If the resolution proposed the inclusion with a three-year 482

time limitation, the question appearing on the ballot shall 483
read: 484

"Shall the territory within the _____ 485
(Name or names of political subdivisions to be joined) be added 486
to _____ (Name) regional transit 487
authority for three years and shall a(n) _____ (here insert 488
type of tax or taxes) at a rate of taxation not to exceed _____ 489
(here insert maximum tax rate or rates) be levied for all 490
transit purposes for three years?" 491

In either case, if the tax is a tax on property, the 492
ballot shall express the levy's estimated annual collections, 493
and the rate shall be expressed numerically in mills for each 494
one dollar of taxable value and the ~~estimated~~ effective rate 495
shall be expressed numerically in dollars for each one hundred 496
thousand dollars of the county auditor's appraised value. 497

(H) If the question is approved by at least a majority of 498
the electors voting on the question, the addition of the new 499
territory is effective six months from the date of the 500
certification of its passage, and the regional transit authority 501
may extend the levy of the tax against all the taxable property 502
within the territory that was added. If the question is approved 503
at a general election or at a special election occurring prior 504
to the general election but after the fifteenth day of July, the 505
regional transit authority may amend its budget and resolution 506
adopted pursuant to section 5705.34 of the Revised Code, and the 507
levy shall be placed on the current tax list and duplicate and 508
collected as other taxes are collected from all taxable property 509
within the territorial boundaries of the regional transit 510
authority, including the territory within the political 511
subdivision added as a result of the election. If the budget of 512

the regional transit authority is amended pursuant to this 513
paragraph, the county auditor shall prepare and deliver an 514
amended certificate of estimated resources to reflect the change 515
in anticipated revenues of the regional transit authority. 516

(I) If the question is approved by at least a majority of 517
the electors voting on the question, the board of trustees of 518
the regional transit authority immediately shall amend the 519
resolution or ordinance creating the regional transit authority 520
to include the additional political subdivision. 521

(J) If the question approved by a majority of the electors 522
voting on the question added the political subdivision for three 523
years, the territory of the additional political subdivision in 524
the regional transit authority shall be removed from the 525
territory of the regional transit authority three years after 526
the date the territory was added, as determined in the effective 527
date of the election, and shall no longer be a part of that 528
authority without any further action by either the political 529
subdivisions that were included in the authority prior to 530
submitting the question to the electors or of the political 531
subdivision added to the authority as a result of the election. 532
The regional transit authority reduced to its territory as it 533
existed prior to the inclusion of the additional political 534
subdivision shall be entitled to levy and collect any property 535
taxes that it was authorized to levy and collect prior to the 536
enlargement of its territory and for which authorization has not 537
expired, as if the enlargement had not occurred. 538

(K) (1) If a majority of the political subdivisions 539
comprising the regional transit authority approve the inclusion 540
of the additional political subdivision without a time limit 541
under division (D) of this section, the board of trustees of the 542

regional transit authority may adopt a resolution to submit to 543
the electors of the regional transit authority, as it would be 544
enlarged by the inclusion, the question of including the 545
political subdivision in the regional transit authority, of 546
levying a tax under sections 5739.023 and 5741.022 of the 547
Revised Code throughout the territorial boundaries of the 548
regional transit authority as so enlarged, and of repealing the 549
property tax levied by the regional transit authority under 550
section 306.49 of the Revised Code. 551

The resolution shall state all of the following: 552

(a) The date on which the political subdivision is to be 553
included in the regional transit authority; 554

(b) The rate of the tax to be levied under sections 555
5739.023 and 5741.022 of the Revised Code, the number of years 556
it is to be levied or that it is to be levied for a continuing 557
period of time, and the date on which it shall first be levied, 558
all as provided under section 5739.023 of the Revised Code; 559

(c) The last tax year that the property tax is to be 560
levied under section 306.49 of the Revised Code. 561

(2) Except as otherwise provided in division (K) (5) of 562
this section, the political subdivision shall not be joined to 563
the regional transit authority before the first day sales and 564
use tax is levied by the regional transit authority under 565
sections 5739.023 and 5741.022 of the Revised Code. Sales and 566
use tax shall not be levied under those sections on or before 567
the last day of the last tax year the regional transit authority 568
levies property tax under section 306.49 of the Revised Code. 569

(3) The board of trustees of the regional transit 570
authority shall certify the resolution to the board of elections 571

for the purpose of having the proposal placed on the ballot at 572
the next general election or at a special election conducted on 573
the day of the next primary election that occurs not less than 574
ninety days after the resolution is certified to the board of 575
elections. The election shall be held, canvassed, and certified, 576
as provided in section 306.70 of the Revised Code, except that 577
the question appearing on the ballot shall read: 578

"Shall the territory within the _____ (Name or 579
names of political subdivisions to be joined) be added to 580
_____ (Name) regional transit authority, shall sales 581
and use tax at a rate not exceeding _____ (Insert tax rate) 582
be levied for all transit purposes throughout the territory of 583
the regional transit authority, and shall the existing property 584
tax levied for transit purposes be repealed?" 585

(4) If the question is approved, the sales and use tax may 586
be levied and collected as is otherwise provided under sections 587
5739.023 and 5741.022 of the Revised Code on and after the date 588
stated in the resolution. 589

(5) The board of trustees shall appropriate from the first 590
moneys received from the sales and use tax in each year the full 591
amount required in order to pay the principal of and interest on 592
any notes of the regional transit authority issued pursuant to 593
section 306.49 of the Revised Code in anticipation of the 594
collection of the property tax. The board of trustees shall not 595
thereafter levy and collect the property tax unless and to the 596
extent that the levy and collection is necessary to pay the 597
principal of and interest on notes issued in anticipation of the 598
property tax in order to avoid impairing the obligation of the 599
contract between the regional transit authority and the note 600
holders. Such property tax shall be levied only in the territory 601

of the authority as it existed before the political subdivision 602
was joined to the authority. 603

(6) If the question is approved after the fifteenth day of 604
July in any calendar year, the regional transit authority may 605
amend its budget for the current and next fiscal year, and any 606
resolution adopted pursuant to section 5705.34 of the Revised 607
Code, to reflect the imposition of the sales and use tax, and 608
shall amend its budget for the next fiscal year, and any 609
resolution adopted pursuant to section 5705.34 of the Revised 610
Code, to comply with division (K) (5) of this section. If the 611
budget of the regional transit authority is amended pursuant to 612
this division, the county auditor shall prepare and deliver an 613
amended certificate of estimated resources to reflect the change 614
in anticipated revenues of the regional transit authority. 615

(7) If the question is approved, the board of trustees of 616
the regional transit authority immediately shall amend the 617
resolution or ordinance creating the regional transit authority 618
to include the additional political subdivision. 619

(L) As used in this section, "the county auditor's 620
appraised value" and "~~estimated~~ effective rate" have the same 621
meanings as in section 5705.01 of the Revised Code. 622

Sec. 319.05. The county auditor may appoint one or more 623
deputies to aid ~~him~~ the auditor in the performance of ~~his~~ 624
official duties. The auditor and ~~his~~ the auditor's sureties 625
shall be liable for the acts and conduct of such deputies. ~~When~~ 626
~~an auditor appoints or removes a deputy, such auditor shall make~~ 627
~~a record of such appointment or removal in his office and file a~~ 628
~~certificate of appointment or removal with the county treasurer,~~ 629
~~who shall record and preserve it.~~ 630

Sec. 319.54. (A) On all moneys collected by the county 631
treasurer on any tax duplicate of the county, other than estate 632
tax duplicates, on all property tax relief reimbursements paid 633
to the county under sections 323.156 and 4503.068 and divisions 634
(F) and (I) of section 321.24 of the Revised Code, and on all 635
moneys received as advance payments of personal property and 636
classified property taxes, the county auditor, on settlement 637
with the treasurer and tax commissioner, on or before the date 638
prescribed by law for such settlement or any lawful extension of 639
such date, shall be allowed as compensation for the county 640
auditor's services the following percentages: 641

(1) On the first one hundred thousand dollars, two and 642
one-half per cent; 643

(2) On the next two million dollars, eight thousand three 644
hundred eighteen ten-thousandths of one per cent; 645

(3) On the next two million dollars, six thousand six 646
hundred fifty-five ten-thousandths of one per cent; 647

(4) On all further sums, one thousand six hundred sixty- 648
three ten-thousandths of one per cent. 649

If any settlement is not made on or before the date 650
prescribed by law for such settlement or any lawful extension of 651
such date, the aggregate compensation allowed to the auditor 652
shall be reduced one per cent for each day such settlement is 653
delayed after the prescribed date. No penalty shall apply if the 654
auditor and treasurer grant all requests for advances up to 655
ninety per cent of the settlement pursuant to section 321.34 of 656
the Revised Code. The compensation allowed in accordance with 657
this section on settlements made before the dates prescribed by 658
law, or the reduced compensation allowed in accordance with this 659

section on settlements made after the date prescribed by law or 660
any lawful extension of such date, shall be apportioned ratably 661
by the auditor and deducted from the shares or portions of the 662
revenue payable to the state as well as to the county, 663
townships, municipal corporations, and school districts. 664

(B) For the purpose of reimbursing county auditors for the 665
expenses associated with the increased number of applications 666
for reductions in real property taxes under sections 323.152 and 667
4503.065 of the Revised Code that result from the amendment of 668
those sections by Am. Sub. H.B. 119 of the 127th general 669
assembly, there shall be paid from the state's general revenue 670
fund to the county treasury, to the credit of the real estate 671
assessment fund created by section 325.31 of the Revised Code, 672
an amount equal to one per cent of the total annual amount of 673
property tax relief reimbursement paid to that county under 674
sections 323.156 and 4503.068 of the Revised Code for the 675
preceding tax year. Payments made under this division shall be 676
made at the same times and in the same manner as payments made 677
under section 323.156 of the Revised Code. 678

(C) From all moneys collected by the county treasurer on 679
any tax duplicate of the county, other than estate tax 680
duplicates, on all property tax relief reimbursements paid to 681
the county under sections 323.156 and 4503.068 and divisions (F) 682
and (I) of section 321.24 of the Revised Code, and on all moneys 683
received as advance payments of personal property and classified 684
property taxes, there shall be paid into the county treasury to 685
the credit of the real estate assessment fund created by section 686
325.31 of the Revised Code, an amount to be determined by the 687
county auditor, which shall not exceed the percentages 688
prescribed in divisions (C) (1) and (2) of this section. 689

(1) For payments made after June 30, 2007, and before	690
2011, the following percentages:	691
(a) On the first five hundred thousand dollars, four per	692
cent;	693
(b) On the next five million dollars, two per cent;	694
(c) On the next five million dollars, one per cent;	695
(d) On all further sums not exceeding one hundred fifty	696
million dollars, three-quarters of one per cent;	697
(e) On amounts exceeding one hundred fifty million	698
dollars, five hundred eighty-five thousandths of one per cent.	699
(2) For payments made in or after 2011, the following	700
percentages:	701
(a) On the first five hundred thousand dollars, four per	702
cent;	703
(b) On the next ten million dollars, two per cent;	704
(c) On amounts exceeding ten million five hundred thousand	705
dollars, three-fourths of one per cent.	706
Such compensation shall be apportioned ratably by the	707
auditor and deducted from the shares or portions of the revenue	708
payable to the state as well as to the county, townships,	709
municipal corporations, and school districts.	710
(D) Each county auditor shall receive four per cent of the	711
amount of tax collected and paid into the county treasury, on	712
property omitted and placed by the county auditor on the tax	713
duplicate.	714
(E) On all estate tax moneys collected by the county	715
treasurer, the county auditor, on settlement annually with the	716

tax commissioner, shall be allowed, as compensation for the 717
auditor's services under Chapter 5731. of the Revised Code, two 718
per cent of the amount collected and reported that year in 719
excess of refunds distributed, for the use of the general fund 720
of the county. 721

(F) On all cigarette license moneys collected by the 722
county treasurer, the county auditor, on settlement semiannually 723
with the treasurer, shall be allowed as compensation for the 724
auditor's services in the issuing of such licenses one-half of 725
one per cent of such moneys, to be apportioned ratably and 726
deducted from the shares of the revenue payable to the county 727
and subdivisions, for the use of the general fund of the county. 728

(G) The county auditor shall charge and receive fees as 729
follows: 730

(1) For deeds of land sold for taxes to be paid by the 731
purchaser, five dollars; 732

(2) For the transfer or entry of land, lot, or part of 733
lot, or the transfer or entry on or after January 1, 2000, of a 734
used manufactured home or mobile home as defined in section 735
5739.0210 of the Revised Code, fifty cents for each transfer or 736
entry, to be paid by the person requiring it; 737

(3) For receiving statements of value and administering 738
section 319.202 of the Revised Code, one dollar, or ten cents 739
for each one hundred dollars or fraction of one hundred dollars, 740
whichever is greater, of the value of the real property 741
transferred or, for sales occurring on or after January 1, 2000, 742
the value of the used manufactured home or used mobile home, as 743
defined in section 5739.0210 of the Revised Code, transferred, 744
except no fee shall be charged when the transfer is made: 745

(a) To or from the United States, this state, or any instrumentality, agency, or political subdivision of the United States or this state;	746 747 748
(b) Solely in order to provide or release security for a debt or obligation;	749 750
(c) To confirm or correct a deed previously executed and recorded or when a current owner on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, EMT, or investigator of the bureau of criminal identification and investigation and is changing the current owner name listed on any record made available to the general public on the internet or a publicly accessible database and the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B) (1) of section 319.28 of the Revised Code;	751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766
(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;	767 768 769
(e) On sale for delinquent taxes or assessments;	770
(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;	771 772 773
(g) Pursuant to a reorganization of corporations or	774

unincorporated associations or pursuant to the dissolution of a 775
corporation, to the extent that the corporation conveys the 776
property to a stockholder as a distribution in kind of the 777
corporation's assets in exchange for the stockholder's shares in 778
the dissolved corporation; 779

(h) By a subsidiary corporation to its parent corporation 780
for no consideration, nominal consideration, or in sole 781
consideration of the cancellation or surrender of the 782
subsidiary's stock; 783

(i) By lease, whether or not it extends to mineral or 784
mineral rights, unless the lease is for a term of years 785
renewable forever; 786

(j) When the value of the real property or the 787
manufactured or mobile home or the value of the interest that is 788
conveyed does not exceed one hundred dollars; 789

(k) Of an occupied residential property, including a 790
manufactured or mobile home, being transferred to the builder of 791
a new residence or to the dealer of a new manufactured or mobile 792
home when the former residence is traded as part of the 793
consideration for the new residence or new manufactured or 794
mobile home; 795

(l) To a grantee other than a dealer in real property or 796
in manufactured or mobile homes, solely for the purpose of, and 797
as a step in, the prompt sale of the real property or 798
manufactured or mobile home to others; 799

(m) To or from a person when no money or other valuable 800
and tangible consideration readily convertible into money is 801
paid or to be paid for the real estate or manufactured or mobile 802
home and the transaction is not a gift; 803

(n) Pursuant to division (B) of section 317.22 of the Revised Code, or section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;

(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid for the real property or manufactured or mobile home;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to

withdraw trust assets;	833
(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;	834 835 836 837
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	838 839 840
(x) Between persons pursuant to section 5302.18 of the Revised Code;	841 842
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.	843 844 845
(4) For the cost of publishing the delinquent manufactured home tax list, the delinquent tax list, and the delinquent vacant land tax list, a flat fee, as determined by the county auditor, to be charged to the owner of a home on the delinquent manufactured home tax list or the property owner of land on the delinquent tax list or the delinquent vacant land tax list.	846 847 848 849 850 851
The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury daily to the credit of the general fund of the county, except that fees charged and received under division (G) (3) of this section for a transfer of real property to a county land reutilization corporation shall be credited to the county land reutilization corporation fund established under section 321.263	852 853 854 855 856 857 858 859 860 861

of the Revised Code. 862

The real property transfer fee provided for in division 863
(G) (3) of this section shall be applicable to any conveyance of 864
real property presented to the auditor on or after January 1, 865
1968, regardless of its time of execution or delivery. 866

The transfer fee for a used manufactured home or used 867
mobile home shall be computed by and paid to the county auditor 868
of the county in which the home is located immediately prior to 869
the transfer. 870

Sec. 321.24. (A) On or before the fifteenth day of 871
February, in each year, the county treasurer shall settle with 872
the county auditor for all taxes and assessments that the 873
treasurer has collected on the general duplicate of real and 874
public utility property at the time of making the settlement. If 875
the county treasurer has made or will make advance payments to 876
the several taxing districts of current year unpaid taxes under 877
section 321.341 of the Revised Code before collecting them, the 878
county treasurer shall take the advance payments into account 879
for purposes of the settlement with the county auditor under 880
this division. 881

(B) On or before the thirtieth day of June, in each year, 882
the treasurer shall settle with the auditor for all advance 883
payments of general personal and classified property taxes that 884
the treasurer has received at the time of making the settlement. 885

(C) On or before the tenth day of August, in each year, 886
the treasurer shall settle with the auditor for all taxes and 887
assessments that the treasurer has collected on the general 888
duplicates of real and public utility property at the time of 889
making such settlement, not included in the preceding February 890

settlement. If the county treasurer has made or will make 891
advance payments to the several taxing districts of the current 892
year delinquent taxes under section 321.341 of the Revised Code 893
before collecting them, the county treasurer shall take the 894
advance payments into account for purposes of the settlement 895
with the county auditor under this division. 896

(D) On or before the thirty-first day of October, in each 897
year, the treasurer shall settle with the auditor for all taxes 898
that the treasurer has collected on the general personal and 899
classified property duplicates, and for all advance payments of 900
general personal and classified property taxes, not included in 901
the preceding June settlement, that the treasurer has received 902
at the time of making such settlement. 903

(E) In the event the time for the payment of taxes is 904
extended, pursuant to section 323.17 of the Revised Code, the 905
date on or before which settlement for the taxes so extended 906
must be made, as herein prescribed, shall be deemed to be 907
extended for a like period of time. At each such settlement, the 908
auditor shall allow to the treasurer, on the moneys received or 909
collected and accounted for by the treasurer, the treasurer's 910
fees, at the rate or percentage allowed by law, at a full 911
settlement of the treasurer. 912

(F) Within thirty days after the day of each settlement of 913
taxes required under divisions (A) and (C) of this section, the 914
treasurer shall certify to the tax commissioner any adjustments 915
that have been made to the amount certified previously pursuant 916
to section 319.302 of the Revised Code and that the settlement 917
has been completed. Upon receipt of such certification, the 918
commissioner shall provide for payment to the county treasurer 919
from the general revenue fund of an amount equal to one-half of 920

the amount certified by the treasurer in the preceding tax year 921
under section 319.302 of the Revised Code, less the sum of (1) 922
one-half of the amount computed for all taxing districts in that 923
county for the current fiscal year under section 5703.80 of the 924
Revised Code for crediting to the property tax administration 925
fund and (2) any reduction required by the commissioner under 926
division (D) of section 718.83 of the Revised Code. Such payment 927
shall be credited upon receipt to the county's undivided income 928
tax fund, ~~and the county auditor shall transfer to the county-~~ 929
~~general fund from the amount thereof the total amount of all-~~ 930
~~fees and charges which the auditor and treasurer would have been-~~ 931
~~authorized to receive had such section not been in effect and-~~ 932
~~that amount had been levied and collected as taxes.~~ The county 933
auditor shall distribute the amount ~~remaining~~ among the various 934
taxing districts in the county as if it had been levied, 935
collected, and settled as real property taxes. The amount 936
distributed to each taxing district shall be reduced by the 937
total of the amounts computed for the district under section 938
5703.80 of the Revised Code, but the reduction shall not exceed 939
the amount that otherwise would be distributed to the taxing 940
district under this division. The amount distributed to a taxing 941
district shall account for any reduction required by the 942
commissioner under division (D) of section 718.83 of the Revised 943
Code. The tax commissioner shall make available to taxing 944
districts such information as is sufficient for a taxing 945
district to be able to determine the amount of the reduction in 946
its distribution under this section. 947

(G) (1) Within thirty days after the day of the settlement 948
required in division (D) of this section, the county treasurer 949
shall notify the tax commissioner that the settlement has been 950
completed. Upon receipt of that notification, the commissioner 951

shall provide for payment to the county treasurer from the 952
general revenue fund of an amount equal to the amount certified 953
under former section 319.311 of the Revised Code and paid in the 954
state's fiscal year 2003 multiplied by the percentage specified 955
in division (G) (2) of this section. The payment shall be 956
credited upon receipt to the county's undivided income tax fund, 957
and the county auditor shall distribute the amount thereof among 958
the various taxing districts of the county as if it had been 959
levied, collected, and settled as personal property taxes. The 960
amount received by a taxing district under this division shall 961
be apportioned among its funds in the same proportion as the 962
current year's personal property taxes are apportioned. 963

(2) Payments required under division (G) (1) of this 964
section shall be made at the following percentages of the amount 965
certified under former section 319.311 of the Revised Code and 966
paid under division (G) (1) of this section in the state's fiscal 967
year 2003: 968

- (a) In fiscal year 2004, ninety per cent; 969
- (b) In fiscal year 2005, eighty per cent; 970
- (c) In fiscal year 2006, sixty-four per cent; 971
- (d) In fiscal year 2007, forty per cent; 972
- (e) In fiscal year 2008, thirty-two per cent; 973
- (f) In fiscal year 2009, sixteen per cent. 974

After fiscal year 2009, no payments shall be made under 975
division (G) (1) of this section. 976

(H) (1) On or before the fifteenth day of April each year, 977
the county treasurer shall settle with the county auditor for 978
all manufactured home taxes that the county treasurer has 979

collected on the manufactured home tax duplicate at the time of 980
making the settlement. 981

(2) On or before the fifteenth day of September each year, 982
the county treasurer shall settle with the county auditor for 983
all remaining manufactured home taxes that the county treasurer 984
has collected on the manufactured home tax duplicate at the time 985
of making the settlement. 986

(3) If the time for payment of such taxes is extended 987
under section 4503.06 of the Revised Code, the time for making 988
the settlement as prescribed by divisions (H) (1) and (2) of this 989
section is extended for a like period of time. 990

(I) On or before the second Monday in September of each 991
year, the county treasurer shall certify to the tax commissioner 992
the total amount by which the manufactured home taxes levied in 993
that year were reduced pursuant to section 319.302 of the 994
Revised Code. Within ninety days after the receipt of such 995
certification, the commissioner shall provide for payment to the 996
county treasurer from the general revenue fund of an amount 997
equal to the amount certified by the treasurer. Such payment 998
shall be credited upon receipt to the county's undivided income 999
tax fund, ~~and the county auditor shall transfer to the county~~ 1000
~~general fund from the amount thereof the total amount of all~~ 1001
~~fees and charges that the auditor and treasurer would have been~~ 1002
~~authorized to receive had such section not been in effect and~~ 1003
~~that amount had been levied and collected as manufactured home~~ 1004
~~taxes.~~ The county auditor shall distribute the amount ~~remaining~~ 1005
among the various taxing districts in the county as if it had 1006
been levied, collected, and settled as manufactured home taxes. 1007

Sec. 321.26. (A) The county treasurer, on settlement with 1008
the county auditor, on or before the date prescribed for such 1009

settlement or any lawful extension of such date, shall be 1010
allowed as fees on all qualifying collections the following 1011
percentages: 1012

(1) For settlement dates or any lawful extension of such 1013
dates occurring before January 1, 2018: 1014

(a) On the first one hundred thousand dollars, two and 1015
nine thousand nine hundred forty-seven ten-thousandths of one 1016
per cent; 1017

(b) On the next two million dollars, nine thousand nine 1018
hundred eighty-two ten-thousandths of one per cent; 1019

(c) On the next two million dollars, seven thousand nine 1020
hundred eighty-six ten-thousandths of one per cent; 1021

(d) On all further sums, one thousand nine hundred ninety- 1022
six ten-thousandths of one per cent. 1023

(2) For settlement dates or any lawful extension of such 1024
dates occurring on or after January 1, 2018: 1025

(a) On the first five million dollars or an amount as 1026
adjusted pursuant to division (B) of this section, nine thousand 1027
four hundred ninety-five ten-thousandths of one per cent; 1028

(b) On all further sums, one thousand nine hundred ninety- 1029
six ten-thousandths of one per cent. 1030

If qualifying collections for a year are less than five 1031
million dollars or the amount as adjusted under division (B) of 1032
this section, the fee shall equal the product of five million 1033
dollars or that adjusted amount, as applicable, multiplied by 1034
nine thousand four hundred ninety-five ten-thousandths of one 1035
per cent. 1036

(B) In January of each year, beginning in 2019, if the sum of qualifying charges for all counties in the preceding year exceeded the sum of qualifying charges for all counties in the second preceding year, the tax commissioner shall multiply the percentage by which that sum increased, rounded to the nearest one-tenth of one per cent, by the dollar amount described in division (A) (2) (a) of this section that is applicable to the preceding year.

For settlement dates or any lawful extension of such dates occurring in 2019 or any year thereafter, the tax commissioner shall adjust the dollar amount described in division (A) (2) (a) of this section applicable to the preceding year by adding the resulting product to that dollar amount and rounding the resulting sum to the nearest ten thousand dollars. That adjusted amount shall apply to each year beginning in the calendar year in which the commissioner makes such an adjustment and to each ensuing calendar year until a calendar year in which the commissioner makes a new adjustment under this division.

The tax commissioner shall not make an adjustment under this division for a year in which the qualifying charges in the preceding year did not exceed the qualifying charges in the second preceding year, the rounded percentage calculated under this division does not exceed zero per cent, or the rounded resulting sum equals zero.

On or before the first day of February of each year, the tax commissioner shall certify to each county auditor and county treasurer the dollar amount under division (A) (2) (a) of this section applicable to settlement dates or any lawful extension of such dates occurring in that year.

(C) In the event any settlement prescribed by law is not

made on or before the date prescribed by law for such 1067
settlement, on or before the dates prescribed by any lawful 1068
extension thereof, the aggregate compensation allowed to the 1069
county treasurer shall be reduced one per cent for each day such 1070
settlement is delayed after the prescribed date. No penalty 1071
shall apply in the event the auditor and treasurer grant all 1072
requests for advances up to ninety per cent of the settlement 1073
pursuant to section 321.34 of the Revised Code. The compensation 1074
allowed in accordance with this section on settlements made on 1075
or before the dates prescribed by law, or the reduced 1076
compensation allowed in accordance with this section on 1077
settlements made after the date prescribed by law or any lawful 1078
extension of such date, shall be apportioned ratably by the 1079
auditor and deducted from the shares or portion of the revenue 1080
payable to the state as well as to the county, township, 1081
corporations, and school districts. On all other moneys 1082
collected by the treasurer as fees or as advance payments, 1083
except moneys received from the treasurer of state, the 1084
treasurer's predecessors in office, the treasurer's legal 1085
representatives, or the sureties of such predecessors, and 1086
except moneys received from the proceeds of the bonds of the 1087
county or of any municipal corporation, five-tenths per cent, to 1088
be paid upon the warrant of the auditor out of the general fund 1089
of the county. 1090

(D) As used in this section: 1091

(1) "Qualifying collections" means moneys collected by a 1092
county treasurer on any tax duplicates, other than the 1093
inheritance tax duplicate, and property tax relief 1094
reimbursements paid to the county under sections 323.156 and 1095
4503.068 and divisions (F) and (I) of section 321.24 of the 1096
Revised Code. 1097

(2) "Qualifying charges" means taxes charged and payable 1098
against real and public utility property for the current tax 1099
year after making the reduction required by section 319.301 of 1100
the Revised Code. 1101

Sec. 323.156. (A) Within thirty days after a settlement of 1102
taxes under divisions (A) and (C) of section 321.24 of the 1103
Revised Code, the county treasurer shall certify to the tax 1104
commissioner one-half of the total amount of taxes on real 1105
property that were reduced pursuant to section 323.152 of the 1106
Revised Code for the preceding tax year. The commissioner, 1107
within thirty days of the receipt of such certifications, shall 1108
provide for payment to the county treasurer, from the general 1109
revenue fund, of the amount certified, which shall be credited 1110
upon receipt to the county's undivided income tax fund, and an 1111
amount equal to two per cent of the amount by which taxes were 1112
reduced, which shall be credited upon receipt to the county 1113
general fund as a payment, ~~in addition to the fees and charges~~ 1114
~~authorized by sections 319.54 and 321.26 of the Revised Code,~~ to 1115
the county auditor and treasurer for the costs of administering 1116
the exemption provided under sections 323.151 to 323.159 of the 1117
Revised Code. 1118

(B) On or before the second Monday in September of each 1119
year, the county treasurer shall certify to the tax commissioner 1120
the total amount by which the manufactured home taxes levied in 1121
that year were reduced pursuant to division (B) of section 1122
323.152 of the Revised Code, as evidenced by the certificates of 1123
reduction and the tax duplicate certified to the county 1124
treasurer by the county auditor. The commissioner, within ninety 1125
days after the receipt of such certifications, shall provide for 1126
payment to the county treasurer, from the general revenue fund, 1127
of the amount certified, which shall be credited upon receipt to 1128

the county's undivided income tax fund, and an amount equal to 1129
two per cent of the amount by which taxes were reduced, which 1130
shall be credited upon receipt to the county general fund as a 1131
payment, ~~in addition to the fees and charges authorized by~~ 1132
~~sections 319.54 and 321.26 of the Revised Code,~~ to the county 1133
auditor and treasurer for the costs of administering the 1134
exemption provided under sections 323.151 to 323.159 of the 1135
Revised Code. 1136

(C) Immediately upon receipt of funds into the county 1137
undivided income tax fund under this section, the auditor shall 1138
distribute the full amount thereof among the taxing districts in 1139
the county as though the total had been paid as taxes by each 1140
person for whom taxes were reduced under sections 323.151 to 1141
323.159 of the Revised Code. 1142

Sec. 323.28. (A) A finding shall be entered in a 1143
proceeding under section 323.25 of the Revised Code for taxes, 1144
assessments, penalties, interest, and charges due and payable at 1145
the time the deed of real property sold or transferred under 1146
this section is transferred to the purchaser or transferee, plus 1147
the cost of the proceeding. For purposes of determining such 1148
amount, the county treasurer may estimate the amount of taxes, 1149
assessments, interest, penalties, charges, and costs that will 1150
be payable at the time the deed of the property is transferred 1151
to the purchaser or transferee. 1152

The court of common pleas, a municipal court with 1153
jurisdiction, or the county board of revision with jurisdiction 1154
pursuant to section 323.66 of the Revised Code shall order such 1155
premises to be transferred pursuant to division (E) of this 1156
section or shall order such premises to be sold for payment of 1157
the finding, but for not less than either of the following, 1158

unless the county treasurer applies for an appraisal: 1159

(1) The total amount of such finding; 1160

(2) The fair market value of the premises, as determined 1161
by the county auditor, plus the cost of the proceeding. 1162

If the county treasurer applies for an appraisal, the 1163
premises shall be appraised in the manner provided by section 1164
2329.17 of the Revised Code, and shall be sold for at least two- 1165
thirds of the appraised value. 1166

Notwithstanding the minimum sales price provisions of 1167
divisions (A) (1) and (2) of this section to the contrary, a 1168
parcel sold pursuant to this section shall not be sold for less 1169
than the amount described in division (A) (1) of this section if 1170
the highest bidder is the owner of record of the parcel 1171
immediately prior to the judgment of foreclosure or a member of 1172
the following class of parties connected to that owner: a member 1173
of that owner's immediate family, a person with a power of 1174
attorney appointed by that owner who subsequently transfers the 1175
parcel to the owner, a sole proprietorship owned by that owner 1176
or a member of the owner's immediate family, or partnership, 1177
trust, business trust, corporation, or association in which the 1178
owner or a member of the owner's immediate family owns or 1179
controls directly or indirectly more than fifty per cent. If a 1180
parcel sells for less than the amount described in division (A) 1181
(1) of this section, the officer conducting the sale shall 1182
require the buyer to complete an affidavit stating that the 1183
buyer is not the owner of record immediately prior to the 1184
judgment of foreclosure or a member of the specified class of 1185
parties connected to that owner, and the affidavit shall become 1186
part of the court records of the proceeding. If the county 1187
auditor discovers within three years after the date of the sale 1188

that a parcel was sold to that owner or a member of the 1189
specified class of parties connected to that owner for a price 1190
less than the amount so described, and if the parcel is still 1191
owned by that owner or a member of the specified class of 1192
parties connected to that owner, the auditor within thirty days 1193
after such discovery shall add the difference between that 1194
amount and the sale price to the amount of taxes that then stand 1195
charged against the parcel and is payable at the next succeeding 1196
date for payment of real property taxes. As used in this 1197
paragraph, "immediate family" means a spouse who resides in the 1198
same household and children. 1199

(B) From the proceeds of the sale the costs shall be first 1200
paid, next the amount found due for taxes, then the amount of 1201
any taxes accruing after the entry of the finding and before the 1202
deed of the property is transferred to the purchaser following 1203
the sale, all of which taxes shall be deemed satisfied, though 1204
the amount applicable to them is deficient, and any balance 1205
shall be distributed according to section 5721.20 of the Revised 1206
Code. No statute of limitations shall apply to such action. Upon 1207
sale, all liens for taxes due at the time the deed of the 1208
property is transferred to the purchaser following the sale, and 1209
liens subordinate to liens for taxes, shall be deemed satisfied 1210
and discharged unless otherwise provided by the order of sale. 1211

(C) If the county treasurer's estimate of the amount of 1212
the finding under division (A) of this section exceeds the 1213
amount of taxes, assessments, interest, penalties, and costs 1214
actually payable when the deed is transferred to the purchaser, 1215
the officer who conducted the sale shall refund to the purchaser 1216
the difference between the estimate and the amount actually 1217
payable. If the amount of taxes, assessments, interest, 1218
penalties, and costs actually payable when the deed is 1219

transferred to the purchaser exceeds the county treasurer's 1220
estimate, the officer shall certify the amount of the excess to 1221
the treasurer, who shall enter that amount on the real and 1222
public utility property tax duplicate opposite the property; the 1223
amount of the excess shall be payable at the next succeeding 1224
date prescribed for payment of taxes in section 323.12 of the 1225
Revised Code, and shall not be deemed satisfied and discharged 1226
pursuant to division (B) of this section. 1227

(D) Premises ordered to be sold under this section but 1228
remaining unsold for want of bidders after being offered for 1229
sale on two separate occasions, not less than two weeks apart, 1230
or after being offered for sale on one occasion in the case of 1231
abandoned land as defined in section 323.65 of the Revised Code, 1232
shall be forfeited to the state or to a political subdivision, 1233
school district, or county land reutilization corporation 1234
pursuant to Chapter 5722. or section 5723.01 of the Revised 1235
Code, and shall be disposed of pursuant to Chapter 5722. or 1236
5723. of the Revised Code. 1237

(E) Notwithstanding section 5722.03 of the Revised Code, 1238
if the complaint alleges that the property is delinquent vacant 1239
land as defined in section 5721.01 of the Revised Code, 1240
abandoned lands as defined in section 323.65 of the Revised 1241
Code, or lands described in division (F) of section 5722.01 of 1242
the Revised Code, and the value of the taxes, assessments, 1243
penalties, interest, and all other charges and costs of the 1244
action exceed the auditor's fair market value of the parcel, 1245
then the court or board of revision having jurisdiction over the 1246
matter on motion of the plaintiff, or on the court's or board's 1247
own motion, shall, upon any adjudication of foreclosure, order, 1248
without appraisal and without sale, the fee simple title of the 1249
property to be transferred to and vested in an electing 1250

subdivision as defined in division (A) of section 5722.01 of the Revised Code. For purposes of determining whether the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the actual fair market value of the parcel, the auditor's most current valuation shall be rebuttably presumed to be, and constitute prima-facie evidence of, the fair market value of the parcel. In such case, the filing for journalization of a decree of foreclosure ordering that direct transfer without appraisal or sale shall constitute confirmation of the transfer and thereby terminate any further statutory or common law right of redemption.

(F) Whenever the officer charged to conduct the sale offers any parcel for sale, the officer first shall read aloud a complete legal description of the parcel, or in the alternative, may read aloud only a summary description and a parcel number if the county has adopted a permanent parcel number system and if the advertising notice published prior to the sale includes a complete legal description or indicates where the complete legal description may be obtained.

(G) The officer charged with transferring the title to property sold under this section may not transfer the title unless and until the purchaser furnishes the officer with an affidavit and, if applicable, supporting documentation as described in division (J) of section 5721.19 of the Revised Code. Any person who knowingly makes a false statement in that affidavit is guilty of falsification under division (A)(11) of section 2921.13 of the Revised Code.

