

_____ moved to amend as follows:

In line 1 of the title, delete "section" and insert "sections"; 1
after "319.301" insert ", 323.32, 5705.01, 5705.03, 5705.194, and 5709.92 2
and to enact sections 5705.195, 5705.196, and 5705.197"; after "to" insert 3
"generally" 4

In line 2 of the title, delete "all" 5

In line 3 of the title, after "floor" insert "and to authorize, with 6
limitations, school district fixed-sum levies" 7

In line 4, delete "section" and insert "sections"; after "319.301" 8
insert ", 323.32, 5705.01, 5705.03, 5705.194, and 5709.92 be amended and 9
sections 5705.195, 5705.196, and 5705.197" 10

In line 5, delete "amended" and insert "enacted" 11

Delete lines 6 through 190 12

After line 190, insert: 13

"Sec. 319.301. (A) The reductions required by division 14
(D) of this section do not apply to any of the following: 15

(1) Taxes levied at whatever rate is required to produce a	16
specified amount of tax money, including a tax levied under	17
section 5705.199 or 5748.09 of the Revised Code, or an amount to	18
pay debt charges;	19
(2) Taxes levied within the one per cent limitation	20
imposed by Section 2 of Article XII, Ohio Constitution;	21
(3) Taxes provided for by the charter of a municipal	22
corporation.	23
(B) As used in this section:	24
(1) "Real property" includes real property owned by a	25
railroad.	26
(2) "Carryover property" means all real property on the	27
current year's tax list except:	28
(a) Land and improvements that were not taxed by the	29
district in both the preceding year and the current year;	30
(b) Land and improvements that were not in the same class	31
in both the preceding year and the current year.	32
(3) "Effective tax rate" means with respect to each class	33
of property:	34
(a) The sum of the total taxes that would have been	35
charged and payable for current expenses against real property	36
in that class if each of the district's taxes were reduced for	37
the current year under division (D)(1) of this section without	38
regard to the application of division (E)(3) of this section	39
divided by	40
(b) The taxable value of all real property in that class.	41
(4) "Taxes charged and payable" means the taxes charged	42

and payable prior to any reduction required by section 319.302 43
of the Revised Code. 44

(C) The tax commissioner shall make the determinations 45
required by this section each year, without regard to whether a 46
taxing district has territory in a county to which section 47
5715.24 of the Revised Code applies for that year. Separate 48
determinations shall be made for each of the two classes 49
established pursuant to section 5713.041 of the Revised Code. 50

(D) With respect to each tax authorized to be levied by 51
each taxing district, the tax commissioner, annually, shall do 52
both of the following: 53

(1) Determine by what percentage, if any, the sums levied 54
by such tax against the carryover property in each class would 55
have to be reduced for the tax to levy the same number of 56
dollars against such property in that class in the current year 57
as were charged against such property by such tax in the 58
preceding year subsequent to the reduction made under this 59
section but before the reduction made under section 319.302 of 60
the Revised Code. In the case of a tax levied for the first time 61
that is not a renewal of an existing tax, the commissioner shall 62
determine by what percentage the sums that would otherwise be 63
levied by such tax against carryover property in each class 64
would have to be reduced to equal the amount that would have 65
been levied if the full rate thereof had been imposed against 66
the total taxable value of such property in the preceding tax 67
year. 68

(2) Certify each percentage determined in division (D) (1) 69
of this section, as adjusted under division (E) of this section, 70
and the class of property to which that percentage applies to 71
the auditor of each county in which the district has territory. 72

The auditor, after complying with section 319.30 of the Revised Code, shall reduce the sum to be levied by such tax against each parcel of real property in the district by the percentage so certified for its class. Certification shall be made by the first day of September except in the case of a tax levied for the first time, in which case certification shall be made within fifteen days of the date the county auditor submits the information necessary to make the required determination.

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

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

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

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

As used in divisions (E) (2) and (3) of this section, "taxes charged and payable" has the same meaning as in division (B) (4) of this section and excludes any tax charged and payable ~~in 1985 or thereafter from a tax levied under sections 5705.194 to 5705.197 or section 5705.194 or 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised Code last approved by electors at an election held before January 1, 2026, except that taxes charged and payable from a tax levied under section 5705.199 of the Revised Code for a continuing period of time shall be included~~

for the sixth and following tax years beginning after the 102
effective date of this amendment. 103

(2) If in the case of a school district other than a joint 104
vocational or cooperative education school district any 105
percentage required to be used in division (D) (2) of this 106
section for either class of property could cause the total taxes 107
charged and payable for current expenses to be less than two per 108
cent of the taxable value of all real property in that class 109
that is subject to taxation by the district, the commissioner 110
shall determine what percentages would cause the district's 111
total taxes charged and payable for current expenses against 112
that class, after all reductions that would otherwise be made 113
under this section, to equal, when combined with the pre-1982 114
joint vocational taxes against that class, the lesser of the 115
following: 116

(a) The sum of the rates at which those taxes are 117
authorized to be levied; 118

(b) Two per cent of the taxable value of the property in 119
that class. The auditor shall use such percentages in making the 120
reduction required by this section for that class. 121

(3) If in the case of a joint vocational school district 122
any percentage required to be used in division (D) (2) of this 123
section for either class of property could cause the total taxes 124
charged and payable for current expenses for that class to be 125
less than two-tenths of one per cent of the taxable value of 126
that class, the commissioner shall determine what percentages 127
would cause the district's total taxes charged and payable for 128
current expenses for that class, after all reductions that would 129
otherwise be made under this section, to equal that amount. The 130
auditor shall use such percentages in making the reductions 131

required by this section for that class. 132

(4) If a school district is affected by division (E) (2) or 133
(3) of this section for either class of property, and additional 134
current expense taxes are levied or are included in the 135
definition of taxes charged and payable, then, for the first tax 136
year those taxes are levied or included, the reduction computed 137
under division (D) of this section for that district shall be 138
computed as though the sums of current expenses taxes levied for 139
the district and charged against that class in the preceding tax 140
year were equivalent to two per cent or two-tenths of one per 141
cent, respectively, of the taxable value of all real property in 142
that class. 143

(F) No reduction shall be made under this section in the 144
rate at which any tax is levied. 145

(G) The commissioner may order a county auditor to furnish 146
any information the commissioner needs to make the 147
determinations required under division (D) or (E) of this 148
section, and the auditor shall supply the information in the 149
form and by the date specified in the order. If the auditor 150
fails to comply with an order issued under this division, except 151
for good cause as determined by the commissioner, the 152
commissioner shall withhold from such county or taxing district 153
therein fifty per cent of state revenues to local governments 154
pursuant to section 5747.50 of the Revised Code or shall direct 155
the department of education and workforce to withhold therefrom 156
fifty per cent of state revenues to school districts pursuant to 157
Chapter 3317. of the Revised Code. The commissioner shall 158
withhold the distribution of such revenues until the county 159
auditor has complied with this division, and the department 160
shall withhold the distribution of such revenues until the 161

commissioner has notified the department that the county auditor 162
has complied with this division. 163

(H) If the commissioner is unable to certify a tax 164
reduction factor for either class of property in a taxing 165
district located in more than one county by the last day of 166
November because information required under division (G) of this 167
section is unavailable, the commissioner may compute and certify 168
an estimated tax reduction factor for that district for that 169
class. The estimated factor shall be based upon an estimate of 170
the unavailable information. Upon receipt of the actual 171
information for a taxing district that received an estimated tax 172
reduction factor, the commissioner shall compute the actual tax 173
reduction factor and use that factor to compute the taxes that 174
should have been charged and payable against each parcel of 175
property for the year for which the estimated reduction factor 176
was used. The amount by which the estimated factor resulted in 177
an overpayment or underpayment in taxes on any parcel shall be 178
added to or subtracted from the amount due on that parcel in the 179
ensuing tax year. 180

