

\_\_\_\_\_ moved to amend as follows:

In line 1 of the title, delete "319.301, 319.302, 523.06,"	1
Delete line 2 of the title	2
In line 3 of the title, delete ", 5705.218, 5705.2111, 5705.221,"	3
In line 4 of the title, delete "5705.233, 5705.261, and 5705.412";	4
delete "to repeal"	5
In line 5 of the title, delete "section"	6
In line 6 of the title, delete "eliminate the authority to levy" and	7
insert "modify the ballot language for"	8
In line 8, delete "319.301, 319.302, 523.06,"	9
In line 9, delete "1545.21, 3316.041, 3316.06, 3358.11, 3505.06,";	10
delete ", 5705.218,"	11
In line 10, delete "5705.2111, 5705.221, 5705.233, 5705.261,";	12
delete "5705.412" and insert "5705.192"	13
Delete lines 12 through 942	14
After line 942, insert:	15



"Sec. 5705.03. (A) The taxing authority of each 16  
subdivision may levy taxes annually, subject to the limitations 17  
of sections 5705.01 to 5705.47 of the Revised Code, on the real 18  
and personal property within the subdivision for the purpose of 19  
paying the current operating expenses of the subdivision and 20  
acquiring or constructing permanent improvements. The taxing 21  
authority of each subdivision and taxing unit shall, subject to 22  
the limitations of such sections, levy such taxes annually as 23  
are necessary to pay the interest and sinking fund on and retire 24  
at maturity the bonds, notes, and certificates of indebtedness 25  
of such subdivision and taxing unit, including levies in 26  
anticipation of which the subdivision or taxing unit has 27  
incurred indebtedness. 28

(B) (1) When a taxing authority determines that it is 29  
necessary to levy a tax outside the ten-mill limitation for any 30  
purpose authorized by the Revised Code, the taxing authority 31  
shall certify to the county auditor a resolution or ordinance 32  
requesting that the county auditor certify to the taxing 33  
authority the amounts described in division (B) (2) of this 34  
section. The resolution or ordinance shall state all of the 35  
following: 36

(a) The proposed rate of the tax, expressed in mills for 37  
each one dollar of taxable value, or the dollar amount of 38  
revenue to be generated by the proposed tax; 39

(b) The purpose of the tax; 40

(c) Whether the tax is an additional levy, a renewal or a 41  
replacement of an existing tax, a renewal or replacement of an 42  
existing tax with an increase or a decrease, a reduction or 43  
decrease of an existing tax, or an extension of an existing tax 44  
to additional territory; 45

(d) The section of the Revised Code authorizing submission 46  
of the question of the tax; 47

(e) The term of years of the tax or if the tax is for a 48  
continuing period of time; 49

(f) That the tax is to be levied upon the entire territory 50  
of the subdivision or, if authorized by the Revised Code, a 51  
description of the portion of the territory of the subdivision 52  
in which the tax is to be levied; 53

(g) The date of the election at which the question of the 54  
tax shall appear on the ballot; 55

(h) That the ballot measure shall be submitted to the 56  
entire territory of the subdivision or, if authorized by the 57  
Revised Code, a description of the portion of the territory of 58  
the subdivision to which the ballot measure shall be submitted; 59

(i) The tax year in which the tax will first be levied and 60  
the calendar year in which the tax will first be collected; 61

(j) Each such county in which the subdivision has 62  
territory. 63

(2) Upon receipt of a resolution or ordinance certified 64  
under division (B)(1) of this section, the county auditor shall 65  
certify to the taxing authority each of the following, as 66  
applicable to that levy: 67

(a) The total current tax valuation of the subdivision. 68

(b) The number of mills for each one dollar of taxable 69  
value that is required to generate a specified amount of 70  
revenue. 71