Sec. 323.74. (A) If a public auction is held for abandoned land pursuant to section 323.73 of the Revised Code, but the land is not sold at the public auction, the county board of

revision may order the disposition of the abandoned land in 1281
accordance with division (B) or (C) of this section. 1282

(B) The abandoned land offered for sale at a public 1283
auction as described in section 323.73 of the Revised Code, but 1284
not sold at the auction, may be offered for sale in any usual 1285
and customary manner by the sheriff as otherwise provided by 1286
law. The subsequent public auction may be held in the same 1287
manner as the public auction was held under section 323.73 of 1288
the Revised Code, but the minimum bid at an auction held under 1289
this division shall be the lesser of fifty per cent of fair 1290
market value of the abandoned land as currently shown by the 1291
county auditor's latest valuation, or the sum of the impositions 1292
against the abandoned land plus the costs apportioned to the 1293
land under section 323.75 of the Revised Code. Notice of any 1294
subsequent sale pursuant to this section may be given in the 1295
original notice of sale listing the time, date, and place of the 1296
subsequent sale. 1297

(C) Upon certification from the sheriff that abandoned 1298
land was offered for sale at a public auction as described in 1299
section 323.73 of the Revised Code but was not purchased, a 1300
community development organization or any school district, 1301
municipal corporation, county, or township in which the land is 1302
located may request that title to the land be transferred to the 1303
community development organization, school district, municipal 1304
corporation, county, or township at the time described in this 1305
division. The request shall be delivered to the board of 1306
revision at any time from the date the complaint for foreclosure 1307
is filed under section 323.69 of the Revised Code, but not later 1308
than sixty days after the date on which the land was first 1309
offered for sale. The request shall include a representation 1310
that the organization, district, or political subdivision, not 1311

later than thirty days after receiving legal title to the 1312
abandoned land, will begin basic exterior improvements that will 1313
protect the land from further unreasonable deterioration. The 1314
improvements shall include, but are not limited to, the removal 1315
of trash and refuse from the exterior of the premises and the 1316
securing of open, vacant, or vandalized areas on the exterior of 1317
the premises. The representation shall be deemed to have been 1318
given if the notice is supplied by an electing subdivision as 1319
defined in section 5722.01 of the Revised Code. 1320

(D) The county board of revision, upon any adjudication of 1321
foreclosure and forfeiture against the abandoned land, may order 1322
the sheriff to dispose of the abandoned land as prescribed in 1323
sections 323.65 to 323.79 of the Revised Code. The order by the 1324
board shall include instructions to the sheriff to transfer the 1325
land to the specified community development organization, school 1326
district, municipal corporation, county, or township after 1327
payment of the costs of disposing of the abandoned land pursuant 1328
to section 323.75 of the Revised Code or, if any negotiated 1329
price has been agreed to between the county treasurer and the 1330
community development organization, school district, municipal 1331
corporation, county, or township, after payment of that 1332
negotiated price as certified by the board to the sheriff. 1333

(E) ~~Upon~~ Subject to division (H) of this section, upon 1334
receipt of payment under this section, the sheriff shall convey 1335
by sheriff's deed the fee simple interest in, and to, the 1336
abandoned land. If the abandoned land is transferred pursuant to 1337
division (D) of this section and the county treasurer reasonably 1338
determines that the transfer will result in the property being 1339
occupied, the county treasurer may waive, but is not required to 1340
waive, some or all of the impositions against the abandoned land 1341
or costs apportioned to the land under section 323.75 of the 1342

Revised Code. 1343

(F) Upon a transfer under this section, all liens for 1344
taxes due at the time the deed of the property is conveyed to a 1345
purchaser or transferred to a community development 1346
organization, school district, municipal corporation, county, or 1347
township, and liens subordinate to liens for taxes, shall be 1348
deemed satisfied and discharged. 1349

(G) Any parcel that has been advertised and offered for 1350
sale pursuant to foreclosure proceedings and has not sold for 1351
want of bidders or been otherwise transferred under sections 1352
323.65 to 323.79 of the Revised Code shall be forfeited or 1353
otherwise disposed of in the same manner as lands under section 1354
323.25 or 5721.18 or Chapter 5723. of the Revised Code. 1355

(H) The sheriff may not convey a sheriff's deed under 1356
division (E) of this section unless and until the purchaser 1357
furnishes the sheriff with an affidavit and, if applicable, 1358
supporting documentation as described in division (J) of section 1359
5721.19 of the Revised Code. Any person who knowingly makes a 1360
false statement in that affidavit is guilty of falsification 1361
under division (A) (11) of section 2921.13 of the Revised Code. 1362

Sec. 505.37. (A) The board of township trustees may 1363
establish all necessary rules to guard against the occurrence of 1364
fires and to protect the property and lives of the citizens 1365
against damage and accidents, and may, with the approval of the 1366
specifications by the prosecuting attorney or, if the township 1367
has adopted limited home rule government under Chapter 504. of 1368
the Revised Code, with the approval of the specifications by the 1369
township's law director, purchase, lease, lease with an option 1370
to purchase, or otherwise provide any fire apparatus, mechanical 1371
resuscitators, underwater rescue and recovery equipment, or 1372

other fire equipment, appliances, materials, fire hydrants, and 1373
water supply for fire-fighting and fire and rescue purposes that 1374
seems advisable to the board. The board shall provide for the 1375
care and maintenance of such fire equipment, and, for these 1376
purposes, may purchase, lease, lease with an option to purchase, 1377
or construct and maintain necessary buildings, and it may 1378
establish and maintain lines of fire-alarm communications within 1379
the limits of the township. The board may employ one or more 1380
persons to maintain and operate such fire equipment, or it may 1381
enter into an agreement with a volunteer fire company for the 1382
use and operation of the equipment. The board may compensate the 1383
members of a volunteer fire company on any basis and in any 1384
amount that it considers equitable. 1385

When the estimated cost to purchase fire apparatus, 1386
mechanical resuscitators, underwater rescue and recovery 1387
equipment, or other fire equipment, appliances, materials, fire 1388
hydrants, buildings, or fire-alarm communications equipment or 1389
services exceeds the amount specified in section 9.17 of the 1390
Revised Code, the contract shall be let by competitive bidding. 1391
No purchase or other transaction subject to this section shall 1392
be divided into component parts in order to avoid the 1393
requirements of this section. When competitive bidding is 1394
required, the board shall advertise once a week for not less 1395
than two consecutive weeks in a newspaper of general circulation 1396
within the township. The board may also cause notice to be 1397
inserted in trade papers or other publications designated by it 1398
or to be distributed by electronic means, including posting the 1399
notice on the board's internet web site. If the board posts the 1400
notice on its web site, it may eliminate the second notice 1401
otherwise required to be published in a newspaper of general 1402
circulation within the township, provided that the first notice 1403

published in such newspaper meets all of the following 1404
requirements: 1405

(1) It is published at least two weeks before the opening 1406
of bids. 1407

(2) It includes a statement that the notice is posted on 1408
the board's internet web site. 1409

(3) It includes the internet address of the board's 1410
internet web site. 1411

(4) It includes instructions describing how the notice may 1412
be accessed on the board's internet web site. 1413

The advertisement shall include the time, date, and place 1414
where the clerk of the township, or the clerk's designee, will 1415
read bids publicly. The time, date, and place of bid openings 1416
may be extended to a later date by the board of township 1417
trustees, provided that written or oral notice of the change 1418
shall be given to all persons who have received or requested 1419
specifications not later than ninety-six hours prior to the 1420
original time and date fixed for the opening. The board may 1421
reject all the bids or accept the lowest and best bid, provided 1422
that the successful bidder meets the requirements of section 1423
153.54 of the Revised Code when the contract is for the 1424
construction, demolition, alteration, repair, or reconstruction 1425
of an improvement. 1426

(B) The boards of township trustees of any two or more 1427
townships, or the legislative authorities of any two or more 1428
political subdivisions, or any combination of these, may, 1429
through joint action, unite in the joint purchase, lease, lease 1430
with an option to purchase, maintenance, use, and operation of 1431
fire equipment described in division (A) of this section, or for 1432

any other purpose designated in sections 505.37 to 505.42 of the Revised Code, and may prorate the expense of the joint action on any terms that are mutually agreed upon.

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

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

If the township fire district imposes a tax, additional unincorporated territory of the township or a municipal corporation or a portion of a municipal corporation that is

within or adjoining the township shall become part of the fire 1463
district only after all of the following have occurred: 1464

(1) Adoption by the board of township trustees of a 1465
resolution approving the expansion of the territorial limits of 1466
the district and, if the resolution proposes to add a municipal 1467
corporation or a portion of a municipal corporation, adoption by 1468
the municipal legislative authority of a resolution or ordinance 1469
requesting the addition of the municipal corporation or a 1470
portion of the municipal corporation to the district; 1471

(2) Adoption by the board of township trustees of a 1472
resolution recommending the extension of the tax to the 1473
additional territory; 1474

(3) The board requests and obtains from the county auditor 1475
the information required for a tax levy under section 5705.03 of 1476
the Revised Code, in the manner prescribed in that section, 1477
except that the levy's annual collections shall be estimated 1478
assuming that the additional territory has been added to the 1479
fire district. 1480

(4) Approval of the tax by the electors of the territory 1481
proposed for addition to the district. 1482

Each resolution of the board adopted under division (C) (2) 1483
of this section shall state the name of the fire district, a 1484
description of the territory to be added, the rate, expressed in 1485
mills for each one dollar of taxable value, the ~~estimated~~ 1486
effective rate, expressed in dollars for each one hundred 1487
thousand dollars of the county auditor's appraised value, and 1488
termination date of the tax, which shall be the rate, ~~estimated~~ 1489
effective rate, and termination date of the tax currently in 1490
effect in the fire district. 1491

The board of trustees shall certify each resolution 1492
adopted under division (C) (2) of this section and the county 1493
auditor's certification under division (C) (3) of this section to 1494
the board of elections in accordance with section 5705.19 of the 1495
Revised Code. The election required under division (C) (4) of 1496
this section shall be held, canvassed, and certified in the 1497
manner provided for the submission of tax levies under section 1498
5705.25 of the Revised Code, except that the question appearing 1499
on the ballot shall read: 1500

"Shall the territory within _____ 1501
(description of the proposed territory to be added) be added to 1502
_____ (name) fire district, and a property 1503
tax, that the county auditor estimates will collect \$_____ 1504
annually, at a rate not exceeding _____ mills for each \$1 of 1505
taxable value, which amounts to \$_____ (here insert 1506
~~estimated~~ effective rate) for each \$100,000 of the county 1507
auditor's appraised value, be in effect for _____ (here 1508
insert the number of years the tax is to be in effect or "a 1509
continuing period of time," as applicable)?" 1510

If the question is approved by at least a majority of the 1511
electors voting on it, the joinder shall be effective as of the 1512
first day of July of the year following approval, and on that 1513
date, the township fire district tax shall be extended to the 1514
taxable property within the territory that has been added. If 1515
the territory that has been added is a municipal corporation or 1516
portion thereof and if it had adopted a tax levy for fire 1517
purposes, the levy is terminated on the effective date of the 1518
joinder in the area of the municipal corporation added to the 1519
district. 1520

Any municipal corporation may withdraw from a township 1521

fire district created under division (C) of this section by the 1522
adoption by the municipal legislative authority of a resolution 1523
or ordinance ordering withdrawal. On the first day of July of 1524
the year following the adoption of the resolution or ordinance 1525
of withdrawal, the withdrawing municipal corporation or the 1526
portion thereof ceases to be a part of the district, and the 1527
power of the fire district to levy a tax upon taxable property 1528
in the withdrawing municipal corporation or the portion thereof 1529
terminates, except that the fire district shall continue to levy 1530
and collect taxes for the payment of indebtedness within the 1531
territory of the fire district as it was composed at the time 1532
the indebtedness was incurred. 1533

Upon the withdrawal of any municipal corporation from a 1534
township fire district created under division (C) of this 1535
section, the county auditor shall ascertain, apportion, and 1536
order a division of the funds on hand, moneys and taxes in the 1537
process of collection except for taxes levied for the payment of 1538
indebtedness, credits, and real and personal property, either in 1539
money or in kind, on the basis of the valuation of the 1540
respective tax duplicates of the withdrawing municipal 1541
corporation and the remaining territory of the fire district. 1542

A board of township trustees may remove unincorporated 1543
territory of the township from the fire district upon the 1544
adoption of a resolution authorizing the removal. On the first 1545
day of July of the year following the adoption of the 1546
resolution, the unincorporated township territory described in 1547
the resolution ceases to be a part of the district, and the 1548
power of the fire district to levy a tax upon taxable property 1549
in that territory terminates, except that the fire district 1550
shall continue to levy and collect taxes for the payment of 1551
indebtedness within the territory of the fire district as it was 1552

composed at the time the indebtedness was incurred. 1553

As used in this section, "the county auditor's appraised 1554
value" and "~~estimated~~ effective rate" have the same meanings as 1555
in section 5705.01 of the Revised Code. 1556

(D) The board of township trustees of any township, the 1557
board of fire district trustees of a fire district created under 1558
section 505.371 of the Revised Code, or the legislative 1559
authority of any municipal corporation may purchase, lease, or 1560
lease with an option to purchase the necessary fire equipment 1561
described in division (A) of this section, buildings, and sites 1562
for the township, fire district, or municipal corporation and 1563
issue securities for that purpose with maximum maturities as 1564
provided in section 133.20 of the Revised Code. The board of 1565
township trustees, board of fire district trustees, or 1566
legislative authority may also construct any buildings necessary 1567
to house fire equipment and issue securities for that purpose 1568
with maximum maturities as provided in section 133.20 of the 1569
Revised Code. 1570

The board of township trustees, board of fire district 1571
trustees, or legislative authority may issue the securities of 1572
the township, fire district, or municipal corporation, signed by 1573
the board or designated officer of the municipal corporation and 1574
attested by the signature of the township fiscal officer, fire 1575
district clerk, or municipal clerk, covering any deferred 1576
payments and payable at the times provided, which securities 1577
shall bear interest not to exceed the rate determined as 1578
provided in section 9.95 of the Revised Code, and shall not be 1579
subject to Chapter 133. of the Revised Code. The legislation 1580
authorizing the issuance of the securities shall provide for 1581
levying and collecting annually by taxation, amounts sufficient 1582

to pay the interest on and principal of the securities. The 1583
securities shall be offered for sale on the open market or given 1584
to the vendor or contractor if no sale is made. 1585

Section 505.40 of the Revised Code does not apply to any 1586
securities issued, or any lease with an option to purchase 1587
entered into, in accordance with this division. 1588

(E) A board of township trustees of any township or a 1589
board of fire district trustees of a fire district created under 1590
section 505.371 of the Revised Code may purchase a policy or 1591
policies of liability insurance for the officers, employees, and 1592
appointees of the fire department, fire district, or joint fire 1593
district governed by the board that includes personal injury 1594
liability coverage as to the civil liability of those officers, 1595
employees, and appointees for false arrest, detention, or 1596
imprisonment, malicious prosecution, libel, slander, defamation 1597
or other violation of the right of privacy, wrongful entry or 1598
eviction, or other invasion of the right of private occupancy, 1599
arising out of the performance of their duties. 1600

When a board of township trustees cannot, by deed of gift 1601
or by purchase and upon terms it considers reasonable, procure 1602
land for a township fire station that is needed in order to 1603
respond in reasonable time to a fire or medical emergency, the 1604
board may appropriate land for that purpose under sections 1605
163.01 to 163.22 of the Revised Code. If it is necessary to 1606
acquire additional adjacent land for enlarging or improving the 1607
fire station, the board may purchase, appropriate, or accept a 1608
deed of gift for the land for these purposes. 1609

(F) As used in this division, "emergency medical service 1610
organization" has the same meaning as in section 4766.01 of the 1611
Revised Code. 1612

A board of township trustees, by adoption of an 1613
appropriate resolution, may choose to have the state board of 1614
emergency medical, fire, and transportation services license any 1615
emergency medical service organization it operates. If the board 1616
adopts such a resolution, Chapter 4766. of the Revised Code, 1617
except for sections 4766.06 and 4766.99 of the Revised Code, 1618
applies to the organization. All rules adopted under the 1619
applicable sections of that chapter also apply to the 1620
organization. A board of township trustees, by adoption of an 1621
appropriate resolution, may remove its emergency medical service 1622
organization from the jurisdiction of the state board of 1623
emergency medical, fire, and transportation services. 1624

Sec. 505.48. (A) The board of township trustees of any 1625
township may, by resolution adopted by two-thirds of the members 1626
of the board, create a township police district comprised of all 1627
or a portion of the unincorporated territory of the township as 1628
the resolution may specify. If the township police district does 1629
not include all of the unincorporated territory of the township, 1630
the resolution creating the district shall contain a complete 1631
and accurate description of the territory of the district and a 1632
separate and distinct name for the district. 1633

At any time not less than one hundred twenty days after a 1634
township police district is created and operative, the 1635
territorial limits of the district may be altered in the manner 1636
provided in division (B) of this section or, if applicable, as 1637
provided in section 505.482 of the Revised Code. 1638

(B) Except as otherwise provided in section 505.481 of the 1639
Revised Code, the territorial limits of a township police 1640
district may be altered by a resolution adopted by a two-thirds 1641
vote of the board of township trustees. If the township police 1642

district imposes a tax, any territory proposed for addition to 1643
the district shall become part of the district only after all of 1644
the following have occurred: 1645

(1) Adoption by two-thirds vote of the board of township 1646
trustees of a resolution approving the expansion of the 1647
territorial limits of the district; 1648

(2) Adoption by a two-thirds vote of the board of township 1649
trustees of a resolution recommending the extension of the tax 1650
to the additional territory; 1651

(3) The board requests and obtains from the county auditor 1652
the information required for a tax levy under section 5705.03 of 1653
the Revised Code, in the same manner required under that 1654
section, except that the levy's annual collections shall be 1655
estimated assuming that the additional territory has been added 1656
to the township police district. 1657

(4) Approval of the tax by the electors of the territory 1658
proposed for addition to the district. 1659

Each resolution of the board adopted under division (B) (2) 1660
of this section shall state the name of the township police 1661
district, a description of the territory to be added, the rate, 1662
expressed in mills for each one dollar of taxable value, the 1663
~~estimated~~ effective rate, expressed in dollars for each one 1664
hundred thousand dollars of the county auditor's appraised 1665
value, and termination date of the tax, which shall be the rate, 1666
~~estimated~~ effective rate, and termination date of the tax 1667
currently in effect in the district. 1668

The board of trustees shall certify each resolution 1669
adopted under division (B) (2) of this section and the county 1670
auditor's certification under division (B) (3) of this section to 1671

the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

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

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

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

Sec. 505.481. (A) If a township police district does not include all the unincorporated territory of the township, the remaining unincorporated territory of the township may be added to the district by a resolution adopted by a unanimous vote of the board of township trustees to place the issue of expansion of the district on the ballot for the electors of the entire

unincorporated territory of the township. The resolution shall 1702
state whether the proposed township police district initially 1703
will hire personnel as provided in section 505.49 of the Revised 1704
Code or contract for the provision of police protection services 1705
or additional police protection services as provided in section 1706
505.43 or 505.50 of the Revised Code. If the board proposes to 1707
levy a tax throughout all of the unincorporated territory of the 1708
township, the board shall request and obtain from the county 1709
auditor the information required for a tax levy under section 1710
5705.03 of the Revised Code, except that the levy's annual 1711
collections shall be estimated assuming that the unincorporated 1712
territory has been added to the township police district. 1713

The ballot measure shall provide for the addition into a 1714
new district of all the unincorporated territory of the township 1715
not already included in the township police district and for the 1716
levy of any tax then imposed by the district throughout the 1717
unincorporated territory of the township. If the measure 1718
includes a tax, the measure shall state the rate of the tax, 1719
which need not be the same rate of any tax imposed by the 1720
existing district, to be imposed in the district resulting from 1721
approval of the measure, expressed in mills for each one dollar 1722
of taxable value, the ~~estimated~~ effective rate, expressed in 1723
dollars for each one hundred thousand dollars of the county 1724
auditor's appraised value, the last year in which the tax will 1725
be levied or that it will be levied for a continuous period of 1726
time, and the county auditor's estimate of the levy's annual 1727
collections. 1728

(B) The election on the measure shall be held, canvassed, 1729
and certified in the manner provided for the submission of tax 1730
levies under section 5705.25 of the Revised Code, except that 1731
the question appearing on the ballot shall read substantially as 1732

follows: 1733

"Shall the unincorporated territory within _____ 1734
(name of the township) not already included within the 1735
_____ (name of township police district) be added to the 1736
township police district to create the _____ (name of new 1737
township police district) township police district?" 1738

The name of the proposed township police district shall be 1739
separate and distinct from the name of the existing township 1740
police district. 1741

If a tax is imposed in the existing township police 1742
district, the question shall be modified by adding, at the end 1743
of the question, the following: ", and shall a property tax be 1744
levied in the new township police district, replacing the tax in 1745
the existing township police district, that the county auditor 1746
estimates will collect \$_____ annually, at a rate not exceeding 1747
_____ mills for each \$1 of taxable value, which amounts to 1748
\$_____ (~~estimated~~ effective rate) for each \$100,000 of the 1749
county auditor's appraised value, for _____ (number of years 1750
the tax will be levied, or "a continuing period of time")." 1751

If the measure is not approved by a majority of the 1752
electors voting on it, the township police district shall 1753
continue to occupy its existing territory until altered as 1754
provided in this section or section 505.48 of the Revised Code, 1755
and any existing tax imposed under section 505.51 of the Revised 1756
Code shall remain in effect in the existing district at the 1757
existing rate and for as long as provided in the resolution 1758
under the authority of which the tax is levied. 1759

As used in this section, "the county auditor's appraised 1760
value" and "~~estimated~~ effective rate" have the same meanings as 1761

in section 5705.01 of the Revised Code. 1762

Sec. 511.28. A copy of any resolution for a tax levy 1763
adopted by the township board of park commissioners as provided 1764
in section 511.27 of the Revised Code shall be certified by the 1765
clerk of the board of park commissioners to the board of 1766
elections of the proper county, together with a certified copy 1767
of the resolution approving the levy, passed by the board of 1768
township trustees if such a resolution is required by division 1769
(C) of section 511.27 of the Revised Code, and the county 1770
auditor's certification, not less than ninety days before a 1771
general or primary election in any year. The board of elections 1772
shall submit the proposal to the electors as provided in section 1773
511.27 of the Revised Code at the succeeding general or primary 1774
election. A resolution to renew an existing levy may not be 1775
placed on the ballot unless the question is submitted at the 1776
general election held during the last year the tax to be renewed 1777
may be extended on the real and public utility property tax list 1778
and duplicate, or at any election held in the ensuing year. The 1779
board of park commissioners shall cause notice that the vote 1780
will be taken to be published once a week for two consecutive 1781
weeks prior to the election in a newspaper of general 1782
circulation, or as provided in section 7.16 of the Revised Code, 1783
in the county within which the park district is located. 1784
Additionally, if the board of elections operates and maintains a 1785
web site, the board of elections shall post that notice on its 1786
web site for thirty days prior to the election. The notice shall 1787
state the purpose of the proposed levy, the levy's estimated 1788
annual collections, the levy's annual rate or, if applicable, 1789
the levy's ~~estimated~~ effective rate, expressed in dollars for 1790
each one hundred thousand dollars of the county auditor's 1791
appraised value as well as the annual rate expressed in mills 1792

for each one dollar of taxable value, the number of consecutive 1793
years during which the levy shall be in effect, and the time and 1794
place of the election. 1795

The form of the ballots cast at the election shall be: "An 1796
additional tax for the benefit of (name of township park 1797
district) _____ for the purpose of (purpose stated in the 1798
order of the board) _____, that the county auditor 1799
estimates will collect \$_____ annually, at a rate not exceeding 1800
_____ mills for each \$1 of taxable value, which amounts to 1801
\$_____ for each \$100,000 of the county auditor's appraised 1802
value, for (number of years the levy is to run) _____ 1803

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

1804

If the levy submitted is a proposal to renew, increase, or 1805
decrease an existing levy, the form of the ballot specified in 1806
this section shall be changed by substituting for the words "An 1807
additional" at the beginning of the form, the words "A renewal 1808
of a" in the case of a proposal to renew an existing levy in the 1809
same amount; the words "A renewal of _____ mills and an 1810
increase of _____ mills for each \$1 of taxable value to 1811
constitute a" in the case of an increase; or the words "A 1812
renewal of part of an existing levy, being a reduction of 1813
_____ mills for each \$1 of taxable value, to constitute a" 1814
in the case of a decrease in the rate of the existing levy. 1815
Additionally, the ~~estimated~~ effective rate, in lieu of the rate, 1816
shall be expressed for each one hundred thousand dollars of the 1817

county auditor's appraised value. 1818

If the tax is to be placed on the current tax list, the 1819
form of the ballot shall be modified by adding, after the 1820
statement of the number of years the levy is to run, the phrase 1821
", commencing in _____ (first year the tax is to be 1822
levied), first due in calendar year _____ (first calendar 1823
year in which the tax shall be due)."

The question covered by the order shall be submitted as a 1825
separate proposition, but may be printed on the same ballot with 1826
any other proposition submitted at the same election, other than 1827
the election of officers. More than one such question may be 1828
submitted at the same election. 1829

As used in this section, "the county auditor's appraised 1830
value" and "~~estimated~~ effective rate" have the same meanings as 1831
in section 5705.01 of the Revised Code. 1832

Sec. 513.18. In the event any township, contiguous to a 1833
joint township hospital district, desires to become a part of 1834
such district in existence under sections 513.07 to 513.18 of 1835
the Revised Code, its board of township trustees, by a two- 1836
thirds favorable vote of the members of such board, after the 1837
existing joint township hospital board has, by a majority 1838
favorable vote of the members thereof, approved the terms under 1839
which such township proposes to join the district, shall become 1840
a part of the joint township district hospital board under such 1841
terms and with all the rights, privileges, and responsibilities 1842
enjoyed by and extended to the existing members of the hospital 1843
board under such sections, including representation on the board 1844
of hospital governors by the appointment of an elector of such 1845
township as a member thereof. 1846

If the terms under which such township proposes to join 1847
the hospital district involve a tax levy for the purpose of 1848
sharing the existing obligations, including bonded indebtedness, 1849
of the district or the necessary operating expenses of such 1850
hospital, such township shall not become a part of the district 1851
until its electors have approved such levy as provided in this 1852
section. In such a case, the board of township trustees and the 1853
county auditor shall proceed in the same manner as required for 1854
a tax levy under section 5705.03 of the Revised Code, except 1855
that the levy's annual collections shall be estimated assuming 1856
that the township has been added to the hospital district. 1857

Upon request of the board of township trustees of the 1858
township proposing to join such district, by resolution approved 1859
by a two-thirds vote of its members, the board of elections of 1860
the county in which the township lies shall place upon the 1861
ballot for submission to the electorate of such township at the 1862
next primary or general election occurring not less than ninety 1863
nor more than one hundred thirty-five days after such request is 1864
received from the board of township trustees the question of 1865
levying a tax, not to exceed one mill outside the ten-mill 1866
limitation, for a period of not to exceed five years, to provide 1867
funds for the payment of the township's share of the necessary 1868
expenses incurred in the operation of such hospital, or the 1869
question of levying a tax to pay the township's share of the 1870
existing obligations, including bonded indebtedness, of the 1871
district, or both questions may be submitted at the same primary 1872
or general election. The question appearing on the ballot shall 1873
read: 1874

"Shall _____ (name of township) be added to the _____ 1875
(name of joint township hospital district), and property tax be 1876
levied for the purpose of _____ (purpose of tax), that the 1877

county auditor estimates will collect \$_____ annually, at a 1878
rate not exceeding _____ mills for each \$1 of taxable value, 1879
which amounts to \$_____ (rate or ~~estimated~~ effective rate, as 1880
applicable) for each \$100,000 of the county auditor's appraised 1881
value, to be in effect for _____ (number of years the tax is to 1882
be in effect)?" 1883

If a majority of the electors voting on the propositions 1884
vote in favor thereof, the county auditor shall place such 1885
levies on the tax duplicate against the property in the 1886
township, which township shall thereby become a part of said 1887
joint township hospital district. 1888

As used in this section, "the county auditor's appraised 1889
value" and "~~estimated~~ effective rate" have the same meanings as 1890
in section 5705.01 of the Revised Code. 1891

Sec. 755.181. The legislative authority of any municipal 1892
corporation, township, township park district, county, or school 1893
district desiring to join a joint recreation district created 1894
under section 755.14 of the Revised Code may, by resolution, 1895
petition the joint recreation district board of trustees for 1896
membership. If the joint recreation district does not impose a 1897
tax, the petitioning subdivision becomes a member upon approval 1898
by the joint recreation district's board of trustees. If the 1899
joint recreation district imposes a tax, the petitioning 1900
subdivision becomes a member after approval by the joint 1901
recreation district's board of trustees and after approval of 1902
the tax by the electors of the petitioning subdivision. In such 1903
a case, the joint recreation district's board of trustees and 1904
the county auditor shall proceed as required for a tax levy 1905
under section 5705.03 of the Revised Code, except that the 1906
levy's annual collections shall be estimated assuming that the 1907

subdivision's territory has been added to the joint recreation 1908
district. 1909

Upon certification by the board of trustees of the joint 1910
recreation district to the appropriate boards of election, the 1911
boards of election shall make the necessary arrangements for the 1912
submission of the question to the electors of the petitioning 1913
subdivision qualified to vote thereon. The election shall be 1914
held, canvassed, and certified in the manner provided for the 1915
submission of tax levies under section 5705.19 of the Revised 1916
Code, except that the question appearing on the ballot shall 1917
read: 1918

"Shall the territory within _____ (Name of the 1919
subdivision to be added) be added to _____ (Name) 1920
joint recreation district, and a property tax, that the county 1921
auditor estimates will collect \$_____ annually, at a rate not 1922
exceeding _____ mills for each \$1 of taxable value, 1923
which amounts to \$_____ (~~estimated~~ effective rate) for 1924
each \$100,000 of the county auditor's appraised value, be in 1925
effect for _____ (here insert the number of years 1926
the tax is to be in effect)?" 1927

If the question is approved by at least a majority of the 1928
electors voting on it, the joinder shall be effective as of the 1929
first day of January of the year following approval, and on that 1930
date, the joint recreation district tax shall be extended to the 1931
taxable property within the territory that has been added. 1932

The legislative authority of any subdivision that is a 1933
member of a joint recreation district may withdraw from it upon 1934
certification of a resolution proclaiming a withdrawal to the 1935
joint recreation district's board of trustees. Any subdivision 1936
withdrawing from a joint recreation district shall continue to 1937

have levied against its tax duplicate any tax levied by the 1938
district on the effective date of the withdrawal until it 1939
expires or is renewed. Members of a joint recreation district's 1940
board of trustees who represent the withdrawing subdivision are 1941
deemed to have resigned their position upon certification of a 1942
withdrawal resolution. Upon the withdrawal of any subdivision 1943
from a joint recreation district, the county auditor shall 1944
ascertain, apportion, and order a division of the funds on hand, 1945
moneys and taxes in the process of collection, except for taxes 1946
levied for the payment of indebtedness, credits, and real and 1947
personal property, either in money or in kind, on the basis of 1948
the valuation of the respective tax duplicates of the 1949
withdrawing subdivision and the remaining territory of the joint 1950
recreation district. 1951

When the number of subdivisions comprising a joint 1952
recreation district is reduced to one, the joint recreation 1953
district ceases to exist, and the funds, credits, and property 1954
remaining after apportionments to withdrawing subdivisions shall 1955
be assumed by the one remaining subdivision. When a joint 1956
recreation district ceases to exist and indebtedness remains 1957
unpaid, the board of county commissioners shall continue to levy 1958
and collect taxes for the payment of that indebtedness within 1959
the territory of the joint recreation district as it was 1960
comprised at the time the indebtedness was incurred. 1961

As used in this section, "the county auditor's appraised 1962
value" and "~~estimated~~ effective rate" have the same meanings as 1963
in section 5705.01 of the Revised Code. 1964

Sec. 1545.21. (A) The board of park commissioners, by 1965
resolution, may submit to the electors of the park district the 1966
question of levying taxes for the use of the district. The 1967

resolution shall declare the necessity of levying such taxes, 1968
shall specify the purpose for which such taxes shall be used, 1969
the annual rate proposed, and the number of consecutive years 1970
the rate shall be levied. Such resolution shall be forthwith 1971
certified to the board of elections in each county in which any 1972
part of such district is located, not later than the ninetieth 1973
day before the day of the election, and the question of the levy 1974
of taxes as provided in such resolution shall be submitted to 1975
the electors of the district at a special election to be held on 1976
whichever of the following occurs first: 1977

(1) The day of the next general election; 1978

(2) The first Tuesday after the first Monday in May in any 1979
calendar year, except that if a presidential primary election is 1980
held in that calendar year, then the day of that election. 1981

A resolution to renew, renew and increase, or renew and 1982
decrease any existing levy shall not be placed on the ballot 1983
unless the question is submitted at the general election held 1984
during the last year the tax to be renewed may be extended on 1985
the tax list, or at any election described in division (A) (1) or 1986
(2) of this section in the ensuing year. Such a resolution may 1987
specify that the renewal, increase, or decrease of the existing 1988
levy shall be extended on the tax list for the tax year 1989
specified in the resolution, which may be the last year the 1990
existing levy may be extended on the list for the ensuing year. 1991
If the renewal, increase, or decrease is to be extended on the 1992
tax list for the last tax year the existing levy would otherwise 1993
be extended, the existing levy shall not be extended on the tax 1994
list for that last year unless the question of the renewal, 1995
increase, or decrease is not approved by a majority of electors 1996
voting on the question, in which case the existing levy shall be 1997

extended on the tax list for that last year. 1998

Except as otherwise prescribed in division (B) of this 1999
section, the ballot shall set forth the purpose for which the 2000
taxes shall be levied, the levy's estimated annual collections, 2001
the annual rate of levy, expressed in mills for each dollar of 2002
taxable value and in dollars for each one hundred thousand 2003
dollars of the county auditor's appraised value, and the number 2004
of years of such levy. If the tax is to be placed on the current 2005
tax list, the form of the ballot shall state that the tax will 2006
be levied in the current tax year and shall indicate the first 2007
calendar year the tax will be due. 2008

(B) (1) If the resolution of the board of park 2009
commissioners provides that an existing levy will be renewed, 2010
increased, or decreased upon the passage of the ballot question, 2011
the form of the ballot shall be the same as prescribed for such 2012
levies in divisions (B) and (C) of section 5705.25 of the 2013
Revised Code. 2014

(2) If the resolution of the board of park commissioners 2015
provides that an existing levy will be canceled upon the passage 2016
of the new levy, the board shall request that the county 2017
auditor, in addition to the information the auditor is required 2018
to certify under section 5705.03 of the Revised Code, certify 2019
the ~~estimated~~ effective rate of the existing levy. In such an 2020
instance, the ballot must include a statement that: "an existing 2021
levy of ___ mills (stating the original levy millage) for each 2022
\$1 of taxable value, which amounts to \$___ (~~estimated~~ effective 2023
rate) for each \$100,000 of the county auditor's appraised value, 2024
having ___ years remaining, will be canceled and replaced upon 2025
the passage of this levy." In such case, the ballot may refer to 2026
the new levy as a "replacement levy" if the new millage does not 2027

exceed the original millage of the levy being canceled or as a 2028
"replacement and additional levy" if the new millage exceeds the 2029
original millage of the levy being canceled. 2030

(C) If a majority of the electors voting upon the question 2031
of such levy vote in favor thereof, such taxes shall be levied 2032
and shall be in addition to the taxes authorized by section 2033
1545.20 of the Revised Code, and all other taxes authorized by 2034
law. The rate submitted to the electors at any one time shall 2035
not exceed two mills annually upon each dollar of taxable value 2036
unless the purpose of the levy includes providing operating 2037
revenues for one of Ohio's major metropolitan zoos, as defined 2038
in section 4503.74 of the Revised Code, in which case the rate 2039
shall not exceed three mills annually upon each dollar of 2040
taxable value. When a tax levy has been authorized as provided 2041
in this section or in section 1545.041 of the Revised Code, the 2042
board of park commissioners may issue bonds pursuant to section 2043
133.24 of the Revised Code in anticipation of the collection of 2044
such levy, provided that such bonds shall be issued only for the 2045
purpose of acquiring and improving lands. Such levy, when 2046
collected, shall be applied in payment of the bonds so issued 2047
and the interest thereon. The amount of bonds so issued and 2048
outstanding at any time shall not exceed one per cent of the 2049
total taxable value in such district. Such bonds shall bear 2050
interest at a rate not to exceed the rate determined as provided 2051
in section 9.95 of the Revised Code. 2052

(D) As used in this section, "the county auditor's 2053
appraised value" and "~~estimated~~ effective rate" have the same 2054
meanings as in section 5705.01 of the Revised Code. 2055

Sec. 3311.50. (A) As used in this section: 2056

(1) "County school financing district" means a taxing 2057

district consisting of the following territory: 2058

(a) The territory that constitutes the educational service 2059
center on the date that the governing board of that educational 2060
service center adopts a resolution under division (B) of this 2061
section declaring that the territory of the educational service 2062
center is a county school financing district, exclusive of any 2063
territory subsequently withdrawn from the district under 2064
division (D) of this section; 2065

(b) Any territory that has been added to the county school 2066
financing district under this section. 2067

A county school financing district may include the 2068
territory of a city, local, or exempted village school district 2069
whose territory also is included in the territory of one or more 2070
other county school financing districts. 2071

(2) "The county auditor's appraised value" and "~~estimated-~~ 2072
effective rate" have the same meanings as in section 5705.01 of 2073
the Revised Code. 2074

(B) The governing board of any educational service center 2075
may, by resolution, declare that the territory of the 2076
educational service center is a county school financing 2077
district. The resolution shall state the purpose for which the 2078
county school financing district is created, which may be for 2079
any one or more of the following purposes: 2080

(1) To levy taxes for the provision of special education 2081
by the school districts that are a part of the district, 2082
including taxes for permanent improvements for special 2083
education; 2084

(2) To levy taxes for the provision of specified 2085
educational programs and services by the school districts that 2086

are a part of the district, as identified in the resolution 2087
creating the district, including the levying of taxes for 2088
permanent improvements for those programs and services. Services 2089
financed by the levy may include school safety and security and 2090
mental health services, including training and employment of or 2091
contracting for the services of safety personnel, mental health 2092
personnel, social workers, and counselors. 2093

(3) To levy taxes for permanent improvements of school 2094
districts that are a part of the district. 2095

The governing board of the educational service center that 2096
creates a county school financing district shall serve as the 2097
taxing authority of the district and may use educational service 2098
center governing board employees to perform any of the functions 2099
necessary in the performance of its duties as a taxing 2100
authority. A county school financing district shall not employ 2101
any personnel. 2102

With the approval of a majority of the members of the 2103
board of education of each school district within the territory 2104
of the county school financing district, the taxing authority of 2105
the financing district may amend the resolution creating the 2106
district to broaden or narrow the purposes for which it was 2107
created. 2108

A governing board of an educational service center may 2109
create more than one county school financing district. If a 2110
governing board of an educational service center creates more 2111
than one such district, it shall clearly distinguish among the 2112
districts it creates by including a designation of each 2113
district's purpose in the district's name. 2114

(C) A majority of the members of a board of education of a 2115

city, local, or exempted village school district may adopt a 2116
resolution requesting that its territory be joined with the 2117
territory of any county school financing district. Copies of the 2118
resolution shall be filed with the state board of education and 2119
the taxing authority of the county school financing district. 2120
Within sixty days of its receipt of such a resolution, the 2121
county school financing district's taxing authority shall vote 2122
on the question of whether to accept the school district's 2123
territory as part of the county school financing district. If a 2124
majority of the members of the taxing authority vote to accept 2125
the territory, the school district's territory shall thereupon 2126
become a part of the county school financing district unless the 2127
county school financing district has in effect a tax imposed 2128
under section 5705.215 of the Revised Code. If the county school 2129
financing district has such a tax in effect, the taxing 2130
authority shall certify a copy of its resolution accepting the 2131
school district's territory to the school district's board of 2132
education. The board of education and the county auditor shall 2133
proceed in the same manner as required for a tax levy under 2134
section 5705.03 of the Revised Code, except that the levy's 2135
annual collections shall be estimated assuming that the school 2136
district's territory has been added to the county school 2137
financing district. After receipt of the auditor's certification 2138
under that section, the board may adopt a resolution, with the 2139
affirmative vote of a majority of its members, proposing the 2140
submission to the electors of the question of whether the 2141
district's territory shall become a part of the county school 2142
financing district and subject to the taxes imposed by the 2143
financing district. The resolution shall set forth the date on 2144
which the question shall be submitted to the electors, which 2145
shall be at a special election held on a date specified in the 2146
resolution, which shall not be earlier than ninety days after 2147

the adoption and certification of the resolution. A copy of the 2148
resolution shall immediately be certified to the board of 2149
elections of the proper county, which shall make arrangements 2150
for the submission of the proposal to the electors of the school 2151
district. The board of the joining district shall publish notice 2152
of the election in a newspaper of general circulation in the 2153
county once a week for two consecutive weeks, or as provided in 2154
section 7.16 of the Revised Code, prior to the election. 2155
Additionally, if the board of elections operates and maintains a 2156
web site, the board of elections shall post notice of the 2157
election on its web site for thirty days prior to the election. 2158
The question appearing on the ballot shall read: 2159