A percentage or a tax reduction factor determined or 181
computed by the commissioner under this section shall be used 182
solely for the purpose of reducing the sums to be levied by the 183
tax to which it applies for the year for which it was determined 184
or computed. It shall not be used in making any tax computations 185
for any ensuing tax year. 186

(I) In making the determinations under division (D) (1) of 187
this section, the tax commissioner shall take account of changes 188
in the taxable value of carryover property resulting from 189
complaints filed under section 5715.19 of the Revised Code for 190
determinations made for the tax year in which such changes are 191

reported to the commissioner. Such changes shall be reported to 192
the commissioner on the first abstract of real property filed 193
with the commissioner under section 5715.23 of the Revised Code 194
following the date on which the complaint is finally determined 195
by the board of revision or by a court or other authority with 196
jurisdiction on appeal. The tax commissioner shall account for 197
such changes in making the determinations only for the tax year 198
in which the change in valuation is reported. Such a valuation 199
change shall not be used to recompute the percentages determined 200
under division (D) (1) of this section for any prior tax year. 201

Sec. 323.32. As used in this section, "railroad note" 202
means a note issued pursuant to a court order in the 203
reorganization of a railroad company under section 77 of the 204
Bankruptcy Act. 205

Notwithstanding any other provision of law to the 206
contrary, with respect to all payments received in settlement of 207
claims arising from delinquent property tax charges and ordered 208
to be paid by a railroad company under a plan of reorganization 209
as ordered by a federal district court in accordance with 210
provisions of Chapter VIII of the "Federal Bankruptcy Act," 11 211
U.S.C.A. 201-208, the following provisions shall apply: 212

(A) Except as provided in division (H) of this section, 213
all of such payments shall be made payable, and delivered, to 214
the county in which the taxing district sharing in a claim for 215
delinquent taxes is located. Any notes included in such payment 216
shall be issued to such county treasurer, who shall be the 217
custodian of all of said notes, and who shall be liable therefor 218
upon the treasurer's bond until such time as said notes mature, 219
are sold, or otherwise lawfully pass from the treasurer's 220
custody. 221

(B) Upon receipt of a payment by cash or check, the county treasurer shall immediately cause such funds to be paid into the county treasury and credited to a special fund established for this purpose, which shall be known as the "undivided bankruptcy claims fund." All of such moneys so received, including any earned interest, shall be credited to said fund.

(C) When the total claim for each county has been satisfied by the receipt of cash or notes, or both, the county auditor shall remit from the tax list and duplicate of real and public utility property in each county, all charges appearing thereon in the name of the railroad company for which such payment has been made, which are delinquent and unpaid from any year previous to the tax year 1977.

(D) At any time that funds are present in the undivided bankruptcy claims fund, either upon initial settlement or at any later time, the county auditor shall, forthwith, distribute by auditors' warrant, such funds to the various taxing districts of the county, in which the property taxes, from which the claim in bankruptcy has derived, were originally charged. The funds so distributed shall be apportioned among the various taxing authorities within each taxing district in the same proportions as the said taxes were originally levied, taking into account the various rates of taxation levied for different purposes for each year in which such taxes were charged and remained unpaid, and any unpaid special assessments, including compound interest thereon at the rate of six per cent per annum to January 1, 1978.

In making such distribution, the auditor shall, first, deduct an amount equal to one per cent of the total amount to be distributed, as fees for services of the county auditor and

treasurer in making collection and distribution of the claim in 252
bankruptcy. Such deduction shall be in lieu of all fees provided 253
for in sections 319.54 and 321.26 of the Revised Code. The 254
amount so deducted shall be credited to the general fund of the 255
county. 256

If any funds received pursuant to this section represent 257
taxes which, if collected, would have resulted from any ~~general~~ 258
~~or emergency~~ levy which has since expired, such funds may be 259
credited to the general operating fund and expended as though 260
they are proceeds from a current levy, and if any of such funds 261
represent taxes from any current general bond retirement levy or 262
one which has since expired, said funds may be credited to the 263
current bond retirement fund and used to service any current 264
bond indebtedness, or may be credited to the general operating 265
fund of the district, if so designated by a majority of the 266
members of the taxing authority of the taxing district. 267

(E) Except as provided in division (H) of this section, 268
when, as a part of the settlement of a claim in bankruptcy of a 269
reorganized railroad company a county receives notes on behalf 270
of a taxing authority in partial payment of said claim, the 271
county treasurer shall, within a reasonable length of time, 272
notify the taxing authority of each taxing district sharing in 273
the claim that such notes are in the treasurer's custody. Within 274
sixty days of receipt of such notice, each taxing authority 275
shall decide by a resolution approved by a majority of its 276
members whether: 277

(1) The notes shall remain in custody of the county 278
treasurer, as issued, and allowed to mature according to the 279
terms presented on their face with the proceeds to be 280
distributed upon maturity pursuant to division (D) of this 281

section; or 282

(2) The railroad notes shall be exchanged for several new 283
notes in denominations equal to the proportionate share, or 284
portion thereof, of the taxing district having a share in the 285
claim in bankruptcy as determined in division (D) of this 286
section. The new notes shall be distributed, upon receipt, to 287
each taxing authority in full satisfaction of its claim or in 288
full satisfaction of the portion of its claim represented by the 289
notes so received. If notes cannot be issued in denominations 290
equal to the taxing district's proportionate share, the 291
treasurer shall certify to the taxing authority of the district 292
the amount of notes held by the treasurer on behalf of the 293
district and for which notes cannot be issued pursuant to the 294
taxing authority's decision under this subdivision. Upon receipt 295
of such certification, the taxing authority may borrow money and 296
issue notes against such certification in the same manner as is 297
provided by division (F) of this section. 298

If a taxing authority elects the option provided under 299
division (E)(1) of this section, it may at any subsequent time 300
elect instead the option provided under division (E)(2) of this 301
section by resolution approved by a majority of its members. The 302
election of the option provided under division (E)(2) of this 303
section becomes final upon receipt by the taxing authority of 304
the new notes or certification distributed by the county 305
treasurer under such division. 306

Each taxing authority shall certify a copy of any 307
resolution adopted under this division to the county treasurer 308
who shall take appropriate action as directed by each taxing 309
authority. 310

(F) A taxing authority having possession of any railroad 311

note or a treasurer's certification issued under division (E) (2) 312
of this section may, by approval of a majority of its members, 313
borrow money and issue its note in anticipation of the revenue 314
payable on maturity of the railroad note and pledge the railroad 315
note or the proceeds thereof. Such anticipation note shall 316
mature no later than the railroad note and shall be in an amount 317
no greater than seventy per cent of the face amount of said 318
railroad note. By like action a taxing authority may sell any 319
railroad note in its possession at public or private offering 320
for not less than the prevailing market price. Such a sale or 321
borrowing shall be exempt from all other requirements and 322
limitations of the Revised Code, including the requirements of 323
the Uniform Bond Law. 324

(1) If a taxing authority desires to issue delinquent tax 325
bonds pursuant to section 131.23 of the Revised Code prior to 326
either receipt of any payment from a railroad in bankruptcy or 327
utilization of the authority granted in this section, the taxing 328
authority may determine whether or not the net amount of 329
delinquent taxes unpledged for purposes of division (B) (5) of 330
section 131.23 of the Revised Code shall include all or part of 331
the delinquent taxes owed by a railroad, or, if notes have been 332
received pursuant to this section, the unpaid principal amount 333
of such notes. If the taxing authority determines that any such 334
railroad delinquencies or note amount shall be included under 335
section 131.23 of the Revised Code, the amount which may be 336
borrowed pursuant to this section may not exceed seventy per 337
cent of the total face amount of railroad notes remaining after 338
deducting the amount so included. 339

(2) If a taxing authority desires to issue delinquent tax 340
bonds pursuant to section 131.23 of the Revised Code after 341
utilization of the authority granted in this section, the net 342

amount of delinquent taxes unpledged for purposes of division 343
(B) (5) of section 131.23 of the Revised Code may not include the 344
principal amount of railroad notes which have been borrowed 345
against or sold pursuant to this section. 346

