

I_136_0919-2

136th General Assembly
Regular Session
2025-2026

Sub. H. B. No. 129

To amend section 319.301 of the Revised Code to 1
include all fixed-sum levies in the calculation 2
of a school district's millage floor. 3

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

Section 1. That section 319.301 of the Revised Code be 4
amended to read as follows: 5

Sec. 319.301. (A) The reductions required by division (D) 6
of this section do not apply to any of the following: 7

(1) Taxes levied at whatever rate is required to produce a 8
specified amount of tax money, including a tax levied under 9
section 5705.199 or 5748.09 of the Revised Code, or an amount to 10
pay debt charges; 11

(2) Taxes levied within the one per cent limitation 12
imposed by Section 2 of Article XII, Ohio Constitution; 13

(3) Taxes provided for by the charter of a municipal 14
corporation. 15

(B) As used in this section: 16

(1) "Real property" includes real property owned by a 17



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railroad. 18

(2) "Carryover property" means all real property on the 19
current year's tax list except: 20

(a) Land and improvements that were not taxed by the 21
district in both the preceding year and the current year; 22

(b) Land and improvements that were not in the same class 23
in both the preceding year and the current year. 24

(3) "Effective tax rate" means with respect to each class 25
of property: 26

(a) The sum of the total taxes that would have been 27
charged and payable for current expenses against real property 28
in that class if each of the district's taxes were reduced for 29
the current year under division (D) (1) of this section without 30
regard to the application of division (E) (3) of this section 31
divided by 32

(b) The taxable value of all real property in that class. 33

(4) "Taxes charged and payable" means the taxes charged 34
and payable prior to any reduction required by section 319.302 35
of the Revised Code. 36

(C) The tax commissioner shall make the determinations 37
required by this section each year, without regard to whether a 38
taxing district has territory in a county to which section 39
5715.24 of the Revised Code applies for that year. Separate 40
determinations shall be made for each of the two classes 41
established pursuant to section 5713.041 of the Revised Code. 42

(D) With respect to each tax authorized to be levied by 43
each taxing district, the tax commissioner, annually, shall do 44
both of the following: 45

(1) Determine by what percentage, if any, the sums levied 46
by such tax against the carryover property in each class would 47
have to be reduced for the tax to levy the same number of 48
dollars against such property in that class in the current year 49
as were charged against such property by such tax in the 50
preceding year subsequent to the reduction made under this 51
section but before the reduction made under section 319.302 of 52
the Revised Code. In the case of a tax levied for the first time 53
that is not a renewal of an existing tax, the commissioner shall 54
determine by what percentage the sums that would otherwise be 55
levied by such tax against carryover property in each class 56
would have to be reduced to equal the amount that would have 57
been levied if the full rate thereof had been imposed against 58
the total taxable value of such property in the preceding tax 59
year. A tax or portion of a tax that is designated a replacement 60
levy under section 5705.192 of the Revised Code is not a renewal 61
of an existing tax for purposes of this division. 62

(2) Certify each percentage determined in division (D) (1) 63
of this section, as adjusted under division (E) of this section, 64
and the class of property to which that percentage applies to 65
the auditor of each county in which the district has territory. 66
The auditor, after complying with section 319.30 of the Revised 67
Code, shall reduce the sum to be levied by such tax against each 68
parcel of real property in the district by the percentage so 69
certified for its class. Certification shall be made by the 70
first day of September except in the case of a tax levied for 71
the first time, in which case certification shall be made within 72
fifteen days of the date the county auditor submits the 73
information necessary to make the required determination. 74

(E) (1) As used in division (E) (2) of this section, "pre- 75
1982 joint vocational taxes" means, with respect to a class of 76

property, the difference between the following amounts: 77

(a) The taxes charged and payable in tax year 1981 against 78
the property in that class for the current expenses of the joint 79
vocational school district of which the school district is a 80
part after making all reductions under this section; 81

(b) Two-tenths of one per cent of the taxable value of all 82
real property in that class. 83

If the amount in division (E) (1) (b) of this section 84
exceeds the amount in division (E) (1) (a) of this section, the 85
pre-1982 joint vocational taxes shall be zero. 86

~~As used in divisions (E) (2) and (3) of this section, 87~~
~~"taxes charged and payable" has the same meaning as in division 88~~
~~(B) (4) of this section and excludes any tax charged and payable 89~~
~~in 1985 or thereafter under sections 5705.194 to 5705.197 or 90~~
~~section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 91~~
~~Code. 92~~