"Shall the territory within _____ (name of the school 2160
district proposing to join the county school financing district) 2161
_____ be added to _____ (name) _____ county 2162
school financing district, and a property tax for the purposes 2163
of _____ (here insert purposes), that the county auditor 2164
estimates will collect \$_____ annually, _____ at a rate not 2165
exceeding _____ mills for each \$1 of taxable value, which 2166
amounts to \$_____ (~~estimated~~ effective rate) for each 2167
\$100,000 of the county auditor's appraised value, _____ be 2168
in effect for _____ (here insert the number of years the 2169
tax is to be in effect or "a continuing period of time," as 2170
applicable) _____?" 2171

If the proposal is approved by a majority of the electors 2172
voting on it, the joinder shall take effect on the first day of 2173
July following the date of the election, and the county board of 2174
elections shall notify the county auditor of each county in 2175
which the school district joining its territory to the county 2176
school financing district is located. 2177

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

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

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

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

(B) "Classroom facilities" means rooms in which pupils regularly assemble in public school buildings to receive instruction and education and such facilities and building improvements for the operation and use of such rooms as may be

needed in order to provide a complete educational program, and 2208
may include space within which a child care facility or a 2209
community resource center is housed. "Classroom facilities" 2210
includes any space necessary for the operation of a vocational 2211
education program for secondary students in any school district 2212
that operates such a program. 2213

(C) "Project" means a project to construct or acquire 2214
classroom facilities, or to reconstruct or make additions to 2215
existing classroom facilities, to be used for housing the 2216
applicable school district and its functions. 2217

(D) "School district" means a local, exempted village, or 2218
city school district as such districts are defined in Chapter 2219
3311. of the Revised Code, acting as an agency of state 2220
government, performing essential governmental functions of state 2221
government pursuant to sections 3318.01 to 3318.20 of the 2222
Revised Code. 2223

For purposes of assistance provided under sections 3318.40 2224
to 3318.45 of the Revised Code, the term "school district" as 2225
used in this section and in divisions (A), (C), and (D) of 2226
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 2227
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 2228
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 2229
3318.20 of the Revised Code means a joint vocational school 2230
district established pursuant to section 3311.18 of the Revised 2231
Code. 2232

(E) "School district board" means the board of education 2233
of a school district. 2234

(F) "Net bonded indebtedness" means the difference between 2235
the sum of the par value of all outstanding and unpaid bonds and 2236

notes which a school district board is obligated to pay and any 2237
amounts the school district is obligated to pay under lease- 2238
purchase agreements entered into under section 3313.375 of the 2239
Revised Code, and the amount held in the sinking fund and other 2240
indebtedness retirement funds for their redemption. Notes issued 2241
for school buses in accordance with section 3327.08 of the 2242
Revised Code, notes issued in anticipation of the collection of 2243
current revenues, and bonds issued to pay final judgments shall 2244
not be considered in calculating the net bonded indebtedness. 2245

"Net bonded indebtedness" does not include indebtedness 2246
arising from the acquisition of land to provide a site for 2247
classroom facilities constructed, acquired, or added to pursuant 2248
to sections 3318.01 to 3318.20 of the Revised Code or the par 2249
value of bonds that have been authorized by the electors and the 2250
proceeds of which will be used by the district to provide any 2251
part of its portion of the basic project cost. 2252

(G) "Board of elections" means the board of elections of 2253
the county containing the most populous portion of the school 2254
district. 2255

(H) "County auditor" means the auditor of the county in 2256
which the greatest value of taxable property of such school 2257
district is located. 2258

(I) "Tax duplicates" means the general tax lists and 2259
duplicates prescribed by sections 319.28 and 319.29 of the 2260
Revised Code. 2261

(J) "Required level of indebtedness" means: 2262

(1) In the case of school districts in the first 2263
percentile, five per cent of the district's valuation for the 2264
year preceding the year in which the controlling board approved 2265

the project under section 3318.04 of the Revised Code. 2266

(2) In the case of school districts ranked in a subsequent 2267
percentile, five per cent of the district's valuation for the 2268
year preceding the year in which the controlling board approved 2269
the project under section 3318.04 of the Revised Code, plus [two 2270
one-hundredths of one per cent multiplied by (the percentile in 2271
which the district ranks for the fiscal year preceding the 2272
fiscal year in which the controlling board approved the 2273
district's project minus one)]. 2274

(K) "Required percentage of the basic project costs" means 2275
one per cent of the basic project costs times the percentile in 2276
which the school district ranks for the fiscal year preceding 2277
the fiscal year in which the controlling board approved the 2278
district's project. 2279

(L) "Basic project cost" means a cost amount determined in 2280
accordance with rules adopted under section 111.15 of the 2281
Revised Code by the Ohio facilities construction commission. The 2282
basic project cost calculation shall take into consideration the 2283
square footage and cost per square foot necessary for the grade 2284
levels to be housed in the classroom facilities, the variation 2285
across the state in construction and related costs, the cost of 2286
the installation of site utilities and site preparation, the 2287
cost of demolition of all or part of any existing classroom 2288
facilities that are abandoned under the project, the cost of 2289
insuring the project until it is completed, any contingency 2290
reserve amount prescribed by the commission under section 2291
3318.086 of the Revised Code, and the professional planning, 2292
administration, and design fees that a school district may have 2293
to pay to undertake a classroom facilities project. 2294

For a joint vocational school district that receives 2295

assistance under sections 3318.40 to 3318.45 of the Revised Code, the basic project cost calculation for a project under those sections shall also take into account the types of laboratory spaces and program square footages needed for the vocational education programs for high school students offered by the school district.

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

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

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

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

(O) "Community resource center" means space within a classroom facility in which comprehensive services that support the needs of families and children are provided by community-

based social service providers. 2325

(P) "Valuation" means the total value of all property in 2326
the school district as listed and assessed for taxation on the 2327
tax duplicates. 2328

(Q) "Percentile" means the percentile in which the school 2329
district is ranked pursuant to section 3318.011 of the Revised 2330
Code. 2331

(R) "Installation of site utilities" means the 2332
installation of a site domestic water system, site fire 2333
protection system, site gas distribution system, site sanitary 2334
system, site storm drainage system, and site telephone and data 2335
system. 2336

(S) "Site preparation" means the earthwork necessary for 2337
preparation of the building foundation system, the paved 2338
pedestrian and vehicular circulation system, playgrounds on the 2339
project site, and lawn and planting on the project site. 2340

(T) "The county auditor's appraised value" and "~~estimated~~- 2341
effective rate" have the same meanings as in section 5705.01 of 2342
the Revised Code. 2343

Sec. 3318.061. This section applies only to school 2344
districts eligible to receive additional assistance under 2345
division (B) (2) of section 3318.04 of the Revised Code. 2346

The board of education of a school district in which a tax 2347
described by division (B) of section 3318.05 and levied under 2348
section 3318.06 of the Revised Code is in effect, may adopt a 2349
resolution by vote of a majority of its members to extend the 2350
term of that tax beyond the expiration of that tax as originally 2351
approved under that section. The school district board may 2352
include in the resolution a proposal to extend the term of that 2353

tax at the rate of not less than one-half mill for each dollar 2354
of taxable value for a period of twenty-three years from the 2355
year in which the school district board and the Ohio facilities 2356
construction commission enter into an agreement under division 2357
(B) (2) of section 3318.04 of the Revised Code or in the 2358
following year, as specified in the resolution. Such a 2359
resolution may be adopted at any time before such an agreement 2360
is entered into and before the tax levied pursuant to section 2361
3318.06 of the Revised Code expires. If the resolution is 2362
combined with a resolution to issue bonds to pay the school 2363
district's portion of the basic project cost, it shall conform 2364
with the requirements of divisions (A) (1), (2), and (3) of 2365
section 3318.06 of the Revised Code, except that the resolution 2366
also shall state that the tax levy proposed in the resolution is 2367
an extension of an existing tax levied under that section. A 2368
resolution proposing an extension adopted under this section 2369
does not take effect until it is approved by a majority of 2370
electors voting in favor of the resolution at a general, 2371
primary, or special election as provided in this section. 2372

A tax levy extended under this section is subject to the 2373
same terms and limitations to which the original tax levied 2374
under section 3318.06 of the Revised Code is subject under that 2375
section, except the term of the extension shall be as specified 2376
in this section. 2377

The school district board and the county auditor shall 2378
proceed in the same manner as required for a tax levy under 2379
section 5705.03 of the Revised Code. The board shall certify a 2380
copy of the resolution adopted under this section and the 2381
auditor's certification to the proper county board of elections 2382
not later than ninety days before the date set in the resolution 2383
as the date of the election at which the question will be 2384

submitted to electors. The notice of the election shall conform 2385
with the requirements of division (A) (3) of section 3318.06 of 2386
the Revised Code, except that the notice also shall state that 2387
the maintenance tax levy is an extension of an existing tax 2388
levy, the levy's estimated annual collections, and the levy's 2389
~~estimated~~ effective rate, expressed in dollars for each one 2390
hundred thousand dollars of the county auditor's appraised 2391
value. 2392

The form of the ballot shall be as follows: 2393

"Shall the existing tax levied to pay the cost of 2394
maintaining (or upgrading if approved by the Ohio facilities 2395
construction commission) classroom facilities constructed with 2396
the proceeds of the previously issued bonds, that the county 2397
auditor estimates will collect \$_____ annually, at the rate of 2398
_____ (here insert the number of mills, which shall not be 2399
less than one-half mill) mills for each \$1 of taxable value, 2400
which amounts to \$_____ (~~estimated~~ effective rate) for each 2401
\$100,000 of the county auditor's appraised value, be extended 2402
until _____ (here insert the year that is twenty-three years 2403
after the year in which the district and commission will enter 2404
into an agreement under division (B) (2) of section 3318.04 of 2405
the Revised Code or the following year)? 2406

2407

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

"

Section 3318.07 of the Revised Code applies to ballot 2408
questions under this section. 2409

Sec. 3318.45. (A) Unless division (B) of section 3318.44 2410
of the Revised Code applies, if a joint vocational school 2411
district board of education proposes to issue securities to 2412
generate all or part of the school district's portion of the 2413
basic project cost of the school district's project under 2414
sections 3318.40 to 3318.45 of the Revised Code, the school 2415
district board shall adopt a resolution in accordance with 2416
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2417
school district board seeks authority to issue securities in 2418
more than one series, the school district board shall adopt the 2419
form of the ballot prescribed in section 133.18 of the Revised 2420
Code. 2421

(B) If authority is sought to issue bonds in more than one 2422
series, the form of the ballot shall be: 2423

"Shall bonds be issued by the _____ (here insert name 2424
of joint vocational school district) joint vocational school 2425
district to pay the local share of school construction under the 2426
State of Ohio Joint Vocational School Facilities Assistance 2427
Program in the total principal amount of \$_____ (total 2428
principal amount of the bond issue), to be issued in _____ 2429
(number of series) series, each series to be repaid annually 2430
over not more than _____ (maximum number of years over which 2431
the principal of each series may be paid) years, and an annual 2432
levy of property taxes be made outside the ten-mill limitation 2433
to pay the annual debt charges on the bonds and on any notes 2434
issued in anticipation of the bonds, at a rate estimated by the 2435
county auditor to average over the repayment period of each 2436
series as follows: _____ [insert the following for each 2437
series: "the _____ series, in a principal amount of 2438
\$_____ ~~dollars~~, that the county auditor estimates will 2439
require _____ mills for each \$1 of taxable value, which amounts 2440

to \$_____ for each \$100,000 of the county auditor's appraised 2441
value, commencing in _____ and first payable in 2442
_____"]? 2443

2444

	For the bond issue
	Against the bond issue

"

(C) If it is necessary for the school district to acquire 2445
a site for the classroom facilities to be acquired pursuant to 2446
sections 3318.40 to 3318.45 of the Revised Code, the district 2447
board may propose either to issue bonds of the board or to levy 2448
a tax to pay for the acquisition of such site and may combine 2449
the question of doing so with the question specified by 2450
reference in division (A) of this section or the question 2451
specified in division (B) of this section. Bonds issued under 2452
this division for the purpose of acquiring a site are a general 2453
obligation of the school district and are Chapter 133. 2454
securities. 2455

The form of that portion of the ballot to include the 2456
question of either issuing bonds or levying a tax for site 2457
acquisition purposes shall be one of the following: 2458

(1) "Shall bonds be issued by the _____ (here 2459
insert name of the joint vocational school district) joint 2460
vocational school district to pay costs of acquiring a site for 2461
classroom facilities under the State of Ohio Joint Vocational 2462
School Facilities Assistance Program in the principal amount of 2463
\$_____ (here insert principal amount of the bond issue), to 2464
be repaid annually over a maximum period of _____ (here 2465

insert maximum number of years over which the principal of the 2466
bonds may be paid) years, and an annual levy of property taxes 2467
be made outside the ten-mill limitation, estimated by the county 2468
auditor to average over the repayment period of the bond issue 2469
_____ mills for each \$1 of taxable value, which amounts to 2470
\$_____ for each \$100,000 of the county auditor's appraised 2471
value, to pay the annual debt charges on the bonds and to pay 2472
debt charges on any notes issued in anticipation of the bonds?" 2473

(2) "Shall an additional levy of taxes outside the ten- 2474
mill limitation be made for the benefit of the _____ (here 2475
insert name of the joint vocational school district) joint 2476
vocational school district for the purpose of acquiring a site 2477
for classroom facilities in the sum of \$_____ (here insert 2478
annual amount the levy is to produce) estimated by the county 2479
auditor to collect \$_____ annually and to average _____ mills 2480
for each \$1 of taxable value, which amounts to \$_____ for 2481
each \$100,000 of the county auditor's appraised value, for a 2482
period of _____ (here insert number of years the millage is 2483
to be imposed) years?" 2484

Where it is necessary to combine the question of issuing 2485
bonds of the joint vocational school district as described in 2486
division (A) of this section with the question of issuing bonds 2487
of the school district for acquisition of a site, the question 2488
specified in that division to be voted on shall be "For the bond 2489
issues" and "Against the bond issues." 2490

Where it is necessary to combine the question of issuing 2491
bonds of the joint vocational school district as described in 2492
division (A) of this section with the question of levying a tax 2493
for the acquisition of a site, the question specified in that 2494
division to be voted on shall be "For the bond issue and the tax 2495

levy" and "Against the bond issue and the tax levy." 2496

(D) Where the school district board chooses to combine a 2497
question specified in this section with any of the additional 2498
questions described in division (C) of section 3318.44 of the 2499
Revised Code, the question to be voted on shall be "For the bond 2500
issues and the tax levies" and "Against the bond issues and the 2501
tax levies." 2502

(E) If a majority of those voting upon a proposition 2503
prescribed in this section which includes the question of 2504
issuing bonds vote in favor of that issuance and if the 2505
agreement prescribed in section 3318.08 of the Revised Code has 2506
been entered into, the school district board may proceed under 2507
Chapter 133. of the Revised Code with the issuance of bonds or 2508
bond anticipation notes in accordance with the terms of the 2509
agreement. 2510

Sec. 3381.03. Any county, or any two or more counties, 2511
municipal corporations, or townships, or any combination of 2512
these may create a regional arts and cultural district by the 2513
adoption of a resolution or ordinance by the board of county 2514
commissioners of each county, the legislative authority of each 2515
municipal corporation, and the board of township trustees of 2516
each township that desires to create or to join in the creation 2517
of the district. The resolution or ordinance shall state all of 2518
the following: 2519

(A) The purposes for the creation of the district; 2520

(B) The counties, municipal corporations, or townships 2521
that are to be included in the district; 2522

(C) The official name by which the district shall be 2523
known; 2524

(D) The location of the principal office of the district 2525
or the manner in which the location shall be selected; 2526

(E) Subject to section 3381.05 of the Revised Code, the 2527
number, term, and compensation, which shall not exceed the sum 2528
of fifty dollars for each board and committee meeting attended 2529
by a member, of the members of the board of trustees of the 2530
district; 2531

(F) Subject to section 3381.05 of the Revised Code, the 2532
manner in which members of the board of trustees of the district 2533
shall be appointed; the method of filling vacancies; and the 2534
period, if any, for which a trustee continues in office after 2535
expiration of the trustee's term pending the appointment of the 2536
trustee's successor; 2537

(G) The manner of apportioning expenses of the district 2538
among the participating counties, municipal corporations, and 2539
townships. 2540

The resolution or ordinance may also provide that the 2541
authority of the districts to make grants under section 3381.20 2542
of the Revised Code may be totally or partially delegated to one 2543
or more area arts councils, as defined in section 757.03 of the 2544
Revised Code, located within the district. 2545

The district provided for in the resolution or ordinance 2546
shall be created upon the adoption of the resolution or 2547
ordinance by the board of county commissioners of each county, 2548
the legislative authority of each municipal corporation, and the 2549
board of township trustees of each township enumerated in the 2550
resolution or ordinance. The resolution or ordinance may be 2551
amended to include additional counties, municipal corporations, 2552
or townships or for any other purpose by the adoption of an 2553

amendment by the board of county commissioners of each county, 2554
the legislative authority of each municipal corporation, and the 2555
board of township trustees of each township that has created or 2556
joined or proposes to join the district. 2557

After each county, municipal corporation, and township has 2558
adopted a resolution or ordinance approving inclusion of 2559
additional counties, municipal corporations, or townships in the 2560
district, a copy of the resolution or ordinance shall be filed 2561
with the clerk of the board of the county commissioners of each 2562
county, the clerk of the legislative authority of each municipal 2563
corporation, and the fiscal officer of the board of trustees of 2564
each township proposed to be included in the district. The 2565
inclusion is effective when all such filing is completed unless 2566
the district to which territory is to be added has authority to 2567
levy an ad valorem tax on property within its territory, in 2568
which event the inclusion shall become effective upon voter 2569
approval of the joinder and the tax. 2570

If a tax on property is to be levied, the board and the 2571
county auditor shall proceed in the same manner as required for 2572
a tax levy under section 5705.03 of the Revised Code, except 2573
that the levy's annual collections shall be estimated assuming 2574
that the additional territory has been added to the district. 2575
The board of trustees shall promptly certify the proposal and 2576
the auditor's certification to the board or boards of elections 2577
for the purpose of having the proposal placed on the ballot at 2578
the next general or primary election that occurs not less than 2579
sixty days after the date of the meeting of the board of 2580
trustees, or at a special election held on a date specified in 2581
the certification that is not less than sixty days after the 2582
date of the meeting of the board. If territory of more than one 2583
county, municipal corporation, or township is to be added to the 2584

regional arts and cultural district, the electors of the 2585
territories of the counties, municipal corporations, or 2586
townships which are to be added shall vote as a district, and 2587
the outcome of the election shall be determined by the vote cast 2588
in the entire district. Upon certification of a proposal to the 2589
board or boards of elections pursuant to this section, the board 2590
or boards of elections shall make the necessary arrangements for 2591
the submission of the questions to the electors of the territory 2592
to be added to the district, and the election shall be held, 2593
canvassed, and certified in the manner provided for the 2594
submission of tax levies under section 5705.19 of the Revised 2595
Code, except that the question appearing on the ballot shall 2596
read: 2597

"Shall the territory within the _____ (name 2598
or names of political subdivisions to be joined) be added to 2599
_____ (name) regional arts and 2600
cultural district? And shall a property tax that the county 2601
auditor estimates will collect \$_____ annually at a rate not 2602
exceeding _____ mills for each \$1 of taxable value, which 2603
amounts to \$_____ (~~estimated~~ effective rate) for each \$100,000 2604
of the county auditor's appraised value, be levied for purposes 2605
of such district?" 2606

If the question is approved by a majority of the electors 2607
voting on the question, the joinder is effective immediately, 2608
and the district may extend the levy of the tax against all the 2609
taxable property within the territory that has been added. If 2610
the question is approved at a general election or at a special 2611
election occurring prior to a general election but after the 2612
fifteenth day of July in any calendar year, the district may 2613
amend its budget and resolution adopted pursuant to section 2614
5705.34 of the Revised Code, and the levy shall be placed on the 2615

current tax list and duplicate and collected as other taxes are 2616
collected from all taxable property within the territory of the 2617
district, including the territory added as a result of the 2618
election. 2619

The territory of a district shall be coextensive with the 2620
territory of the counties, municipal corporations, and townships 2621
included within the district, provided that the same territory 2622
may not be included in more than one regional arts and cultural 2623
district, and provided, that if a district includes only a 2624
portion of an entire county, a district may be created in the 2625
remaining portion of the same county by resolution of the board 2626
of county commissioners acting alone or in conjunction with 2627
municipal corporations and townships as provided in this 2628
section. 2629

As used in this section, "the county auditor's appraised 2630
value" and "~~estimated~~ effective rate" have the same meanings as 2631
in section 5705.01 of the Revised Code. 2632

Sec. 4503.06. (A) The owner of each manufactured or mobile 2633
home that has acquired situs in this state shall pay either a 2634
real property tax pursuant to Title LVII of the Revised Code or 2635
a manufactured home tax pursuant to division (C) of this 2636
section. 2637

(B) The owner of a manufactured or mobile home shall pay 2638
real property taxes if either of the following applies: 2639

(1) The manufactured or mobile home acquired situs in the 2640
state or ownership in the home was transferred on or after 2641
January 1, 2000, and all of the following apply: 2642

(a) The home is affixed to a permanent foundation as 2643
defined in division (C) (5) of section 3781.06 of the Revised 2644

Code. 2645

(b) The home is located on land that is owned by the owner 2646
of the home. 2647

(c) The certificate of title has been inactivated by the 2648
clerk of the court of common pleas that issued it, pursuant to 2649
division (H) of section 4505.11 of the Revised Code. 2650

(2) The manufactured or mobile home acquired situs in the 2651
state or ownership in the home was transferred before January 1, 2652
2000, and all of the following apply: 2653

(a) The home is affixed to a permanent foundation as 2654
defined in division (C) (5) of section 3781.06 of the Revised 2655
Code. 2656

(b) The home is located on land that is owned by the owner 2657
of the home. 2658

(c) The owner of the home has elected to have the home 2659
taxed as real property and, pursuant to section 4505.11 of the 2660
Revised Code, has surrendered the certificate of title to the 2661
auditor of the county containing the taxing district in which 2662
the home has its situs, together with proof that all taxes have 2663
been paid. 2664

(d) The county auditor has placed the home on the real 2665
property tax list and delivered the certificate of title to the 2666
clerk of the court of common pleas that issued it and the clerk 2667
has inactivated the certificate. 2668

(C) (1) Any mobile or manufactured home that is not taxed 2669
as real property as provided in division (B) of this section is 2670
subject to an annual manufactured home tax, payable by the 2671
owner, for locating the home in this state. The tax as levied in 2672

this section is for the purpose of supplementing the general 2673
revenue funds of the local subdivisions in which the home has 2674
its situs pursuant to this section. 2675

(2) The year for which the manufactured home tax is levied 2676
commences on the first day of January and ends on the following 2677
thirty-first day of December. The state shall have the first 2678
lien on any manufactured or mobile home on the list for the 2679
amount of taxes, penalties, and interest charged against the 2680
owner of the home under this section. The lien of the state for 2681
the tax for a year shall attach on the first day of January to a 2682
home that has acquired situs on that date. The lien for a home 2683
that has not acquired situs on the first day of January, but 2684
that acquires situs during the year, shall attach on the next 2685
first day of January. The lien shall continue until the tax, 2686
including any penalty or interest, is paid. 2687

(3) (a) The situs of a manufactured or mobile home located 2688
in this state on the first day of January is the local taxing 2689
district in which the home is located on that date. 2690

(b) The situs of a manufactured or mobile home not located 2691
in this state on the first day of January, but located in this 2692
state subsequent to that date, is the local taxing district in 2693
which the home is located thirty days after it is acquired or 2694
first enters this state. 2695

(4) The tax is collected by and paid to the county 2696
treasurer of the county containing the taxing district in which 2697
the home has its situs. 2698

(D) The manufactured home tax shall be computed and 2699
assessed by the county auditor of the county containing the 2700
taxing district in which the home has its situs as follows: 2701

(1) On a home that acquired situs in this state prior to 2702
January 1, 2000: 2703

(a) By multiplying the assessable value of the home by the 2704
tax rate of the taxing district in which the home has its situs, 2705
and deducting from the product thus obtained any reduction 2706
authorized under section 4503.065 of the Revised Code. The tax 2707
levied under this formula shall not be less than thirty-six 2708
dollars, unless the home qualifies for a reduction in assessable 2709
value under section 4503.065 of the Revised Code, in which case 2710
there shall be no minimum tax and the tax shall be the amount 2711
calculated under this division. 2712

(b) The assessable value of the home shall be forty per 2713
cent of the amount arrived at by the following computation: 2714

(i) If the cost to the owner, or market value at time of 2715
purchase, whichever is greater, of the home includes the 2716
furnishings and equipment, such cost or market value shall be 2717
multiplied according to the following schedule: 2718

2719

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%

E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 2720
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(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule: 2723
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	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%

E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year. 2728
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(2) On a home in which ownership was transferred or that first acquired situs in this state on or after January 1, 2000: 2731
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(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, division (B) of section 323.152, or section 4503.065 of the Revised Code. 2733
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(b) The assessable value of the home shall be thirty-five per cent of its true value as determined under division (L) of this section. 2740
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(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In 2743
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the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by the tax commissioner on or before the last day of the month preceding the day delivery of the duplicate is otherwise required. When an extension is granted for delivery of the duplicate, the time period for payment of taxes shall be extended for a like period of time. When a delay in the closing of a tax collection period becomes unavoidable, the tax commissioner, upon application by the county auditor and county treasurer, may order the time for payment of taxes to be extended if the tax commissioner determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order shall prescribe the final extended date for payment of taxes for that collection period.

(4) After January 1, 1999, the owner of a manufactured or mobile home taxed pursuant to division (D)(1) of this section may elect to have the home taxed pursuant to division (D)(2) of this section by filing a written request with the county auditor of the taxing district in which the home is located on or before the first day of December of any year. Upon the filing of the request, the county auditor shall determine whether all taxes levied under division (D)(1) of this section have been paid, and if those taxes have been paid, the county auditor shall tax the

manufactured or mobile home pursuant to division (D) (2) of this section commencing in the next tax year. 2778
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(5) A manufactured or mobile home that acquired situs in this state prior to January 1, 2000, shall be taxed pursuant to division (D) (2) of this section if no manufactured home tax had been paid for the home and the home was not exempted from taxation pursuant to division (E) of this section for the year for which the taxes were not paid. 2780
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(6) (a) Immediately upon receipt of any manufactured home tax duplicate from the county auditor, but not less than twenty days prior to the last date on which the first one-half taxes may be paid without penalty as prescribed in division (F) of this section, the county treasurer shall cause to be prepared and mailed or delivered to each person charged on that duplicate with taxes, or to an agent designated by such person, the tax bill prescribed by the tax commissioner under division (D) (7) of this section. When taxes are paid by installments, the county treasurer shall mail or deliver to each person charged on such duplicate or the agent designated by that person a second tax bill showing the amount due at the time of the second tax collection. The second half tax bill shall be mailed or delivered at least twenty days prior to the close of the second half tax collection period. A change in the mailing address, electronic mail address, or telephone number of any tax bill shall be made in writing to the county treasurer. Failure to receive a bill required by this section does not excuse failure or delay to pay any taxes shown on the bill or, except as provided in division (B) (1) of section 5715.39 of the Revised Code, avoid any penalty, interest, or charge for such delay. 2786
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A policy adopted by a county treasurer under division (A) 2807

(2) of section 323.13 of the Revised Code shall also allow any 2808
person required to receive a tax bill under division (D)(6)(a) 2809
of this section to request electronic delivery of that tax bill 2810
in the same manner. A person may rescind such a request in the 2811
same manner as a request made under division (A)(2) of section 2812
323.13 of the Revised Code. The request shall terminate upon a 2813
change in the name of the person charged with the taxes pursuant 2814
to section 4503.061 of the Revised Code. 2815

(b) After delivery of the copy of the delinquent 2816
manufactured home tax list under division (H) of this section, 2817
the county treasurer may prepare and mail to each person in 2818
whose name a home is listed an additional tax bill showing the 2819
total amount of delinquent taxes charged against the home as 2820
shown on the list. The tax bill shall include a notice that the 2821
interest charge prescribed by division (G) of this section has 2822
begun to accrue. 2823

(7) Each tax bill prepared and mailed or delivered under 2824
division (D)(6) of this section shall be in the form and contain 2825
the information required by the tax commissioner. The 2826
commissioner may prescribe different forms for each county and 2827
may authorize the county auditor to make up tax bills and tax 2828
receipts to be used by the county treasurer. The tax bill shall 2829
not contain or be mailed or delivered with any information or 2830
material that is not required by this section or that is not 2831
authorized by section 321.45 of the Revised Code or by the tax 2832
commissioner. In addition to the information required by the 2833
commissioner, each tax bill shall contain the following 2834
information: 2835

(a) The taxes levied and the taxes charged and payable 2836
against the manufactured or mobile home; 2837

(b) The following notice: "Notice: If the taxes are not 2838
paid within sixty days after the county auditor delivers the 2839
delinquent manufactured home tax list to the county treasurer, 2840
you and your home may be subject to collection proceedings for 2841
tax delinquency." Failure to provide such notice has no effect 2842
upon the validity of any tax judgment to which a home may be 2843
subjected. 2844

(c) In the case of manufactured or mobile homes taxed 2845
under division (D) (2) of this section, the following additional 2846
information: 2847

(i) The effective tax rate. The words "effective tax rate" 2848
shall appear in boldface type. 2849

(ii) The following notice: "Notice: If the taxes charged 2850
against this home have been reduced by the 2-1/2 per cent tax 2851
reduction for residences occupied by the owner but the home is 2852
not a residence occupied by the owner, the owner must notify the 2853
county auditor's office not later than March 31 of the year for 2854
which the taxes are due. Failure to do so may result in the 2855
owner being convicted of a fourth degree misdemeanor, which is 2856
punishable by imprisonment up to 30 days, a fine up to \$250, or 2857
both, and in the owner having to repay the amount by which the 2858
taxes were erroneously or illegally reduced, plus any interest 2859
that may apply. 2860

If the taxes charged against this home have not been 2861
reduced by the 2-1/2 per cent tax reduction and the home is a 2862
residence occupied by the owner, the home may qualify for the 2863
tax reduction. To obtain an application for the tax reduction or 2864
further information, the owner may contact the county auditor's 2865
office at _____ (insert the address and telephone number of 2866
the county auditor's office)."

(E) (1) A manufactured or mobile home is not subject to	2868
this section when any of the following applies:	2869
(a) It is taxable as personal property pursuant to section	2870
5709.01 of the Revised Code. Any manufactured or mobile home	2871
that is used as a residence shall be subject to this section and	2872
shall not be taxable as personal property pursuant to section	2873
5709.01 of the Revised Code.	2874
(b) It bears a license plate issued by any state other	2875
than this state unless the home is in this state in excess of an	2876
accumulative period of thirty days in any calendar year.	2877
(c) The annual tax has been paid on the home in this state	2878
for the current year.	2879
(d) The tax commissioner has determined, pursuant to	2880
section 5715.27 of the Revised Code, that the property is exempt	2881
from taxation, or would be exempt from taxation under Chapter	2882
5709. of the Revised Code if it were classified as real	2883
property.	2884
(2) A travel trailer or park trailer, as these terms are	2885
defined in section 4501.01 of the Revised Code, is not subject	2886
to this section if it is unused or unoccupied and stored at the	2887
owner's normal place of residence or at a recognized storage	2888
facility.	2889
(3) A travel trailer or park trailer, as these terms are	2890
defined in section 4501.01 of the Revised Code, is subject to	2891
this section and shall be taxed as a manufactured or mobile home	2892
if it has a situs longer than thirty days in one location and is	2893
connected to existing utilities, unless either of the following	2894
applies:	2895
(a) The situs is in a state facility or a camping or park	2896

area as defined in division (C), (Q), (S), or (V) of section 2897
3729.01 of the Revised Code. 2898

(b) The situs is in a camping or park area that is a tract 2899
of land that has been limited to recreational use by deed or 2900
zoning restrictions and subdivided for sale of five or more 2901
individual lots for the express or implied purpose of occupancy 2902
by either self-contained recreational vehicles as defined in 2903
division (T) of section 3729.01 of the Revised Code or by 2904
dependent recreational vehicles as defined in division (D) of 2905
section 3729.01 of the Revised Code. 2906

(F) Except as provided in division (D)(3) of this section, 2907
the manufactured home tax is due and payable as follows: 2908

(1) When a manufactured or mobile home has a situs in this 2909
state, as provided in this section, on the first day of January, 2910
one-half of the amount of the tax is due and payable on or 2911
before the first day of March and the balance is due and payable 2912
on or before the thirty-first day of July. At the option of the 2913
owner of the home, the tax for the entire year may be paid in 2914
full on the first day of March. 2915

(2) When a manufactured or mobile home first acquires a 2916
situs in this state after the first day of January, no tax is 2917
due and payable for that year. 2918

(G) (1) (a) Except as otherwise provided in division (G) (1) 2919
(b) of this section, if one-half of the current taxes charged 2920
under this section against a manufactured or mobile home, 2921
together with the full amount of any delinquent taxes, are not 2922
paid on or before the first day of March in that year, or on or 2923
before the last day for such payment as extended pursuant to 2924
section 4503.063 of the Revised Code, a penalty of ten per cent 2925

shall be charged against the unpaid balance of such half of the 2926
current taxes. If the total amount of all such taxes is not paid 2927
on or before the thirty-first day of July, next thereafter, or 2928
on or before the last day for payment as extended pursuant to 2929
section 4503.063 of the Revised Code, a like penalty shall be 2930
charged on the balance of the total amount of the unpaid current 2931
taxes. 2932

(b) After a valid delinquent tax contract that includes 2933
unpaid current taxes from a first-half collection period 2934
described in division (F) of this section has been entered into 2935
under section 323.31 of the Revised Code, no ten per cent 2936
penalty shall be charged against such taxes after the second- 2937
half collection period while the delinquent tax contract remains 2938
in effect. On the day a delinquent tax contract becomes void, 2939
the ten per cent penalty shall be charged against such taxes and 2940
shall equal the amount of penalty that would have been charged 2941
against unpaid current taxes outstanding on the date on which 2942
the second-half penalty would have been charged thereon under 2943
division (G) (1) (a) of this section if the contract had not been 2944
in effect. 2945

(2) (a) On the first day of the month following the last 2946
day the second installment of taxes may be paid without penalty 2947
beginning in 2000, interest shall be charged against and 2948
computed on all delinquent taxes other than the current taxes 2949
that became delinquent taxes at the close of the last day such 2950
second installment could be paid without penalty. The charge 2951
shall be for interest that accrued during the period that began 2952
on the preceding first day of December and ended on the last day 2953
of the month that included the last date such second installment 2954
could be paid without penalty. The interest shall be computed at 2955
the rate per annum prescribed by section 5703.47 of the Revised 2956

Code and shall be entered as a separate item on the delinquent 2957
manufactured home tax list compiled under division (H) of this 2958
section. 2959

(b) On the first day of December beginning in 2000, the 2960
interest shall be charged against and computed on all delinquent 2961
taxes. The charge shall be for interest that accrued during the 2962
period that began on the first day of the month following the 2963
last date prescribed for the payment of the second installment 2964
of taxes in the current year and ended on the immediately 2965
preceding last day of November. The interest shall be computed 2966
at the rate per annum prescribed by section 5703.47 of the 2967
Revised Code and shall be entered as a separate item on the 2968
delinquent manufactured home tax list. 2969

(c) After a valid undertaking has been entered into for 2970
the payment of any delinquent taxes, no interest shall be 2971
charged against such delinquent taxes while the undertaking 2972
remains in effect in compliance with section 323.31 of the 2973
Revised Code. If a valid undertaking becomes void, interest 2974
shall be charged against the delinquent taxes for the periods 2975
that interest was not permitted to be charged while the 2976
undertaking was in effect. The interest shall be charged on the 2977
day the undertaking becomes void and shall equal the amount of 2978
interest that would have been charged against the unpaid 2979
delinquent taxes outstanding on the dates on which interest 2980
would have been charged thereon under divisions (G) (1) and (2) 2981
of this section had the undertaking not been in effect. 2982

(3) If the full amount of the taxes due at either of the 2983
times prescribed by division (F) of this section is paid within 2984
ten days after such time, the county treasurer shall waive the 2985
collection of and the county auditor shall remit one-half of the 2986

penalty provided for in this division for failure to make that 2987
payment by the prescribed time. 2988

(4) The treasurer shall compile and deliver to the county 2989
auditor a list of all tax payments the treasurer has received as 2990
provided in division (G) (3) of this section. The list shall 2991
include any information required by the auditor for the 2992
remission of the penalties waived by the treasurer. The taxes so 2993
collected shall be included in the settlement next succeeding 2994
the settlement then in process. 2995

(H) (1) The county auditor shall compile annually a 2996
"delinquent manufactured home tax list" consisting of homes the 2997
county treasurer's records indicate have taxes that were not 2998
paid within the time prescribed by divisions (D) (3) and (F) of 2999
this section, have taxes that remain unpaid from prior years, or 3000
have unpaid tax penalties or interest that have been assessed. 3001

(2) Within thirty days after the settlement under division 3002
(H) (2) of section 321.24 of the Revised Code, the county auditor 3003
shall deliver a copy of the delinquent manufactured home tax 3004
list to the county treasurer. The auditor shall update and 3005
publish the delinquent manufactured home tax list annually in 3006
the same manner as delinquent real property tax lists are 3007
published. The county auditor may apportion the cost of 3008
publishing the list among taxing districts in proportion to the 3009
amount of delinquent manufactured home taxes so published that 3010
each taxing district is entitled to receive upon collection of 3011
those taxes, or the county auditor may charge the owner of a 3012
home on the list a flat fee established under section 319.54 of 3013
the Revised Code for the cost of publishing the list and, if the 3014
fee is not paid, may place the fee upon the delinquent 3015
manufactured home tax list as a lien on the listed home, to be 3016

collected as other manufactured home taxes. 3017

(3) When taxes, penalties, or interest are charged against 3018
a person on the delinquent manufactured home tax list and are 3019
not paid within sixty days after the list is delivered to the 3020
county treasurer, the county treasurer shall, in addition to any 3021
other remedy provided by law for the collection of taxes, 3022
penalties, and interest, enforce collection of such taxes, 3023
penalties, and interest by civil action in the name of the 3024
treasurer against the owner for the recovery of the unpaid taxes 3025
following the procedures for the recovery of delinquent real 3026
property taxes in sections 323.25 to 323.28 of the Revised Code. 3027
The action may be brought in municipal or county court, provided 3028
the amount charged does not exceed the monetary limitations for 3029
original jurisdiction for civil actions in those courts. 3030