(G) When a taxing authority receives a railroad note, the 347
face amount of such note shall not be considered as revenue for 348
any purpose in the year in which the note is received. Upon sale 349
or maturity of the note, any proceeds not pledged pursuant to 350
division (F) of this section shall be considered as 351
unanticipated revenue from a new source and all of the 352
provisions of law pertaining to such revenue, including section 353
5705.36 of the Revised Code, shall apply. 354

(H) When there are present in a county nonrepresented 355
taxing districts as provided in amended substitute house bill 356
336 of the 112th general assembly, all of the provisions of this 357
section shall apply to such districts, except as follows: 358

(1) Payments by cash or check may be made payable, and 359
delivered, directly to the treasurer of the taxing district. Any 360
notes included in the settlement of the district's claim may be 361
issued, and delivered, directly to said treasurer. 362

Upon receipt of any of such payments, the treasurer of the 363
taxing district shall certify, to the county treasurer of the 364
county in which the district is located, the fact of such 365
receipt and the amounts so received. 366

(2) If the claim of a nonrepresented taxing district is 367
not paid directly to the treasurer of the district but is 368
included with payments for the remainder of the county, cash 369
payments included in the initial settlement shall be distributed 370
as provided in divisions (B) and (D) of this section. Any notes 371

received as payment shall be exchanged and distributed to 372
nonrepresented taxing districts upon receipt. 373

Sec. 5705.01. As used in this chapter: 374

(A) "Subdivision" means any county; municipal corporation; 375
township; township police district; joint police district; 376
township fire district; joint fire district; joint ambulance 377
district; joint emergency medical services district; fire and 378
ambulance district; joint recreation district; township waste 379
disposal district; township road district; community college 380
district; technical college district; detention facility 381
district; a district organized under section 2151.65 of the 382
Revised Code; a combined district organized under sections 383
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 384
drug addiction, and mental health service district; a drainage 385
improvement district created under section 6131.52 of the 386
Revised Code; a lake facilities authority created under Chapter 387
353. of the Revised Code; a union cemetery district; a county 388
school financing district; a city, local, exempted village, 389
cooperative education, joint vocational school district; a 390
regional student education district created under section 391
3313.83 of the Revised Code; or a career-technical cooperative 392
education district created under section 3313.831 of the Revised 393
Code. 394

(B) "Municipal corporation" means all municipal 395
corporations, including those that have adopted a charter under 396
Article XVIII, Ohio Constitution. 397

(C) "Taxing authority" or "bond issuing authority" means 398
any of the following: 399

(1) In the case of any county, the board of county 400

commissioners; in the case of a municipal corporation, the 401
council or other legislative authority of the municipal 402
corporation; in the case of a city, local, exempted village, 403
cooperative education, or joint vocational school district, the 404
board of education; in the case of a community college district, 405
the board of trustees of the district; in the case of a 406
technical college district, the board of trustees of the 407
district; in the case of a detention facility district, a 408
district organized under section 2151.65 of the Revised Code, or 409
a combined district organized under sections 2152.41 and 2151.65 410
of the Revised Code, the joint board of county commissioners of 411
the district; in the case of a township, the board of township 412
trustees; in the case of a joint police district, the joint 413
police district board; in the case of a joint fire district, the 414
board of fire district trustees; in the case of a joint 415
recreation district, the joint recreation district board of 416
trustees; in the case of a joint-county alcohol, drug addiction, 417
and mental health service district, the district's board of 418
alcohol, drug addiction, and mental health services; in the case 419
of a joint ambulance district or a fire and ambulance district, 420
the board of trustees of the district; in the case of a union 421
cemetery district, the legislative authority of the municipal 422
corporation and the board of township trustees, acting jointly 423
as described in section 759.341 of the Revised Code; in the case 424
of a drainage improvement district, the board of county 425
commissioners of the county in which the drainage district is 426
located; in the case of a lake facilities authority, the board 427
of directors; in the case of a joint emergency medical services 428
district, the joint board of county commissioners of all 429
counties in which all or any part of the district lies; and in 430
the case of a township police district, a township fire 431

district, a township road district, or a township waste disposal 432
district, the board of township trustees of the township in 433
which the district is located. 434

(2) The educational service center governing board that 435
serves as the taxing authority of a county school financing 436
district as provided in section 3311.50 of the Revised Code, the 437
board of directors of a regional student education district 438
created under section 3313.83 of the Revised Code, and the board 439
of directors of a career-technical cooperative education 440
district created under section 3313.831 of the Revised Code. 441

(3) The governing body responsible for levying a tax for 442
any taxing unit for which a taxing authority is not defined 443
pursuant to division (C) (1) or (2) of this section. 444

(D) "Fiscal officer" in the case of a county, means the 445
county auditor; in the case of a municipal corporation, the city 446
auditor or village clerk, or an officer who, by virtue of the 447
charter, has the duties and functions of the city auditor or 448
village clerk, except that in the case of a municipal university 449
the board of directors of which have assumed, in the manner 450
provided by law, the custody and control of the funds of the 451
university, the chief accounting officer of the university shall 452
perform, with respect to the funds, the duties vested in the 453
fiscal officer of the subdivision by sections 5705.41 and 454
5705.44 of the Revised Code; in the case of a school district, 455
the treasurer of the board of education; in the case of a county 456
school financing district, the treasurer of the educational 457
service center governing board that serves as the taxing 458
authority; in the case of a township, the township fiscal 459
officer; in the case of a joint police district, the treasurer 460
of the district; in the case of a joint fire district, the clerk 461

of the board of fire district trustees; in the case of a joint 462
ambulance district, the clerk of the board of trustees of the 463
district; in the case of a joint emergency medical services 464
district, the person appointed as fiscal officer pursuant to 465
division (D) of section 307.053 of the Revised Code; in the case 466
of a fire and ambulance district, the person appointed as fiscal 467
officer pursuant to division (B) of section 505.375 of the 468
Revised Code; in the case of a joint recreation district, the 469
person designated pursuant to section 755.15 of the Revised 470
Code; in the case of a union cemetery district, the clerk of the 471
municipal corporation designated in section 759.34 of the 472
Revised Code; in the case of a children's home district, 473
educational service center, general health district, joint- 474
county alcohol, drug addiction, and mental health service 475
district, county library district, detention facility district, 476
district organized under section 2151.65 of the Revised Code, a 477
combined district organized under sections 2152.41 and 2151.65 478
of the Revised Code, or a metropolitan park district for which 479
no treasurer has been appointed pursuant to section 1545.07 of 480
the Revised Code, the county auditor of the county designated by 481
law to act as the auditor of the district; in the case of a 482
metropolitan park district which has appointed a treasurer 483
pursuant to section 1545.07 of the Revised Code, that treasurer; 484
in the case of a drainage improvement district, the auditor of 485
the county in which the drainage improvement district is 486
located; in the case of a lake facilities authority, the fiscal 487
officer designated under section 353.02 of the Revised Code; in 488
the case of a regional student education district, the fiscal 489
officer appointed pursuant to section 3313.83 of the Revised 490
Code; in the case of a career-technical cooperative education 491
district, the fiscal officer appointed pursuant to section 492

3313.831 of the Revised Code; and in all other cases, the 493
officer responsible for keeping the appropriation accounts and 494
drawing warrants for the expenditure of the moneys of the 495
district or taxing unit. 496

(E) "Permanent improvement" or "improvement" means any 497
property, asset, or improvement with an estimated life or 498
usefulness of five years or more, including land and interests 499
therein, and reconstructions, enlargements, and extensions 500
thereof having an estimated life or usefulness of five years or 501
more. 502

(F) "Current operating expenses" and "current expenses" 503
mean the lawful expenditures of a subdivision, except those for 504
permanent improvements, and except payments for interest, 505
sinking fund, and retirement of bonds, notes, and certificates 506
of indebtedness of the subdivision. 507