(2) If in the case of a school district other than a joint 93
vocational or cooperative education school district any 94
percentage required to be used in division (D) (2) of this 95
section for either class of property could cause the total taxes 96
charged and payable for current expenses to be less than two per 97
cent of the taxable value of all real property in that class 98
that is subject to taxation by the district, the commissioner 99
shall determine what percentages would cause the district's 100
total taxes charged and payable for current expenses against 101
that class, after all reductions that would otherwise be made 102
under this section, to equal, when combined with the pre-1982 103
joint vocational taxes against that class, the lesser of the 104
following: 105

(a) The sum of the rates at which those taxes are 106
authorized to be levied; 107

(b) Two per cent of the taxable value of the property in 108
that class. The auditor shall use such percentages in making the 109
reduction required by this section for that class. 110

(3) If in the case of a joint vocational school district 111
any percentage required to be used in division (D) (2) of this 112
section for either class of property could cause the total taxes 113
charged and payable for current expenses for that class to be 114
less than two-tenths of one per cent of the taxable value of 115
that class, the commissioner shall determine what percentages 116
would cause the district's total taxes charged and payable for 117
current expenses for that class, after all reductions that would 118
otherwise be made under this section, to equal that amount. The 119
auditor shall use such percentages in making the reductions 120
required by this section for that class. 121

(4) If a school district is affected by division (E) (2) or 122
(3) of this section for either class of property, and additional 123
current expense taxes are levied or are included in the 124
definition of taxes charged and payable, then, for the first tax 125
year those taxes are levied or included, the reduction computed 126
under division (D) of this section for that district shall be 127
computed as though the sums of current expenses taxes levied for 128
the district and charged against that class in the preceding tax 129
year were equivalent to two per cent or two-tenths of one per 130
cent, respectively, of the taxable value of all real property in 131
that class. 132

(F) No reduction shall be made under this section in the 133
rate at which any tax is levied. 134

(G) The commissioner may order a county auditor to furnish 135
any information the commissioner needs to make the 136
determinations required under division (D) or (E) of this 137
section, and the auditor shall supply the information in the 138
form and by the date specified in the order. If the auditor 139
fails to comply with an order issued under this division, except 140
for good cause as determined by the commissioner, the 141
commissioner shall withhold from such county or taxing district 142
therein fifty per cent of state revenues to local governments 143
pursuant to section 5747.50 of the Revised Code or shall direct 144
the department of education and workforce to withhold therefrom 145
fifty per cent of state revenues to school districts pursuant to 146
Chapter 3317. of the Revised Code. The commissioner shall 147
withhold the distribution of such revenues until the county 148
auditor has complied with this division, and the department 149
shall withhold the distribution of such revenues until the 150
commissioner has notified the department that the county auditor 151
has complied with this division. 152

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

was used. The amount by which the estimated factor resulted in 166
an overpayment or underpayment in taxes on any parcel shall be 167
added to or subtracted from the amount due on that parcel in the 168
ensuing tax year. 169

A percentage or a tax reduction factor determined or 170
computed by the commissioner under this section shall be used 171
solely for the purpose of reducing the sums to be levied by the 172
tax to which it applies for the year for which it was determined 173
or computed. It shall not be used in making any tax computations 174
for any ensuing tax year. 175

(I) In making the determinations under division (D) (1) of 176
this section, the tax commissioner shall take account of changes 177
in the taxable value of carryover property resulting from 178
complaints filed under section 5715.19 of the Revised Code for 179
determinations made for the tax year in which such changes are 180
reported to the commissioner. Such changes shall be reported to 181
the commissioner on the first abstract of real property filed 182
with the commissioner under section 5715.23 of the Revised Code 183
following the date on which the complaint is finally determined 184
by the board of revision or by a court or other authority with 185
jurisdiction on appeal. The tax commissioner shall account for 186
such changes in making the determinations only for the tax year 187
in which the change in valuation is reported. Such a valuation 188
change shall not be used to recompute the percentages determined 189
under division (D) (1) of this section for any prior tax year. 190

Section 2. That existing section 319.301 of the Revised 191
Code is hereby repealed. 192

Section 3. The amendment by this act of section 319.301 of 193
the Revised Code applies to tax years beginning on or after the 194
effective date of this section. 195