It is sufficient, having made proper parties to the suit, 3031
for the county treasurer to allege in the treasurer's bill of 3032
particulars or petition that the taxes stand chargeable on the 3033
books of the county treasurer against such person, that they are 3034
due and unpaid, and that such person is indebted in the amount 3035
of taxes appearing to be due the county. The treasurer need not 3036
set forth any other matter relating thereto. If it is found on 3037
the trial of the action that the person is indebted to the 3038
state, judgment shall be rendered in favor of the county 3039
treasurer prosecuting the action. The judgment debtor is not 3040
entitled to the benefit of any law for stay of execution or 3041
exemption of property from levy or sale on execution in the 3042
enforcement of the judgment. 3043

Upon the filing of an entry of confirmation of sale or an 3044
order of forfeiture in a proceeding brought under this division, 3045
title to the manufactured or mobile home shall be in the 3046

purchaser. The clerk of courts shall issue a certificate of 3047
title to the purchaser upon presentation of proof of filing of 3048
the entry of confirmation or order and, in the case of a 3049
forfeiture, presentation of the county auditor's certificate of 3050
sale. 3051

(I) The total amount of taxes collected shall be 3052
distributed in the following manner: four per cent shall be 3053
allowed as compensation to the county auditor for the county 3054
auditor's service in assessing the taxes; two per cent shall be 3055
allowed as compensation to the county treasurer for the services 3056
the county treasurer renders as a result of the tax levied by 3057
this section. Such amounts shall be paid into the county 3058
treasury, to the credit of the county general revenue fund, on 3059
the warrant of the county auditor. Fees to be paid to the credit 3060
of the real estate assessment fund shall be collected pursuant 3061
to division (C) of section 319.54 of the Revised Code and paid 3062
into the county treasury, on the warrant of the county auditor. 3063
The balance of the taxes collected shall be distributed among 3064
the taxing subdivisions of the county in which the taxes are 3065
collected and paid in the same ~~ratio as those taxes were~~ 3066
~~collected for the benefit of the taxing subdivision~~ proportions 3067
that the amount of manufactured home tax levied by each taxing 3068
subdivision of the county in the current tax year bears to the 3069
amount of such tax levied by all such subdivisions in the county 3070
in the current tax year. The taxes levied and revenues collected 3071
under this section shall be in lieu of any general property tax 3072
and any tax levied with respect to the privilege of using or 3073
occupying a manufactured or mobile home in this state except as 3074
provided in sections 4503.04 and 5741.02 of the Revised Code. 3075

(J) An agreement to purchase or a bill of sale for a 3076
manufactured home shall show whether or not the furnishings and 3077

equipment are included in the purchase price. 3078

(K) If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination and the reasons to the county board of revision. If the board determines the amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list. 3079
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(L) (1) The county auditor shall appraise at its true value any manufactured or mobile home in which ownership is transferred or which first acquires situs in this state on or after January 1, 2000, and any manufactured or mobile home the owner of which has elected, under division (D) (4) of this section, to have the home taxed under division (D) (2) of this section. The true value shall include the value of the home, any additions, and any fixtures, but not any furnishings in the home. In determining the true value of a manufactured or mobile home, the auditor shall consider all facts and circumstances relating to the value of the home, including its age, its capacity to function as a residence, any obsolete characteristics, and other factors that may tend to prove its true value. 3086
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(2) (a) If a manufactured or mobile home has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time prior to the determination of true value, the county auditor shall consider the sale price of the home to be the true value for taxation purposes. 3100
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(b) The sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the 3106
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true value of the home if either of the following occurred after 3108
the sale: 3109

(i) The home has lost value due to a casualty. 3110

(ii) An addition or fixture has been added to the home. 3111

(3) The county auditor shall have each home viewed and 3112
appraised at least once in each six-year period in the same year 3113
in which real property in the county is appraised pursuant to 3114
Chapter 5713. of the Revised Code, and shall update the 3115
appraised values in the third calendar year following the 3116
appraisal. The person viewing or appraising a home may enter the 3117
home to determine by actual view any additions or fixtures that 3118
have been added since the last appraisal. In conducting the 3119
appraisals and establishing the true value, the auditor shall 3120
follow the procedures set forth for appraising real property in 3121
sections 5713.01 and 5713.03 of the Revised Code. 3122

(4) The county auditor shall place the true value of each 3123
home on the manufactured home tax list upon completion of an 3124
appraisal. 3125

(5) (a) If the county auditor changes the true value of a 3126
home, the auditor shall notify the owner of the home in writing, 3127
delivered by mail or in person. The notice shall be given at 3128
least thirty days prior to the issuance of any tax bill that 3129
reflects the change. Failure to receive the notice does not 3130
invalidate any proceeding under this section. 3131

(b) Any owner of a home or any other person or party that 3132
would be authorized to file a complaint under division (A) of 3133
section 5715.19 of the Revised Code if the home was real 3134
property may file a complaint against the true value of the home 3135
as appraised under this section. The complaint shall be filed 3136

with the county auditor on or before the thirty-first day of 3137
March of the current tax year or the date of closing of the 3138
collection for the first half of manufactured home taxes for the 3139
current tax year, whichever is later. The auditor shall present 3140
to the county board of revision all complaints filed with the 3141
auditor under this section. The board shall hear and investigate 3142
the complaint and may take action on it as provided under 3143
sections 5715.11 to 5715.19 of the Revised Code. 3144

(c) If the county board of revision determines, pursuant 3145
to a complaint against the valuation of a manufactured or mobile 3146
home filed under this section, that the amount of taxes, 3147
assessments, or other charges paid was in excess of the amount 3148
due based on the valuation as finally determined, then the 3149
overpayment shall be refunded in the manner prescribed in 3150
section 5715.22 of the Revised Code. 3151

(d) Payment of all or part of a tax under this section for 3152
any year for which a complaint is pending before the county 3153
board of revision does not abate the complaint or in any way 3154
affect the hearing and determination thereof. 3155

(M) If the county auditor determines that any tax or other 3156
charge or any part thereof has been erroneously charged as a 3157
result of a clerical error as defined in section 319.35 of the 3158
Revised Code, the county auditor shall call the attention of the 3159
county board of revision to the erroneous charges. If the board 3160
finds that the taxes or other charges have been erroneously 3161
charged or collected, it shall certify the finding to the 3162
auditor. Upon receipt of the certification, the auditor shall 3163
remove the erroneous charges on the manufactured home tax list 3164
or delinquent manufactured home tax list in the same manner as 3165
is prescribed in section 319.35 of the Revised Code for 3166

erroneous charges against real property, and refund any 3167
erroneous charges that have been collected, with interest, in 3168
the same manner as is prescribed in section 319.36 of the 3169
Revised Code for erroneous charges against real property. 3170

(N) As used in this section and section 4503.061 of the 3171
Revised Code: 3172

(1) "Manufactured home taxes" includes taxes, penalties, 3173
and interest charged under division (C) or (G) of this section 3174
and any penalties charged under division (G) or (H) (5) of 3175
section 4503.061 of the Revised Code. 3176

(2) "Current taxes" means all manufactured home taxes 3177
charged against a manufactured or mobile home that have not 3178
appeared on the manufactured home tax list for any prior year. 3179
Current taxes become delinquent taxes if they remain unpaid 3180
after the last day prescribed for payment of the second 3181
installment of current taxes without penalty, whether or not 3182
they have been certified delinquent. 3183

(3) "Delinquent taxes" means: 3184

(a) Any manufactured home taxes that were charged against 3185
a manufactured or mobile home for a prior year, including any 3186
penalties or interest charged for a prior year and the costs of 3187
publication under division (H) (2) of this section, and that 3188
remain unpaid; 3189

(b) Any current manufactured home taxes charged against a 3190
manufactured or mobile home that remain unpaid after the last 3191
day prescribed for payment of the second installment of current 3192
taxes without penalty, whether or not they have been certified 3193
delinquent, including any penalties or interest and the costs of 3194
publication under division (H) (2) of this section. 3195

Sec. 4503.066. (A) (1) To obtain a tax reduction under 3196
section 4503.065 of the Revised Code, the owner of the home 3197
shall file an application with the county auditor of the county 3198
in which the home is located. An application for reduction in 3199
taxes based upon a physical disability shall be accompanied by a 3200
certificate signed by a physician, and an application for 3201
reduction in taxes based upon a mental disability shall be 3202
accompanied by a certificate signed by a physician or 3203
psychologist licensed to practice in this state. The certificate 3204
shall attest to the fact that the applicant is permanently and 3205
totally disabled, shall be in a form that the department of 3206
taxation requires, and shall include the definition of totally 3207
and permanently disabled as set forth in section 4503.064 of the 3208
Revised Code. An application for reduction in taxes based upon a 3209
disability certified as permanent and total by a state or 3210
federal agency having the function of so classifying persons 3211
shall be accompanied by a certificate from that agency. 3212

An application by a disabled veteran or the surviving 3213
spouse of a disabled veteran for the reduction under division 3214
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 3215
accompanied by a letter or other written confirmation from the 3216
United States department of veterans affairs, or its predecessor 3217
or successor agency, showing that the veteran qualifies as a 3218
disabled veteran. 3219

An application by the surviving spouse of a public service 3220
officer killed in the line of duty for the reduction under 3221
division (C) of section 4503.065 of the Revised Code shall be 3222
accompanied by a letter or other written confirmation from an 3223
officer or employee of the board of trustees of a retirement or 3224
pension fund in this state or another state or from the chief or 3225
other chief executive of the department, agency, or other 3226

employer for which the public service officer served when killed 3227
in the line of duty affirming that the public service officer 3228
was killed in the line of duty. 3229

(2) Each application shall constitute a continuing 3230
application for a reduction in taxes for each year in which the 3231
manufactured or mobile home is occupied by the applicant. 3232
Failure to receive a new application or notification under 3233
division (B) of this section after an application for reduction 3234
has been approved is prima-facie evidence that the original 3235
applicant is entitled to the reduction calculated on the basis 3236
of the information contained in the original application. The 3237
original application and any subsequent application shall be in 3238
the form of a signed statement and shall be filed on or before 3239
the thirty-first day of December of the year preceding the year 3240
for which the reduction is sought. The statement shall be on a 3241
form, devised and supplied by the tax commissioner, that shall 3242
require no more information than is necessary to establish the 3243
applicant's eligibility for the reduction in taxes and the 3244
amount of the reduction to which the applicant is entitled. The 3245
form shall contain a statement that signing such application 3246
constitutes a delegation of authority by the applicant to the 3247
tax commissioner or the county auditor, individually or in 3248
consultation with each other, to examine any tax or financial 3249
records that relate to the income of the applicant as stated on 3250
the application for the purpose of determining eligibility 3251
under, or possible violation of, division (C) or (D) of this 3252
section. The form also shall contain a statement that conviction 3253
of willfully falsifying information to obtain a reduction in 3254
taxes or failing to comply with division (B) of this section 3255
shall result in the revocation of the right to the reduction for 3256
a period of three years. 3257

(3) A late application for a reduction in taxes for the 3258
year preceding the year for which an original application is 3259
filed may be filed with an original application. If the auditor 3260
determines that the information contained in the late 3261
application is correct, the auditor shall determine both the 3262
amount of the reduction in taxes to which the applicant would 3263
have been entitled for the current tax year had the application 3264
been timely filed and approved in the preceding year, and the 3265
amount the taxes levied under section 4503.06 of the Revised 3266
Code for the current year would have been reduced as a result of 3267
the reduction. When an applicant is permanently and totally 3268
disabled on the first day of January of the year in which the 3269
applicant files a late application, the auditor, in making the 3270
determination of the amounts of the reduction in taxes under 3271
division (A)(3) of this section, is not required to determine 3272
that the applicant was permanently and totally disabled on the 3273
first day of January of the preceding year. 3274

The amount of the reduction in taxes pursuant to a late 3275
application shall be treated as an overpayment of taxes by the 3276
applicant. The auditor shall credit the amount of the 3277
overpayment against the amount of the taxes or penalties then 3278
due from the applicant, and, at the next succeeding settlement, 3279
the amount of the credit shall be deducted from the amount of 3280
any taxes or penalties distributable to the county or any taxing 3281
unit in the county ~~that has received the benefit of the taxes or~~ 3282
~~penalties previously overpaid, in proportion to the benefits~~ 3283
~~previously received~~ same proportions that the amount of 3284
manufactured home tax levied by the county or each taxing unit 3285
in the county in the current tax year bears to the amount of 3286
such tax levied by the county and all such units in the county 3287
in the current tax year. If, after the credit has been made, 3288

there remains a balance of the overpayment, or if there are no 3289
taxes or penalties due from the applicant, the auditor shall 3290
refund that balance to the applicant by a warrant drawn on the 3291
county treasurer in favor of the applicant. The treasurer shall 3292
pay the warrant from the general fund of the county. If there is 3293
insufficient money in the general fund to make the payment, the 3294
treasurer shall pay the warrant out of any undivided 3295
manufactured or mobile home taxes subsequently received by the 3296
treasurer for distribution to the county or taxing district in 3297
the county that received the benefit of the overpaid taxes, in 3298
proportion to the benefits previously received, and the amount 3299
paid from the undivided funds shall be deducted from the money 3300
otherwise distributable to the county or taxing district in the 3301
county at the next or any succeeding distribution. At the next 3302
or any succeeding distribution after making the refund, the 3303
treasurer shall reimburse the general fund for any payment made 3304
from that fund by deducting the amount of that payment from the 3305
money distributable to the county or other taxing unit in the 3306
county that has received the benefit of the taxes, in proportion 3307
to the benefits previously received. On the second Monday in 3308
September of each year, the county auditor shall certify the 3309
total amount of the reductions in taxes made in the current year 3310
under division (A) (3) of this section to the tax commissioner 3311
who shall treat that amount as a reduction in taxes for the 3312
current tax year and shall make reimbursement to the county of 3313
that amount in the manner prescribed in section 4503.068 of the 3314
Revised Code, from moneys appropriated for that purpose. 3315

(B) (1) If in any year for which an application for 3316
reduction in taxes has been approved the owner no longer 3317
qualifies for the reduction, the owner shall notify the county 3318
auditor that the owner is not qualified for a reduction in 3319

taxes. 3320

(2) If the county auditor or county treasurer discovers 3321
that an owner not entitled to the reduction in manufactured home 3322
taxes under section 4503.065 of the Revised Code failed to 3323
notify the county auditor as required by division (B) (1) of this 3324
section, a charge shall be imposed against the manufactured or 3325
mobile home in the amount by which taxes were reduced under that 3326
section for each tax year the county auditor ascertains that the 3327
manufactured or mobile home was not entitled to the reduction 3328
and was owned by the current owner. Interest shall accrue in the 3329
manner prescribed by division (G) (2) of section 4503.06 of the 3330
Revised Code on the amount by which taxes were reduced for each 3331
such tax year as if the reduction became delinquent taxes at the 3332
close of the last day the second installment of taxes for that 3333
tax year could be paid without penalty. The county auditor shall 3334
notify the owner, by ordinary mail, of the charge, of the 3335
owner's right to appeal the charge, and of the manner in which 3336
the owner may appeal. The owner may appeal the imposition of the 3337
charge and interest by filing an appeal with the county board of 3338
revision not later than the last day prescribed for payment of 3339
manufactured home taxes under section 4503.06 of the Revised 3340
Code following receipt of the notice and occurring at least 3341
ninety days after receipt of the notice. The appeal shall be 3342
treated in the same manner as a complaint relating to the 3343
valuation or assessment of manufactured or mobile homes under 3344
section 5715.19 of the Revised Code. The charge and any interest 3345
shall be collected as other delinquent taxes. 3346

(3) During January of each year, the county auditor shall 3347
furnish each person whose application for reduction has been 3348
approved, by ordinary mail, a form on which to report any 3349
changes in total income, ownership, occupancy, disability, and 3350

other information earlier furnished the auditor relative to the 3351
application. The form shall be completed and returned to the 3352
auditor not later than the thirty-first day of December if the 3353
changes would affect the person's eligibility for the reduction. 3354

(C) No person shall knowingly make a false statement for 3355
the purpose of obtaining a reduction in taxes under section 3356
4503.065 of the Revised Code. 3357

(D) No person shall knowingly fail to notify the county 3358
auditor of any change required by division (B) of this section 3359
that has the effect of maintaining or securing a reduction in 3360
taxes under section 4503.065 of the Revised Code. 3361

(E) No person shall knowingly make a false statement or 3362
certification attesting to any person's physical or mental 3363
condition for purposes of qualifying such person for tax relief 3364
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 3365

(F) Whoever violates division (C), (D), or (E) of this 3366
section is guilty of a misdemeanor of the fourth degree. 3367

Sec. 4503.068. On or before the second Monday in September 3368
of each year, the county treasurer shall total the amount by 3369
which the manufactured home taxes levied in that year were 3370
reduced pursuant to section 4503.065 of the Revised Code, and 3371
certify that amount to the tax commissioner. Within ninety days 3372
of the receipt of the certification, the commissioner shall 3373
provide for payment to the county treasurer, from the general 3374
revenue fund, of the amount certified, which shall be credited 3375
upon receipt to the county's undivided income tax fund, and an 3376
amount equal to two per cent of the amount by which taxes were 3377
reduced, which shall be credited upon receipt to the county 3378
general fund as a payment, ~~in addition to the fees and charges~~ 3379

~~authorized by sections 319.54 and 321.26 of the Revised Code,~~ to 3380
the county auditor and county treasurer for the costs of 3381
administering sections 4503.064 to 4503.069 of the Revised Code. 3382

Immediately upon receipt of funds into the county 3383
undivided income tax fund under this section, the county auditor 3384
shall distribute the ~~full amount thereof~~ among the taxing 3385
districts in the county as though it had been received as taxes 3386
under section 4503.06 of the Revised Code from each person for 3387
whom taxes were reduced under section 4503.065 of the Revised 3388
Code. 3389

Sec. 4503.0611. Whenever it is made to appear to the 3390
county auditor, ~~by the oath of the owner or one of the owners of~~ 3391
~~a manufactured home, based on inspection by the county auditor~~ 3392
or based on notice provided to the county auditor, on a form 3393
prescribed by the department of taxation, by an owner of the 3394
manufactured home or by the affidavit of two disinterested 3395
persons who are residents of the township or municipal 3396
corporation in which the manufactured home is or was situated, 3397
that the home is subject to taxation for the current year under 3398
section 4503.06 of the Revised Code and has been destroyed or 3399
injured after the first day of January of the current year, the 3400
county auditor shall investigate the matter, and shall refund or 3401
waive the payment of the current year's taxes on such home as 3402
prescribed by divisions (A) and (B) of this section. ~~The oath or~~ 3403
~~affidavit required by this section~~ If a form has not been filed 3404
with the county auditor by either an owner or two disinterested 3405
persons but it appears to the county auditor, based on an 3406
inspection and investigation, that the owner's manufactured home 3407
is subject to taxation for the current year under section 3408
4503.06 of the Revised Code and has been destroyed or injured 3409
after the first day of January of the current year, the auditor 3410

may complete the form on behalf of an owner. 3411

To obtain a deduction under this section, an owner or two 3412
disinterested persons shall be filed file the form with the 3413
county auditor, or the county auditor shall complete the form on 3414
behalf of an owner, not later than the thirty-first day of 3415
January of the year after the year in which the manufactured 3416
home was injured or destroyed. 3417

(A) If the auditor determines the injury or destruction 3418
occurred during the first half of the calendar year, the auditor 3419
shall deduct from the taxes payable on the manufactured home for 3420
the current year an amount that, in the county auditor's 3421
judgment, bears the same ratio to those taxes as the extent of 3422
the injury or destruction bears to the cost or market value of 3423
the manufactured home. The auditor shall draw a warrant on the 3424
county treasurer to refund that amount. If the taxes have not 3425
been paid at the time of the auditor's determination, the 3426
auditor may waive the payment of the portion of the tax that 3427
would otherwise be refunded under this division. 3428

(B) If the auditor determines the injury or destruction 3429
occurred during the second half of the calendar year, the 3430
auditor shall deduct from the taxes payable on the manufactured 3431
home for the current year one-half of the amount that, in the 3432
county auditor's judgment, bears the same ratio to those taxes 3433
as the extent of the injury or destruction bears to the cost or 3434
market value of the manufactured home. The auditor shall draw a 3435
warrant on the county treasurer to refund that amount. If the 3436
taxes have not been paid at the time of the auditor's 3437
determination, the auditor may waive the payment of the portion 3438
of the tax that would otherwise be refunded under this division. 3439

(C) Taxes refunded under this section shall be paid from 3440

the county undivided general property tax fund. 3441

Sec. 4582.024. After a port authority has been created, 3442
any municipal corporation, township, or county, acting by 3443
ordinance, resolution of the township trustees, or resolution of 3444
the county commissioners, respectively, which is contiguous to 3445
such port authority, or to any municipal corporation, township, 3446
or county which proposes to join such port authority at the same 3447
time and is contiguous to such port authority, or any county 3448
within which such port authority is situated, may join such port 3449
authority and thereupon the jurisdiction and territory of such 3450
port authority shall include such municipal corporation, county, 3451
or township. If more than one such political subdivision is to 3452
be joined to the port authority at the same time, then each such 3453
ordinance or resolution shall designate the political 3454
subdivisions which are to be so joined. Any territory or 3455
municipal corporation not included in a port authority and which 3456
is annexed to a municipal corporation included within the 3457
jurisdiction and territory of a port authority shall, on such 3458
annexation and without further proceedings, be annexed to and be 3459
included in the jurisdiction and territory of such port 3460
authority. Before such political subdivision or subdivisions are 3461
joined to a port authority, other than by annexation to a 3462
municipality, the political subdivision or subdivisions 3463
theretofore comprising such port authority shall agree upon the 3464
terms and conditions pursuant to which such political 3465
subdivision or subdivisions are to be joined. For all purposes 3466
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 3467
such political subdivision or subdivisions shall be considered 3468
to have participated in the creation of such port authority, 3469
except that the initial term of any director of the port 3470
authority appointed by such a political subdivision shall be 3471

four years. After each ordinance or resolution proposing joinder 3472
to the port authority has become effective and the terms and 3473
conditions of joinder have been agreed to, the board of 3474
directors of the port authority shall by resolution either 3475
accept or reject such joinder. Such joinder shall be effective 3476
on adoption of the resolution accepting such joinder, unless the 3477
port authority to which a political subdivision or subdivisions 3478
including a county within which such port authority is located, 3479
are to be joined has authority under section 4582.14 of the 3480
Revised Code to levy a tax on property within its jurisdiction, 3481
then such joinder shall not be effective until approved by the 3482
affirmative vote of a majority of the electors voting on the 3483
question of such joinder. If more than one political subdivision 3484
is to be joined to the port authority, then the electors of such 3485
subdivision shall vote as a district and the majority 3486
affirmative vote shall be determined by the vote cast in such 3487
district as a whole. 3488

If a tax on property is to be levied, the board of 3489
directors of the port authority and the county auditor shall 3490
proceed in the same manner as required for a tax levy under 3491
section 5705.03 of the Revised Code, except that the levy's 3492
annual collections shall be estimated assuming that the 3493
additional subdivision or subdivisions have joined the port 3494
authority. 3495

The election shall be called by the board of directors of 3496
the port authority and shall be held, canvassed, and certified 3497
in the manner provided for the submission of tax levies under 3498
section 5705.191 of the Revised Code except that the question 3499
appearing on the ballot shall read: 3500

"Shall _____ 3501

(name or names of political subdivisions to be joined) 3502

be joined to _____ (name) port authority and the 3503

existing tax levy (levies) of such port authority, that the 3504

county auditor estimates will collect \$_____ annually, at a rate 3505

not exceeding 3506

_____ mill(s) for each \$1 of taxable value, which amounts to 3507

\$_____ (~~estimated~~ effective rate) for each \$100,000 of the 3508

county auditor's appraised value, be authorized to be 3509

levied against properties within 3510

_____ " 3511

(name or names of political subdivisions to be joined) 3512

If the question is approved such joinder shall be 3513

immediately effective and the port authority shall be authorized 3514

to extend the levy of such tax against all the taxable property 3515

within the political subdivision or political subdivisions which 3516

have been joined. If such question is approved at a general 3517

election then the port authority may amend its budget and 3518

resolution adopted pursuant to section 5705.34 of the Revised 3519

Code and such levy shall be placed on the current tax list and 3520

duplicate and collected as other taxes are collected from all 3521

taxable property within the port authority including the 3522

political subdivision or political subdivisions joined as a 3523

result of such election. 3524

As used in this section, "the county auditor's appraised 3525

value" and "~~estimated~~ effective rate" have the same meanings as 3526

in section 5705.01 of the Revised Code. 3527

Sec. 4582.26. After a port authority has been created, any 3528

municipal corporation, township, county, or other political 3529

subdivision, acting by ordinance or resolution, which is 3530
contiguous to any municipal corporation, township, county, or 3531
other political subdivision which participated in the creation 3532
of such port authority or to any municipal corporation, 3533
township, county, or other political subdivision which proposes 3534
to join the port authority at the same time and is contiguous to 3535
any municipal corporation, township, county, or other political 3536
subdivision which participated in the creation of such port 3537
authority, may join such port authority, and thereupon the 3538
jurisdiction and territory of the port authority includes the 3539
municipal corporation, county, township, or other political 3540
subdivision so joining. If more than one such political 3541
subdivision is to be joined to the port authority at the same 3542
time, then each such ordinance or resolution shall designate the 3543
political subdivisions which are to be so joined. Any territory 3544
or municipal corporation not included in a port authority and 3545
which is annexed to a municipal corporation included within the 3546
jurisdiction and territory of a port authority shall, on such 3547
annexation and without further proceedings, be annexed to and be 3548
included in the jurisdiction and territory of the port 3549
authority. Before such political subdivision or subdivisions are 3550
joined to a port authority, other than by annexation to a 3551
municipal corporation, the political subdivision or subdivisions 3552
thereof comprising such port authority shall agree upon the 3553
terms and conditions pursuant to which such political 3554
subdivision or subdivisions are to be joined. For all purposes 3555
of sections 4582.21 to 4582.59 of the Revised Code, such 3556
political subdivision or subdivisions shall be considered to 3557
have participated in the creation of such port authority, except 3558
that the initial term of any director of the port authority 3559
appointed by such a political subdivision shall be four years. 3560
After each ordinance or resolution proposing joinder to the port 3561

authority has become effective and the terms and conditions of 3562
joinder have been agreed to, the board of directors of the port 3563
authority shall by resolution either accept or reject such 3564
joinder. Such joinder shall be effective upon adoption of the 3565
resolution accepting such joinder, unless the port authority to 3566
which a political subdivision or subdivisions, including a 3567
county within which such port authority is located, are to be 3568
joined, has authority under section 4582.40 of the Revised Code 3569
to levy a tax on property within its jurisdiction, then such 3570
joinder shall not be effective until approved by the affirmative 3571
vote of a majority of the electors voting on the question of the 3572
joinder. If more than one political subdivision is to be joined 3573
to the port authority, then the electors of such subdivisions 3574
shall vote as a district and the majority affirmative vote shall 3575
be determined by the vote cast in such district as a whole. 3576

If a tax on property is to be levied, the board of 3577
directors of the port authority and the county auditor shall 3578
proceed in the manner as required for a tax levy under section 3579
5705.03 of the Revised Code, except that the levy's annual 3580
collections shall be estimated assuming that the additional 3581
subdivision or subdivisions have joined the port authority. 3582

The election shall be called by the board of directors of 3583
the port authority and shall be held, canvassed, and certified 3584
in the manner provided for the submission of tax levies under 3585
section 5705.191 of the Revised Code except that the question 3586
appearing on the ballot shall read: 3587

"Shall _____ 3588

(Name or names of political subdivisions to be joined) 3589

_____ 3590

be joined to _____ (Name) port authority 3591
and the existing tax levy (levies) of such port authority, that 3592
the county auditor estimates will collect \$_____ annually, at a 3593
rate not exceeding _____ mill(s) for each \$1 of 3594
taxable value, which amounts to \$_____ (~~estimated~~ effective 3595
rate) for each \$100,000 of the county auditor's appraised value, 3596
be authorized to be levied against properties within 3597

_____?" 3598
(Name or names of political subdivisions to be joined) 3599

If the question is approved the joinder becomes 3600
immediately effective and the port authority is authorized to 3601
extend the levy of such tax against all the taxable property 3602
within the political subdivision or political subdivisions which 3603
have been joined. If such question is approved at a general 3604
election, then the port authority may amend its budget and 3605
resolution adopted pursuant to section 5705.34 of the Revised 3606
Code and such levy shall be placed on the current tax list and 3607
duplicate and collected as other taxes are collected from all 3608
taxable property within the port authority including the 3609
political subdivision or political subdivisions joined as a 3610
result of the election. 3611

As used in this section, "the county auditor's appraised 3612
value" and "~~estimated~~ effective rate" have the same meanings as 3613
in section 5705.01 of the Revised Code. 3614

Sec. 5705.01. As used in this chapter: 3615

(A) "Subdivision" means any county; municipal corporation; 3616
township; township police district; joint police district; 3617
township fire district; joint fire district; joint ambulance 3618

district; joint emergency medical services district; fire and 3619
ambulance district; joint recreation district; township waste 3620
disposal district; township road district; community college 3621
district; technical college district; detention facility 3622
district; a district organized under section 2151.65 of the 3623
Revised Code; a combined district organized under sections 3624
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 3625
drug addiction, and mental health service district; a drainage 3626
improvement district created under section 6131.52 of the 3627
Revised Code; a lake facilities authority created under Chapter 3628
353. of the Revised Code; a union cemetery district; a county 3629
school financing district; a city, local, exempted village, 3630
cooperative education, joint vocational school district; a 3631
regional student education district created under section 3632
3313.83 of the Revised Code; or a career-technical cooperative 3633
education district created under section 3313.831 of the Revised 3634
Code. 3635

(B) "Municipal corporation" means all municipal 3636
corporations, including those that have adopted a charter under 3637
Article XVIII, Ohio Constitution. 3638

(C) "Taxing authority" or "bond issuing authority" means, 3639
in the case of any county, the board of county commissioners; in 3640
the case of a municipal corporation, the council or other 3641
legislative authority of the municipal corporation; in the case 3642
of a city, local, exempted village, cooperative education, or 3643
joint vocational school district, the board of education; in the 3644
case of a community college district, the board of trustees of 3645
the district; in the case of a technical college district, the 3646
board of trustees of the district; in the case of a detention 3647
facility district, a district organized under section 2151.65 of 3648
the Revised Code, or a combined district organized under 3649

sections 2152.41 and 2151.65 of the Revised Code, the joint 3650
board of county commissioners of the district; in the case of a 3651
township, the board of township trustees; in the case of a joint 3652
police district, the joint police district board; in the case of 3653
a joint fire district, the board of fire district trustees; in 3654
the case of a joint recreation district, the joint recreation 3655
district board of trustees; in the case of a joint-county 3656
alcohol, drug addiction, and mental health service district, the 3657
district's board of alcohol, drug addiction, and mental health 3658
services; in the case of a joint ambulance district or a fire 3659
and ambulance district, the board of trustees of the district; 3660
in the case of a union cemetery district, the legislative 3661
authority of the municipal corporation and the board of township 3662
trustees, acting jointly as described in section 759.341 of the 3663
Revised Code; in the case of a drainage improvement district, 3664
the board of county commissioners of the county in which the 3665
drainage district is located; in the case of a lake facilities 3666
authority, the board of directors; in the case of a joint 3667
emergency medical services district, the joint board of county 3668
commissioners of all counties in which all or any part of the 3669
district lies; and in the case of a township police district, a 3670
township fire district, a township road district, or a township 3671
waste disposal district, the board of township trustees of the 3672
township in which the district is located. "Taxing authority" 3673
also means the educational service center governing board that 3674
serves as the taxing authority of a county school financing 3675
district as provided in section 3311.50 of the Revised Code, the 3676
board of directors of a regional student education district 3677
created under section 3313.83 of the Revised Code, and the board 3678
of directors of a career-technical cooperative education 3679
district created under section 3313.831 of the Revised Code. 3680

(D) "Fiscal officer" in the case of a county, means the 3681
county auditor; in the case of a municipal corporation, the city 3682
auditor or village clerk, or an officer who, by virtue of the 3683
charter, has the duties and functions of the city auditor or 3684
village clerk, except that in the case of a municipal university 3685
the board of directors of which have assumed, in the manner 3686
provided by law, the custody and control of the funds of the 3687
university, the chief accounting officer of the university shall 3688
perform, with respect to the funds, the duties vested in the 3689
fiscal officer of the subdivision by sections 5705.41 and 3690
5705.44 of the Revised Code; in the case of a school district, 3691
the treasurer of the board of education; in the case of a county 3692
school financing district, the treasurer of the educational 3693
service center governing board that serves as the taxing 3694
authority; in the case of a township, the township fiscal 3695
officer; in the case of a joint police district, the treasurer 3696
of the district; in the case of a joint fire district, the clerk 3697
of the board of fire district trustees; in the case of a joint 3698
ambulance district, the clerk of the board of trustees of the 3699
district; in the case of a joint emergency medical services 3700
district, the person appointed as fiscal officer pursuant to 3701
division (D) of section 307.053 of the Revised Code; in the case 3702
of a fire and ambulance district, the person appointed as fiscal 3703
officer pursuant to division (B) of section 505.375 of the 3704
Revised Code; in the case of a joint recreation district, the 3705
person designated pursuant to section 755.15 of the Revised 3706
Code; in the case of a union cemetery district, the clerk of the 3707
municipal corporation designated in section 759.34 of the 3708
Revised Code; in the case of a children's home district, 3709
educational service center, general health district, joint- 3710
county alcohol, drug addiction, and mental health service 3711
district, county library district, detention facility district, 3712

district organized under section 2151.65 of the Revised Code, a 3713
combined district organized under sections 2152.41 and 2151.65 3714
of the Revised Code, or a metropolitan park district for which 3715
no treasurer has been appointed pursuant to section 1545.07 of 3716
the Revised Code, the county auditor of the county designated by 3717
law to act as the auditor of the district; in the case of a 3718
metropolitan park district which has appointed a treasurer 3719
pursuant to section 1545.07 of the Revised Code, that treasurer; 3720
in the case of a drainage improvement district, the auditor of 3721
the county in which the drainage improvement district is 3722
located; in the case of a lake facilities authority, the fiscal 3723
officer designated under section 353.02 of the Revised Code; in 3724
the case of a regional student education district, the fiscal 3725
officer appointed pursuant to section 3313.83 of the Revised 3726
Code; in the case of a career-technical cooperative education 3727
district, the fiscal officer appointed pursuant to section 3728
3313.831 of the Revised Code; and in all other cases, the 3729
officer responsible for keeping the appropriation accounts and 3730
drawing warrants for the expenditure of the moneys of the 3731
district or taxing unit. 3732

(E) "Permanent improvement" or "improvement" means any 3733
property, asset, or improvement with an estimated life or 3734
usefulness of five years or more, including land and interests 3735
therein, and reconstructions, enlargements, and extensions 3736
thereof having an estimated life or usefulness of five years or 3737
more. 3738

(F) "Current operating expenses" and "current expenses" 3739
mean the lawful expenditures of a subdivision, except those for 3740
permanent improvements, and except payments for interest, 3741
sinking fund, and retirement of bonds, notes, and certificates 3742
of indebtedness of the subdivision. 3743

(G) "Debt charges" means interest, sinking fund, and 3744
retirement charges on bonds, notes, or certificates of 3745
indebtedness. 3746

(H) "Taxing unit" means any subdivision or other 3747
governmental district having authority to levy taxes on the 3748
property in the district or issue bonds that constitute a charge 3749
against the property of the district, including conservancy 3750
districts, metropolitan park districts, sanitary districts, road 3751
districts, and other districts. 3752

(I) "District authority" means any board of directors, 3753
trustees, commissioners, or other officers controlling a 3754
district institution or activity that derives its income or 3755
funds from two or more subdivisions, such as the educational 3756
service center, the trustees of district children's homes, the 3757
district board of health, a joint-county alcohol, drug 3758
addiction, and mental health service district's board of 3759
alcohol, drug addiction, and mental health services, detention 3760
facility districts, a joint recreation district board of 3761
trustees, districts organized under section 2151.65 of the 3762
Revised Code, combined districts organized under sections 3763
2152.41 and 2151.65 of the Revised Code, and other such boards. 3764

(J) "Tax list" and "tax duplicate" mean the general tax 3765
lists and duplicates prescribed by sections 319.28 and 319.29 of 3766
the Revised Code. 3767

(K) "Property" as applied to a tax levy means taxable 3768
property listed on general tax lists and duplicates. 3769

(L) "Association library district" means a territory, the 3770
boundaries of which are defined by the state library board 3771
pursuant to division (I) of section 3375.01 of the Revised Code, 3772

in which a library association or private corporation maintains 3773
a free public library. 3774

(M) "Library district" means a territory, the boundaries 3775
of which are defined by the state library board pursuant to 3776
section 3375.01 of the Revised Code, in which the board of 3777
trustees of a county, municipal corporation, school district, or 3778
township public library maintains a free public library. 3779

(N) "Qualifying library levy" means either of the 3780
following: 3781

(1) A levy for the support of a library association or 3782
private corporation that has an association library district 3783
with boundaries that are not identical to those of a 3784
subdivision; 3785

(2) A levy proposed under section 5705.23 of the Revised 3786
Code for the support of the board of trustees of a public 3787
library that has a library district with boundaries that are not 3788
identical to those of a subdivision. 3789

(O) "School library district" means a school district in 3790
which a free public library has been established that is under 3791
the control and management of a board of library trustees as 3792
provided in section 3375.15 of the Revised Code. 3793

(P) "The county auditor's appraised value" means the true 3794
value in money of real property. 3795

~~(Q) "Estimated effective" (Q) (1) "Effective rate" means one~~ 3796
~~of the quotient obtained by dividing (1) an estimate of the~~ 3797
~~taxes that will be charged and payable in a year against~~ 3798
~~following:~~ 3799

