## As Reported by the House Local Government Committee

**136th General Assembly**
**Regular Session**
**2025-2026**

**Am. H. B. No. 137**

**Representative Lorenz**
**Cosponsor: Representative King**

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To amend sections 3709.29 and 5705.23 of the Revised Code to authorize a taxing authority to decline to submit a requested library levy or general health district levy to voters.

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

**Section 1.** That sections 3709.29 and 5705.23 of the Revised Code be amended to read as follows:

**Sec. 3709.29.** If the estimated amount of money necessary to meet the expenses of a general health district program will not be forthcoming to the board of health of such district out of the district health fund because the taxes within the ten-mill limitation will be insufficient, the board of health shall certify the fact of such insufficiency to the board of county commissioners of the county in which such district is located. Such board of county commissioners is hereby ordained to be a special taxing authority for the purposes of this section only, and, notwithstanding any other law to the contrary, the board of county commissioners of any county in which a general health district is located is the taxing authority for such special levy outside the ten-mill limitation. The board of county commissioners ~~shall~~ may thereupon, in the year preceding that in which such health program will be effective, by vote of two-thirds of all the members of that body, declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of such district within the county, and that it is necessary to levy a tax in excess of such limitation in order to provide the board of health with sufficient funds to carry out such health program. Such resolution shall be filed with the board of elections not later than four p.m. of the ninetieth day before the day of election.

Such resolution shall specify the amount of increase in rate which it is necessary to levy and the number of years during which such increase shall be in effect, which shall not be for a longer period than ten years.

The resolution shall conform to section 5705.191 of the Revised Code and be certified and submitted in the manner provided in section 5705.25 of the Revised Code, provided that the proposal shall be placed on the ballot at the next primary or general election occurring more than ninety days after the resolution is filed with the board of elections.

**Sec. 5705.23.** The board of library trustees of any county, municipal corporation, school district, or township public library by a vote of two-thirds of all its members may at any time declare by resolution that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the public library, that it is necessary to levy a tax in excess of such limitation for current expenses of the public library or for the construction of any specific permanent improvement or class of improvements which the board of library trustees is authorized to make or acquire and which could be included in a single issue of bonds, and that the question of such additional tax levy shall be submitted ~~by~~ to the taxing authority of the political subdivision to whose jurisdiction the board is subject, regardless of whether the territory of the library is the same as the territory of that political subdivision. After receiving such a resolution, the taxing authority may submit the question to the electors of the subdivision, or, in the case of a qualifying library levy, to the electors residing within the boundaries of the library district, on the day specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election or at an election on another day to be specified in the resolution. No more than two elections ~~shall~~ may be held under authority of this section in any one calendar year. Such resolution shall conform to section 5705.19 of the Revised Code, except that the tax levy may be in effect for any specified number of years or for a continuing period of time, as set forth in the resolution, and the resolution shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution to the taxing authority of the political subdivision to whose jurisdiction the board is subject, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall not include a levy on the current tax list and duplicate unless the election is to be held at or prior to the first Tuesday after the first Monday in November of the current tax year.

Upon receipt of the resolution, the taxing authority of the political subdivision to whose jurisdiction the board is subject ~~shall~~ may adopt a resolution providing for the submission of such additional tax levy to the electors of the subdivision, or, in the case of a qualifying library levy, to the electors residing within the boundaries of the library district on the date specified in the resolution of the board of library trustees. ~~The~~ A resolution, if adopted by the taxing authority shall otherwise conform to the resolution certified to it by the board. The resolution of the taxing authority shall be certified to the board of elections of the proper county not less than ninety days before the date of such election. Such resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided in the notice of election. Section 5705.25 of the Revised Code shall govern the arrangements for the submission of such question and other matters concerning the election, to which that section refers, except that such election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of such levy, the taxing authority may forthwith make the necessary levy within the subdivision or, in the case of a qualifying library levy, within the boundaries of the library district at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in such resolutions. Such tax levy shall be included in the next annual tax budget that is certified to the county budget commission. The proceeds of any library levy in excess of the ten-mill limitation shall be used for purposes of the board in accordance with the law applicable to the board.

After the approval of a levy on the current tax list and duplicate to provide an increase in current expenses, and prior to the time when the first tax collection from such levy can be made, the taxing authority at the request of the board of library trustees may anticipate a fraction of the proceeds of such levy and issue anticipation notes in an amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

After the approval of a levy to provide revenues for the construction or acquisition of any specific permanent improvement or class of improvements, the taxing authority at the request of the board of library trustees may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a period of ten years after the issuance of such notes.

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

Any levy approved by the electors of a library district shall be made within the library district only.

**Section 2.** That existing sections 3709.29 and 5705.23 of the Revised Code are hereby repealed.

**Section 3.** The amendment by this act of section 3709.29 of the Revised Code applies to certifications to a board of county commissioners under that section made on or after the effective date of this section.

The amendment by this act of section 5705.23 of the Revised Code applies to resolutions adopted by a board of library trustees and certified to a taxing authority under that section on or after the effective date of this section.