(c) ~~Either~~ One of the following: 72

(i) If the levy is to renew, renew and increase, renew and	73
decrease, reduce or decrease, or extend to additional territory	74
an existing levy that is subject to reduction under section	75
319.301 of the Revised Code, the levy's effective rate,	76
expressed in dollars, rounded to the nearest dollar, for each	77
one hundred thousand dollars of the county auditor's appraised	78
value;	79
 (ii) <u>If the levy is a replacement levy, the effective tax</u>	80
<u>rate, as defined in section 323.08 of the Revised Code, of the</u>	81
<u>existing tax levied on property classified as residential or</u>	82
<u>agricultural under section 5713.041 of the Revised Code,</u>	83
<u>expressed in dollars, rounded to the nearest dollar, for each</u>	84
<u>one hundred thousand dollars of the county auditor's appraised</u>	85
<u>value and whether the proposed rate is less than, equal to, or</u>	86
<u>greater than that effective tax rate;</u>	87
 (iii) <u>For all other levies, the levy's rate, described in</u>	88
<u>division (B) (2) (b) or (d) of this section, expressed in dollars,</u>	89
<u>rounded to the nearest dollar, for each one hundred thousand</u>	90
<u>dollars of the county auditor's appraised value.</u>	91
 (d) The dollar amount of revenue, rounded to the nearest	92
dollar, that would be generated by a specified number of mills	93
for each one dollar of taxable value.	94
 (e) For any levy or portion of a levy except a levy or	95
portion of a levy to pay debt charges, an estimate of the levy's	96
annual collections, rounded to the nearest dollar, which shall	97
be calculated assuming that the amount of the tax list of the	98
taxing authority remains throughout the life of the levy the	99
same as the amount of the tax list most recently certified by	100
the auditor under division (A) of section 319.28 of the Revised	101
Code.	102

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.

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

(4) This division is supplemental to, and not in  
derogation of, any similar requirement governing the

certification by the county auditor of the tax valuation of a 134  
subdivision or necessary tax rates for the purposes of the 135  
submission of the question of a tax in excess of the ten-mill 136  
limitation, including sections 133.18 and 5705.195 of the 137  
Revised Code. 138

(C) All taxes levied on property shall be extended on the 139  
tax list and duplicate by the county auditor of the county in 140  
which the property is located, and shall be collected by the 141  
county treasurer of such county in the same manner and under the 142  
same laws and rules as are prescribed for the assessment and 143  
collection of county taxes. The proceeds of any tax levied by or 144  
for any subdivision when received by its fiscal officer shall be 145  
deposited in its treasury to the credit of the appropriate fund. 146

**Sec. 5705.192.** (A) For the purposes of this section~~only,~~ 147  
~~"taxing~~: 148

(1) "Taxing authority" includes a township board of park 149  
commissioners appointed under section 511.18 of the Revised 150  
Code. 151

(2) "Effective rate" means the effective tax rate, as 152  
defined in section 323.08 of the Revised Code, of a tax levied 153  
on property classified as residential or agricultural under 154  
section 5713.041 of the Revised Code. 155

(B) A taxing authority may propose to replace an existing 156  
levy that the taxing authority is authorized to levy, regardless 157  
of the section of the Revised Code under which the authority is 158  
granted, except a school district emergency levy proposed 159  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 160  
The taxing authority may propose to replace the existing levy in 161  
its entirety at the rate at which it is authorized to be levied; 162

may propose to replace a portion of the existing levy at a 163  
lesser rate; or may propose to replace the existing levy in its 164  
entirety and increase the rate at which it is levied. If the 165  
taxing authority proposes to replace an existing levy, the 166  
proposed levy shall be called a replacement levy and shall be so 167  
designated on the ballot. Except as otherwise provided in this 168  
division, a replacement levy shall be limited to the purpose of 169  
the existing levy, and shall appear separately on the ballot 170  
from, and shall not be conjoined with, the renewal of any other 171  
existing levy. In the case of an existing school district levy 172  
imposed under section 5705.21 of the Revised Code for the 173  
purpose specified in division (F) of section 5705.19 of the 174  
Revised Code, or in the case of an existing school district levy 175  
imposed under section 5705.217 of the Revised Code for the 176  
acquisition, construction, enlargement, renovation, and 177  
financing of permanent improvements, the replacement for that 178  
existing levy may be for the same purpose or for the purpose of 179  
general permanent improvements as defined in section 5705.21 of 180  
the Revised Code. The replacement for an existing levy imposed 181  
under division (L) of section 5705.19 or section 5705.222 of the 182  
Revised Code may be for any purpose authorized for a levy 183  
imposed under section 5705.222 of the Revised Code. 184

The resolution proposing a replacement levy shall specify 185  
the purpose of the levy; its proposed rate expressed in mills 186  
for each one dollar of taxable value and in dollars for each one 187  
hundred thousand dollars of the county auditor's appraised 188  
value; whether the proposed rate is ~~the same as the rate of the~~ 189  
~~existing levy, a reduction, or an increase~~less than, equal to, 190  
or greater than the effective rate of the existing tax; the 191  
extent of ~~any the~~ reduction or increase, if any, expressed in 192  
~~mills for each one dollar of taxable value and in dollars for~~ 193

each one hundred thousand dollars of the county auditor's 194  
appraised value; the first calendar year in which the levy will 195  
be due; and the term of the levy, expressed in years or, if 196  
applicable, that it will be levied for a continuing period of 197  
time. 198