(a) For a levy that is the renewal of an existing levy or 3800

an existing levy extended to additional territory, the effective 3801
tax rate of the levy on class one property, as most recently 3802
determined by the county auditor under section 323.08 of the 3803
Revised Code; 3804

(b) For a levy that is the increase of an existing levy, 3805
the effective tax rate of the portion of the levy equal to the 3806
rate of the existing levy on class one property, as most 3807
recently determined by the county auditor under section 323.08 3808
of the Revised Code, plus the rate of the additional portion of 3809
the levy; 3810

(c) For a levy that is the decrease of an existing levy, 3811
the effective tax rate of the levy on class one property, as 3812
most recently determined by the county auditor under section 3813
323.08 of the Revised Code, and as proportionately reduced to 3814
account for the decrease pursuant to rules adopted by the tax 3815
commissioner. 3816

(2) As used in division (Q) (1) of this section: 3817

(a) "Effective tax rate" has the same meaning in section 3818
323.08 of the Revised Code. 3819

(b) "Class one property" means real property classified as 3820
residential or agricultural under section 5713.041 of the 3821
Revised Code ~~from either (a) a levy that is a renewal, increase,~~ 3822
~~or decrease of an existing levy or (b) an existing levy that is~~ 3823
~~extended to additional territory, assuming that the additional~~ 3824
~~territory has been added to the subdivision, by (2) an estimate~~ 3825
~~of the total taxable value of that class of property for that~~ 3826
~~year.~~ 3827

Sec. 5705.03. (A) The taxing authority of each subdivision 3828
may levy taxes annually, subject to the limitations of sections 3829

5705.01 to 5705.47 of the Revised Code, on the real and personal 3830
property within the subdivision for the purpose of paying the 3831
current operating expenses of the subdivision and acquiring or 3832
constructing permanent improvements. The taxing authority of 3833
each subdivision and taxing unit shall, subject to the 3834
limitations of such sections, levy such taxes annually as are 3835
necessary to pay the interest and sinking fund on and retire at 3836
maturity the bonds, notes, and certificates of indebtedness of 3837
such subdivision and taxing unit, including levies in 3838
anticipation of which the subdivision or taxing unit has 3839
incurred indebtedness. 3840

(B) (1) When a taxing authority determines that it is 3841
necessary to levy a tax outside the ten-mill limitation for any 3842
purpose authorized by the Revised Code, the taxing authority 3843
shall certify to the county auditor a resolution or ordinance 3844
requesting that the county auditor certify to the taxing 3845
authority the amounts described in division (B) (2) of this 3846
section. The resolution or ordinance shall state all of the 3847
following: 3848

(a) The proposed rate of the tax, expressed in mills for 3849
each one dollar of taxable value, or the dollar amount of 3850
revenue to be generated by the proposed tax; 3851

(b) The purpose of the tax; 3852

(c) Whether the tax is an additional levy, a renewal or a 3853
replacement of an existing tax, a renewal or replacement of an 3854
existing tax with an increase or a decrease, a reduction or 3855
decrease of an existing tax, or an extension of an existing tax 3856
to additional territory; 3857

(d) The section of the Revised Code authorizing submission 3858

of the question of the tax; 3859

(e) The term of years of the tax or if the tax is for a 3860
continuing period of time; 3861

(f) That the tax is to be levied upon the entire territory 3862
of the subdivision or, if authorized by the Revised Code, a 3863
description of the portion of the territory of the subdivision 3864
in which the tax is to be levied; 3865

(g) The date of the election at which the question of the 3866
tax shall appear on the ballot; 3867

(h) That the ballot measure shall be submitted to the 3868
entire territory of the subdivision or, if authorized by the 3869
Revised Code, a description of the portion of the territory of 3870
the subdivision to which the ballot measure shall be submitted; 3871

(i) The tax year in which the tax will first be levied and 3872
the calendar year in which the tax will first be collected; 3873

(j) Each such county in which the subdivision has 3874
territory. 3875

(2) Upon receipt of a resolution or ordinance certified 3876
under division (B) (1) of this section, the county auditor shall 3877
certify to the taxing authority each of the following, as 3878
applicable to that levy: 3879

(a) The total current tax valuation of the subdivision. 3880

(b) The number of mills for each one dollar of taxable 3881
value that is required to generate a specified amount of 3882
revenue. 3883

(c) Either of the following, ~~calculated using the tax list~~ 3884
~~for the current year, and if this is not determined, the~~ 3885

~~estimated amount submitted by the auditor to the county budget-~~ 3886
~~commission:~~ 3887

(i) If the levy is to renew, renew and increase, renew and 3888
decrease, reduce or decrease, or extend to additional territory 3889
an existing levy that is subject to reduction under section 3890
319.301 of the Revised Code, the levy's ~~estimated~~ effective 3891
rate, ~~calculated using the rate described in division (B) (2) (b)-~~ 3892
~~or (d) of this section,~~ expressed in dollars, rounded to the 3893
nearest dollar, for each one hundred thousand dollars of the 3894
county auditor's appraised value; 3895

(ii) For all other levies, the levy's rate, described in 3896
division (B) (2) (b) or (d) of this section, expressed in dollars, 3897
rounded to the nearest dollar, for each one hundred thousand 3898
dollars of the county auditor's appraised value. 3899

(d) The dollar amount of revenue, rounded to the nearest 3900
dollar, that would be generated by a specified number of mills 3901
for each one dollar of taxable value. 3902

(e) For any levy or portion of a levy except a levy or 3903
portion of a levy to pay debt charges, an estimate of the levy's 3904
annual collections, rounded to the nearest ~~one thousand-~~ 3905
~~dollars~~dollar, which shall be calculated assuming that the 3906
amount of the tax list of the taxing authority remains 3907
throughout the life of the levy the same as the amount of the 3908
tax list ~~for the current year, and if this is not determined,~~ 3909
~~the estimated amount submitted by the auditor to the county-~~ 3910
~~budget commission~~most recently certified by the auditor under 3911
division (A) of section 319.28 of the Revised Code. 3912

If a subdivision is located in more than one county, the 3913
county auditor shall obtain from the county auditor of each 3914

other county in which the subdivision is located the current tax 3915
valuation for the portion of the subdivision in that county. The 3916
county auditor shall issue the certification to the taxing 3917
authority within ten days after receiving the taxing authority's 3918
resolution or ordinance requesting it. 3919

(3) Upon receiving the certification from the county 3920
auditor under division (B) (2) of this section, the taxing 3921
authority may adopt a resolution or ordinance stating the rate 3922
of the tax levy, expressed in mills for each one dollar of 3923
taxable value and the rate or ~~estimated~~ effective rate, as 3924
applicable, in dollars for each one hundred thousand dollars of 3925
the county auditor's appraised value, as estimated by the county 3926
auditor, and that the taxing authority will proceed with the 3927
submission of the question of the tax to electors. The taxing 3928
authority shall certify this resolution or ordinance, a copy of 3929
the county auditor's certifications, and the resolution or 3930
ordinance the taxing authority adopted under division (B) (1) of 3931
this section to the proper county board of elections in the 3932
manner and within the time prescribed by the section of the 3933
Revised Code governing submission of the question. The county 3934
board of elections shall not submit the question of the tax to 3935
electors unless a copy of the county auditor's certification 3936
accompanies the resolutions or ordinances the taxing authority 3937
certifies to the board. Before requesting a taxing authority to 3938
submit a tax levy, any agency or authority authorized to make 3939
that request shall first request the certification from the 3940
county auditor provided under this section. 3941

(4) This division is supplemental to, and not in 3942
derogation of, any similar requirement governing the 3943
certification by the county auditor of the tax valuation of a 3944
subdivision or necessary tax rates for the purposes of the 3945

submission of the question of a tax in excess of the ten-mill 3946
limitation, including sections 133.18 and 5705.195 of the 3947
Revised Code. 3948

(C) All taxes levied on property shall be extended on the 3949
tax list and duplicate by the county auditor of the county in 3950
which the property is located, and shall be collected by the 3951
county treasurer of such county in the same manner and under the 3952
same laws and rules as are prescribed for the assessment and 3953
collection of county taxes. The proceeds of any tax levied by or 3954
for any subdivision when received by its fiscal officer shall be 3955
deposited in its treasury to the credit of the appropriate fund. 3956

Sec. 5705.195. Within ten days after the resolution is 3957
certified to the county auditor as provided by section 5705.194 3958
of the Revised Code, the auditor shall calculate and certify to 3959
the taxing authority the annual levy, expressed in dollars for 3960
each one hundred thousand dollars of the county auditor's 3961
appraised value as well as in mills for each one dollar of 3962
taxable value, throughout the life of the levy which will be 3963
required to produce the annual amount set forth in the 3964
resolution assuming that the amount of the tax list of such 3965
subdivision remains throughout the life of the levy the same as 3966
the amount of the tax list ~~for the current year, and if this is~~ 3967
~~not determined, the estimated amount submitted by most recently~~ 3968
~~certified by the county auditor to the county budget~~ 3969
~~commission~~ under division (A) of section 319.28 of the Revised 3970
Code. 3971

Upon receiving the certification from the county auditor, 3972
if the taxing authority desires to proceed with the submission 3973
of the question it shall, not less than ninety days before the 3974
day of such election, certify its resolution, together with the 3975

amount of the average tax levy, expressed in dollars for each 3976
one hundred thousand dollars of the county auditor's appraised 3977
value as well as in mills for each one dollar of taxable value, 3978
as certified by the county auditor, and the number of years the 3979
levy is to run to the board of elections of the county which 3980
shall prepare the ballots and make other necessary arrangements 3981
for the submission of the question to the voters of the 3982
subdivision. 3983

Sec. 5705.21. (A) At any time, the board of education of 3984
any city, local, exempted village, cooperative education, or 3985
joint vocational school district, by a vote of two-thirds of all 3986
its members, may declare by resolution that the amount of taxes 3987
that may be raised within the ten-mill limitation by levies on 3988
the current tax list will be insufficient to provide an adequate 3989
amount for the necessary requirements of the school district, 3990
that it is necessary to levy a tax in excess of such limitation 3991
for one of the purposes specified in division (A), (D), (F), 3992
(H), or (DD) of section 5705.19 of the Revised Code, for general 3993
permanent improvements, for the purpose of operating a cultural 3994
center, for the purpose of providing for school safety and 3995
security, or for the purpose of providing education technology, 3996
and that the question of such additional tax levy shall be 3997
submitted to the electors of the school district at a special 3998
election on a day to be specified in the resolution. In the case 3999
of a qualifying library levy for the support of a library 4000
association or private corporation, the question shall be 4001
submitted to the electors of the association library district. 4002
If the resolution states that the levy is for the purpose of 4003
operating a cultural center, the ballot shall state that the 4004
levy is "for the purpose of operating the _____ (name of 4005
cultural center)." 4006

As used in this division, "cultural center" means a 4007
freestanding building, separate from a public school building, 4008
that is open to the public for educational, musical, artistic, 4009
and cultural purposes; "education technology" means, but is not 4010
limited to, computer hardware, equipment, materials, and 4011
accessories, equipment used for two-way audio or video, and 4012
software; "general permanent improvements" means permanent 4013
improvements without regard to the limitation of division (F) of 4014
section 5705.19 of the Revised Code that the improvements be a 4015
specific improvement or a class of improvements that may be 4016
included in a single bond issue; and "providing for school 4017
safety and security" includes but is not limited to providing 4018
for permanent improvements to provide or enhance security, 4019
employment of or contracting for the services of safety 4020
personnel, providing mental health services and counseling, or 4021
providing training in safety and security practices and 4022
responses. 4023

A resolution adopted under this division shall be confined 4024
to a single purpose and shall specify the amount of the increase 4025
in rate that it is necessary to levy, the purpose of the levy, 4026
and the number of years during which the increase in rate shall 4027
be in effect. The number of years may be any number not 4028
exceeding five or, if the levy is for current expenses of the 4029
district or for general permanent improvements, for a continuing 4030
period of time. 4031

(B) (1) The board of education of a qualifying school 4032
district, by resolution, may declare that it is necessary to 4033
levy a tax in excess of the ten-mill limitation for the purpose 4034
of paying the current expenses of partnering community schools 4035
and, if any of the levy proceeds are so allocated, of the 4036
district. A qualifying school district that is not a municipal 4037

school district may allocate all of the levy proceeds to 4038
partnering community schools. A municipal school district shall 4039
allocate a portion of the levy proceeds to the current expenses 4040
of the district. The resolution shall declare that the question 4041
of the additional tax levy shall be submitted to the electors of 4042
the school district at a special election on a day to be 4043
specified in the resolution. The resolution shall state the 4044
purpose of the levy, the rate of the tax expressed in mills for 4045
each one dollar of taxable value, the number of such mills to be 4046
levied for the current expenses of the partnering community 4047
schools and the number of such mills, if any, to be levied for 4048
the current expenses of the school district, the number of years 4049
the tax will be levied, and the first year the tax will be 4050
levied. The number of years the tax may be levied may be any 4051
number not exceeding ten years, or for a continuing period of 4052
time. 4053

The levy of a tax for the current expenses of a partnering 4054
community school under this section and the distribution of 4055
proceeds from the tax by a qualifying school district to 4056
partnering community schools is hereby determined to be a proper 4057
public purpose. 4058

(2) (a) If any portion of the levy proceeds are to be 4059
allocated to the current expenses of the qualifying school 4060
district, the form of the ballot at an election held pursuant to 4061
division (B) of this section shall be as follows: 4062

"Shall a levy be imposed by the_____ (insert the name 4063
of the qualifying school district) for the purpose of current 4064
expenses of the school district and of partnering community 4065
schools, that the county auditor estimates will collect \$_____ 4066
annually, at a rate not exceeding_____ mills for each \$1 of 4067

taxable value, of which_____ (insert the number of mills to be 4068
 allocated to partnering community schools) mills is to be 4069
 allocated to partnering community schools, which amounts to 4070
 \$_____ for each \$100,000 of the county auditor's appraised 4071
 value, for_____ (insert the number of years the levy is to be 4072
 imposed, or that it will be levied for a continuing period of 4073
 time), beginning_____ (insert first year the tax is to be 4074
 levied), which will first be payable in calendar year_____ 4075
 (insert the first calendar year in which the tax would be 4076
 payable)? 4077

4078

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the 4079
 current expenses of partnering community schools, the form of 4080
 the ballot shall be as follows: 4081

"Shall a levy be imposed by the_____ (insert the name 4082
 of the qualifying school district) for the purpose of current 4083
 expenses of partnering community schools, that the county 4084
 auditor estimates will collect \$_____ annually, at a rate not 4085
 exceeding_____ mills for each \$1 of taxable value which amounts 4086
 to \$_____ for each \$100,000 of the county auditor's appraised 4087
 value, for_____ (insert the number of years the levy is to be 4088
 imposed, or that it will be levied for a continuing period of 4089
 time), beginning_____ (insert first year the tax is to be 4090
 levied), which will first be payable in calendar year_____ 4091
 (insert the first calendar year in which the tax would be 4092

payable)? 4093

4094

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(3) Upon each receipt of a tax distribution by the 4095
qualifying school district, the board of education shall credit 4096
the portion allocated to partnering community schools to the 4097
partnering community schools fund. All income from the 4098
investment of money in the partnering community schools fund 4099
shall be credited to that fund. 4100

(a) If the qualifying school district is a municipal 4101
school district, the board of education shall distribute the 4102
partnering community schools amount among the then qualifying 4103
community schools not more than forty-five days after the school 4104
district receives and deposits each tax distribution. From each 4105
tax distribution, each such partnering community school shall 4106
receive a portion of the partnering community schools amount in 4107
the proportion that the number of its resident students bears to 4108
the aggregate number of resident students of all such partnering 4109
community schools as of the date of receipt and deposit of the 4110
tax distribution. 4111

(b) If the qualifying school district is not a municipal 4112
school district, the board of education may distribute all or a 4113
portion of the amount in the partnering community schools fund 4114
during a fiscal year to partnering community schools on or 4115
before the first day of June of the preceding fiscal year. Each 4116
such partnering community school shall receive a portion of the 4117

amount distributed by the board from the partnering community 4118
schools fund during the fiscal year in the proportion that the 4119
number of its resident students bears to the aggregate number of 4120
resident students of all such partnering community schools as of 4121
the date the school district received and deposited the most 4122
recent tax distribution. On or before the fifteenth day of June 4123
of each fiscal year, the board of education shall announce an 4124
estimated allocation to partnering community schools for the 4125
ensuing fiscal year. The board is not required to allocate to 4126
partnering community schools the entire partnering community 4127
schools amount in the fiscal year in which a tax distribution is 4128
received and deposited in the partnering community schools fund. 4129
The estimated allocation shall be published on the web site of 4130
the school district and expressed as a dollar amount per 4131
resident student. The actual allocation to community schools in 4132
a fiscal year need not conform to the estimate published by the 4133
school district so long if the estimate was made in good faith. 4134

Distributions by a school district under division (B) (3) 4135
(b) of this section shall be made in accordance with 4136
distribution agreements entered into by the board of education 4137
and each partnering community school eligible for distributions 4138
under this division. The distribution agreements shall be 4139
certified to the department of education each fiscal year before 4140
the thirtieth day of July. Each agreement shall provide for at 4141
least three distributions by the school district to the 4142
partnering community school during the fiscal year and shall 4143
require the initial distribution be made on or before the 4144
thirtieth day of July. 4145

(c) For the purposes of division (B) of this section, the 4146
number of resident students shall be the number of such students 4147
reported under section 3317.03 of the Revised Code and 4148

established by the department of education as of the date of receipt and deposit of the tax distribution. 4149
4150

(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B) (6) (b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements of that division. The board's determination is conclusive. 4151
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(5) For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a qualifying school district that levies a tax under division (B) of this section includes only the taxes charged and payable under that levy for the current expenses of the school district, and does not include the taxes charged and payable for the current expenses of partnering community schools. The taxes charged and payable for the current expenses of partnering community schools shall not affect the calculation of "state education aid" as defined in section 5751.20 of the Revised Code. 4159
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(6) As used in division (B) of this section: 4170

(a) "Qualifying school district" means a municipal school district, as defined in section 3311.71 of the Revised Code or a school district that contains within its territory a partnering community school. 4171
4172
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(b) "Partnering community school" means a community school established under Chapter 3314. of the Revised Code that is located within the territory of the qualifying school district 4175
4176
4177

- and meets one of the following criteria: 4178
- (i) If the qualifying school district is a municipal 4179
school district, the community school is sponsored by the 4180
district or is a party to an agreement with the district whereby 4181
the district and the community school endorse each other's 4182
programs; 4183
- (ii) If the qualifying school district is not a municipal 4184
school district, the community school is sponsored by a sponsor 4185
that was rated as "exemplary" in the ratings most recently 4186
published under section 3314.016 of the Revised Code before the 4187
resolution proposing the levy is certified to the board of 4188
elections. 4189
- (c) "Partnering community schools amount" means the 4190
product obtained, as of the receipt and deposit of the tax 4191
distribution, by multiplying the amount of a tax distribution by 4192
a fraction, the numerator of which is the number of mills per 4193
dollar of taxable value of the property tax to be allocated to 4194
partnering community schools, and the denominator of which is 4195
the total number of mills per dollar of taxable value authorized 4196
by the electors in the election held under division (B) of this 4197
section, each as set forth in the resolution levying the tax. If 4198
the resolution allocates all of the levy proceeds to partnering 4199
community schools, the "partnering schools amount" equals the 4200
amount of the tax distribution. 4201
- (d) "Partnering community schools fund" means a separate 4202
fund established by the board of education of a qualifying 4203
school district for the deposit of partnering community school 4204
amounts under this section. 4205
- (e) "Resident student" means a student enrolled in a 4206

partnering community school who is entitled to attend school in 4207
the qualifying school district under section 3313.64 or 3313.65 4208
of the Revised Code. 4209

(f) "Tax distribution" means a distribution of proceeds of 4210
the tax authorized by division (B) of this section under section 4211
321.24 of the Revised Code and distributions that are 4212
attributable to that tax under sections 323.156 and 4503.068 of 4213
the Revised Code or other applicable law. 4214

(C) A resolution adopted under this section shall specify 4215
the date of holding the election, which shall not be earlier 4216
than ninety days after the adoption and certification of the 4217
resolution and which shall be consistent with the requirements 4218
of section 3501.01 of the Revised Code. 4219

A resolution adopted under this section may propose to 4220
renew one or more existing levies imposed under division (A) or 4221
(B) of this section or to increase or decrease a single levy 4222
imposed under either such division. 4223

If the board of education imposes one or more existing 4224
levies for the purpose specified in division (F) of section 4225
5705.19 of the Revised Code, the resolution may propose to renew 4226
one or more of those existing levies, or to increase or decrease 4227
a single such existing levy, for the purpose of general 4228
permanent improvements. 4229

If the resolution proposes to renew two or more existing 4230
levies, the levies shall be levied for the same purpose. The 4231
resolution shall identify those levies and the rates at which 4232
they are levied. The resolution also shall specify that the 4233
existing levies shall not be extended on the tax lists after the 4234
year preceding the year in which the renewal levy is first 4235

imposed, regardless of the years for which those levies 4236
originally were authorized to be levied. 4237

If the resolution proposes to renew an existing levy 4238
imposed under division (B) of this section, the rates allocated 4239
to the qualifying school district and to partnering community 4240
schools each may be increased or decreased or remain the same, 4241
and the total rate may be increased, decreased, or remain the 4242
same. The resolution and notice of election shall specify the 4243
number of the mills to be levied for the current expenses of the 4244
partnering community schools and the number of the mills, if 4245
any, to be levied for the current expenses of the qualifying 4246
school district. 4247

A resolution adopted under this section shall go into 4248
immediate effect upon its passage, and no publication of the 4249
resolution shall be necessary other than that provided for in 4250
the notice of election. A copy of the resolution shall 4251
immediately after its passing be certified, along with the 4252
county auditor's certification provided under section 5705.03 of 4253
the Revised Code, to the board of elections of the proper county 4254
in the manner provided by section 5705.25 of the Revised Code. 4255
That section shall govern the arrangements for the submission of 4256
such question and other matters concerning the election to which 4257
that section refers, including publication of notice of the 4258
election, except that the election shall be held on the date 4259
specified in the resolution. In the case of a resolution adopted 4260
under division (B) of this section, the publication of notice of 4261
that election shall state the number of the mills, if any, to be 4262
levied for the current expenses of partnering community schools 4263
and the number of the mills to be levied for the current 4264
expenses of the qualifying school district. If a majority of the 4265
electors voting on the question so submitted in an election vote 4266

in favor of the levy, the board of education may make the 4267
necessary levy within the school district or, in the case of a 4268
qualifying library levy for the support of a library association 4269
or private corporation, within the association library district, 4270
at the additional rate, or at any lesser rate in excess of the 4271
ten-mill limitation on the tax list, for the purpose stated in 4272
the resolution. A levy for a continuing period of time may be 4273
reduced pursuant to section 5705.261 of the Revised Code. The 4274
tax levy shall be included in the next tax budget that is 4275
certified to the county budget commission. 4276

(D) (1) After the approval of a levy on the current tax 4277
list and duplicate for current expenses, for recreational 4278
purposes, for community centers provided for in section 755.16 4279
of the Revised Code, or for a public library of the district 4280
under division (A) of this section, and prior to the time when 4281
the first tax collection from the levy can be made, the board of 4282
education may anticipate a fraction of the proceeds of the levy 4283
and issue anticipation notes in a principal amount not exceeding 4284
fifty per cent of the total estimated proceeds of the levy to be 4285
collected during the first year of the levy. 4286

(2) After the approval of a levy for general permanent 4287
improvements for a specified number of years or for permanent 4288
improvements having the purpose specified in division (F) of 4289
section 5705.19 of the Revised Code, the board of education may 4290
anticipate a fraction of the proceeds of the levy and issue 4291
anticipation notes in a principal amount not exceeding fifty per 4292
cent of the total estimated proceeds of the levy remaining to be 4293
collected in each year over a period of five years after the 4294
issuance of the notes. 4295

The notes shall be issued as provided in section 133.24 of 4296

the Revised Code, shall have principal payments during each year 4297
after the year of their issuance over a period not to exceed 4298
five years, and may have a principal payment in the year of 4299
their issuance. 4300

(3) After approval of a levy for general permanent 4301
improvements for a continuing period of time, the board of 4302
education may anticipate a fraction of the proceeds of the levy 4303
and issue anticipation notes in a principal amount not exceeding 4304
fifty per cent of the total estimated proceeds of the levy to be 4305
collected in each year over a specified period of years, not 4306
exceeding ten, after the issuance of the notes. 4307

The notes shall be issued as provided in section 133.24 of 4308
the Revised Code, shall have principal payments during each year 4309
after the year of their issuance over a period not to exceed ten 4310
years, and may have a principal payment in the year of their 4311
issuance. 4312

(4) After the approval of a levy on the current tax list 4313
and duplicate under division (B) of this section, and prior to 4314
the time when the first tax collection from the levy can be 4315
made, the board of education may anticipate a fraction of the 4316
proceeds of the levy for the current expenses of the school 4317
district and issue anticipation notes in a principal amount not 4318
exceeding fifty per cent of the estimated proceeds of the levy 4319
to be collected during the first year of the levy and allocated 4320
to the school district. The portion of the levy proceeds to be 4321
allocated to partnering community schools under that division 4322
shall not be included in the estimated proceeds anticipated 4323
under this division and shall not be used to pay debt charges on 4324
any anticipation notes. 4325

The notes shall be issued as provided in section 133.24 of 4326

the Revised Code, shall have principal payments during each year 4327
after the year of their issuance over a period not to exceed 4328
five years, and may have a principal payment in the year of 4329
their issuance. 4330

(E) The submission of questions to the electors under this 4331
section is subject to the limitation on the number of election 4332
dates established by section 5705.214 of the Revised Code. 4333

(F) The board of education of any school district that 4334
levies a tax under this section for the purpose of providing for 4335
school safety and security may report to the department of 4336
education how the district is using revenue from that tax. 4337

The board of education of any school district that 4338
proposes to levy a tax for the purpose of providing for school 4339
safety and security may share the proceeds of the tax with 4340
chartered nonpublic schools, as defined by section 3310.01 of 4341
the Revised Code, that are located in the territory of the 4342
school district as provided in this division. The resolution 4343
levying the tax and the form of the ballot shall state that 4344
proceeds from the levy are to be shared with chartered nonpublic 4345
schools and shall state the percentage of the proceeds that is 4346
to be shared with those schools. 4347

If a percentage of the proceeds of such a tax are to be 4348
shared with chartered nonpublic schools under this division, 4349
such proceeds shall be shared with all chartered nonpublic 4350
schools located in the territory of the school district. Of the 4351
percentage of the proceeds to be shared with chartered nonpublic 4352
schools, each such school shall receive an amount that bears the 4353
same proportion of that percentage that the number of resident 4354
students attending that school bears to the total number of 4355
resident students attending all such schools in the territory of 4356

the school district. For the purposes of this section, a 4357
resident student is a student enrolled in a chartered nonpublic 4358
school located in the territory of the school district who is 4359
entitled to attend school in the school district under section 4360
3313.64 or 3313.65 of the Revised Code. 4361

All proceeds of the levy shall be credited to a fund of 4362
the school district created for that purpose, and the board of 4363
education shall pay each chartered nonpublic school its share of 4364
the proceeds from that fund not less frequently than once after 4365
each settlement of taxes under divisions (A) and (C) of section 4366
321.24 of the Revised Code. Any chartered nonpublic school 4367
receiving payments under this section shall use all of such 4368
payments only for providing for school safety and security. 4369

Sec. 5705.212. (A) (1) The board of education of any school 4370
district, at any time and by a vote of two-thirds of all of its 4371
members, may declare by resolution that the amount of taxes that 4372
may be raised within the ten-mill limitation will be 4373
insufficient to provide an adequate amount for the present and 4374
future requirements of the school district, that it is necessary 4375
to levy not more than five taxes in excess of that limitation 4376
for current expenses, and that each of the proposed taxes first 4377
will be levied in a different year, over a specified period of 4378
time. The board shall identify the taxes proposed under this 4379
section as follows: the first tax to be levied shall be called 4380
the "original tax." Each tax subsequently levied shall be called 4381
an "incremental tax." The rate of each incremental tax shall be 4382
identical, but the rates of such incremental taxes need not be 4383
the same as the rate of the original tax. The resolution also 4384
shall state that the question of these additional taxes shall be 4385
submitted to the electors of the school district at a special 4386
election. The resolution shall specify separately for each tax 4387

proposed: the amount of the increase in rate that it is 4388
necessary to levy, expressed separately for the original tax and 4389
each incremental tax; that the purpose of the levy is for 4390
current expenses; the number of years during which the original 4391
tax shall be in effect; a specification that the last year in 4392
which the original tax is in effect shall also be the last year 4393
in which each incremental tax shall be in effect; and the year 4394
in which each tax first is proposed to be levied. The original 4395
tax may be levied for any number of years not exceeding ten, or 4396
for a continuing period of time. The resolution shall specify 4397
the date of holding the special election, which shall not be 4398
earlier than ninety days after the adoption and certification of 4399
the resolution and shall be consistent with the requirements of 4400
section 3501.01 of the Revised Code. 4401

(2) The board of education, by a vote of two-thirds of all 4402
of its members, may adopt a resolution proposing to renew taxes 4403
levied other than for a continuing period of time under division 4404
(A) (1) of this section. Such a resolution shall provide for 4405
levying a tax and specify all of the following: 4406

(a) That the tax shall be called and designated on the 4407
ballot as a renewal levy; 4408

(b) The rate of the renewal tax, which shall be a single 4409
rate that combines the rate of the original tax and each 4410
incremental tax into a single rate. The rate of the renewal tax 4411
shall not exceed the aggregate rate of the original and 4412
incremental taxes. 4413

(c) The number of years, not to exceed ten, that the 4414
renewal tax will be levied, or that it will be levied for a 4415
continuing period of time; 4416

(d) That the purpose of the renewal levy is for current 4417
expenses; 4418

(e) Subject to the certification and notification 4419
requirements of section 5705.251 of the Revised Code, that the 4420
question of the renewal levy shall be submitted to the electors 4421
of the school district at the general election held during the 4422
last year the original tax may be extended on the real and 4423
public utility property tax list and duplicate or at a special 4424
election held during the ensuing year. 4425

(3) A resolution adopted under division (A) (1) or (2) of 4426
this section shall go into immediate effect upon its adoption 4427
and no publication of the resolution is necessary other than 4428
that provided for in the notice of election. Immediately after 4429
its adoption, a copy of the resolution shall be certified to the 4430
board of elections of the proper county in the manner provided 4431
by division (A) of section 5705.251 of the Revised Code, and 4432
that division shall govern the arrangements for the submission 4433
of the question and other matters concerning the election to 4434
which that section refers. The election shall be held on the 4435
date specified in the resolution. If a majority of the electors 4436
voting on the question so submitted in an election vote in favor 4437
of the taxes or a renewal tax, the board of education, if the 4438
original or a renewal tax is authorized to be levied for the 4439
current year, immediately may make the necessary levy within the 4440
school district at the authorized rate, or at any lesser rate in 4441
excess of the ten-mill limitation, for the purpose stated in the 4442
resolution. No tax shall be imposed prior to the year specified 4443
in the resolution as the year in which it is first proposed to 4444
be levied. The rate of the original tax and the rate of each 4445
incremental tax shall be cumulative, so that the aggregate rate 4446
levied in any year is the sum of the rates of both the original 4447

tax and all incremental taxes levied in or prior to that year 4448
under the same proposal. A tax levied for a continuing period of 4449
time under this section may be reduced pursuant to section 4450
5705.261 of the Revised Code. 4451

(B) Notwithstanding section 133.30 of the Revised Code, 4452
after the approval of a tax to be levied in the current or the 4453
succeeding year and prior to the time when the first tax 4454
collection from that levy can be made, the board of education 4455
may anticipate a fraction of the proceeds of the levy and issue 4456
anticipation notes in an amount not to exceed fifty per cent of 4457
the total estimated proceeds of the levy to be collected during 4458
the first year of the levy. The notes shall be sold as provided 4459
in Chapter 133. of the Revised Code. If anticipation notes are 4460
issued, they shall mature serially and in substantially equal 4461
amounts during each year over a period not to exceed five years; 4462
and the amount necessary to pay the interest and principal as 4463
the anticipation notes mature shall be deemed appropriated for 4464
those purposes from the levy, and appropriations from the levy 4465
by the board of education shall be limited each fiscal year to 4466
the balance available in excess of that amount. 4467

If the auditor of state has certified a deficit pursuant 4468
to section 3313.483 of the Revised Code, the notes authorized 4469
under this section may be sold in accordance with Chapter 133. 4470
of the Revised Code, except that the board may sell the notes 4471
after providing a reasonable opportunity for competitive 4472
bidding. 4473

(C) (1) The board of education of a qualifying school 4474
district, at any time and by a vote of two-thirds of all its 4475
members, may declare by resolution that it is necessary to levy 4476
not more than five taxes in excess of the ten-mill limitation 4477

for the current expenses of partnering community schools and, if 4478
any of the levy proceeds are so allocated, of the school 4479
district, and that each of the proposed taxes first will be 4480
levied in a different year, over a specified period of time. A 4481
qualifying school district that is not a municipal school 4482
district may allocate all of the levy proceeds to partnering 4483
community schools. A municipal school district shall allocate a 4484
portion of the levy proceeds to the current expenses of the 4485
district. The board shall identify the taxes proposed under this 4486
division in the same manner as in division (A)(1) of this 4487
section. The rate of each incremental tax shall be identical, 4488
but the rates of such incremental taxes need not be the same as 4489
the rate of the original tax. In addition to the specifications 4490
required of the resolution in division (A) of this section, the 4491
resolution shall state the number of the mills to be levied each 4492
year for the current expenses of the partnering community 4493
schools and the number of the mills, if any, to be levied each 4494
year for the current expenses of the school district. The number 4495
of mills for the current expenses of partnering community 4496
schools shall be the same for each of the incremental taxes, and 4497
the number of mills for the current expenses of the qualifying 4498
school district shall be the same for each of the incremental 4499
taxes. 4500

The levy of taxes for the current expenses of a partnering 4501
community school under division (C) of this section and the 4502
distribution of proceeds from the tax by a qualifying school 4503
district to partnering community schools is hereby determined to 4504
be a proper public purpose. 4505

(2) The board of education, by a vote of two-thirds of all 4506
of its members, may adopt a resolution proposing to renew taxes 4507
levied other than for a continuing period of time under division 4508

(C) (1) of this section. In such a renewal levy, the rates 4509
allocated to the qualifying school district and to partnering 4510
community schools each may be increased or decreased or remain 4511
the same, and the total rate may be increased, decreased, or 4512
remain the same. In addition to the requirements of division (A) 4513
(2) of this section, the resolution shall state the number of 4514
the mills to be levied for the current expenses of the 4515
partnering community schools and the number of the mills to be 4516
levied for the current expenses of the school district. 4517

(3) A resolution adopted under division (C) (1) or (2) of 4518
this section is subject to the rules and procedures prescribed 4519
by division (A) (3) of this section. 4520

(4) The proceeds of each tax levied under division (C) (1) 4521
or (2) of this section shall be credited and distributed in the 4522
manner prescribed by division (B) (3) of section 5705.21 of the 4523
Revised Code, and divisions (B) (4), (5), and (6) of that section 4524
apply to taxes levied under division (C) of this section. 4525

(5) Notwithstanding section 133.30 of the Revised Code, 4526
after the approval of a tax to be levied under division (C) (1) 4527
or (2) of this section, in the current or succeeding year and 4528
prior to the time when the first tax collection from that levy 4529
can be made, the board of education may anticipate a fraction of 4530
the proceeds of the levy for the current expenses of the 4531
qualifying school district and issue anticipation notes in a 4532
principal amount not exceeding fifty per cent of the estimated 4533
proceeds of the levy to be collected during the first year of 4534
the levy and allocated to the school district. The portion of 4535
levy proceeds to be allocated to partnering community schools 4536
shall not be included in the estimated proceeds anticipated 4537
under this division and shall not be used to pay debt charges on 4538

any anticipation notes. 4539

The notes shall be sold as provided in Chapter 133. of the 4540
Revised Code. If anticipation notes are issued, they shall 4541
mature serially and in substantially equal amounts during each 4542
year over a period not to exceed five years. The amount 4543
necessary to pay the interest and principal as the anticipation 4544
notes mature shall be deemed appropriated for those purposes 4545
from the levy, and appropriations from the levy by the board of 4546
education shall be limited each fiscal year to the balance 4547
available in excess of that amount. 4548

If the auditor of state has certified a deficit pursuant 4549
to section 3313.483 of the Revised Code, the notes authorized 4550
under this section may be sold in accordance with Chapter 133. 4551
of the Revised Code, except that the board may sell the notes 4552
after providing a reasonable opportunity for competitive 4553
bidding. 4554

As used in division (C) of this section, "qualifying 4555
school district" and "partnering community schools" have the 4556
same meanings as in section 5705.21 of the Revised Code. 4557

(D) The submission of questions to the electors under this 4558
section is subject to the limitation on the number of election 4559
dates established by section 5705.214 of the Revised Code. 4560

(E) When a school board certifies a resolution to the 4561
county auditor under division (B) (1) of section 5705.03 of the 4562
Revised Code proposing to levy a tax under division (A) (1) or 4563
(C) (1) of this section, the county auditor shall certify, in 4564
addition to the other information the auditor is required to 4565
certify under that section, an estimate of both the levy's 4566
annual collections for the tax year for which the original tax 4567

applies and the levies' aggregate annual collections for the tax 4568
year for which the final incremental tax applies, in both cases 4569
rounded to the nearest ~~one thousand dollars~~dollar, which shall 4570
be calculated assuming that the amount of the tax list of the 4571
taxing authority remains throughout the life of the levy the 4572
same as the amount of the tax list ~~for the current year, and if~~ 4573
~~this is not determined, the estimated amount submitted by the~~ 4574
~~auditor to the county budget commission~~most recently certified 4575
by the county auditor under division (A) of section 319.28 of 4576
the Revised Code. If a school district is located in more than 4577
one county, the county auditor shall obtain from the county 4578
auditor of each other county in which the district is located 4579
the current tax valuation for the portion of the district in 4580
that county. 4581