(G) "Debt charges" means interest, sinking fund, and 508
retirement charges on bonds, notes, or certificates of 509
indebtedness. 510

(H) "Taxing unit" means any subdivision or other 511
governmental district having authority to levy taxes on the 512
property in the district or issue bonds that constitute a charge 513
against the property of the district, including conservancy 514
districts, metropolitan park districts, sanitary districts, road 515
districts, and other districts. 516

(I) "District authority" means any board of directors, 517
trustees, commissioners, or other officers controlling a 518
district institution or activity that derives its income or 519
funds from two or more subdivisions, such as the educational 520
service center, the trustees of district children's homes, the 521

district board of health, a joint-county alcohol, drug 522
addiction, and mental health service district's board of 523
alcohol, drug addiction, and mental health services, detention 524
facility districts, a joint recreation district board of 525
trustees, districts organized under section 2151.65 of the 526
Revised Code, combined districts organized under sections 527
2152.41 and 2151.65 of the Revised Code, and other such boards. 528

(J) "Tax list" and "tax duplicate" mean the general tax 529
lists and duplicates prescribed by sections 319.28 and 319.29 of 530
the Revised Code. 531

(K) "Property" as applied to a tax levy means taxable 532
property listed on general tax lists and duplicates. 533

(L) "Association library district" means a territory, the 534
boundaries of which are defined by the state library board 535
pursuant to division (I) of section 3375.01 of the Revised Code, 536
in which a library association or private corporation maintains 537
a free public library. 538

(M) "Library district" means a territory, the boundaries 539
of which are defined by the state library board pursuant to 540
section 3375.01 of the Revised Code, in which the board of 541
trustees of a county, municipal corporation, school district, or 542
township public library maintains a free public library. 543

(N) "Qualifying library levy" means either of the 544
following: 545

(1) A levy for the support of a library association or 546
private corporation that has an association library district 547
with boundaries that are not identical to those of a 548
subdivision; 549

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

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

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

(Q) (1) "Effective rate" means one of the following:

(a) For a levy that is the renewal of an existing levy or an existing levy extended to additional territory, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code;

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

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

(2) As used in division (Q) (1) of this section:	578
(a) "Effective tax rate" has the same meaning in section 323.08 of the Revised Code.	579 580
(b) "Class one property" means real property classified as residential or agricultural under section 5713.041 of the Revised Code.	581 582 583
(R) "Qualifying subdivision" means a taxing unit, created by one or more member authorities, with a taxing authority or any other governing authority the majority of the members of which are not required to be elected local officials.	584 585 586 587
(S) "Elected local official" means a member of a board of township trustees, a board of county commissioners, a legislative authority of a municipal corporation, a board of education of a city, local, or exempted village school district, or an educational service center governing board, or any other township, county, or municipal official serving in an elected office.	588 589 590 591 592 593 594
(T) "Member authority" means the board of commissioners of a county, the board of trustees of a township, the legislative authority of a municipal corporation, the board of education of a city, local, or exempted village school district, or the educational service center governing board that either created or joined a qualifying subdivision and remains a member thereof or has territory therein.	595 596 597 598 599 600 601
<u>(U) "Disaster declaration" means a declaration issued by the president of the United States or the governor that an emergency exists.</u>	602 603 604
<u>(V) "Disaster period" means the period that begins on a</u>	605

date on which a disaster declaration is issued through the date 606
that is two years following the day that the disaster 607
declaration expires or is rescinded. 608

Sec. 5705.03. (A) The taxing authority of each 609
subdivision may levy taxes annually, subject to the limitations 610
of sections 5705.01 to 5705.47 of the Revised Code, on the real 611
and personal property within the subdivision for the purpose of 612
paying the current operating expenses of the subdivision and 613
acquiring or constructing permanent improvements. The taxing 614
authority of each subdivision and taxing unit shall, subject to 615
the limitations of such sections, levy such taxes annually as 616
are necessary to pay the interest and sinking fund on and retire 617
at maturity the bonds, notes, and certificates of indebtedness 618
of such subdivision and taxing unit, including levies in 619
anticipation of which the subdivision or taxing unit has 620
incurred indebtedness. 621

(B) (1) When a taxing authority determines that it is 622
necessary to levy a tax outside the ten-mill limitation for any 623
purpose authorized by the Revised Code, the taxing authority 624
shall certify to the county auditor a resolution or ordinance 625
requesting that the county auditor certify to the taxing 626
authority the amounts described in division ~~(B) (2)~~ (B) (2) (a) of 627
this section. The resolution or ordinance shall state all of the 628
following: 629

(a) The proposed rate of the tax, expressed in mills for 630
each one dollar of taxable value, or the dollar amount of 631
revenue to be generated by the proposed tax; 632

(b) The purpose of the tax; 633

(c) Whether the tax is an additional levy, a renewal of an 634

existing tax, a renewal of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory;

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

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

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

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

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

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

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

The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under division (B)(1) of this section, an amount of the district's carry-over balance from the proceeding fiscal year, based on the most recent certification made by the district under section 5705.36 of the Revised Code, as reserved for expenditure on current or future permanent improvements within

the following three years. 663

~~(2)~~ (2) (a) Upon receipt of a resolution or ordinance 664
certified under division (B) (1) of this section, the county 665
auditor shall certify to the taxing authority each of the 666
following, as applicable to that levy: 667

~~(a)~~ (i) The total current tax valuation of the subdivision. 668

~~(b)~~ (ii) The number of mills for each one dollar of taxable 669
value that is required to generate a specified amount of 670
revenue. 671

~~(c)~~ (iii) Either of the following: 672

~~(i)~~ (I) If the levy is to renew, renew and increase, renew 673
and decrease, reduce or decrease, or extend to additional 674
territory an existing levy that is subject to reduction under 675
section 319.301 of the Revised Code, the levy's effective rate, 676
expressed in dollars, rounded to the nearest dollar, for each 677
one hundred thousand dollars of the county auditor's market 678
value; 679

~~(ii)~~ (II) For all other levies, the levy's rate, described 680
in division ~~(B) (2) (b)~~ (B) (2) (a) (ii) or ~~(d)~~ (iv) of this section, 681
expressed in dollars, rounded to the nearest dollar, for each 682
one hundred thousand dollars of the county auditor's market 683
value. 684

~~(d)~~ (iv) The dollar amount of revenue, rounded to the 685
nearest dollar, that would be generated by a specified number of 686
mills for each one dollar of taxable value. 687

~~(e)~~ (v) For any levy or portion of a levy except a levy or 688
portion of a levy to pay debt charges, an estimate of the levy's 689
annual collections, rounded to the nearest dollar, which shall 690

be calculated assuming that the amount of the tax list of the
taxing authority remains throughout the life of the levy the
same as the amount of the tax list most recently certified by
the auditor under division (A) of section 319.28 of the Revised
Code.

~~(f)~~ (vi) If the purpose of the tax is for current expenses
or current operating expenses and the resolution is certified by
a city, local, or exempted village school district, the amount
by which the carry-over balance in the district's general
operating budget from the preceding fiscal year exceeds the
district's general fund expenditures made in the preceding
fiscal year, expressed both in dollars and as a percentage of
those expenditures. This amount and percentage shall be
determined on the basis of the most recent certification made by
the district to the county budget commission under section
5705.36 of the Revised Code. The auditor shall exclude any
amount designated under division (B)(1) of this section for
current or future permanent improvements in determining the
district's carry-over balance for the purpose of this
computation.