Sec. 5705.213. (A) (1) The board of education of any school 4582
district, at any time and by a vote of two-thirds of all of its 4583
members, may declare by resolution that the amount of taxes that 4584
may be raised within the ten-mill limitation will be 4585
insufficient to provide an adequate amount for the present and 4586
future requirements of the school district and that it is 4587
necessary to levy a tax in excess of that limitation for current 4588
expenses. The resolution also shall state that the question of 4589
the additional tax shall be submitted to the electors of the 4590
school district at a special election. The resolution shall 4591
specify, for each year the levy is in effect, the amount of 4592
money that the levy is proposed to raise, which may, for years 4593
after the first year the levy is made, be expressed in terms of 4594
a dollar or percentage increase over the prior year's amount. 4595
The resolution also shall specify that the purpose of the levy 4596
is for current expenses, the number of years during which the 4597
tax shall be in effect which may be for any number of years not 4598

exceeding ten, and the year in which the tax first is proposed 4599
to be levied. The resolution shall specify the date of holding 4600
the special election, which shall not be earlier than ninety- 4601
five days after the adoption and certification of the resolution 4602
to the county auditor and not earlier than ninety days after 4603
certification to the board of elections. The date of the 4604
election shall be consistent with the requirements of section 4605
3501.01 of the Revised Code. 4606

(2) The board of education, by a vote of two-thirds of all 4607
of its members, may adopt a resolution proposing to renew a tax 4608
levied under division (A) (1) of this section. Such a resolution 4609
shall provide for levying a tax and specify all of the 4610
following: 4611

(a) That the tax shall be called and designated on the 4612
ballot as a renewal levy; 4613

(b) The amount of the renewal tax, which shall be no more 4614
than the amount of tax levied during the last year the tax being 4615
renewed is authorized to be in effect; 4616

(c) The number of years, not to exceed ten, that the 4617
renewal tax will be levied, or that it will be levied for a 4618
continuing period of time; 4619

(d) That the purpose of the renewal levy is for current 4620
expenses; 4621

(e) Subject to the certification and notification 4622
requirements of section 5705.251 of the Revised Code, that the 4623
question of the renewal levy shall be submitted to the electors 4624
of the school district at the general election held during the 4625
last year the tax being renewed may be extended on the real and 4626
public utility property tax list and duplicate or at a special 4627

election held during the ensuing year. 4628

(3) A resolution adopted under division (A) (1) or (2) of 4629
this section shall go into immediate effect upon its adoption 4630
and no publication of the resolution is necessary other than 4631
that provided for in the notice of election. Immediately after 4632
its adoption, a copy of the resolution shall be certified to the 4633
county auditor of the proper county, who shall, within ten days, 4634
calculate and certify to the board of education the estimated 4635
levy, for the first year, and for each subsequent year for which 4636
the tax is proposed to be in effect. The estimates shall be made 4637
both in mills for each one dollar of taxable value and in 4638
dollars for each one hundred thousand dollars of the county 4639
auditor's appraised value. In making the estimates, the auditor 4640
shall assume that the amount of the tax list remains throughout 4641
the life of the levy, the same as the tax list ~~for the current-~~ 4642
~~year~~ most recently certified by the county auditor under division 4643
(A) of section 319.28 of the Revised Code. ~~If the tax list for-~~ 4644
~~the current year is not determined, the auditor shall base the~~ 4645
~~auditor's estimates on the estimated amount of the tax list for-~~ 4646
~~the current year as submitted to the county budget commission.~~ 4647

If the board desires to proceed with the submission of the 4648
question, it shall certify its resolution, with the estimated 4649
tax levy expressed in mills for each one dollar of taxable value 4650
and dollars for each one hundred thousand dollars of the county 4651
auditor's appraised value for each year that the tax is proposed 4652
to be in effect, to the board of elections of the proper county 4653
in the manner provided by division (A) of section 5705.251 of 4654
the Revised Code. Section 5705.251 of the Revised Code shall 4655
govern the arrangements for the submission of the question and 4656
other matters concerning the election to which that section 4657
refers. The election shall be held on the date specified in the 4658

resolution. If a majority of the electors voting on the question 4659
so submitted in an election vote in favor of the tax, and if the 4660
tax is authorized to be levied for the current year, the board 4661
of education immediately may make the additional levy necessary 4662
to raise the amount specified in the resolution or a lesser 4663
amount for the purpose stated in the resolution. 4664

(4) The submission of questions to the electors under this 4665
section is subject to the limitation on the number of election 4666
dates established by section 5705.214 of the Revised Code. 4667

(B) Notwithstanding section 133.30 of the Revised Code, 4668
after the approval of a tax to be levied in the current or the 4669
succeeding year and prior to the time when the first tax 4670
collection from that levy can be made, the board of education 4671
may anticipate a fraction of the proceeds of the levy and issue 4672
anticipation notes in an amount not to exceed fifty per cent of 4673
the total estimated proceeds of the levy to be collected during 4674
the first year of the levy. The notes shall be sold as provided 4675
in Chapter 133. of the Revised Code. If anticipation notes are 4676
issued, they shall mature serially and in substantially equal 4677
amounts during each year over a period not to exceed five years; 4678
and the amount necessary to pay the interest and principal as 4679
the anticipation notes mature shall be deemed appropriated for 4680
those purposes from the levy, and appropriations from the levy 4681
by the board of education shall be limited each fiscal year to 4682
the balance available in excess of that amount. 4683

If the auditor of state has certified a deficit pursuant 4684
to section 3313.483 of the Revised Code, the notes authorized 4685
under this section may be sold in accordance with Chapter 133. 4686
of the Revised Code, except that the board may sell the notes 4687
after providing a reasonable opportunity for competitive 4688

bidding. 4689

Sec. 5705.215. (A) The governing board of an educational 4690
service center that is the taxing authority of a county school 4691
financing district, upon receipt of identical resolutions 4692
adopted within a sixty-day period by a majority of the members 4693
of the board of education of each school district that is within 4694
the territory of the county school financing district, may 4695
submit a tax levy to the electors of the territory in the same 4696
manner as a school board may submit a levy under division (C) of 4697
section 5705.21 of the Revised Code, except that: 4698

(1) The levy may be for a period not to exceed ten years, 4699
or, if the levy is solely for the purpose or purposes described 4700
in division (A) (2) (a), (c), or (f) of this section, for a 4701
continuing period of time. 4702

(2) The purpose of the levy shall be one or more of the 4703
following: 4704

(a) For current expenses for the provision of special 4705
education and related services within the territory of the 4706
district; 4707

(b) For permanent improvements within the territory of the 4708
district for special education and related services; 4709

(c) For current expenses for specified educational 4710
programs within the territory of the district; 4711

(d) For permanent improvements within the territory of the 4712
district for specified educational programs; 4713

(e) For permanent improvements within the territory of the 4714
district; 4715

(f) For current expenses for school safety and security 4716

and mental health services, including training and employment of 4717
or contracting for the services of safety personnel, mental 4718
health personnel, social workers, and counselors. 4719

(B) If the levy provides for but is not limited to current 4720
expenses, the resolutions shall apportion the annual rate of the 4721
levy between current expenses and the other purposes. The 4722
apportionment need not be the same for each year of the levy, 4723
but the respective portions of the rate actually levied each 4724
year for current expenses and the other purposes shall be 4725
limited by that apportionment. 4726

(C) Prior to the application of section 319.301 of the 4727
Revised Code, the rate of a levy that is limited to, or to the 4728
extent that it is apportioned to, purposes other than current 4729
expenses shall be reduced in the same proportion in which the 4730
district's total valuation increases during the life of the levy 4731
because of additions to such valuation that have resulted from 4732
improvements added to the tax list and duplicate. 4733

(D) After the approval of a county school financing 4734
district levy under this section, the taxing authority may 4735
anticipate a fraction of the proceeds of such levy and may from 4736
time to time during the life of such levy, but in any given year 4737
prior to the time when the tax collection from such levy can be 4738
made for that year, issue anticipation notes in an amount not 4739
exceeding fifty per cent of the estimated proceeds of the levy 4740
to be collected in each year up to a period of five years after 4741
the date of the issuance of such notes, less an amount equal to 4742
the proceeds of such levy obligated for each year by the 4743
issuance of anticipation notes, provided that the total amount 4744
maturing in any one year shall not exceed fifty per cent of the 4745
anticipated proceeds of the levy for that year. Each issue of 4746

notes shall be sold as provided in Chapter 133. of the Revised 4747
Code, and shall, except for the limitation that the total amount 4748
of such notes maturing in any one year shall not exceed fifty 4749
per cent of the anticipated proceeds of such levy for that year, 4750
mature serially in substantially equal installments during each 4751
year over a period not to exceed five years after their 4752
issuance. 4753

(E) (1) In a resolution to be submitted to the taxing 4754
authority of a county school financing district under division 4755
(A) of this section calling for a ballot issue on the question 4756
of the levying of a tax for a continuing period of time by the 4757
taxing authority, the board of education of a school district 4758
that is part of the territory of the county school financing 4759
district also may propose to reduce the rate of one or more of 4760
that school district's property taxes levied for a continuing 4761
period of time in excess of the ten-mill limitation. The 4762
reduction in the rate of a property tax may be any amount, not 4763
exceeding the rate at which the tax is authorized to be levied. 4764
The reduction in the rate of a tax shall first take effect in 4765
the same year that the county school financing district tax 4766
takes effect, and shall continue for each year that the county 4767
school financing district tax is in effect. A board of 4768
education's resolution proposing to reduce the rate of one or 4769
more of its school district property taxes shall, in addition to 4770
including information required for a resolution under division 4771
(B) (1) of section 5705.03 of the Revised Code, specifically 4772
identify each such tax and shall state for each tax the maximum 4773
rate at which it currently may be levied and the maximum rate at 4774
which it could be levied after the proposed reduction, expressed 4775
in mills for each one dollar of taxable value. 4776

Before submitting the resolution to the taxing authority 4777

of the county school financing district, the board of education 4778
of the school district shall certify a copy of it to the tax 4779
commissioner and the county auditor. The county auditor shall 4780
certify to the board all information required under division (B) 4781
(2) of section 5705.03 of the Revised Code, in the manner 4782
required under that division, and both of the following: 4783

(a) An estimate of the levy's annual collections beginning 4784
for the first year for which the reduction applies, rounded to 4785
the nearest ~~one thousand dollars~~dollar, which shall be 4786
calculated assuming that the amount of the tax list of the 4787
taxing authority remains throughout the life of the reduced levy 4788
the same as the amount of the tax list ~~for the current year, and~~ 4789
~~if this is not determined, the estimated amount submitted by the~~ 4790
~~auditor to the county budget commission~~most recently certified 4791
by the county auditor under division (A) of section 319.28 of 4792
the Revised Code. 4793

If a school district is located in more than one county, 4794
the county auditor shall obtain from the county auditor of each 4795
other county in which the district is located the current tax 4796
valuation for the portion of the district in that county. 4797

(b) The ~~estimated~~ effective rate of the levy for the last 4798
year before the proposed reduction and the first year that the 4799
reduction applies, both expressed in dollars for each one 4800
hundred thousand dollars of the county auditor's appraised 4801
value. ~~Estimated effective rates shall be calculated using the~~ 4802
~~tax list for the current year, and if this is not determined,~~ 4803
~~the estimated amount submitted by the auditor to the county~~ 4804
~~budget commission.~~ 4805

The tax commissioner, within ten days of receiving the 4806
resolution, shall certify to the board the reduction in the 4807

school district's total effective tax rate for each class of 4808
property that would have resulted if the proposed reduction in 4809
the rate or rates had been in effect the previous year. As used 4810
in this paragraph, "effective tax rate" has the same meaning as 4811
in section 323.08 of the Revised Code. 4812

After receiving these certifications from the commissioner 4813
and the auditor, the board may amend its resolution to change 4814
the proposed property tax rate reduction before submitting the 4815
resolution to the financing district taxing authority, provided 4816
the board certifies a copy of the amended resolution to the 4817
county auditor with a request to provide the information 4818
required under divisions (E) (1) (a) and (b) of this section and 4819
the auditor transmits that information to the taxing authority. 4820

If the board of education of a school district that is 4821
part of the territory of a county school financing district 4822
adopts a resolution proposing to reduce the rate of one or more 4823
of its property taxes in conjunction with the levying of a tax 4824
by the financing district, the resolution submitted by the board 4825
to the taxing authority of the financing district under division 4826
(A) of this section does not have to be identical in this 4827
respect to the resolutions submitted by the boards of education 4828
of the other school districts that are part of the territory of 4829
the county school financing district. 4830

(2) Each school district that is part of the territory of 4831
a county school financing district may tailor to its own 4832
situation a proposed reduction in one or more property tax rates 4833
in conjunction with the proposed levying of a tax by the county 4834
school financing district; if one such school district proposes 4835
a reduction in one or more tax rates, another school district 4836
may propose a reduction of a different size or may propose no 4837

reduction. Within each school district that is part of the 4838
territory of the county school financing district, the electors 4839
shall vote on one ballot issue combining the question of the 4840
levying of the tax by the taxing authority of the county school 4841
financing district with, if any such reduction is proposed, the 4842
question of the reduction in the rate of one or more taxes of 4843
the school district. If a majority of the electors of the county 4844
school financing district voting on the question of the proposed 4845
levying of a tax by the taxing authority of the financing 4846
district vote to approve the question, any tax reductions 4847
proposed by school districts that are part of the territory of 4848
the financing district also are approved. 4849

(3) The form of the ballot for an issue proposing to levy 4850
a county school financing district tax in conjunction with the 4851
reduction of the rate of one or more school district taxes shall 4852
be as follows: 4853

"Shall the _____ (name of the county school financing 4854
district) be authorized to levy an additional tax for _____ 4855
(purpose stated in the resolutions), that the county auditor 4856
estimates will collect \$_____ annually, at a rate not exceeding 4857
_____ mills for each \$1 of taxable value, which amounts to 4858
\$_____ for each \$100,000 of the county auditor's appraised 4859
value, for a continuing period of time? If the county school 4860
financing district tax is approved, the rate of an existing tax 4861
currently levied by the _____ (name of the school district of 4862
which the elector is a resident) at the rate of _____ mills 4863
shall be reduced to _____ mills for each \$1 of taxable value, 4864
which amounts to a reduction from \$_____ (~~estimated~~-effective 4865
rate) to \$_____ (~~estimated~~-effective rate) for each \$100,000 4866
of the county auditor's appraised value, that the county auditor 4867
estimates will collect \$_____ annually, until any such time as 4868

the county school financing district tax is decreased or 4869
repealed. 4870

4871

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the board of education of the school district proposes 4872
to reduce the rate of more than one of its existing taxes, the 4873
second sentence of the ballot language shall be modified for 4874
residents of that district to express the rates and ~~estimated~~ 4875
effective rates at which those taxes currently are levied and 4876
the rates and ~~estimated~~ effective rates to which they would be 4877
reduced as well as each levy's estimated annual collections, as 4878
provided by the county auditor under division (E) (1) (a) of this 4879
section. If the board of education of the school district does 4880
not propose to reduce the rate of any of its taxes, the second 4881
sentence of the ballot language shall not be used for residents 4882
of that district. In any case, the first sentence of the ballot 4883
language shall be the same for all the electors in the county 4884
school financing district, but the second sentence shall be 4885
different in each school district depending on whether and in 4886
what amount the board of education of the school district 4887
proposes to reduce the rate of one or more of its property 4888
taxes. 4889

(4) If the rate of a school district property tax is 4890
reduced pursuant to this division, the tax commissioner shall 4891
compute the percentage required to be computed for that tax 4892
under division (D) of section 319.301 of the Revised Code each 4893

year the rate is reduced as if the tax had been levied in the 4894
preceding year at the rate to which it has been reduced. If the 4895
reduced rate of a tax is increased under division (E) (5) of this 4896
section, the commissioner shall compute the percentage required 4897
to be computed for that tax under division (D) of section 4898
319.301 of the Revised Code each year the rate is increased as 4899
if the tax had been levied in the preceding year at the rate to 4900
which it has been increased. 4901

(5) After the levying of a county school financing 4902
district tax in conjunction with the reduction of the rate of 4903
one or more school district taxes is approved by the electors 4904
under this division, if the rate of the county school financing 4905
district tax is decreased pursuant to an election under section 4906
5705.261 of the Revised Code, the rate of each school district 4907
tax that had been reduced shall be increased by the number of 4908
mills obtained by multiplying the number of mills of the 4909
original reduction by the same percentage that the financing 4910
district tax rate is decreased. If the county school financing 4911
district tax is repealed pursuant to an election under section 4912
5705.261 of the Revised Code, each school district may resume 4913
levying the property taxes that had been reduced at the full 4914
rate originally approved by the electors. A reduction in the 4915
rate of a school district property tax under this division is a 4916
reduction in the rate at which the board of education may levy 4917
that tax only for the period during which the county school 4918
financing district tax is levied prior to any decrease or repeal 4919
under section 5705.261 of the Revised Code. The resumption of 4920
the authority of the board of education to levy an increased or 4921
the full rate of tax does not constitute the levying of a new 4922
tax in excess of the ten-mill limitation. 4923

(F) If a county school financing district has a tax in 4924

effect under this section, the territory of a city, local, or 4925
exempted village school district that is not a part of the 4926
county school financing district shall not become a part of the 4927
county school financing district unless approved by the electors 4928
of the city, local, or exempted village school district in 4929
accordance with division (C) of section 3311.50 of the Revised 4930
Code. 4931

Sec. 5705.25. (A) (1) A copy of any resolution adopted as 4932
provided in section 5705.19 or 5705.2111 of the Revised Code 4933
shall be certified by the taxing authority to the board of 4934
elections of the proper county not less than ninety days before 4935
the general election in any year, and the board shall submit the 4936
proposal to the electors of the subdivision at the succeeding 4937
November election. In the case of a qualifying library levy, the 4938
board shall submit the question to the electors of the library 4939
district or association library district. 4940

(2) Except as otherwise provided in this division, a 4941
resolution to renew or to renew and increase or renew and 4942
decrease an existing levy, regardless of the section of the 4943
Revised Code under which the tax was imposed, shall not be 4944
placed on the ballot unless the question is submitted at the 4945
general election held during the last year the tax to be renewed 4946
may be extended on the real and public utility property tax list 4947
and duplicate, or at any election held in the ensuing year. The 4948
limitation of the foregoing sentence does not apply to a 4949
resolution to renew and increase or to renew and decrease an 4950
existing levy that was imposed under section 5705.191 of the 4951
Revised Code to supplement the general fund for the purpose of 4952
making appropriations for one or more of the following purposes: 4953
for public assistance, human or social services, relief, 4954
welfare, hospitalization, health, and support of general 4955

hospitals. The limitation of the second preceding sentence also 4956
does not apply to a resolution that proposes to renew two or 4957
more existing levies imposed under section 5705.222 or division 4958
(L) of section 5705.19 of the Revised Code, or under section 4959
5705.21 or 5705.217 of the Revised Code, in which case the 4960
question shall be submitted on the date of the general or 4961
primary election held during the last year at least one of the 4962
levies to be renewed may be extended on the real and public 4963
utility property tax list and duplicate, or at any election held 4964
during the ensuing year. A resolution proposing to renew or 4965
renew and increase or decrease an existing levy may specify that 4966
the renewal, increase, or decrease of the existing levy shall be 4967
extended on the tax list for the tax year specified in the 4968
resolution, which may be the last year the existing levy may be 4969
extended on the list or the ensuing year. If the renewal, 4970
increase, or decrease is to be extended on the tax list for the 4971
last tax year the existing levy would otherwise be extended, the 4972
existing levy shall not be extended on the tax list for that 4973
last year unless the question of the renewal, increase, or 4974
decrease is not approved by a majority of electors voting on the 4975
question, in which case the existing levy shall be extended on 4976
the tax list for that last year. 4977

For purposes of this section, a levy shall be considered 4978
to be an "existing levy" through the year following the last 4979
year it can be placed on the tax list and duplicate. 4980

(3) The board of elections shall make the necessary 4981
arrangements for the submission of such questions to the 4982
electors of such subdivision, library district, or association 4983
library district, and the election shall be conducted, 4984
canvassed, and certified in the same manner as regular elections 4985
in such subdivision, library district, or association library 4986

district for the election of county officers. Notice of the 4987
election shall be published in a newspaper of general 4988
circulation in the subdivision, library district, or association 4989
library district once a week for two consecutive weeks, or as 4990
provided in section 7.16 of the Revised Code, prior to the 4991
election. If the board of elections operates and maintains a web 4992
site, the board of elections shall post notice of the election 4993
on its web site for thirty days prior to the election. The 4994
notice shall state the purpose, the levy's estimated annual 4995
collections if the levy is not to pay debt charges, the proposed 4996
increase in rate, expressed in mills for each one dollar of 4997
taxable value, either that rate or the ~~estimated~~ effective rate, 4998
as applicable, expressed in dollars for each one hundred 4999
thousand dollars of the county auditor's appraised value, the 5000
number of years during which the increase will be in effect, the 5001
first month and year in which the tax will be levied, and the 5002
time and place of the election. 5003

(B) The form of the ballots cast at an election held 5004
pursuant to division (A) of this section shall be as follows: 5005

"An additional tax for the benefit of (name of subdivision 5006
or public library) _____ for the purpose of (purpose stated 5007
in the resolution) _____, that the county auditor estimates 5008
will collect \$_____ annually, at a rate not exceeding _____ 5009
mills for each \$1 of taxable value, which amounts to 5010
\$_____ for each \$100,000 of the county auditor's 5011
appraised value, for _____ (life of indebtedness or number of 5012
years the levy is to run). 5013

5014

	For the Tax Levy
	Against the Tax Levy

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

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

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section must be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of _____ mills and an increase of _____ mills for each \$1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of _____ mills for each \$1 of taxable value, to constitute a" in the case of a decrease in the proposed levy. Additionally, the ~~estimated~~ effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's appraised value.

If the levy submitted is a proposal to renew two or more

existing levies imposed under section 5705.222 or division (L) 5041
of section 5705.19 of the Revised Code, or under section 5705.21 5042
or 5705.217 of the Revised Code, the form of the ballot 5043
specified in division (B) of this section shall be modified by 5044
substituting for the words "an additional tax" the words "a 5045
renewal of ____ (insert the number of levies to be renewed) 5046
existing taxes." 5047

If the levy submitted is a levy under section 5705.72 of 5048
the Revised Code or a proposal to renew, increase, or decrease 5049
an existing levy imposed under that section, the name of the 5050
subdivision shall be "the unincorporated area of _____ 5051
(name of township)." 5052

If the levy is for the payment of debt charges, the form 5053
of the ballot shall be modified by omitting the phrase ", that 5054
the county auditor estimates will collect \$_____ annually." 5055

The question covered by a resolution adopted under this 5056
section shall be submitted as a separate proposition but may be 5057
printed on the same ballot with any other proposition submitted 5058
at the same election, other than the election of officers. More 5059
than one such question may be submitted at the same election. 5060

(D) A levy voted in excess of the ten-mill limitation 5061
under this section shall be certified to the tax commissioner. 5062
In the first year of the levy, it shall be extended on the tax 5063
lists after the February settlement succeeding the election. If 5064
the additional tax is to be placed upon the tax list of the 5065
current year, as specified in the resolution providing for its 5066
submission, the result of the election shall be certified 5067
immediately after the canvass by the board of elections to the 5068
taxing authority, who shall make the necessary levy and certify 5069
it to the county auditor, who shall extend it on the tax lists 5070

for collection. After the first year, the tax levy shall be 5071
included in the annual tax budget that is certified to the 5072
county budget commission. 5073

Sec. 5705.251. (A) A copy of a resolution adopted under 5074
section 5705.212 or 5705.213 of the Revised Code shall be 5075
certified by the board of education to the board of elections of 5076
the proper county not less than ninety days before the date of 5077
the election specified in the resolution, and the board of 5078
elections shall submit the proposal to the electors of the 5079
school district at a special election to be held on that date. 5080
The board of elections shall make the necessary arrangements for 5081
the submission of the question or questions to the electors of 5082
the school district, and the election shall be conducted, 5083
canvassed, and certified in the same manner as regular elections 5084
in the school district for the election of county officers. 5085
Notice of the election shall be published in a newspaper of 5086
general circulation in the subdivision once a week for two 5087
consecutive weeks, or as provided in section 7.16 of the Revised 5088
Code, prior to the election. If the board of elections operates 5089
and maintains a web site, the board of elections shall post 5090
notice of the election on its web site for thirty days prior to 5091
the election. 5092

(1) In the case of a resolution adopted under section 5093
5705.212 of the Revised Code, the notice shall state separately, 5094
for each tax being proposed, the purpose; the proposed increase 5095
in rate, expressed in dollars for each one hundred thousand 5096
dollars of the county auditor's appraised value as well as in 5097
mills for each one dollar of taxable value; the number of years 5098
during which the increase will be in effect; and the first 5099
calendar year in which the tax will be due. The notice shall 5100
also state the original tax's estimated annual collections and 5101

the estimated aggregate annual collections of all such taxes. 5102
For an election on the question of a renewal levy, the notice 5103
shall state the purpose; the levy's estimated annual 5104
collections; the proposed rate, expressed in mills for each one 5105
dollar of taxable value; the ~~estimated~~-effective rate, expressed 5106
in dollars for each one hundred thousand dollars of the county 5107
auditor's appraised value; and the number of years the tax will 5108
be in effect. If the resolution is adopted under division (C) of 5109
that section, the rate of each tax being proposed shall be 5110
expressed as both the total rate and the portion of the total 5111
rate to be allocated to the qualifying school district and the 5112
portion to be allocated to partnering community schools. 5113

(2) In the case of a resolution adopted under section 5114
5705.213 of the Revised Code, the notice shall state the 5115
purpose; the amount proposed to be raised by the tax in the 5116
first year it is levied; the estimated average additional tax 5117
rate for the first year it is proposed to be levied, expressed 5118
in mills for each one dollar of taxable value and in dollars for 5119
each one hundred thousand dollars of the county auditor's 5120
appraised value; the number of years during which the increase 5121
will be in effect; and the first calendar year in which the tax 5122
will be due. The notice also shall state the amount by which the 5123
amount to be raised by the tax may be increased in each year 5124
after the first year. The amount of the allowable increase may 5125
be expressed in terms of a dollar increase over, or a percentage 5126
of, the amount raised by the tax in the immediately preceding 5127
year. For an election on the question of a renewal levy, the 5128
notice shall state the purpose; the amount proposed to be raised 5129
by the tax; the estimated tax rate, expressed in mills for each 5130
one dollar of taxable value and in dollars for each one hundred 5131
thousand dollars of the county auditor's appraised value; and 5132

the number of years the tax will be in effect. 5133

In any case, the notice also shall state the time and 5134
place of the election. 5135

(B) (1) The form of the ballot in an election on taxes 5136
proposed under section 5705.212 of the Revised Code shall be as 5137
follows: 5138

"Shall the _____ school district be authorized to 5139
levy taxes for current expenses, the aggregate rate of which may 5140
increase in _____ (number) increment(s) of not more than _____ 5141
mill(s) for each \$1 of taxable value, from an original rate of 5142
_____ mill(s) for each \$1 of taxable value, which amounts to 5143
\$_____ for each \$100,000 of the county auditor's appraised 5144
value, that the county auditor estimates will collect \$_____ 5145
annually, to a maximum rate of _____ mill(s) for each \$1 of 5146
taxable value, which amounts to \$_____ for each \$100,000 of the 5147
county auditor's appraised value, that the county auditor 5148
estimates will collect \$_____ annually? The original tax is 5149
first proposed to be levied in _____ (the first year of the 5150
tax), and the incremental tax in _____ (the first year of the 5151
increment) (if more than one incremental tax is proposed in the 5152
resolution, the first year that each incremental tax is proposed 5153
to be levied shall be stated in the preceding format, and the 5154
increments shall be referred to as the first, second, third, or 5155
fourth increment, depending on their number). The aggregate rate 5156
of tax so authorized will _____ (insert either, "expire 5157
with the original rate of tax which shall be in effect for 5158
_____ years" or "be in effect for a continuing period of 5159
time"). 5160

5161

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

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

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

"Shall the _____ school district be authorized to renew a tax for current expenses, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (~~estimated~~ effective rate) for each \$100,000 of the county auditor's appraised value, for _____ (number of years the levy shall be in effect, or a continuing period of time)?

5179

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district under division (C) (2) of section 5705.212 of the Revised Code

and the total rate and the rates allocated to the school 5182
district and partnering community schools are to remain the same 5183
as those of the levy being renewed, the form of the ballot shall 5184
be modified by adding, after the phrase "each \$1 of taxable 5185
value," the following: "(of which _____ mills is to be 5186
allocated to partnering community schools)." If the total rate 5187
is to be increased, the form of the ballot shall state that the 5188
proposal is to renew the existing tax with an increase in rate 5189
and shall state the increase in rate, the total rate resulting 5190
from the increase, and, of that rate, the portion of the rate to 5191
be allocated to partnering community schools. If the total rate 5192
is to be decreased, the form of the ballot shall state that the 5193
proposal is to renew a part of the existing tax and shall state 5194
the reduction in rate, the total rate resulting from the 5195
decrease, and, of that rate, the portion of the rate to be 5196
allocated to partnering community schools. 5197

(3) If a tax proposed by a ballot form prescribed in 5198
division (B)(1) or (2) of this section is to be placed on the 5199
current tax list, the form of the ballot shall be modified by 5200
adding, after the statement of the number of years the levy is 5201
to be in effect, the phrase ", commencing in _____ (first 5202
year the tax is to be levied), first due in calendar year 5203
_____ (first calendar year in which the tax shall be due)." 5204

(C) The form of the ballot in an election on a tax 5205
proposed under section 5705.213 of the Revised Code shall be as 5206
follows: 5207

"Shall the _____ school district be authorized to levy 5208
the following tax for current expenses? The tax will first be 5209
levied in _____ (year) to raise \$_____. In the _____ (number 5210
of years) following years, the tax will increase by not more 5211

than _____ (per cent or dollar amount of increase) each year, 5212
 so that, during _____ (last year of the tax), the tax will 5213
 raise approximately _____ (dollars). The county auditor 5214
 estimates that the rate will be _____ mill(s) for each \$1 of 5215
 taxable value, which amounts to \$_____ for each \$100,000 of the 5216
 county auditor's appraised value, both during _____ (first year 5217
 of the tax) and _____ mill(s) for each \$1 of taxable value, 5218
 which amounts to \$_____ for each \$100,000 of the county 5219
 auditor's appraised value, during _____ (last year of the tax). 5220
 The tax will not be levied after _____ (year). 5221

5222

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

The form of the ballot in an election on the question of a 5223
 renewal levy under section 5705.213 of the Revised Code shall be 5224
 as follows: 5225

"Shall the _____ school district be authorized to 5226
 renew a tax for current expenses which will raise \$_____, 5227
 estimated by the county auditor to be _____ mills for each 5228
 \$1 of taxable value, which amounts to \$_____ for each 5229
 \$100,000 of the county auditor's appraised value? The tax shall 5230
 be in effect for _____ (the number of years the levy shall 5231
 be in effect, or a continuing period of time). 5232

5233

	FOR THE TAX LEVIES
--	--------------------

	AGAINST THE TAX LEVIES	"
--	------------------------	---

If the tax is to be placed on the current tax list, the 5234
form of the ballot shall be modified by adding, after the 5235
statement of the number of years the levy is to be in effect, 5236
the phrase ", commencing in _____ (first year the tax is to 5237
be levied), first due in calendar year _____ (first 5238
calendar year in which the tax shall be due)." 5239

(D) The question covered by a resolution adopted under 5240
section 5705.212 or 5705.213 of the Revised Code shall be 5241
submitted as a separate question, but may be printed on the same 5242
ballot with any other question submitted at the same election, 5243
other than the election of officers. More than one question may 5244
be submitted at the same election. 5245

(E) Taxes voted in excess of the ten-mill limitation under 5246
division (B) or (C) of this section shall be certified to the 5247
tax commissioner. If an additional tax is to be placed upon the 5248
tax list of the current year, as specified in the resolution 5249
providing for its submission, the result of the election shall 5250
be certified immediately after the canvass by the board of 5251
elections to the board of education. The board of education 5252
immediately shall make the necessary levy and certify it to the 5253
county auditor, who shall extend it on the tax list for 5254
collection. After the first year, the levy shall be included in 5255
the annual tax budget that is certified to the county budget 5256
commission. 5257

Sec. 5705.261. (A) The question of decrease of an 5258
increased rate of levy approved for a continuing period of time 5259
by the voters of a subdivision or, in the case of a qualifying 5260
library levy, the voters of the library district or association 5261

library district, may be initiated by the filing of a petition 5262
with the board of elections of the proper county not less than 5263
ninety days before the general election in any year requesting 5264
that an election be held on such question. Such petition shall 5265
state the amount of the proposed decrease in the rate of levy 5266
and shall be signed by qualified electors residing in the 5267
subdivision, library district, or association library district 5268
equal in number to at least ten per cent of the total number of 5269
votes cast in the subdivision, library district, or association 5270
library district for the office of governor at the most recent 5271
general election for that office. Only one such petition may be 5272
filed during each five-year period following the election at 5273
which the voters approved the increased rate for a continuing 5274
period of time. 5275

After determination by it that such petition is valid, the 5276
board of elections shall do both of the following: 5277

(1) Request that the county auditor certify to the board, 5278
in the same manner as required for a tax levy under section 5279
5705.03 of the Revised Code, an estimate of the levy's annual 5280
collections and the levy's ~~estimated~~-effective rate in both the 5281
last year before the proposed decrease and the first year that 5282
the decrease applies, stated in dollars, rounded to the nearest 5283
dollar, for each one hundred thousand dollars of the county 5284
auditor's appraised value. ~~Estimated effective rates shall be~~ 5285
~~calculated using the tax list for the current year, and if this~~ 5286
~~is not determined, the estimated amount submitted by the auditor~~ 5287
~~to the county budget commission.~~ If the subdivision, library 5288
district, or association library district is located in more 5289
than one county, the county auditor shall obtain from the county 5290
auditor of each other county in which the subdivision or 5291
district is located the tax valuation applicable to the portion 5292

of the subdivision or district in that county. 5293

The county auditor shall certify such information to the 5294
board of elections within ten days after receiving the board's 5295
request. 5296

(2) Submit the question to the electors of the 5297
subdivision, library district, or association library district 5298
at the succeeding general election pursuant to division (B) of 5299
this section. 5300

(B) The election shall be conducted, canvassed, and 5301
certified in the same manner as regular elections in such 5302
subdivision, library district, or association library district 5303
for county offices. Notice of the election shall be published in 5304
a newspaper of general circulation in the district once a week 5305
for two consecutive weeks, or as provided in section 7.16 of the 5306
Revised Code, prior to the election. If the board of elections 5307
operates and maintains a web site, the board of elections shall 5308
post notice of the election on its web site for thirty days 5309
prior to the election. The notice shall state the purpose, the 5310
levy's estimated annual collections, the amount of the proposed 5311
decrease in rate, expressed in mills for each one dollar of 5312
taxable value, the ~~estimated~~ effective rate of the levy in the 5313
year before the proposed decrease and the first year that the 5314
decrease applies, both expressed in dollars for each one hundred 5315
thousand dollars of the county auditor's appraised value, and 5316
the time and place of the election. The form of the ballot cast 5317
at such election shall be prescribed by the secretary of state 5318
but must include all information required to be included in the 5319
notice. The question covered by the petition shall be submitted 5320
as a separate proposition but it may be printed on the same 5321
ballot with any other propositions submitted at the same 5322

election other than the election of officers. If a majority of 5323
the qualified electors voting on the question of a decrease at 5324
such election approve the proposed decrease in rate, the result 5325
of the election shall be certified immediately after the canvass 5326
by the board of elections to the appropriate taxing authority, 5327
which shall thereupon, after the current year, cease to levy 5328
such increased rate or levy such tax at such reduced rate upon 5329
the tax list of the subdivision, library district, or 5330
association library district. If notes have been issued in 5331
anticipation of the collection of such levy, the taxing 5332
authority shall continue to levy and collect under authority of 5333
the election authorizing the original levy such amounts as will 5334
be sufficient to pay the principal of and interest on such 5335
anticipation notes as the same fall due. 5336

In the case of a levy for the current expenses of a 5337
qualifying school district and of partnering community schools 5338
imposed under section 5705.192, division (B) of section 5705.21, 5339
division (C) of section 5705.212, or division (J) of section 5340
5705.218 of the Revised Code for a continuing period of time, 5341
the rate allocated to the school district and to partnering 5342
community schools shall each be decreased by a number of mills 5343
per dollar that is proportionate to the decrease in the rate of 5344
the levy in proportion to the rate at which the levy was imposed 5345
before the decrease. 5346

Sec. 5713.083. (A) The owner of property appearing on the 5347
exempt list shall notify the county auditor, on a form 5348
prescribed by the tax commissioner, if the use of the property 5349
~~ceases to qualify changes from the use stated on the application~~ 5350
for exemption filed for the property. The notification shall be 5351
filed with the county auditor on or before the last day of the 5352
tax year for which the ~~property ceases to qualify for~~ 5353

~~exemption~~ property's use so changes. Upon receipt of the 5354
notification, the county auditor shall return the property to 5355
the tax list. 5356

(B) If the county auditor discovers that an owner failed 5357
to properly notify the auditor as required under division (A) of 5358
this section, the auditor shall impose a charge against the 5359
property described in that division equal to the total amount by 5360
which taxes were reduced for any of the five preceding tax years 5361
that the auditor ascertains the property was not entitled to the 5362
exemption and was owned by the current owner. The auditor shall 5363
notify the owner, by ordinary mail, of the charge, the owner's 5364
right to appeal the charge, and the manner in which the owner 5365
may appeal the charge. The owner may appeal the imposition of 5366
the charge by filing an exemption application with the tax 5367
commissioner under section 5715.27 of the Revised Code. 5368
Notwithstanding division (A) of section 5713.081 of the Revised 5369
Code, if the tax commissioner determines that the property was 5370
entitled to an exemption for one or more tax years for which a 5371
charge was imposed under this division, the tax commissioner may 5372
order the charge to be removed for those years and may remit any 5373
taxes, penalties, and interest paid for those years in the 5374
manner prescribed by section 5715.22 of the Revised Code. The 5375
charge shall be collected in the same manner as other delinquent 5376
taxes. 5377

Sec. 5715.19. (A) As used in this section: 5378

"Member" has the same meaning as in section 1706.01 of the 5379
Revised Code. 5380

"Internet identifier of record" has the same meaning as in 5381
section 9.312 of the Revised Code. 5382

"Interim" period" means, for each county, the tax year to 5383
which section 5715.24 of the Revised Code applies and each 5384
subsequent tax year until the tax year in which that section 5385
applies again. 5386

"Legislative authority" means a board of county 5387
commissioners, a board of township trustees of any township with 5388
territory in the county, the board of education of any school 5389
district with territory in the county, or the legislative 5390
authority of a municipal corporation with territory in the 5391
county. 5392

"Original complaint" means a complaint filed under 5393
division (A) of this section. 5394

"Counter-complaint" means a complaint filed under division 5395
(B) of this section in response to an original complaint. 5396

"Third party complainant" means a complainant other than 5397
the property owner, the owner's spouse, a tenant authorized to 5398
file an original complaint, or any person acting on behalf of a 5399
property owner. "Third party complainant" does not include a 5400
legislative authority or a mayor of a municipal corporation, but 5401
does include the prosecuting attorney or treasurer of a county. 5402

(1) Subject to division (A)(2) of this section, a 5403
complaint against any of the following determinations for the 5404
current tax year shall be filed with the county auditor on or 5405
before the thirty-first day of March of the ensuing tax year or 5406
the date of closing of the collection for the first half of real 5407
and public utility property taxes for the current tax year, 5408
whichever is later: 5409

(a) Any classification made under section 5713.041 of the 5410
Revised Code; 5411

(b) Any determination made under section 5713.32 or	5412
5713.35 of the Revised Code;	5413
(c) Any recoupment charge levied under section 5713.35 of	5414
the Revised Code;	5415
(d) The determination of the total valuation or assessment	5416
of any parcel that appears on the tax list, except parcels	5417
assessed by the tax commissioner pursuant to section 5727.06 of	5418
the Revised Code;	5419
(e) The determination of the total valuation of any parcel	5420
that appears on the agricultural land tax list, except parcels	5421
assessed by the tax commissioner pursuant to section 5727.06 of	5422
the Revised Code;	5423
(f) Any determination made under division (A) of section	5424
319.302 of the Revised Code.	5425
If such a complaint is filed by mail or certified mail,	5426
the date of the United States postmark placed on the envelope or	5427
sender's receipt by the postal service shall be treated as the	5428
date of filing. A private meter postmark on an envelope is not a	5429
valid postmark for purposes of establishing the filing date	5430
<u>whether a complaint has been timely filed.</u>	5431
Subject to division (A) (6) of this section, any person	5432
owning taxable real property in the county or in a taxing	5433
district with territory in the county; such a person's spouse; a	5434
tenant of the property owner, if the property is classified as	5435
to use for tax purposes as commercial or industrial, the lease	5436
requires the tenant to pay the entire amount of taxes charged	5437
against the property, and the lease allows, or the property	5438
owner otherwise authorizes, the tenant to file such a complaint	5439
with respect to the property; an individual who is retained by	5440

such a person or tenant and who holds a designation from a 5441
professional assessment organization, such as the institute for 5442
professionals in taxation, the national council of property 5443
taxation, or the international association of assessing 5444
officers; a public accountant who holds a permit under section 5445
4701.10 of the Revised Code, a general or residential real 5446
estate appraiser licensed or certified under Chapter 4763. of 5447
the Revised Code, or a real estate broker licensed under Chapter 5448
4735. of the Revised Code, who is retained by such a person or 5449
tenant; if the person or tenant is a firm, company, association, 5450
partnership, limited liability company, or corporation, an 5451
officer, a salaried employee, a partner, or a member of that 5452
person or tenant; if the person or tenant is a trust, a trustee 5453
of the trust; the prosecuting attorney or treasurer of the 5454
county; or the legislative authority of a subdivision or the 5455
mayor of a municipal corporation may file such a complaint 5456
regarding any such determination affecting any real property in 5457
the county, except that a person owning taxable real property in 5458
another county may file such a complaint only with regard to any 5459
such determination affecting real property in the county that is 5460
located in the same taxing district as that person's real 5461
property is located. The county auditor shall present to the 5462
county board of revision all complaints filed with the auditor. 5463

(2) No person, legislative authority, or officer shall 5464
file a complaint against the valuation or assessment of any 5465
parcel that appears on the tax list if it filed a complaint 5466
against the valuation or assessment of that parcel for any prior 5467
tax year in the same interim period, unless the person, 5468
legislative authority, or officer alleges that the valuation or 5469
assessment should be changed due to one or more of the following 5470
circumstances that occurred after the tax lien date for the tax 5471

year for which the prior complaint was filed and that the 5472
circumstances were not taken into consideration with respect to 5473
the prior complaint: 5474

(a) The property was sold in an arm's length transaction, 5475
as described in section 5713.03 of the Revised Code; 5476

(b) The property lost value due to some casualty; 5477

(c) Substantial improvement was added to the property; 5478

(d) An increase or decrease of at least fifteen per cent 5479
in the property's occupancy has had a substantial economic 5480
impact on the property. 5481

(3) If a county board of revision, the board of tax 5482
appeals, or any court dismisses a complaint filed under this 5483
section or section 5715.13 of the Revised Code for the reason 5484
that the act of filing the complaint was the unauthorized 5485
practice of law or the person filing the complaint was engaged 5486
in the unauthorized practice of law, the party affected by a 5487
decrease in valuation or the party's agent, or the person owning 5488
taxable real property in the county or in a taxing district with 5489
territory in the county, may refile the complaint, 5490
notwithstanding division (A) (2) of this section. 5491

(4) (a) No complaint filed under this section or section 5492
5715.13 of the Revised Code shall be dismissed for the reason 5493
that the complaint fails to accurately identify the owner of the 5494
property that is the subject of the complaint. 5495

(b) If a complaint fails to accurately identify the owner 5496
of the property that is the subject of the complaint, the board 5497
of revision shall exercise due diligence to ensure the correct 5498
property owner is notified as required by divisions (B) and (C) 5499
of this section. 5500

(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 in an arm's length transaction, as described in section 5713.03 of the Revised Code, before, but not after, the tax lien date for the tax year for which the complaint is to be filed, and (ii) the sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten per cent and the amount of the filing threshold determined under division (J) of this section;

(b) If the complaint is filed by a legislative authority or mayor, the legislative authority or, in the case of a mayor, the legislative authority of the municipal corporation, first adopts a resolution authorizing the filing of the original complaint at a public meeting of the legislative authority.

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

(a) Identification of the parcel or parcels that are the 5530
subject of the original complaint by street address, if 5531
available from online records of the county auditor, and by 5532
permanent parcel number; 5533

(b) The name of at least one of the record owners of the 5534
parcel or parcels; 5535

(c) The basis for the complaint under divisions (A) (1) (a) 5536
to (f) of this section relative to each parcel identified in the 5537
resolution; 5538

(d) The tax year for which the complaint will be filed, 5539
which shall be a year for which a complaint may be timely filed 5540
under this section at the time of the resolution's adoption. 5541

A legislative authority shall not adopt a resolution 5542
required under division (A) (6) (b) of this section that 5543
identifies more than one parcel under division (A) (7) (a) of this 5544
section, except that a single resolution may identify more than 5545
one parcel under that division if each parcel has the same 5546
record owner or the same record owners, as applicable. A 5547
legislative authority may adopt multiple resolutions required 5548
under division (A) (6) (b) of this section by a single vote, 5549
provided that the vote is separate from the question of whether 5550
to adopt any resolution that is not adopted under division (A) 5551
(6) (b) of this section. 5552

Before adopting a resolution required by division (A) (6) 5553
(b) of this section, the legislative authority shall mail a 5554
written notice to at least one of the record owners of the 5555
parcel or parcels identified in the resolution stating the 5556
intent of the legislative authority in adopting the resolution, 5557
the proposed date of adoption, and the basis for the complaint 5558

under divisions (A) (1) (a) to (f) of this section relative to 5559
each parcel identified in the resolution. The notice shall be 5560
sent by certified mail to the last known tax-mailing address of 5561
at least one of the record owners and, if different from that 5562
tax-mailing address, to the street address of the parcel or 5563
parcels identified in the resolution. Alternatively, if the 5564
legislative authority has record of an internet identifier of 5565
record associated with at least one of the record owners, the 5566
legislative authority may send the notice by ordinary mail and 5567
by that internet identifier of record. The notice shall be 5568
postmarked or, if sent by internet identifier of record, sent at 5569
least seven calendar days before the legislative authority 5570
adopts the resolution. 5571

A board of revision has jurisdiction to consider a 5572
complaint filed pursuant to a resolution adopted under division 5573
(A) (6) (b) of this section only if the legislative authority 5574
notifies the board of revision of the resolution in the manner 5575
prescribed in division (A) (8) of this section. The failure to 5576
accurately identify the street address or the name of the record 5577
owners of the parcel in the resolution does not invalidate the 5578
resolution nor is it a cause for dismissal of the complaint. 5579

(8) A complaint form prescribed by a board of revision or 5580
the tax commissioner for the purpose of this section shall 5581
include a box that must be checked, when a legislative authority 5582
files an original complaint, to indicate that a resolution 5583
authorizing the complaint was adopted in accordance with 5584
divisions (A) (6) (b) and (7) of this section and that notice was 5585
mailed or sent in accordance with division (A) (7) of this 5586
section before adoption of the resolution to at least one of the 5587
record owners of the property that is the subject of the 5588
complaint. 5589

(B) Within thirty days after the last date such complaints 5590
may be filed, the auditor shall give notice of each complaint in 5591
which the stated amount of overvaluation, undervaluation, 5592
discriminatory valuation, illegal valuation, or incorrect 5593
determination is at least seventeen thousand five hundred 5594
dollars in taxable value to each property owner whose property 5595
is the subject of the complaint, if the complaint was not filed 5596
by the owner or the owner's spouse. A board of education, 5597
subject to this division; a property owner; the owner's spouse; 5598
a tenant of the owner, if that tenant would be eligible to file 5599
a complaint under division (A) of this section with respect to 5600
the property; an individual who is retained by such an owner or 5601
tenant and who holds a designation from a professional 5602
assessment organization, such as the institute for professionals 5603
in taxation, the national council of property taxation, or the 5604
international association of assessing officers; a public 5605
accountant who holds a permit under section 4701.10 of the 5606
Revised Code, a general or residential real estate appraiser 5607
licensed or certified under Chapter 4763. of the Revised Code, 5608
or a real estate broker licensed under Chapter 4735. of the 5609
Revised Code, who is retained by such an owner or tenant; or, if 5610
the owner or tenant is a firm, company, association, 5611
partnership, limited liability company, corporation, or trust, 5612
an officer, a salaried employee, a partner, a member, or trustee 5613
of that owner or tenant, may file a counter-complaint in support 5614
of or objecting to the amount of alleged overvaluation, 5615
undervaluation, discriminatory valuation, illegal valuation, or 5616
incorrect determination stated in a previously filed original 5617
complaint or objecting to the current valuation. 5618

A board of education may file a counter-complaint only if 5619
the original complaint states an amount of overvaluation, 5620

undervaluation, discriminatory valuation, illegal valuation, or 5621
incorrect determination of at least seventeen thousand five 5622
hundred dollars in taxable value. The board shall file the 5623
counter-complaint within thirty days after the original 5624
complaint is filed or after the last day such complaints may be 5625
filed, whichever is later, and any other person shall file the 5626
counter-complaint within thirty days after receiving the notice 5627
required under this division. 5628

Upon the filing of a counter-complaint, the board of 5629
education, property owner, or tenant shall be made a party to 5630
the action. 5631

(C) Each board of revision shall notify any complainant 5632
and counter-complainant, and also the property owner, if the 5633
property owner's address is known, and the complaint is filed by 5634
one other than the property owner, not less than ten days prior 5635
to the hearing, either by certified mail or, if the board has 5636
record of an internet identifier of record associated with the 5637
owner, by ordinary mail and by that internet identifier of 5638
record of the time and place the same will be heard. The board 5639
of revision shall hear and render its decision on an original 5640
complaint within one hundred eighty days after the last day such 5641
a complaint may be filed with the board under division (A) (1) of 5642
this section or, if a counter-complaint is filed, within one 5643
hundred eighty days after such filing. If the original complaint 5644
is filed by the legislative authority of a subdivision, the 5645
mayor of a municipal corporation with territory in the county, 5646
or a third party complainant, and if the board of revision has 5647
not rendered its decision on the complaint within one year after 5648
the date the complaint was filed, the board ~~is without~~ 5649
~~jurisdiction to hear, and shall~~ may dismiss, the complaint. 5650

(D) The determination of any such original complaint or 5651
counter-complaint shall relate back to the date when the lien 5652
for taxes or recoupment charges for the current year attached or 5653
the date as of which liability for such year was determined. 5654
Liability for taxes and recoupment charges for such year and 5655
each succeeding year until the complaint is finally determined 5656
and for any penalty and interest for nonpayment thereof within 5657
the time required by law shall be based upon the determination, 5658
valuation, or assessment as finally determined. Each complaint 5659
shall state the amount of overvaluation, undervaluation, 5660
discriminatory valuation, illegal valuation, or incorrect 5661
classification or determination upon which the complaint is 5662
based. The treasurer shall accept any amount tendered as taxes 5663
or recoupment charge upon property concerning which a complaint 5664
is then pending, computed upon the claimed valuation as set 5665
forth in the complaint. Unless dismissal is required under 5666
division (C) of this section, if an original complaint or 5667
counter-complaint filed for the current year is not determined 5668
by the board within the time prescribed for such determination, 5669
the complaint and any proceedings in relation thereto shall be 5670
continued by the board as a valid complaint for any ensuing year 5671
until that original complaint or counter-complaint is finally 5672
determined by the board or upon any appeal from a decision of 5673
the board. In such case, the original complaint and counter- 5674
complaint shall continue in effect without further filing by the 5675
original taxpayer, the original taxpayer's assignee, or any 5676
other person or entity authorized to file a complaint under this 5677
section. 5678

(E) If a taxpayer files a complaint as to the 5679
classification, valuation, assessment, or any determination 5680
affecting the taxpayer's own property and tenders less than the 5681

full amount of taxes or recoupment charges as finally 5682
determined, an interest charge shall accrue as follows: 5683

(1) If the amount finally determined is less than the 5684
amount billed but more than the amount tendered, the taxpayer 5685
shall pay interest at the rate per annum prescribed by section 5686
5703.47 of the Revised Code, computed from the date that the 5687
taxes were due on the difference between the amount finally 5688
determined and the amount tendered. This interest charge shall 5689
be in lieu of any penalty or interest charge under section 5690
323.121 of the Revised Code unless the taxpayer failed to file a 5691
complaint and tender an amount as taxes or recoupment charges 5692
within the time required by this section, in which case section 5693
323.121 of the Revised Code applies. 5694

(2) If the amount of taxes finally determined is equal to 5695
or greater than the amount billed and more than the amount 5696
tendered, the taxpayer shall pay interest at the rate prescribed 5697
by section 5703.47 of the Revised Code from the date the taxes 5698
were due on the difference between the amount finally determined 5699
and the amount tendered, such interest to be in lieu of any 5700
interest charge but in addition to any penalty prescribed by 5701
section 323.121 of the Revised Code. 5702

(F) Upon request of a complainant, the tax commissioner 5703
shall determine the common level of assessment of real property 5704
in the county for the year stated in the request that is not 5705
valued under section 5713.31 of the Revised Code, which common 5706
level of assessment shall be expressed as a percentage of true 5707
value and the common level of assessment of lands valued under 5708
such section, which common level of assessment shall also be 5709
expressed as a percentage of the current agricultural use value 5710
of such lands. Such determination shall be made on the basis of 5711

the most recent available sales ratio studies of the 5712
commissioner and such other factual data as the commissioner 5713
deems pertinent. 5714

(G) A complainant shall provide to the board of revision 5715
all information or evidence within the complainant's knowledge 5716
or possession that affects the real property that is the subject 5717
of the complaint. A complainant who fails to provide such 5718
information or evidence is precluded from introducing it on 5719
appeal to the board of tax appeals or the court of common pleas, 5720
except that the board of tax appeals or court may admit and 5721
consider the evidence if the complainant shows good cause for 5722
the complainant's failure to provide the information or evidence 5723
to the board of revision. 5724

(H) In case of the pendency of any proceeding in court 5725
based upon an alleged excessive, discriminatory, or illegal 5726
valuation or incorrect classification or determination, the 5727
taxpayer may tender to the treasurer an amount as taxes upon 5728
property computed upon the claimed valuation as set forth in the 5729
complaint to the court. The treasurer may accept the tender. If 5730
the tender is not accepted, no penalty shall be assessed because 5731
of the nonpayment of the full taxes assessed. 5732

(I) A legislative authority may not enter into a private 5733
payment agreement with respect to any complaint filed or 5734
contemplated under this section or section 5715.13 of the 5735
Revised Code, and any such agreement is void and unenforceable. 5736
As used in this division, "private payment agreement" means any 5737
type of agreement in which a property owner, a tenant authorized 5738
to file a complaint under division (A) of this section, or any 5739
person acting on behalf of a property owner or such a tenant 5740
agrees to make one or more payments to a subdivision in exchange 5741

for the legislative authority of that subdivision doing any of 5742
the following: 5743

(1) Refraining from filing a complaint or counter- 5744
complaint under this section; 5745

(2) Dismissing a complaint or counter-complaint filed by 5746
the legislative authority under this section; 5747

(3) Resolving a claim under this section by settlement 5748
agreement. 5749

A "private payment agreement" does not include any 5750
agreement to resolve a claim under this section pursuant to 5751
which an agreed-upon valuation for the property that is the 5752
subject of the claim is approved by the county auditor and 5753
reflected on the tax list, provided that agreement does not 5754
require any payments described in this division. 5755

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 5756
this section, the filing threshold for tax year 2022 equals five 5757
hundred thousand dollars. For tax year 2023 and each tax year 5758
thereafter, the tax commissioner shall adjust the filing 5759
threshold used in that division by completing the following 5760
calculations in September of each year: 5761

~~(a)~~ (1) Determine the percentage increase in the gross 5762
domestic product deflator determined by the bureau of economic 5763
analysis of the United States department of commerce from the 5764
first day of January of the preceding year to the last day of 5765
December of the preceding year; 5766

~~(b)~~ (2) Multiply that percentage increase by the filing 5767
threshold for the current year; 5768

~~(c)~~ (3) Add the resulting product to the filing threshold 5769

for the current year; 5770

~~(d)~~ (4) Round the resulting sum to the nearest multiple of 5771
one thousand dollars. 5772

The commissioner shall certify the amount resulting from 5773
the adjustment to each county auditor not later than the first 5774
day of October each year. The certified amount applies to 5775
complaints filed for the tax year in which the amount is 5776
certified. The commissioner shall not make the adjustment for 5777
any tax year in which the amount resulting from the adjustment 5778
would be less than the filing threshold for the current tax 5779
year. 5780

Sec. 5715.22. If upon consideration of any complaint 5781
against the valuation or assessment of real property filed under 5782
section 5715.19 of the Revised Code, or any appeal from the 5783
determination on such complaint, it is found that the amount of 5784
taxes, assessments, or recoupment charges paid for the year to 5785
which the complaint relates was in excess of the amount due, 5786
then, whether or not the payment of said taxes, assessments, or 5787
charges was made under protest or duress, the county auditor 5788
shall, within thirty days after the certification to ~~him~~ the 5789
auditor of the final action upon such complaint or appeal, 5790
credit the amount of such overpayment upon the amount of any 5791
taxes, assessments, or charges then due from the person having 5792
made such overpayment, and at the next or any succeeding 5793
settlement the amount of any such credit shall be deducted from 5794
the amounts of any taxes, assessments, or charges distributable 5795
to the county or any taxing unit therein ~~which has received the~~ 5796
~~benefit of the taxes, assessments, or charges previously~~ 5797
~~overpaid, in proportion to the benefits previously received~~ the 5798
same proportions that the amount of real and public utility 5799

property taxes levied by the county or each taxing unit in the 5800
county in the preceding tax year bears to the amount of such 5801
taxes levied by the county and all such units in the county in 5802
the preceding tax year. If after such credit has been made, 5803
there remains any balance of such overpayment, or if there are 5804
no taxes, assessments, or charges due from such person, upon 5805
application of the person overpaying such taxes the auditor 5806
shall forthwith draw a warrant on the county treasurer in favor 5807
of the person who has made such overpayment for the amount of 5808
such balance. The treasurer shall pay such warrant from the 5809
general revenue fund of the county. If there is insufficient 5810
money in said general revenue fund to make such payment, the 5811
treasurer shall pay such warrant out of any undivided tax funds 5812
thereafter received by ~~him~~ the treasurer for distribution to any 5813
county or any taxing unit therein ~~which has received the benefit~~ 5814
~~of the taxes, assessments, or charges overpaid, in proportion to~~ 5815
~~the benefits previously received~~ the same proportions that the 5816
amount of real and public utility property taxes levied by the 5817
county or each taxing unit in the preceding tax year bears to 5818
the amount of such taxes levied by the county and all such units 5819
in the preceding tax year, and the amount paid from the 5820
undivided tax funds shall be deducted from the money otherwise 5821
distributable to such county or other taxing unit of the county 5822
at the next or any succeeding settlement. At the next or any 5823
succeeding settlement after the refunding of such taxes, 5824
assessments, or charges, the treasurer shall reimburse the 5825
general revenue fund of the county for any payment made from 5826
such fund by deducting the amount of such payment from the money 5827
otherwise distributable to the county or other taxing unit in 5828
the county ~~which has received the benefit of the taxes,~~ 5829
~~assessments, or charges overpaid, in proportion to the benefits~~ 5830
~~previously received~~ the same proportions that the amount of real 5831

and public utility property taxes levied by the county or each 5832
taxing unit in the county in the preceding tax year bears to the 5833
amount of such taxes levied by the county and all such units in 5834
the preceding tax year. 5835

Sec. 5721.19. (A) In its judgment of foreclosure rendered 5836
with respect to actions filed pursuant to section 5721.18 of the 5837
Revised Code, the court or the county board of revision with 5838
jurisdiction pursuant to section 323.66 of the Revised Code 5839
shall enter a finding with respect to each parcel of the amount 5840
of the taxes, assessments, charges, penalties, and interest, and 5841
the costs incurred in the foreclosure proceeding instituted 5842
against it, that are due and unpaid. The court or the county 5843
board of revision shall order such premises to be transferred 5844
pursuant to division (I) of this section or may order each 5845
parcel to be sold, without appraisal, for not less than either 5846
of the following: 5847

(1) The fair market value of the parcel, as determined by 5848
the county auditor, plus the costs incurred in the foreclosure 5849
proceeding; 5850

(2) The total amount of the finding entered by the court 5851
or the county board of revision, including all taxes, 5852
assessments, charges, penalties, and interest payable subsequent 5853
to the delivery to the county prosecuting attorney of the 5854
delinquent land tax certificate or master list of delinquent 5855
tracts and prior to the transfer of the deed of the parcel to 5856
the purchaser following confirmation of sale, plus the costs 5857
incurred in the foreclosure proceeding. For purposes of 5858
determining such amount, the county treasurer may estimate the 5859
amount of taxes, assessments, interest, penalties, and costs 5860
that will be payable at the time the deed of the property is 5861

transferred to the purchaser. 5862

Notwithstanding the minimum sales price provisions of 5863
divisions (A) (1) and (2) of this section to the contrary, a 5864
parcel sold pursuant to this section shall not be sold for less 5865
than the amount described in division (A) (2) of this section if 5866
the highest bidder is the owner of record of the parcel 5867
immediately prior to the judgment of foreclosure or a member of 5868
the following class of parties connected to that owner: a member 5869
of that owner's immediate family, a person with a power of 5870
attorney appointed by that owner who subsequently transfers the 5871
parcel to the owner, a sole proprietorship owned by that owner 5872
or a member of that owner's immediate family, or a partnership, 5873
trust, business trust, corporation, or association in which the 5874
owner or a member of the owner's immediate family owns or 5875
controls directly or indirectly more than fifty per cent. If a 5876
parcel sells for less than the amount described in division (A) 5877
(2) of this section, the officer conducting the sale shall 5878
require the buyer to complete an affidavit stating that the 5879
buyer is not the owner of record immediately prior to the 5880
judgment of foreclosure or a member of the specified class of 5881
parties connected to that owner, and the affidavit shall become 5882
part of the court records of the proceeding. If the county 5883
auditor discovers within three years after the date of the sale 5884
that a parcel was sold to that owner or a member of the 5885
specified class of parties connected to that owner for a price 5886
less than the amount so described, and if the parcel is still 5887
owned by that owner or a member of the specified class of 5888
parties connected to that owner, the auditor within thirty days 5889
after such discovery shall add the difference between that 5890
amount and the sale price to the amount of taxes that then stand 5891
charged against the parcel and is payable at the next succeeding 5892

date for payment of real property taxes. As used in this 5893
paragraph, "immediate family" means a spouse who resides in the 5894
same household and children. 5895

(B) Each parcel affected by the court's finding and order 5896
of sale shall be separately sold, unless the court orders any of 5897
such parcels to be sold together. 5898

Each parcel shall be advertised and sold by the officer to 5899
whom the order of sale is directed in the manner provided by law 5900
for the sale of real property on execution. The advertisement 5901
for sale of each parcel shall be published once a week for three 5902
consecutive weeks and shall include the date on which a second 5903
sale will be conducted if no bid is accepted at the first sale. 5904
Any number of parcels may be included in one advertisement. 5905

The notice of the advertisement shall be substantially in 5906
the form of the notice set forth in section 5721.191 of the 5907
Revised Code. In any county that has adopted a permanent parcel 5908
number system, the parcel may be described in the notice by 5909
parcel number only, instead of also with a complete legal 5910
description, if the prosecuting attorney determines that the 5911
publication of the complete legal description is not necessary 5912
to provide reasonable notice of the foreclosure sale to 5913
potential bidders. If the complete legal description is not 5914
published, the notice shall indicate where the complete legal 5915
description may be obtained. 5916

(C) (1) Whenever the officer charged to conduct the sale 5917
offers any parcel for sale the officer first shall read aloud a 5918
complete legal description of the parcel, or in the alternative, 5919
may read aloud only a summary description, including the 5920
complete street address of the parcel, if any, and a parcel 5921
number if the county has adopted a permanent parcel number 5922

system and if the advertising notice prepared pursuant to this 5923
section includes a complete legal description or indicates where 5924
the complete legal description may be obtained. Whenever the 5925
officer charged to conduct the sale offers any parcel for sale 5926
and no bids are made equal to the lesser of the amounts 5927
described in divisions (A) (1) and (2) of this section, the 5928
officer shall adjourn the sale of the parcel to the second date 5929
that was specified in the advertisement of sale. The second date 5930
shall be not less than two weeks or more than six weeks from the 5931
day on which the parcel was first offered for sale. The second 5932
sale shall be held at the same place and commence at the same 5933
time as set forth in the advertisement of sale. The officer 5934
shall offer any parcel not sold at the first sale. Upon the 5935
conclusion of any sale, or if any parcel remains unsold after 5936
being offered at two sales, the officer conducting the sale 5937
shall report the results to the court. 5938

(2) (a) If a parcel remains unsold after being offered at 5939
two sales, or one sale in the case of abandoned lands foreclosed 5940
under sections 323.65 to 323.79 of the Revised Code, or if a 5941
parcel sells at any sale but the amount of the price is less 5942
than the costs incurred in the proceeding instituted against the 5943
parcel under section 5721.18 of the Revised Code, then the clerk 5944
of the court shall certify to the county auditor the amount of 5945
those costs that remains unpaid. At the next semiannual 5946
apportionment of real property taxes that occurs following any 5947
such certification, the auditor shall reduce the real property 5948
taxes that the auditor otherwise would distribute to each taxing 5949
district. In making the reductions, the auditor shall subtract 5950
from the otherwise distributable real property taxes to a taxing 5951
district an amount that shall be determined by multiplying the 5952
certified costs by a fraction the numerator of which shall be 5953

the amount of the taxes, assessments, charges, penalties, and 5954
interest on the parcel owed to that taxing district at the time 5955
the parcel first was offered for sale pursuant to this section, 5956
and the denominator of which shall be the total of the taxes, 5957
assessments, charges, penalties, and interest on the parcel owed 5958
to all the taxing districts at that time. The auditor promptly 5959
shall pay to the clerk of the court the amounts of the 5960
reductions. 5961

(b) If reductions occur pursuant to division (C) (2) (a) of 5962
this section, and if at a subsequent time a parcel is sold at a 5963
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. 5964
of the Revised Code, then, notwithstanding other provisions of 5965
the Revised Code, except section 5721.17 of the Revised Code, 5966
governing the distribution of the proceeds of a foreclosure or 5967
forfeiture sale, the proceeds first shall be distributed to 5968
reimburse the taxing districts subjected to reductions in their 5969
otherwise distributable real property taxes. The distributions 5970
shall be based on the same proportions used for purposes of 5971
division (C) (2) (a) of this section. 5972

(3) The court, in its discretion, may order any parcel not 5973
sold pursuant to the original order of sale to be advertised and 5974
offered for sale at a subsequent foreclosure sale. For such 5975
purpose, the court may direct the parcel to be appraised and fix 5976
a minimum price for which it may be sold. 5977

(D) Except as otherwise provided in division (B) (1) of 5978
section 5721.17 of the Revised Code, upon the confirmation of a 5979
sale, the proceeds of the sale shall be applied as follows: 5980

(1) The costs incurred in any proceeding filed against the 5981
parcel pursuant to section 5721.18 of the Revised Code shall be 5982
paid first. 5983

(2) Following the payment required by division (D) (1) of 5984
this section, the part of the proceeds that is equal to five per 5985
cent of the taxes and assessments due shall be deposited in 5986
equal shares into each of the delinquent tax and assessment 5987
collection funds created pursuant to section 321.261 of the 5988
Revised Code. If a county land reutilization corporation is 5989
operating in the county, the board of county commissioners, by 5990
resolution, may provide that an additional amount, not to exceed 5991
five per cent of such taxes and assessments, shall be credited 5992
to the county land reutilization corporation fund created by 5993
section 321.263 of the Revised Code to pay for the corporation's 5994
expenses. If such a resolution is in effect, the percentage of 5995
such taxes and assessments so provided shall be credited to that 5996
fund. 5997

(3) Following the payment required by division (D) (2) of 5998
this section, the amount found due for taxes, assessments, 5999
charges, penalties, and interest shall be paid, including all 6000
taxes, assessments, charges, penalties, and interest payable 6001
subsequent to the delivery to the county prosecuting attorney of 6002
the delinquent land tax certificate or master list of delinquent 6003
tracts and prior to the transfer of the deed of the parcel to 6004
the purchaser following confirmation of sale. If the proceeds 6005
available for distribution pursuant to division (D) (3) of this 6006
section are sufficient to pay the entire amount of those taxes, 6007
assessments, charges, penalties, and interest, the portion of 6008
the proceeds representing taxes, interest, and penalties shall 6009
be paid to each claimant in proportion to the amount of taxes 6010
levied by the claimant in the preceding tax year, and the amount 6011
representing assessments and other charges shall be paid to each 6012
claimant in the order in which they became due. If the proceeds 6013
are not sufficient to pay that entire amount, the proportion of 6014

the proceeds representing taxes, penalties, and interest shall 6015
be paid to each claimant in the same proportion that the amount 6016
of taxes levied by the claimant against the parcel in the 6017
preceding tax year bears to the taxes levied by all such 6018
claimants against the parcel in the preceding tax year, and the 6019
proportion of the proceeds representing items of assessments and 6020
other charges shall be credited to those items in the order in 6021
which they became due. 6022

(E) If the proceeds from the sale of a parcel are 6023
insufficient to pay in full the amount of the taxes, 6024
assessments, charges, penalties, and interest which are due and 6025
unpaid; the costs incurred in the foreclosure proceeding 6026
instituted against it which are due and unpaid; and, if division 6027
(B) (1) of section 5721.17 of the Revised Code is applicable, any 6028
notes issued by a receiver pursuant to division (F) of section 6029
3767.41 of the Revised Code and any receiver's lien as defined 6030
in division (C) (4) of section 5721.18 of the Revised Code, the 6031
court, pursuant to section 5721.192 of the Revised Code, may 6032
enter a deficiency judgment against the owner of record of the 6033
parcel for the unpaid amount. If that owner of record is a 6034
corporation, the court may enter the deficiency judgment against 6035
the stockholder holding a majority of that corporation's stock. 6036

If after distribution of proceeds from the sale of the 6037
parcel under division (D) of this section the amount of proceeds 6038
to be applied to pay the taxes, assessments, charges, penalties, 6039
interest, and costs is insufficient to pay them in full, and the 6040
court does not enter a deficiency judgment against the owner of 6041
record pursuant to this division, the taxes, assessments, 6042
charges, penalties, interest, and costs shall be deemed 6043
satisfied. 6044

(F) (1) Upon confirmation of a sale, a spouse of the party 6045
charged with the delinquent taxes or assessments shall thereby 6046
be barred of the right of dower in the property sold, though 6047
such spouse was not a party to the action. No statute of 6048
limitations shall apply to such action. When the land or lots 6049
stand charged on the tax duplicate as certified delinquent, it 6050
is not necessary to make the state a party to the foreclosure 6051
proceeding, but the state shall be deemed a party to such action 6052
through and be represented by the county treasurer. 6053

(2) Except as otherwise provided in divisions (F) (3) and 6054
(G) of this section, unless such land or lots were previously 6055
redeemed pursuant to section 5721.25 of the Revised Code, upon 6056
the filing of the entry of confirmation of any sale or the 6057
expiration of the alternative redemption period as defined in 6058
section 323.65 of the Revised Code, if applicable, the title to 6059
such land or lots shall be incontestable in the purchaser and 6060
shall be free and clear of all liens and encumbrances, except a 6061
federal tax lien notice of which is properly filed in accordance 6062
with section 317.09 of the Revised Code prior to the date that a 6063
foreclosure proceeding is instituted pursuant to division (B) of 6064
section 5721.18 of the Revised Code and the easements and 6065
covenants of record running with the land or lots that were 6066
created prior to the time the taxes or assessments, for the 6067
nonpayment of which the land or lots are sold at foreclosure, 6068
became due and payable. 6069

(3) When proceedings for foreclosure are instituted under 6070
division (C) of section 5721.18 of the Revised Code, unless the 6071
land or lots were previously redeemed pursuant to section 6072
5721.25 of the Revised Code or before the expiration of the 6073
alternative redemption period, upon the filing of the entry of 6074
confirmation of sale or after the expiration of the alternative 6075

redemption period, as may apply to the case, the title to such 6076
land or lots shall be incontestable in the purchaser and shall 6077
be free of any receiver's lien as defined in division (C) (4) of 6078
section 5721.18 of the Revised Code and, except as otherwise 6079
provided in division (G) of this section, the liens for land 6080
taxes, assessments, charges, interest, and penalties for which 6081
the lien was foreclosed and in satisfaction of which the 6082
property was sold. All other liens and encumbrances with respect 6083
to the land or lots shall survive the sale. 6084

(4) The title shall not be invalid because of any 6085
irregularity, informality, or omission of any proceedings under 6086
this chapter, or in any processes of taxation, if such 6087
irregularity, informality, or omission does not abrogate the 6088
provision for notice to holders of title, lien, or mortgage to, 6089
or other interests in, such foreclosed lands or lots, as 6090
prescribed in this chapter. 6091

(G) If a parcel is sold under this section for the amount 6092
described in division (A) (2) of this section, and the county 6093
treasurer's estimate exceeds the amount of taxes, assessments, 6094
interest, penalties, and costs actually payable when the deed is 6095
transferred to the purchaser, the officer who conducted the sale 6096
shall refund to the purchaser the difference between the 6097
estimate and the amount actually payable. If the amount of 6098
taxes, assessments, interest, penalties, and costs actually 6099
payable when the deed is transferred to the purchaser exceeds 6100
the county treasurer's estimate, the officer shall certify the 6101
amount of the excess to the treasurer, who shall enter that 6102
amount on the real and public utility property tax duplicate 6103
opposite the property; the amount of the excess shall be payable 6104
at the next succeeding date prescribed for payment of taxes in 6105
section 323.12 of the Revised Code. 6106

(H) If a parcel is sold or transferred under this section 6107
or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 6108
officer who conducted the sale or made the transfer of the 6109
property shall collect the recording fee and any associated 6110
costs to cover the recording from the purchaser or transferee at 6111
the time of the sale or transfer and, following confirmation of 6112
the sale or transfer, shall execute and record the deed 6113
conveying title to the parcel to the purchaser or transferee. 6114
For purposes of recording such deed, by placement of a bid or 6115
making a statement of interest by any party ultimately awarded 6116
the parcel, that purchaser or transferee thereby appoints the 6117
officer who makes the sale or is charged with executing and 6118
delivering the deed as agent for the purchaser or transferee for 6119
the sole purpose of accepting delivery of the deed. For such 6120
purposes, the confirmation of any such sale or order to transfer 6121
the parcel without appraisal or sale shall be deemed delivered 6122
upon the confirmation of such sale or transfer. 6123

(I) Notwithstanding section 5722.03 of the Revised Code, 6124
if the complaint alleges that the property is delinquent vacant 6125
land as defined in section 5721.01 of the Revised Code, 6126
abandoned lands as defined in section 323.65 of the Revised 6127
Code, or lands described in division (F) of section 5722.01 of 6128
the Revised Code, and the value of the taxes, assessments, 6129
penalties, interest, and all other charges and costs of the 6130
action exceed the auditor's fair market value of the parcel, 6131
then the court or board of revision having jurisdiction over the 6132
matter on motion of the plaintiff, or on the court's or board's 6133
own motion, shall, upon any adjudication of foreclosure, order, 6134
without appraisal and without sale, the fee simple title of the 6135
property to be transferred to and vested in an electing 6136
subdivision as defined in division (A) of section 5722.01 of the 6137

Revised Code. For purposes of determining whether the taxes, 6138
assessments, penalties, interest, and all other charges and 6139
costs of the action exceed the actual fair market value of the 6140
parcel, the auditor's most current valuation shall be rebuttably 6141
presumed to be, and constitute prima-facie evidence of, the fair 6142
market value of the parcel. In such case, the filing for 6143
journalization of a decree of foreclosure ordering that direct 6144
transfer without appraisal or sale shall constitute confirmation 6145
of the transfer and thereby terminate any further statutory or 6146
common law right of redemption. 6147

(J) (1) The officer charged with transferring title to 6148
property sold under this section may not transfer the title to a 6149
purchaser unless and until the purchaser or the purchaser's 6150
authorized representative furnishes the officer with an 6151
affidavit stating all of the following, as applicable: 6152

(a) If the purchaser is not a pass-through entity, that 6153
the affiant has made, or caused to be made, an inquiry with the 6154
county treasurer in each county in which the purchaser, or a 6155
pass-through entity in which the purchaser directly or 6156
indirectly owns or holds at least a ten per cent interest, owns 6157
property and has been informed by each treasurer that the 6158
purchaser or pass-through entity does not own property in the 6159
county against which delinquent taxes are assessed and that, to 6160
the best of the affiant's knowledge, neither the purchaser nor a 6161
pass-through entity in which the purchaser directly or 6162
indirectly owns or holds at least a ten per cent interest owns 6163
property in the state against which delinquent taxes are 6164
assessed. 6165