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

(b) If a school district proposes to levy a tax under
section 5705.194 of the Revised Code on the basis that some or
all of the territory of district is covered by a disaster

declaration during the disaster period, the district shall 721
certify to the director of education and workforce the 722
resolution the district adopted under division (B) (1) of this 723
section and a copy of the applicable disaster declaration with a 724
request that the director approve the proposed tax. The director 725
shall certify to the district its approval or disapproval within 726
fifteen days after receiving the resolution. The director shall 727
only approve the tax if the director finds that a disaster 728
period exists for all or part of the district's territory on the 729
date the district adopted the resolution under division (B) (1) 730
of this section and the district has been impacted by the 731
emergency described in the disaster declaration. 732

(3) Upon receiving the certification from the county 733
auditor under division ~~(B) (2)~~ (B) (2) (a) of this section and, if 734
required, the certification from the director of education and 735
workforce under division (B) (2) (b) of this section, unless the 736
percentage certified under division ~~(B) (2) (f)~~ (B) (2) (a) (vi) of 737
this section is one hundred per cent or more, except in the case 738
of a renewal levy, the taxing authority may adopt a resolution 739
or ordinance stating the rate of the tax levy, expressed in 740
mills for each one dollar of taxable value and the rate or 741
effective rate, as applicable, in dollars for each one hundred 742
thousand dollars of the county auditor's market value, as 743
estimated by the county auditor, and that the taxing authority 744
will proceed with the submission of the question of the tax to 745
electors. The taxing authority shall certify this resolution or 746
ordinance, a copy of the county auditor's and director of 747
education and workforce's certifications, a copy of any 748
applicable disaster declaration, and the resolution or ordinance 749
the taxing authority adopted under division (B) (1) of this 750
section to the proper county board of elections in the manner 751

and within the time prescribed by the section of the Revised 752
Code governing submission of the question. The county board of 753
elections shall not submit the question of the tax to electors 754
unless a copy of ~~the county auditor's certification~~ those 755
certifications and, if applicable, disaster declaration 756
accompanies the resolutions or ordinances the taxing authority 757
certifies to the board. Before requesting a taxing authority to 758
submit a tax levy, any agency or authority authorized to make 759
that request shall first request the certification from the 760
county auditor provided under this section. 761

(4) This division is supplemental to, and not in 762
derogation of, any similar requirement governing the 763
certification by the county auditor of the tax valuation of a 764
subdivision or necessary tax rates for the purposes of the 765
submission of the question of a tax in excess of the ten-mill 766
limitation, including section 133.18 of the Revised Code. 767

(C) All taxes levied on property shall be extended on the 768
tax list and duplicate by the county auditor of the county in 769
which the property is located, and shall be collected by the 770
county treasurer of such county in the same manner and under the 771
same laws and rules as are prescribed for the assessment and 772
collection of county taxes. The proceeds of any tax levied by or 773
for any subdivision when received by its fiscal officer shall be 774
deposited in its treasury to the credit of the appropriate fund. 775

Sec. 5705.194. (A) As used in this section: 776

(1) "Fiscal caution" means a state of fiscal caution 777
declared by the director of education and workforce under 778
section 3316.031 of the Revised Code. 779

(2) "Fiscal watch" means a state of fiscal watch declared 780

by the auditor of state under section 3316.03 of the Revised 781
Code. 782

(3) "Fiscal emergency" means a state of fiscal emergency 783
declared by the auditor of state under section 3316.03 of the 784
Revised Code. 785

(B) The board of education of any city, local, exempted 786
village, cooperative education, or joint vocational school 787
district at any time before the effective date of this amendment 788
that is in fiscal caution, fiscal watch, or fiscal emergency or 789
is impacted by an emergency that is the subject of a disaster 790
declaration may declare by resolution that the revenue that will 791
be raised by all tax levies which the district is authorized to 792
impose, when combined with state and federal revenues, will be 793
insufficient to provide for the emergency requirements of the 794
school district or to avoid an operating deficit, and that it is 795
therefore necessary to levy an additional tax in excess of the 796
ten-mill limitation for the current expenses of the district. 797
The resolution shall be confined to a single purpose and shall 798
specify that purpose. If the levy is proposed A tax levied under 799
division (B) of this section may not be renewed. 800

(C) The board of education of any city, local, exempted 801
village, cooperative education, or joint vocational school 802
district that levies a tax under this section that was approved 803
by electors at an election held before January 1, 2026, may 804
adopt a resolution to renew all or a portion of the proceeds 805
derived from one or more existing levies imposed pursuant to 806
this section, it shall be called a renewal levy and shall be so 807
designated on the ballot of those existing taxes. If two or more 808
of those existing levies taxes are to be included in a single 809
renewal levy tax but are not scheduled to expire in the same 810

year, the resolution shall specify that the existing levies to
be renewed shall not be levied after the year preceding the year
in which the renewal levy is first imposed. Notwithstanding the
original purpose of any one or more existing levies that are to
be in any single renewal levy, the purpose of the renewal levy
~~may shall be either to avoid an operating deficit or to provide~~
~~for the emergency requirements of the school district~~for the
current expenses of the district. A tax levied under division
(C) of this section may be renewed in the same manner as the
existing tax.

A tax levied under division (C) of this section is a
qualifying levy, as defined in section 319.302 of the Revised
Code, if it otherwise meets the requirements of a subsequent
renewal levy described in that definition.

(D) The board of education of a city, local, exempted
village, cooperative education, or joint vocational school
district that levies a tax under section 5705.199 of the Revised
Code that was approved by electors at an election held before
January 1, 2026, may adopt a resolution to renew the proceeds
derived from the existing tax in the final tax year it is
levied. The renewal levy shall levy that sum for each year of
the levy, and that sum shall not be increased as otherwise
described in section 5705.199 of the Revised Code. The purpose
of the renewal levy shall be for the current expenses of the
district, and the tax may be levied for any number of years not
exceeding ten.

A tax levied under division (D) of this section may be
renewed for any number of years not exceeding ten for the same
sum and in the same manner as the existing tax. Notwithstanding
division (E) of this section:

(1) A levy under division (D) of this section may not be 841
combined with the renewal of any other tax levied under section 842
5705.199 of the Revised Code, nor may it be renewed for a sum 843
that is less than or greater than the taxes charged and payable 844
from the existing tax for the final tax year of its term. 845

(2) The levy may only be submitted to voters at the 846
general election in the last tax year the existing tax is levied 847
or at any election occurring in the following year. 848

The procedures for submitting a proposed tax under 849
division (D) of this section to voters and levying the tax shall 850
be the same as described in division (E) of this section and 851
sections 5705.195 to 5705.197 of the Revised Code, except that 852
the form of the election notice shall be prescribed by the 853
secretary of state and shall identify the levy as a fixed-sum 854
levy and shall be for the current operating expenses of the 855
district. 856

A tax levied under division (D) of this section is a 857
qualifying levy, as defined in section 319.302 of the Revised 858
Code, if it otherwise meets the requirements of a subsequent 859
renewal levy described in that definition. 860

~~The~~ (E) A resolution adopted under division (B) or (C) of 861
this section shall further specify the amount of money it is 862
necessary to raise for the ~~specified purpose~~ current expenses of 863
the district for each calendar year the millage is to be 864
imposed; if a ~~renewal levy~~ resolution adopted under division (C) 865
of this section, whether the levy is to renew all, or a portion 866
of, the proceeds derived from one or more existing levies; and 867
the number of years in which the millage is to be in effect, 868
which may include a levy upon the current year's tax list. The 869
number of years may be any number not exceeding ~~ten~~ five in the 870

case of a resolution adopted under division (B) of this section 871
or ten in the case of a resolution adopted under division (C) of 872
this section. 873

The question shall be submitted at a special election on a 874
date specified in the resolution. The date shall not be earlier 875
than eighty days after the adoption and certification of the 876
resolution to the county auditor and shall be consistent with 877
the requirements of section 3501.01 of the Revised Code. A 878
resolution for a renewal levy adopted under division (C) of this 879
section shall not be placed on the ballot unless the question is 880
submitted on a date on which a special election may be held 881
under division (D) of section 3501.01 of the Revised Code, 882
except for the first Tuesday after the first Monday in August, 883
during the last year the levy to be renewed may be extended on 884
the real and public utility property tax list and duplicate, or 885
at any election held in the ensuing year, except that if the 886
resolution proposes renewing two or more existing levies, the 887
question shall be submitted on the date of the general or 888
primary election held during the last year at least one of the 889
levies to be renewed may be extended on that list and duplicate, 890
or at any election held during the ensuing year. For purposes of 891
this section and ~~section~~ sections 5705.197 and 5705.199 of the 892
Revised Code, a levy shall be considered to be an "existing 893
levy" through the year following the last year it can be placed 894
on the real and public utility property tax list and duplicate. 895

The submission of questions to the electors under this 896
section is subject to the limitation on the number of election 897
dates established by section 5705.214 of the Revised Code. 898

The resolution shall go into immediate effect upon its 899
passage, and no publication of the resolution shall be necessary 900

other than that provided for in the notice of election. A copy 901
of the resolution shall immediately after its passing be 902
certified to the county auditor of the proper county. Section 903
5705.195 of the Revised Code shall govern the arrangements for 904
the submission of questions to the electors under this section 905
and other matters concerning the election. Publication of notice 906
of the election shall be made in one newspaper of general 907
circulation in the county once a week for two consecutive weeks, 908
or as provided in section 7.16 of the Revised Code, prior to the 909
election. If the board of elections operates and maintains a web 910
site, the board of elections shall post notice of the election 911
on its web site for thirty days prior to the election. If a 912
majority of the electors voting on the question submitted in an 913
election vote in favor of the levy, the board of education of 914
the school district may make the additional levy necessary to 915
raise the amount specified in the resolution for the purpose 916
stated in the resolution. The tax levy shall be included in the 917
next tax budget that is certified to the county budget 918
commission. 919

After the approval of the levy and prior to the time when 920
the first tax collection from the levy can be made, the board of 921
education may anticipate a fraction of the proceeds of the levy 922
and issue anticipation notes in an amount not exceeding the 923
total estimated proceeds of the levy to be collected during the 924
first year of the levy. 925

The notes shall be issued as provided in section 133.24 of 926
the Revised Code, shall have principal payments during each year 927
after the year of their issuance over a period not to exceed 928
five years, and may have principal payment in the year of their 929
issuance. 930

Sec. 5705.195. Within ten days after a resolution adopted 931
under division (B) or (C) of section 5705.194 of the Revised 932
Code is certified to the county auditor as provided by that 933
section, the auditor shall calculate and certify to the taxing 934
authority the annual levy, expressed in dollars for each one 935
hundred thousand dollars of the county auditor's appraised value 936
as well as in mills for each one dollar of taxable value, 937
throughout the life of the levy which will be required to 938
produce the annual amount set forth in the resolution assuming 939
that the amount of the tax list of such subdivision remains 940
throughout the life of the levy the same as the amount of the 941
tax list most recently certified by the county auditor under 942
division (A) of section 319.28 of the Revised Code. 943

Upon receiving the certification from the county auditor, 944
if the taxing authority desires to proceed with the submission 945
of the question it shall, not less than ninety days before the 946
day of such election, certify its resolution, together with the 947
amount of the average tax levy, expressed in dollars for each 948
one hundred thousand dollars of the county auditor's appraised 949
value as well as in mills for each one dollar of taxable value, 950
as certified by the county auditor, and the number of years the 951
levy is to run to the board of elections of the county which 952
shall prepare the ballots and make other necessary arrangements 953
for the submission of the question to the voters of the 954
subdivision. 955

Sec. 5705.196. The election provided for in section 956
5705.194 of the Revised Code shall be held at the regular places 957
for voting in the district and shall be conducted, canvassed, 958
and certified in the same manner as regular elections in the 959
district for the election of county officers, provided that in 960
any such election in which only part of the electors of a 961

precinct are qualified to vote, the board of elections may
assign voters in such part to an adjoining precinct. Such an
assignment may be made to an adjoining precinct in another
county with the consent and approval of the board of elections
of such other county. Notice of the election shall be published
in one newspaper of general circulation in the district once a
week for two consecutive weeks or as provided in section 7.16 of
the Revised Code, prior to the election. If the board of
elections operates and maintains a web site, the board of
elections shall post notice of the election on its web site for
thirty days prior to the election. Such notice shall state the
annual proceeds of the proposed levy, the purpose for which such
proceeds are to be used, the number of years during which the
levy shall run, and the estimated average additional tax rate
expressed in dollars for each one hundred thousand dollars of
the county auditor's appraised value as well as in mills for
each one dollar of taxable value, outside the limitation imposed
by Ohio Constitution, Article XII, Section 2, as certified by
the county auditor.

Sec. 5705.197. (A) The form of the ballot to be used at
the election provided for in section 5705.195 of the Revised
Code shall be as follows:

"Shall a fixed-sum levy be imposed by the
(here insert name of school district) for the purpose of paying
the current operating expenses of the district in the sum of
\$ (here insert annual amount the levy is to produce)
and a levy of taxes to be made outside of the ten-mill
limitation estimated by the county auditor to average
mills for each \$1 of taxable value, which amounts to \$
for each \$100,000 of the county auditor's appraised value, for a
period of (here insert the number of years the

millage is to be imposed) years?

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	<u>FOR THE TAX LEVY</u>
	<u>AGAINST THE TAX LEVY</u>

"

If the tax is to be placed on the current tax list, the
form of the ballot shall be modified by adding, after "years,"
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)."

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If the levy submitted is a proposal to renew all or a
portion of an existing levy adopted under division (C) of
section 5705.194 of the Revised Code, the form of the ballot
specified in this section must be changed by adding the
following at the beginning of the form, after the first instance
of the term "levy":

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

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(B) "Renewing \$ and providing an increase of
\$ " in the case of an increase;

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(C) "Renewing part of an existing levy, being a reduction
of \$ " in the case of a renewal of only part of an existing
levy.

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If the levy submitted is a proposal to renew all or a
portion of more than one existing levy, the form of the ballot
may be changed in any of the manners provided in division (A),
(B), or (C) of this section, or any combination of those
manners, as appropriate, so long as the form of the ballot

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reflects the number of levies to be renewed, whether the amount 1018
of any of the levies will be increased or decreased, the amount 1019
of any such increase or decrease for each levy, and that none of 1020
the existing levies to be renewed will be levied after the year 1021
preceding the year in which the renewal levy is first imposed. 1022
The form of the ballot shall be changed by adding the following 1023
statement after "for a period of _____ years?" and before "For 1024
the Tax Levy" and "Against the Tax Levy": 1025

"If approved, any remaining tax years on any of the above 1026
(here insert the number of existing levies) existing 1027
levies will not be collected after _____ (here insert the 1028
current tax year or, if not the current tax year, the applicable 1029
tax year)." 1030

Sec. 5709.92. (A) As used in this section: 1031

(1) "School district" means a city, local, or exempted 1032
village school district. 1033

(2) "Joint vocational school district" means a joint 1034
vocational school district created under section 3311.16 of the 1035
Revised Code, and includes a cooperative education school 1036
district created under section 3311.52 or 3311.521 of the 1037
Revised Code and a county school financing district created 1038
under section 3311.50 of the Revised Code. 1039

(3) "Total resources" means the sum of the amounts 1040
described in divisions (A) (3) (a) to (g) of this section less any 1041
reduction required under division (C) (3) (a) of this section. 1042

(a) The state education aid for fiscal year 2015; 1043

(b) The sum of the payments received in fiscal year 2015 1044
for current expense levy losses under division (C) (3) of section 1045

5727.85 and division (C) (12) of section 5751.21 of the Revised Code, as they existed at that time, excluding the portion of such payments attributable to levies for joint vocational school district purposes;

(c) The sum of fixed-sum levy loss payments received by the school district in fiscal year 2015 under division (F) (1) of section 5727.85 and division (E) (1) of section 5751.21 of the Revised Code, as they existed at that time, for fixed-sum levies charged and payable for a purpose other than paying debt charges;

(d) The district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2014, including taxes charged and payable from ~~emergency~~ levies charged and payable under section 5705.194 of the Revised Code, excluding taxes levied for joint vocational school district purposes or levied under section 5705.23 of the Revised Code;

(e) The amount certified for fiscal year 2015 under division (A) (2) of section 3317.08 of the Revised Code;

(f) Distributions received during calendar year 2014 from taxes levied under section 718.09 of the Revised Code;

(g) Distributions received during fiscal year 2015 from the gross casino revenue county student fund.