The affiant may, as applicable, alternatively state either 6166
of the following: 6167

(i) That the affiant was informed by one or more county treasurers that the purchaser, or a pass-through entity in which the purchaser directly or indirectly owns or holds at least a ten per cent interest, owns property in the applicable county or counties against which delinquent taxes are assessed, but that the amounts due have since been paid; 6168
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(ii) That the affiant was informed by one or more county treasurers that the purchaser, or a pass-through entity in which the purchaser directly or indirectly owns or holds at least a ten per cent interest, owns property in the applicable county or counties against which delinquent taxes are assessed, and that one of the following applies: 6174
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(I) The delinquency has been misassigned to the purchaser due to a name change, pending property transfer, or administrative or scrivener's error by the purchaser or county recorder. If error on the part of the county recorder is stated, an affidavit or other documentation from the county recorder supporting that statement shall be submitted with the affidavit. 6180
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(II) The property against which delinquent taxes are assessed is the subject of litigation or other proceedings that challenge the ownership and that may absolve the taxpayer of the delinquency. 6186
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(III) There are other circumstances the affiant believes demonstrate that the delinquency does not result from intentional action or inaction on the part of the purchaser. If such circumstances are stated, the affiant shall submit supporting documentation with the affidavit. 6190
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The officer shall review the affidavit and any submitted documentation, and may approve or deny the transfer based on the 6195
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validity of the circumstances presented in the affidavit and 6197
documentation. 6198

(b) If the purchaser is a pass-through entity, that the 6199
affiant has made, or caused to be made, an inquiry with the 6200
county treasurer in each county in which the purchaser, or a 6201
person who directly or indirectly owns or holds at least a ten 6202
per cent interest in the purchaser, owns property and has been 6203
informed by each treasurer that neither the purchaser nor a 6204
person that directly or indirectly owns or holds a ten per cent 6205
interest in the purchaser owns property in the county against 6206
which delinquent taxes are assessed and that, to the best of the 6207
affiant's knowledge, neither the purchaser nor a person that 6208
directly or indirectly owns or holds a ten per cent interest in 6209
the purchaser owns property in the state against which 6210
delinquent taxes are assessed. 6211

The affiant may, as applicable, alternatively state either 6212
of the following: 6213

(i) That the affiant was informed by one or more county 6214
treasurers that the purchaser, or person who directly or 6215
indirectly owns or holds at least a ten per cent interest in the 6216
purchaser, owns property in the county against which delinquent 6217
taxes are assessed, but that the amounts due have since been 6218
paid; 6219

(ii) That the affiant was informed by one or more county 6220
treasurers that the purchaser, or a person who directly or 6221
indirectly owns or holds at least a ten per cent interest in the 6222
purchaser, owns property in the applicable county or counties 6223
against which delinquent taxes are assessed, and that one of the 6224
following applies: 6225

(I) The delinquency has been misassigned to the purchaser 6226
due to a name change, pending property transfer, or 6227
administrative or scrivener's error by the purchaser or county 6228
recorder. If error on the part of the county recorder is stated, 6229
an affidavit or other documentation from the county recorder 6230
supporting that statement shall be submitted with the affidavit. 6231

(II) The property against which delinquent taxes are 6232
assessed is the subject of litigation or other proceedings that 6233
challenge the ownership and that may absolve the taxpayer of the 6234
delinquency. 6235

(III) There are other circumstances the affiant believes 6236
demonstrate that the delinquency does not result from 6237
intentional action or inaction on the part of the purchaser. If 6238
such circumstances are stated, the affiant shall submit 6239
supporting documentation with the affidavit. 6240

The officer shall review the affidavit and any submitted 6241
documentation, and may approve or deny the transfer based on the 6242
validity of the circumstances presented in the affidavit and 6243
documentation. 6244

(c) If the purchaser is an individual, the address of the 6245
purchaser's primary residence; 6246

(d) If the purchaser is not an individual, the name and 6247
address of the purchaser's statutory agent. 6248

(2) As used in division (J) of this section: 6249

(a) "Pass-through entity" has the same meaning as in 6250
section 5733.04 of the Revised Code. 6251

(b) "Property against which delinquent taxes are assessed" 6252
does not include property with delinquent taxes that are, at the 6253

time the affidavit is executed, being paid in installments 6254
pursuant to a delinquent tax contract executed pursuant to 6255
section 323.31 of the Revised Code, provided the contract has 6256
not become void under that section. 6257

(K) Any person who knowingly makes a false statement in 6258
the affidavit furnished under division (J) of this section is 6259
guilty of falsification under division (A) (11) of section 6260
2921.13 of the Revised Code. 6261

Sec. 5723.05. If the taxes, assessments, charges, 6262
penalties, interest, and costs due on the forfeited lands have 6263
not been paid when the county auditor fixes the date for the 6264
sale of forfeited lands, the auditor shall give notice of them 6265
once a week for two consecutive weeks prior to the date fixed by 6266
the auditor for the sale, as provided in section 5721.03 of the 6267
Revised Code. The notice shall state that if the taxes, 6268
assessments, charges, penalties, interest, and costs charged 6269
against the lands forfeited to the state for nonpayment of taxes 6270
are not paid into the county treasury, and the county 6271
treasurer's receipt produced for the payment before the time 6272
specified in the notice for the sale of the lands, which day 6273
shall be named in the notice, each forfeited tract on which the 6274
taxes, assessments, charges, penalties, interest, and costs 6275
remain unpaid will be offered for sale beginning on the date set 6276
by the auditor, at ~~the courthouse in a location within the~~ 6277
county designated by the auditor, in order to satisfy the unpaid 6278
taxes, assessments, charges, penalties, interest, and costs, and 6279
that the sale will continue from day to day until each of the 6280
tracts is sold or offered for sale. 6281

The notice also shall state that, if the forfeited land is 6282
sold for an amount that is less than the amount of the 6283

delinquent taxes, assessments, charges, penalties, and interest 6284
against it, and, if division (B) (2) of section 5721.17 of the 6285
Revised Code is applicable, any notes issued by a receiver 6286
pursuant to division (F) of section 3767.41 of the Revised Code 6287
and any receiver's lien as defined in division (C) (4) of section 6288
5721.18 of the Revised Code, the court, in a separate order, may 6289
enter a deficiency judgment against the last owner of record of 6290
the land before its forfeiture to the state, for the amount of 6291
the difference; and that, if that owner of record is a 6292
corporation, the court may enter the deficiency judgment against 6293
the stockholder holding a majority of that corporation's stock. 6294

Sec. 5723.06. (A) (1) The county auditor shall, on the day 6295
set for the sale of forfeited lands provided in section 5723.04 6296
of the Revised Code and at a location within the county 6297
designated by the auditor, ~~shall attend at the courthouse and~~ 6298
offer for sale the whole of each tract of land as contained in 6299
the list provided for in ~~such~~ section 5723.04 of the Revised 6300
Code, at public auction, to the highest bidder, for an amount 6301
sufficient to pay the lesser of the amounts described in 6302
divisions (A) (1) and (2) of section 5721.16 of the Revised Code. 6303

The county auditor shall offer each tract separately, 6304
beginning with the first tract contained in the list. 6305

(2) If no bid is received for any of the tracts in an 6306
amount sufficient to pay the required amount, and no notice is 6307
given under section 5722.04 of the Revised Code or division (B) 6308
of this section, the auditor may offer such tract for sale 6309
forthwith, and sell it for the best price obtainable. The county 6310
auditor shall continue through such list and may adjourn the 6311
sale from day to day until the county auditor has disposed of or 6312
offered for sale each tract of land specified in the notice. The 6313

county auditor may offer a tract of land two or more times at 6314
the same sale. 6315

(3) Notwithstanding the minimum sales price provisions of 6316
divisions (A) (1) and (2) of this section to the contrary, 6317
forfeited lands sold pursuant to this section shall not be sold 6318
in either of the following circumstances: 6319

(a) To any person that is delinquent on real property 6320
taxes in this state; 6321

(b) For less than the total amount of the taxes, 6322
assessments, penalties, interest, and costs that stand charged 6323
against the land if the highest bidder is the owner of record of 6324
the parcel immediately prior to the judgment of foreclosure or 6325
foreclosure and forfeiture, or a member of the following class 6326
of parties connected to that owner: a member of that owner's 6327
immediate family, a person with a power of attorney appointed by 6328
that owner who subsequently transfers the parcel to the owner, a 6329
sole proprietorship owned by that owner or a member of that 6330
owner's immediate family, or a partnership, trust, business 6331
trust, corporation, or association in which the owner or a 6332
member of the owner's immediate family owns or controls directly 6333
or indirectly more than fifty per cent. 6334

If a parcel sells for less than the total amount of the 6335
taxes, assessments, penalties, interest, and costs that stand 6336
charged against it, the officer conducting the sale shall 6337
require the buyer to complete an affidavit prepared by the 6338
officer stating that the buyer is not the owner of record 6339
immediately prior to the judgment of foreclosure or foreclosure 6340
and forfeiture, or a member of the specified class of parties 6341
connected to that owner, and the affidavit shall become part of 6342
the court records of the proceeding. If the county auditor 6343

discovers within three years after the date of the sale that a 6344
parcel was sold to that owner or a member of the specified class 6345
of parties connected to that owner for a price less than the 6346
amount so described, and if the parcel is still owned by that 6347
owner or a member of the specified class of parties connected to 6348
that owner, the auditor within thirty days after such discovery 6349
shall add the difference between that amount and the sale price 6350
to the amount of taxes that then stand charged against the 6351
parcel and is payable at the next succeeding date for payment of 6352
real property taxes. As used in this paragraph, "immediate 6353
family" means a spouse who resides in the same household and 6354
children. 6355

(B) The director of natural resources may give written 6356
notice to the auditor prior to the time of the sale of the 6357
director's intention to purchase forfeited land for the state. 6358
Such notice is a legal minimum bid at the time of the sale, and, 6359
if no bid is received in an amount sufficient to pay the lesser 6360
of the amounts described in divisions (A) (1) and (2) of section 6361
5721.16 of the Revised Code, the land is deemed sold to the 6362
state for no consideration. The director of natural resources 6363
shall record the deed. 6364

(C) The sale of forfeited land under this section conveys 6365
the title to the tract or parcel of land, divested of all 6366
liability for any taxes, assessments, charges, penalties, 6367
interest, and costs due at the time of sale that remain after 6368
applying the amount for which it was sold, except as otherwise 6369
provided in division (D) of this section. 6370

(D) If the parcel is sold for the amount described in 6371
division (A) (2) of section 5721.16 of the Revised Code, and the 6372
county treasurer's estimate of that amount exceeds the amount of 6373

taxes, assessments, interest, penalties, and costs actually 6374
payable when the deed is transferred to the purchaser, the 6375
county auditor shall refund to the purchaser the difference 6376
between the estimate and the amount actually payable. If the 6377
amount of taxes, assessments, interest, penalties, and costs 6378
actually payable when the deed is transferred to the purchaser 6379
exceeds the county treasurer's estimate, the county auditor 6380
shall certify the amount of the excess to the treasurer, who 6381
shall enter that amount on the real and public utility property 6382
tax duplicate opposite the property; the amount of the excess 6383
shall be payable at the next succeeding date prescribed for 6384
payment of taxes in section 323.12 of the Revised Code. 6385

(E) A county auditor may not transfer title to a tract of 6386
land sold under this section to a purchaser unless and until the 6387
purchaser furnishes the auditor with an affidavit and, if 6388
applicable, supporting documentation as described in division 6389
(J) of section 5721.19 of the Revised Code. Any person who 6390
knowingly makes a false statement in that affidavit is guilty of 6391
falsification under division (A) (11) of section 2921.13 of the 6392
Revised Code. 6393

Sec. 5723.10. (A) The notice of sale prescribed in section 6394
5723.05 of the Revised Code, shall be in substance as follows: 6395

FORFEITED LAND SALES 6396

The lands, lots, and parts of lots, in the county of 6397
_____, forfeited to the state for the nonpayment of 6398
taxes, together with the taxes, assessments, charges, penalties, 6399
interest, and costs charged on them, agreeably to law, and the 6400
dates on which the lands, lots, and parts of lots will be 6401
offered for sale, are contained and described in the following 6402
list: 6403

(Here insert list, together with the day on which each 6404
parcel or groups of parcels will be offered for sale for the 6405
first time.) 6406

Notice is hereby given to all concerned, that if the 6407
taxes, assessments, charges, penalties, interest, and costs 6408
charged on the list are not paid into the county treasury, and 6409
the county treasurer's receipt produced for the payment, before 6410
the respective dates mentioned in this notice for the sale, each 6411
tract, lot, and part of lot, so forfeited, on which the taxes, 6412
assessments, charges, penalties, interest, and costs remain 6413
unpaid, will be offered for sale on the respective dates and at 6414
the location mentioned in this notice for the sale, ~~at the~~ 6415
~~courthouse in the county,~~ in order to satisfy such taxes, 6416
assessments, charges, penalties, interest, and costs, and that 6417
the sale will be adjourned from day to day until each tract, 6418
lot, and part of lot specified in the list has been disposed of, 6419
or offered for sale. 6420

If the tract, lot, or part of lot, so forfeited, is sold 6421
for an amount that is less than the amount of the delinquent 6422
taxes, assessments, charges, penalties, and interest against it, 6423
the court, in a separate order, may enter a deficiency judgment 6424
against the last owner of record of the tract, lot, or part of 6425
lot before its forfeiture to the state, for the amount of the 6426
difference; if that owner of record is a corporation, the court 6427
may enter the deficiency judgment against the stockholder 6428
holding a majority of the corporation's stock. 6429

(B) If the title search that is required by division (B) 6430
of section 5721.14 or section 5721.18 of the Revised Code that 6431
relates to a parcel subject to an in rem action, or if the 6432
search that relates to a parcel subject to an in personam action 6433

under division (A) of section 5721.18 of the Revised Code, 6434
indicated that a federal tax lien exists relative to the parcel, 6435
then the notice of sale as described in division (A) of this 6436
section additionally shall include the following statement in 6437
boldface type: 6438

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 6439
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 6440
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 6441
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 6442
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 6443
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 6444

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 6445
OR PART OF LOT). 6446

County Auditor 6447
6448

(Date of Notice) 6449
6450

(C) If the forfeited lands were foreclosed upon as a 6451
result of proceedings for foreclosure instituted under division 6452
(C) of section 5721.18 of the Revised Code, then the form of the 6453
advertisement of sale as described in division (A) of this 6454
section with respect to those lands additionally shall include 6455
the following statement in boldface type: 6456

"Notice is hereby given to all concerned that the 6457
following forfeited tracts, lots, and parts of lots that are 6458
offered for sale pursuant to this notice will be sold subject to 6459
all liens and encumbrances with respect to those tracts, lots, 6460
and parts of lots, other than the liens for land taxes, 6461

assessments, charges, penalties, and interest for which the lien 6462
was foreclosed and in satisfaction of which the property is 6463
sold: 6464

(Insert here the description of each relevant tract, lot, 6465
or part of lot). 6466

County Auditor 6467
6468

(Date of Notice)" 6469
6470

Sec. 5739.094. As used in this section, "eligible county" 6471
has the same meaning as in division (X) of section 5739.09 of 6472
the Revised Code. 6473

When a tax levied pursuant to section 5739.09 of the 6474
Revised Code by an eligible county is not paid when due, the 6475
eligible county may certify the delinquency, together with any 6476
applicable penalties and interest, to the county auditor of the 6477
eligible county. The county auditor shall place the certified 6478
amount on the tax list against the property on which the hotel 6479
is established. The amount placed on the tax list shall be a 6480
lien on the property and shall be collected in the same manner 6481
as property taxes, except that, notwithstanding section 323.15 6482
of the Revised Code, a county treasurer shall accept a payment 6483
in such amount when separately tendered as payment for the full 6484
amount of such delinquent amounts. The lien shall be released 6485
immediately upon payment in full of the certified amount. Any 6486
amounts collected under this division shall be immediately 6487
disbursed to the eligible county and shall be used in the same 6488
manner as revenue from the tax that was the basis for the 6489
delinquency. 6490

Sec. 5748.01. As used in this chapter:	6491
(A) "School district income tax" means an income tax adopted under one of the following:	6492 6493
(1) Former section 5748.03 of the Revised Code as it existed prior to its repeal by Amended Substitute House Bill No. 291 of the 115th general assembly;	6494 6495 6496
(2) Section 5748.03 of the Revised Code as enacted in Substitute Senate Bill No. 28 of the 118th general assembly;	6497 6498
(3) Section 5748.08 of the Revised Code as enacted in Amended Substitute Senate Bill No. 17 of the 122nd general assembly;	6499 6500 6501
(4) Section 5748.021 of the Revised Code;	6502
(5) Section 5748.081 of the Revised Code;	6503
(6) Section 5748.09 of the Revised Code.	6504
(B) "Individual" means an individual subject to the tax levied by section 5747.02 of the Revised Code.	6505 6506
(C) "Estate" means an estate subject to the tax levied by section 5747.02 of the Revised Code.	6507 6508
(D) "Taxable year" means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.	6509 6510
(E) "Taxable income" means:	6511
(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax:	6512 6513
(a) Modified adjusted gross income for the taxable year, as defined in section 5747.01 of the Revised Code, less the exemptions provided by section 5747.02 <u>5747.025</u> of the Revised	6514 6515 6516

Code; 6517

(b) Wages, salaries, tips, and other employee compensation 6518
to the extent included in modified adjusted gross income as 6519
defined in section 5747.01 of the Revised Code, and net earnings 6520
from self-employment, as defined in section 1402(a) of the 6521
Internal Revenue Code, to the extent included in modified 6522
adjusted gross income. 6523

(2) In the case of an estate, taxable income for the 6524
taxable year as defined in division (S) of section 5747.01 of 6525
the Revised Code. 6526

(F) "Resident" of the school district means: 6527

(1) An individual who is a resident of this state as 6528
defined in division (I) of section 5747.01 of the Revised Code 6529
during all or a portion of the taxable year and who, during all 6530
or a portion of such period of state residency, is domiciled in 6531
the school district or lives in and maintains a permanent place 6532
of abode in the school district; 6533

(2) An estate of a decedent who, at the time of death, was 6534
domiciled in the school district. 6535

(G) "School district income" means: 6536

(1) With respect to an individual, the portion of the 6537
taxable income of an individual that is received by the 6538
individual during the portion of the taxable year that the 6539
individual is a resident of the school district and the school 6540
district income tax is in effect in that school district. An 6541
individual may have school district income with respect to more 6542
than one school district. 6543

(2) With respect to an estate, the taxable income of the 6544

estate for the portion of the taxable year that the school 6545
district income tax is in effect in that school district. 6546

(H) "Taxpayer" means an individual or estate having school 6547
district income upon which a school district income tax is 6548
imposed. 6549

(I) "School district purposes" means any of the purposes 6550
for which a tax may be levied pursuant to division (A) of 6551
section 5705.21 of the Revised Code, including the combined 6552
purposes authorized by section 5705.217 of the Revised Code. 6553

(J) "The county auditor's appraised value" and "~~estimated~~- 6554
effective rate" have the same meanings as in section 5705.01 of 6555
the Revised Code. 6556

Sec. 5748.02. (A) The board of education of any school 6557
district, except a joint vocational school district, may 6558
declare, by resolution, the necessity of raising annually a 6559
specified amount of money for school district purposes. The 6560
resolution shall specify whether the income that is to be 6561
subject to the tax is taxable income of individuals and estates 6562
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 6563
the Revised Code or taxable income of individuals as defined in 6564
division (E) (1) (b) of that section. A copy of the resolution 6565
shall be certified to the tax commissioner no later than one 6566
hundred days prior to the date of the election at which the 6567
board intends to propose a levy under this section. Upon receipt 6568
of the copy of the resolution, the tax commissioner shall 6569
estimate both of the following: 6570

(1) The property tax rate that would have to be imposed in 6571
the current year by the district to produce an equivalent amount 6572
of money; 6573

(2) The income tax rate that would have had to have been 6574
in effect for the current year to produce an equivalent amount 6575
of money from a school district income tax. 6576

Within ten days of receiving the copy of the board's 6577
resolution, the commissioner shall prepare these estimates and 6578
certify them to the board. Upon receipt of the certification, 6579
the board may adopt a resolution proposing an income tax under 6580
division (B) of this section at the estimated rate contained in 6581
the certification rounded to the nearest one-fourth of one per 6582
cent. The commissioner's certification applies only to the 6583
board's proposal to levy an income tax at the election for which 6584
the board requested the certification. If the board intends to 6585
submit a proposal to levy an income tax at any other election, 6586
it shall request another certification for that election in the 6587
manner prescribed in this division. 6588

(B) (1) Upon the receipt of a certification from the tax 6589
commissioner under division (A) of this section, a majority of 6590
the members of a board of education may adopt a resolution 6591
proposing the levy of an annual tax for school district purposes 6592
on school district income. The proposed levy may be for a 6593
continuing period of time or for a specified number of years. 6594
The resolution shall set forth the purpose for which the tax is 6595
to be imposed, the rate of the tax, which shall be the rate set 6596
forth in the commissioner's certification rounded to the nearest 6597
one-fourth of one per cent, the number of years the tax will be 6598
levied or that it will be levied for a continuing period of 6599
time, the date on which the tax shall take effect, which shall 6600
be the first day of January of any year following the year in 6601
which the question is submitted, and the date of the election at 6602
which the proposal shall be submitted to the electors of the 6603
district, which shall be on the date of a primary, general, or 6604

special election the date of which is consistent with section 6605
3501.01 of the Revised Code. The resolution shall specify 6606
whether the income that is to be subject to the tax is taxable 6607
income of individuals and estates as defined in divisions (E) (1) 6608
(a) and (2) of section 5748.01 of the Revised Code or taxable 6609
income of individuals as defined in division (E) (1) (b) of that 6610
section. The specification shall be the same as the 6611
specification in the resolution adopted and certified under 6612
division (A) of this section. 6613

If the tax is to be levied for current expenses and 6614
permanent improvements, the resolution shall apportion the 6615
annual rate of the tax. The apportionment may be the same or 6616
different for each year the tax is levied, but the respective 6617
portions of the rate actually levied each year for current 6618
expenses and for permanent improvements shall be limited by the 6619
apportionment. 6620

If the board of education currently imposes an income tax 6621
pursuant to this chapter that is due to expire and a question is 6622
submitted under this section for a proposed income tax to take 6623
effect upon the expiration of the existing tax, the board may 6624
specify in the resolution that the proposed tax renews the 6625
expiring tax. Two or more expiring income taxes may be renewed 6626
under this paragraph if the taxes are due to expire on the same 6627
date. If the tax rate being proposed is no higher than the total 6628
tax rate imposed by the expiring tax or taxes, the resolution 6629
may state that the proposed tax is not an additional income tax. 6630

(2) A board of education adopting a resolution under 6631
division (B) (1) of this section proposing a school district 6632
income tax for a continuing period of time and limited to the 6633
purpose of current expenses may propose in that resolution to 6634

reduce the rate or rates of one or more of the school district's 6635
property taxes levied for a continuing period of time in excess 6636
of the ten-mill limitation for the purpose of current expenses. 6637
The reduction in the rate of a property tax may be any amount, 6638
not exceeding the rate at which the tax is authorized to be 6639
levied. The reduction in the rate of a tax shall first take 6640
effect for the tax year that includes the day on which the 6641
school district income tax first takes effect, and shall 6642
continue for each tax year that both the school district income 6643
tax and the property tax levy are in effect. 6644

In addition to the matters required to be set forth in the 6645
resolution under division (B) (1) of this section, a resolution 6646
containing a proposal to reduce the rate of one or more property 6647
taxes shall state for each such tax the maximum rate at which it 6648
currently may be levied and the maximum rate at which the tax 6649
could be levied after the proposed reduction, expressed in mills 6650
for each one dollar of taxable value, and that the tax is levied 6651
for a continuing period of time. 6652

A board proposing to reduce the rate of one or more 6653
property taxes under division (B) (2) of this section shall 6654
comply with division (B) of section 5705.03 of the Revised Code. 6655
In addition to the amounts required in division (B) (2) of that 6656
section, the county auditor shall certify to the board the 6657
levy's ~~estimated~~-effective rate for both the last year before 6658
the levy's proposed reduction and the first year that the 6659
reduction applies, both expressed in dollars for each one 6660
hundred thousand dollars of the county auditor's appraised 6661
value. ~~Estimated effective rates shall be calculated using the~~ 6662
~~tax list for the current year, and if this is not determined,~~ 6663
~~the estimated amount submitted by the auditor to the county~~ 6664
~~budget commission.~~ 6665

If a board of education proposes to reduce the rate of one 6666
or more property taxes under division (B) (2) of this section, 6667
the board, when it makes the certification required under 6668
division (A) of this section, shall designate the specific levy 6669
or levies to be reduced, the maximum rate at which each levy 6670
currently is authorized to be levied, and the rate by which each 6671
levy is proposed to be reduced. The tax commissioner, when 6672
making the certification to the board under division (A) of this 6673
section, also shall certify the reduction in the total effective 6674
tax rate for current expenses for each class of property that 6675
would have resulted if the proposed reduction in the rate or 6676
rates had been in effect the previous tax year. As used in this 6677
paragraph, "effective tax rate" has the same meaning as in 6678
section 323.08 of the Revised Code. 6679

(C) A resolution adopted under division (B) of this 6680
section shall go into immediate effect upon its passage, and no 6681
publication of the resolution shall be necessary other than that 6682
provided for in the notice of election. Immediately after its 6683
adoption and at least ninety days prior to the election at which 6684
the question will appear on the ballot, a copy of the resolution 6685
and, if applicable, the county auditor's certifications under 6686
section 5705.03 of the Revised Code shall be certified to the 6687
board of elections of the proper county, which shall submit the 6688
proposal to the electors on the date specified in the 6689
resolution. The form of the ballot shall be as provided in 6690
section 5748.03 of the Revised Code. Publication of notice of 6691
the election shall be made in a newspaper of general circulation 6692
in the county once a week for two consecutive weeks, or as 6693
provided in section 7.16 of the Revised Code, prior to the 6694
election. If the board of elections operates and maintains a web 6695
site, the board of elections shall post notice of the election 6696

on its web site for thirty days prior to the election. The 6697
notice shall contain the time and place of the election and the 6698
question to be submitted to the electors. The question covered 6699
by the resolution shall be submitted as a separate proposition, 6700
but may be printed on the same ballot with any other proposition 6701
submitted at the same election, other than the election of 6702
officers. 6703

(D) No board of education shall submit the question of a 6704
tax on school district income to the electors of the district 6705
more than twice in any calendar year. If a board submits the 6706
question twice in any calendar year, one of the elections on the 6707
question shall be held on the date of the general election. 6708

(E) (1) No board of education may submit to the electors of 6709
the district the question of a tax on school district income on 6710
the taxable income of individuals as defined in division (E) (1) 6711
(b) of section 5748.01 of the Revised Code if that tax would be 6712
in addition to an existing tax on the taxable income of 6713
individuals and estates as defined in divisions (E) (1) (a) and 6714
(2) of that section. 6715

(2) No board of education may submit to the electors of 6716
the district the question of a tax on school district income on 6717
the taxable income of individuals and estates as defined in 6718
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6719
Code if that tax would be in addition to an existing tax on the 6720
taxable income of individuals as defined in division (E) (1) (b) 6721
of that section. 6722

Sec. 5748.03. (A) The form of the ballot on a question 6723
submitted to the electors under section 5748.02 of the Revised 6724
Code shall be as follows: 6725

"Shall an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals and of estates be imposed by _____ (state the name of the school district), for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

	FOR THE TAX
	AGAINST THE TAX

(B) (1) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

(2) If the question submitted to electors proposes to renew one or more expiring income tax levies, the ballot shall be modified by adding the following language immediately after the name of the school district that would impose the tax: "to renew an income tax (or income taxes) expiring at the end of _____ (state the last year the existing income tax or taxes may be levied)."

(3) If the question includes a proposal under division (B) (2) of section 5748.02 of the Revised Code to reduce the rate of

one or more school district property taxes, the ballot shall 6751
state that the purpose of the school district income tax is for 6752
current expenses, and the form of the ballot shall be modified 6753
by adding the following language immediately after the statement 6754
of the purpose of the proposed income tax: ", and shall the rate 6755
of an existing tax on property, currently levied for the purpose 6756
of current expenses at the rate of _____ mills, be REDUCED to 6757
_____ mills for each \$1 of taxable value, which amounts to a 6758
reduction from \$_____ (~~estimated~~-effective rate) to \$_____ 6759
(~~estimated~~-effective rate) for each \$100,000 of the county 6760
auditor's appraised value, that the county auditor estimates 6761
will collect \$_____ annually, the reduction continuing until any 6762
such time as the income tax is repealed." In lieu of "for the 6763
tax" and "against the tax," the phrases "for the issue" and 6764
"against the issue," respectively, shall be used. If a board of 6765
education proposes a reduction in the rates of more than one 6766
tax, the ballot language shall be modified accordingly to 6767
express the rates at which those taxes currently are levied and 6768
the rates to which the taxes will be reduced. 6769

(C) The board of elections shall certify the results of 6770
the election to the board of education and to the tax 6771
commissioner. If a majority of the electors voting on the 6772
question vote in favor of it, the income tax, the applicable 6773
provisions of Chapter 5747. of the Revised Code, and the 6774
reduction in the rate or rates of existing property taxes if the 6775
question included such a reduction shall take effect on the date 6776
specified in the resolution. If the question approved by the 6777
voters includes a reduction in the rate of a school district 6778
property tax, the board of education shall not levy the tax at a 6779
rate greater than the rate to which the tax is reduced, unless 6780
the school district income tax is repealed in an election under 6781

section 5748.04 of the Revised Code. 6782

(D) If the rate at which a property tax is levied and 6783
collected is reduced pursuant to a question approved under this 6784
section, the tax commissioner shall compute the percentage 6785
required to be computed for that tax under division (D) of 6786
section 319.301 of the Revised Code each year the rate is 6787
reduced as if the tax had been levied in the preceding year at 6788
the rate at which it has been reduced. If the rate of a property 6789
tax increases due to the repeal of the school district income 6790
tax pursuant to section 5748.04 of the Revised Code, the tax 6791
commissioner, for the first year for which the rate increases, 6792
shall compute the percentage as if the tax in the preceding year 6793
had been levied at the rate at which the tax was authorized to 6794
be levied prior to any rate reduction. 6795

Sec. 5748.04. (A) The question of the repeal of a school 6796
district income tax levied for more than five years may be 6797
initiated not more than once in any five-year period by filing 6798
with the board of elections of the appropriate counties not 6799
later than ninety days before the general election in any year 6800
after the year in which it is approved by the electors a 6801
petition requesting that an election be held on the question. 6802
The petition shall be signed by qualified electors residing in 6803
the school district levying the income tax equal in number to 6804
ten per cent of those voting for governor at the most recent 6805
gubernatorial election. 6806

The board of elections shall determine whether the 6807
petition is valid, and if it so determines, it shall do both of 6808
the following: 6809

(1) Submit the question to the electors of the district at 6810
the next general election; 6811

(2) If the rate of one or more property tax levies was 6812
reduced for the duration of the income tax levy pursuant to 6813
division (B)(2) of section 5748.02 of the Revised Code, request 6814
that the county auditor certify to the board, in the same manner 6815
as required for a tax levy under section 5705.03 of the Revised 6816
Code, an estimate of the levies' annual collections for the 6817
first year in which the levies are increased, rounded to the 6818
nearest ~~one thousand dollars~~dollar, and the levies' ~~estimated~~ 6819
effective rates for the year before the proposed increase and 6820
the levies' ~~estimated~~ effective rates for the first year that 6821
the increase applies, both of which shall be expressed in 6822
dollars, rounded to the nearest dollar, for each one hundred 6823
thousand dollars of the county auditor's appraised value. 6824
~~Estimated effective rates shall be calculated using the tax list~~ 6825
~~for the current year, and if this is not determined, the~~ 6826
~~estimated amount submitted by the auditor to the county budget~~ 6827
~~commission.~~ 6828

The county auditor shall certify such information to the 6829
board of elections within ten days after receiving the board's 6830
request. If a school district is located in more than one 6831
county, the county auditor shall obtain from the county auditor 6832
of each other county in which the district is located the tax 6833
valuation applicable to the portion of the district in that 6834
county. 6835

The election shall be conducted, canvassed, and certified 6836
in the same manner as regular elections for county offices in 6837
the county. Notice of the election shall be published in a 6838
newspaper of general circulation in the district once a week for 6839
two consecutive weeks, or as provided in section 7.16 of the 6840
Revised Code, prior to the election. If the board of elections 6841
operates and maintains a web site, the board of elections shall 6842

post notice of the election on its web site for thirty days 6843
 prior to the election. The notice shall state the time and place 6844
 of the election and the question to be submitted to the 6845
 electors. The form of the ballot cast at the election shall be 6846
 as follows: 6847

"Shall the annual income tax of _____ per cent, currently 6848
 levied on the school district income of individuals and estates 6849
 by _____ (state the name of the school district) for the 6850
 purpose of _____ (state purpose of the tax), be repealed? 6851

6852

	For repeal of the income tax	
	Against repeal of the income tax	"

(B) (1) If the tax is imposed on taxable income as defined 6853
 in division (E) (1) (b) of section 5748.01 of the Revised Code, 6854
 the form of the ballot shall be modified by stating that the tax 6855
 currently is levied on the "earned income of individuals 6856
 residing in the school district" in lieu of the "school district 6857
 income of individuals and estates." 6858

(2) If the rate of one or more property tax levies was 6859
 reduced for the duration of the income tax levy pursuant to 6860
 division (B) (2) of section 5748.02 of the Revised Code, the form 6861
 of the ballot shall be modified by adding the following language 6862
 immediately after "repealed": ", and shall the rate of an 6863
 existing tax on property for the purpose of current expenses, 6864
 which rate was reduced for the duration of the income tax, be 6865
 INCREASED from _____ mills to _____ mills for each \$1 of taxable 6866
 value which amounts to an increase from \$_____ (~~estimated~~) 6867

effective rate) to \$_____ (~~estimated~~ effective rate) for each 6868
\$100,000 of the county auditor's appraised value, that the 6869
county auditor estimates will collect \$_____ annually, beginning 6870
in _____ (state the first year for which the rate of the 6871
property tax will increase)." In lieu of "for repeal of the 6872
income tax" and "against repeal of the income tax," the phrases 6873
"for the issue" and "against the issue," respectively, shall be 6874
substituted. 6875

(3) If the rate of more than one property tax was reduced 6876
for the duration of the income tax, the ballot language shall be 6877
modified accordingly to express the rates at which those taxes 6878
currently are levied and the rates to which the taxes would be 6879
increased. 6880

(C) The question covered by the petition shall be 6881
submitted as a separate proposition, but it may be printed on 6882
the same ballot with any other proposition submitted at the same 6883
election other than the election of officers. If a majority of 6884
the qualified electors voting on the question vote in favor of 6885
it, the result shall be certified immediately after the canvass 6886
by the board of elections to the board of education of the 6887
school district and the tax commissioner, who shall thereupon, 6888
after the current year, cease to levy the tax, except that if 6889
notes have been issued pursuant to section 5748.05 of the 6890
Revised Code the tax commissioner shall continue to levy and 6891
collect under authority of the election authorizing the levy an 6892
annual amount, rounded upward to the nearest one-fourth of one 6893
per cent, as will be sufficient to pay the debt charges on the 6894
notes as they fall due. 6895

(D) If a school district income tax repealed pursuant to 6896
this section was approved in conjunction with a reduction in the 6897

rate of one or more school district property taxes as provided 6898
in division (B) (2) of section 5748.02 of the Revised Code, then 6899
each such property tax may be levied after the current year at 6900
the rate at which it could be levied prior to the reduction, 6901
subject to any adjustments required by the county budget 6902
commission pursuant to Chapter 5705. of the Revised Code. Upon 6903
the repeal of a school district income tax under this section, 6904
the board of education may resume levying a property tax, the 6905
rate of which has been reduced pursuant to a question approved 6906
under section 5748.02 of the Revised Code, at the rate the board 6907
originally was authorized to levy the tax. A reduction in the 6908
rate of a property tax under section 5748.02 of the Revised Code 6909
is a reduction in the rate at which a board of education may 6910
levy that tax only for the period during which a school district 6911
income tax is levied prior to any repeal pursuant to this 6912
section. The resumption of the authority to levy the tax upon 6913
such a repeal does not constitute a tax levied in excess of the 6914
one per cent limitation prescribed by Section 2 of Article XII, 6915
Ohio Constitution, or in excess of the ten-mill limitation. 6916

(E) This section does not apply to school district income 6917
tax levies that are levied for five or fewer years. 6918

Section 2. That existing sections 133.18, 306.32, 306.322, 6919
319.05, 319.54, 321.24, 321.26, 323.156, 323.28, 323.74, 505.37, 6920
505.48, 505.481, 511.28, 513.18, 755.181, 1545.21, 3311.50, 6921
3318.01, 3318.061, 3318.45, 3381.03, 4503.06, 4503.066, 6922
4503.068, 4503.0611, 4582.024, 4582.26, 5705.01, 5705.03, 6923
5705.195, 5705.21, 5705.212, 5705.213, 5705.215, 5705.25, 6924
5705.251, 5705.261, 5713.083, 5715.19, 5715.22, 5721.19, 6925
5723.05, 5723.06, 5723.10, 5748.01, 5748.02, 5748.03, and 6926
5748.04 of the Revised Code are hereby repealed. 6927

Section 3. (A) The amendment by this act of sections 6928
133.18, 306.32, 306.322, 505.37, 505.48, 505.481, 511.28, 6929
513.18, 755.181, 1545.21, 3311.50, 3318.01, 3318.061, 3318.45, 6930
3381.03, 4582.024, 4582.26, 5705.01, 5705.03, 5705.195, 5705.21, 6931
5705.212, 5705.213, 5705.215, 5705.25, 5705.251, 5705.261, 6932
5748.01, 5748.02, 5748.03, and 5748.04 of the Revised Code 6933
applies to elections held on or after the one hundredth day 6934
after the effective date of this section. 6935

(B) The amendment by this act of section 5715.19 of the 6936
Revised Code applies to any complaint filed under that section 6937
for any tax year ending on or after the effective date of this 6938
section. 6939

Section 4. Section 306.322 of the Revised Code is 6940
presented in this act as a composite of the section as amended 6941
by both H.B. 140 and H.B. 74 of the 134th General Assembly. The 6942
General Assembly, applying the principle stated in division (B) 6943
of section 1.52 of the Revised Code that amendments are to be 6944
harmonized if reasonably capable of simultaneous operation, 6945
finds that the composite is the resulting version of the section 6946
in effect prior to the effective date of the section as 6947
presented in this act. 6948