(4) (a) "State education aid" for a school district means the sum of state amounts computed for the district under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under Section 263.240 of Am. Sub. H.B. 59 of the 130th general assembly, entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL

DISTRICTS."	1075
(b) "State education aid" for a joint vocational district	1076
means the amount computed for the district under section 3317.16	1077
of the Revised Code after any amounts are added or subtracted	1078
under Section 263.250 of Am. Sub. H.B. 59 of the 130th general	1079
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL	1080
DISTRICTS."	1081
(5) "Taxes charged and payable" means taxes charged and	1082
payable after the reduction required by section 319.301 of the	1083
Revised Code but before the reductions required by sections	1084
319.302 and 323.152 of the Revised Code.	1085
(6) "Capacity quintile" means the capacity measure	1086
quintiles determined under division (B) of this section.	1087
(7) "Threshold per cent" means the following:	1088
(a) For a school district in the lowest capacity quintile,	1089
one per cent for fiscal year 2016 and two per cent for fiscal	1090
year 2017.	1091
(b) For a school district in the second lowest capacity	1092
quintile, one and one-fourth per cent for fiscal year 2016 and	1093
two and one-half per cent for fiscal year 2017.	1094
(c) For a school district in the third lowest capacity	1095
quintile, one and one-half per cent for fiscal year 2016 and	1096
three per cent for fiscal year 2017.	1097
(d) For a school district in the second highest capacity	1098
quintile, one and three-fourths per cent for fiscal year 2016	1099
and three and one-half per cent for fiscal year 2017.	1100
(e) For a school district in the highest capacity	1101
quintile, two per cent for fiscal year 2016 and four per cent	1102

for fiscal year 2017.	1103
(f) For a joint vocational school district, two per cent	1104
for fiscal year 2016 and four per cent for fiscal year 2017.	1105
(8) "Current expense allocation" means the sum of the	1106
payments received by a school district or joint vocational	1107
school district in fiscal year 2015 for current expense levy	1108
losses under division (C) (3) of section 5727.85 and division (C)	1109
(12) of section 5751.21 of the Revised Code as they existed at	1110
that time, less any reduction required under division (C) (3) (b)	1111
of this section.	1112
(9) "Non-current expense allocation" means the sum of the	1113
payments received by a school district or joint vocational	1114
school district in fiscal year 2015 for levy losses under	1115
division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of	1116
section 5751.21 of the Revised Code, as they existed at that	1117
time, and levy losses in fiscal year 2015 under division (H) of	1118
section 5727.84 of the Revised Code as that section existed at	1119
that time attributable to levies for and payments received for	1120
losses on levies intended to generate money for maintenance of	1121
classroom facilities.	1122
(10) "Operating TPP fixed-sum levy losses" means the sum	1123
of payments received by a school district in fiscal year 2015	1124
for levy losses under division (E) of section 5751.21 of the	1125
Revised Code, excluding levy losses for debt purposes.	1126
(11) "Operating S.B. 3 fixed-sum levy losses" means the	1127
sum of payments received by the school district in fiscal year	1128
2015 for levy losses under division (H) of section 5727.84 of	1129
the Revised Code, excluding levy losses for debt purposes.	1130
(12) "TPP fixed-sum debt levy losses" means the sum of	1131

payments received by a school district in fiscal year 2015 for 1132
levy losses under division (E) of section 5751.21 of the Revised 1133
Code for debt purposes. 1134

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of 1135
payments received by the school district in fiscal year 2015 for 1136
levy losses under division (H) of section 5727.84 of the Revised 1137
Code for debt purposes. 1138

(14) "Qualifying levies" means qualifying levies described 1139
in section 5751.20 of the Revised Code as that section was in 1140
effect before July 1, 2015. 1141

(15) "Total taxable value" has the same meaning as in 1142
section 3317.02 of the Revised Code. 1143

(B) The department of education and workforce shall rank 1144
all school districts in the order of districts' capacity 1145
measures determined under former section 3317.018 of the Revised 1146
Code from lowest to highest, and divide such ranking into 1147
quintiles, with the first quintile containing the twenty per 1148
cent of school districts having the lowest capacity measure and 1149
the fifth quintile containing the twenty per cent of school 1150
districts having the highest capacity measure. This calculation 1151
and ranking shall be performed once, in fiscal year 2016. 1152

(C) (1) In fiscal year 2016, payments shall be made to 1153
school districts and joint vocational school districts equal to 1154
the sum of the amounts described in divisions (C) (1) (a) or (b) 1155
and (C) (1) (c) of this section. In fiscal year 2017, payments 1156
shall be made to school districts and joint vocational school 1157
districts equal to the amount described in division (C) (1) (a) or 1158
(b) of this section. 1159

(a) If the ratio of the current expense allocation to 1160

total resources is equal to or less than the district's 1161
threshold percent, zero; 1162

(b) If the ratio of the current expense allocation to 1163
total resources is greater than the district's threshold per 1164
cent, the difference between the current expense allocation and 1165
the product of the threshold percentage and total resources; 1166

(c) For fiscal year 2016, the product of the non-current 1167
expense allocation multiplied by fifty per cent. 1168

(2) In fiscal year 2018 and subsequent fiscal years, 1169
payments shall be made to school districts and joint vocational 1170
school districts equal to the difference obtained by subtracting 1171
the amount described in division (C) (2) (b) of this section from 1172
the amount described in division (C) (2) (a) of this section, 1173
provided that such amount is greater than zero. 1174

(a) The sum of the payments received by the district under 1175
division (C) (1) (b) or (C) (2) of this section for the immediately 1176
preceding fiscal year; 1177

(b) One-sixteenth of one per cent of the average of the 1178
total taxable value of the district for tax years 2014, 2015, 1179
and 2016. 1180

(3) (a) "Total resources" used to compute payments under 1181
division (C) (1) of this section shall be reduced to the extent 1182
that payments distributed in fiscal year 2015 were attributable 1183
to levies no longer charged and payable for tax year 2014. 1184

(b) "Current expense allocation" used to compute payments 1185
under division (C) (1) of this section shall be reduced to the 1186
extent that the payments distributed in fiscal year 2015 were 1187
attributable to levies no longer charged and payable for tax 1188

year 2014.	1189
(4) The department of education and workforce shall report	1190
to each school district and joint vocational school district the	1191
apportionment of the payments under division (C) (1) of this	1192
section among the district's funds based on qualifying levies.	1193
(D) (1) Payments in the following amounts shall be made to	1194
school districts and joint vocational school districts in tax	1195
years 2016 through 2021:	1196
(a) In tax year 2016, the sum of the district's operating	1197
TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy	1198
losses.	1199
(b) In tax year 2017, the sum of the district's operating	1200
TPP fixed-sum levy losses and eighty per cent of operating S.B.	1201
3 fixed-sum levy losses.	1202
(c) In tax year 2018, the sum of eighty per cent of the	1203
district's operating TPP fixed-sum levy losses and sixty per	1204
cent of its operating S.B. 3 fixed-sum levy losses.	1205
(d) In tax year 2019, the sum of sixty per cent of the	1206
district's operating TPP fixed-sum levy losses and forty per	1207
cent of its operating S.B. 3 fixed-sum levy losses.	1208
(e) In tax year 2020, the sum of forty per cent of the	1209
district's operating TPP fixed-sum levy losses and twenty per	1210
cent of its operating S.B. 3 fixed-sum levy losses.	1211
(f) In tax year 2021, twenty per cent of the district's	1212
operating TPP fixed-sum levy losses.	1213
No payment shall be made under division (D) (1) of this	1214
section after tax year 2021.	1215

(2) Amounts are payable under division (D) of this section 1216
for fixed-sum levy losses only to the extent of such losses for 1217
qualifying levies that remain in effect for the current tax 1218
year. For this purpose, a qualifying levy levied under section 1219
5705.194 or 5705.213 of the Revised Code remains in effect for 1220
the current tax year only if a tax levied under either of those 1221
sections is charged and payable for the current tax year for an 1222
annual sum at least equal to the annual sum levied by the board 1223
of education for tax year 2004 under those sections less the 1224
amount of the payment under this division. 1225

(E) (1) For fixed-sum levies for debt purposes, payments 1226
shall be made to school districts and joint vocational school 1227
districts equal to one hundred per cent of the district's fixed- 1228
sum levy loss determined under division (E) of section 5751.20 1229
and division (H) of section 5727.84 of the Revised Code as in 1230
effect before July 1, 2015, and paid in tax year 2014. No 1231
payment shall be made for qualifying levies that are no longer 1232
charged and payable. 1233

(2) Beginning in 2016, by the thirty-first day of January 1234
of each year, the tax commissioner shall review the calculation 1235
of fixed-sum levy loss for debt purposes determined under 1236
division (E) of section 5751.20 and division (H) of section 1237
5727.84 of the Revised Code as in effect before July 1, 2015. If 1238
the commissioner determines that a fixed-sum levy that had been 1239
scheduled to be reimbursed in the current year is no longer 1240
charged and payable, a revised calculation for that year and all 1241
subsequent years shall be made. 1242

(F) (1) For taxes levied within the ten-mill limitation for 1243
debt purposes in tax year 1998 in the case of electric company 1244
tax value losses, and in tax year 1999 in the case of natural 1245

gas company tax value losses, payments shall be made to school 1246
districts and joint vocational school districts equal to one 1247
hundred per cent of the loss computed under division (D) of 1248
section 5727.85 of the Revised Code as in effect before July 1, 1249
2015, as if the tax were a fixed-rate levy, but those payments 1250
shall extend through fiscal year 2016. 1251

(2) For taxes levied within the ten-mill limitation for 1252
debt purposes in tax year 2005, payments shall be made to school 1253
districts and joint vocational school districts equal to one 1254
hundred per cent of the loss computed under division (D) of 1255
section 5751.21 of the Revised Code as in effect before July 1, 1256
2015, as if the tax were a fixed-rate levy, but those payments 1257
shall extend through fiscal year 2018. 1258

(G) If all the territory of a school district or joint 1259
vocational school district is merged with another district, or 1260
if a part of the territory of a school district or joint 1261
vocational school district is transferred to an existing or 1262
newly created district, the department of education and 1263
workforce, in consultation with the tax commissioner, shall 1264
adjust the payments made under this section as follows: 1265

(1) For a merger of two or more districts, fixed-sum levy 1266
losses, total resources, current expense allocation, and non- 1267
current expense allocation of the successor district shall be 1268
the sum of such items for each of the districts involved in the 1269
merger. 1270

(2) If property is transferred from one district to a 1271
previously existing district, the amount of the total resources, 1272
current expense allocation, and non-current expense allocation 1273
that shall be transferred to the recipient district shall be an 1274
amount equal to the total resources, current expense allocation, 1275

and non-current expense allocation of the transferor district 1276
times a fraction, the numerator of which is the number of pupils 1277
being transferred to the recipient district, measured, in the 1278
case of a school district, by formula ADM as defined in section 1279
3317.02 of the Revised Code or, in the case of a joint vocational 1280
school district, by formula ADM as defined for a joint 1281
vocational school district in that section, and the denominator 1282
of which is the formula ADM of the transferor district. 1283

(3) After December 31, 2010, if property is transferred 1284
from one or more districts to a district that is newly created 1285
out of the transferred property, the newly created district 1286
shall be deemed not to have any total resources, current expense 1287
allocation, total allocation, or non-current expense allocation. 1288

(4) If the recipient district under division (G) (2) of 1289
this section or the newly created district under division (G) (3) 1290
of this section is assuming debt from one or more of the 1291
districts from which the property was transferred and any of the 1292
districts losing the property had fixed-sum levy losses, the 1293
department of education and workforce, in consultation with the 1294
tax commissioner, shall make an equitable division of the 1295
reimbursements for those losses. 1296

(H) The payments required by divisions (C), (D), (E), (F), 1297
and (I) of this section shall be distributed periodically to 1298
each school and joint vocational school district by the 1299
department of education and workforce unless otherwise provided 1300
for. Except as provided in division (D) of this section, if a 1301
levy that is a qualifying levy is not charged and payable in any 1302
year after 2014, payments to the school district or joint 1303
vocational school district shall be reduced to the extent that 1304
the payments distributed in fiscal year 2015 were attributable 1305

to the levy loss of that levy. 1306

(I) For fiscal years 2022 through 2026, if the total 1307
amount to be received under divisions (C) and (E) of this 1308
section by any school district that has a nuclear power plant 1309
located within its territory is less than the amount the 1310
district received under this section in fiscal year 2017, the 1311
district shall receive a supplemental payment equal to the 1312
difference between the amount to be received under those 1313
divisions for the fiscal year and the amount received under this 1314
section in fiscal year 2017." 1315

In line 191, delete "section" and insert "sections"; after "319.301" 1316
insert ", 323.32, 5705.01, 5705.03, 5705.194, and 5709.92" 1317

In line 192, delete "is" and insert "are" 1318

The motion was _____ agreed to.

SYNOPSIS 1319

Levies included in millage floors 1320

R.C. 319.301(E) (1); Section 3 1321

Excludes existing substitute levies levied for a period of 1322
years and emergency levies (new emergency and substitute levies 1323
are prohibited under continuing law) from the millage floors. 1324

Excludes substitute levies levied for a continuing period 1325
from the millage floors for five tax years and then adding them 1326
to the floors. 1327

Under the substitute bill, all substitute and emergency 1328

levies are added to the millage floors for tax years beginning	1329
after the bill's effect date.	1330
Includes the newly authorized fixed-sum levies, discussed	1331
below, in the millage floors.	1332
Fixed-sum property tax levies	1333
R.C. 323.32, 5705.01, 5705.03, 5705.194, 5705.195,	1334
5705.196, 5705.197, and 5705.92	1335
Allows school districts to levy property taxes that will	1336
generate a fixed sum of money in the following three	1337
circumstances:	1338
--A district that levies an emergency levy that was	1339
approved by voters before 2026 may be renewed as a fixed-sum	1340
levy, which may be levied for up to ten years and may be further	1341
renewed;	1342
--A district that levies a substitute levy that was	1343
approved by voters before 2026 may be renewed, once it expires,	1344
as a fixed-sum levy at the sum the substitute levy collected in	1345
its final year, which may be levied for up to ten years and may	1346
be further renewed (Substitute levies raise an increasing sum	1347
each year, these renewal levies would just raise a fixed sum.);	1348
--A district may levy a fixed-sum levy if it is in fiscal	1349
emergency, watch, or caution or if the U.S. President or the	1350
Governor has declared an emergency in all or part of the	1351
district's territory, the district is impacted by the emergency,	1352
as determined by the Director of Education and Workforce, and	1353
the tax is proposed during the emergency declaration or within	1354
two years after it ends. This tax may not be renewed and may be	1355
for a period of up to five years.	1356

In each circumstance, the levy must be labeled as a fixed- 1357
sum levy (not an emergency or substitute levy) and must be for 1358
current operating expenses. 1359

Clarifies that the renewal of an emergency or substitute 1360
levy that was first approved by voters before September 29, 1361
2013, is still subject to the property tax rollbacks for 1362
nonbusiness property (10%) and owner-occupied residences (2.5%) 1363
after its renewal as a fixed-sum levy under the amendment. 1364