(C) The sections of the Revised Code governing the maximum 199  
rate and term of the existing levy, the contents of the 200  
resolution that proposed the levy, the adoption of the 201  
resolution, the arrangements for the submission of the question 202  
of the levy, and notice of the election also govern the 203  
respective provisions of the proposal to replace the existing 204  
levy, except as provided in divisions ~~(B)(1)~~ (C)(1) to (5) of 205  
this section: 206

(1) In the case of an existing school district levy that 207  
is imposed under section 5705.21 of the Revised Code for the 208  
purpose specified in division (F) of section 5705.19 of the 209  
Revised Code or under section 5705.217 of the Revised Code for 210  
the acquisition, construction, enlargement, renovation, and 211  
financing of permanent improvements, and that is to be replaced 212  
by a levy for general permanent improvements, the term of the 213  
replacement levy may be for a continuing period of time. 214

(2) The date on which the election is held shall be as 215  
follows: 216

(a) For the replacement of a levy with a fixed term of 217  
years, the date of the general election held during the last 218  
year the existing levy may be extended on the real and public 219  
utility property tax list and duplicate, or the date of any 220  
election held in the ensuing year; 221

(b) For the replacement of a levy imposed for a continuing 222



period of time, the date of any election held in any year after 223  
the year the levy to be replaced is first approved by the 224  
electors, except that only one election on the question of 225  
replacing the levy may be held during any calendar year. 226

The failure by the electors to approve a proposal to 227  
replace a levy imposed for a continuing period of time does not 228  
terminate the existing continuing levy. 229

(3) In the case of an existing school district levy 230  
imposed under division (B) of section 5705.21, division (C) of 231  
section 5705.212, or division (J) of section 5705.218 of the 232  
Revised Code, the rates allocated to the qualifying school 233  
district and to partnering community schools each may be 234  
increased or decreased or remain the same, and the total rate 235  
may be increased, decreased, or remain the same. 236

(4) In the case of an existing levy imposed under division 237  
(L) of section 5705.19 of the Revised Code, the term may be for 238  
any number of years not exceeding ten or for a continuing period 239  
of time. 240

~~(5) In addition to other required information, the~~ 241  
~~election notice shall express~~ Section 5705.25 of the Revised 242  
Code does not apply to this section to the extent that section 243  
governs the content of the election notice. The notice of 244  
election shall state the following: the purpose of the levy; the 245  
proposed rate expressed in mills for each dollar of taxable 246  
value and in dollars for each one hundred thousand dollars of 247  
the county auditor's appraised value; whether the proposed rate 248  
is less than, equal to, or greater than the effective rate of 249  
the existing tax; the extent of the reduction or increase, if 250  
any, for each class of property as expressed in dollars for each 251  
one hundred thousand dollars of the county auditor's appraised 252

value; the levy's annual collections, as estimated and certified 253  
by the county auditor under section 5705.03 of the Revised Code; 254  
the first calendar year in which the levy will be due; and the 255  
term of the levy, expressed in years or, if applicable, that it 256  
will be levied for a continuing period of time. 257

~~(C)~~ (D) The form of the ballot at the election on the 258  
question of a replacement levy shall be as follows: 259

"A replacement of a tax for the benefit of \_\_\_\_\_ 260  
(name of subdivision or public library) for the purpose of 261  
\_\_\_\_\_ (the purpose stated in the resolution), that the 262  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate 263  
not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, 264  
which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 265  
auditor's appraised value, and which, compared to the effective 266  
rate of the tax to be replaced, amounts to \_\_\_\_\_ (an 267  
increase/a decrease) of \$\_\_\_\_\_ for each \$100,000 of the 268  
county auditor's appraised value on residential and agricultural 269  
property, for \_\_\_\_\_ (number of years levy is to run, or 270  
that it will be levied for a continuous period of time), 271  
commencing in \_\_\_\_\_ (first year the replacement tax is to be 272  
levied), first due in calendar year \_\_\_\_\_ (first calendar 273  
year in which the replacement tax shall be due). 274

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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If the proposed rate of the replacement levy equals the 276  
effective rate of the existing tax, the ballot language shall be 277  
changed to reflect that fact. 278

If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which \_\_\_\_\_ mills is to be allocated to partnering community schools)."

~~If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "\_\_\_\_\_ mills of an existing levy and an increase of \_\_\_\_\_ mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of \_\_\_\_\_ mills, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.~~

~~If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall be modified by adding at the end of the form the phrase ", commencing in \_\_\_\_\_ (first year the replacement tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due)."~~

The question covered by the resolution shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other

than the election of officers. More than one such question may 309  
be submitted at the same election. 310

~~(D)~~—(E) Two or more existing levies, or any portion of 311  
those levies, may be combined into one replacement levy, so long 312  
as all of the existing levies are for the same purpose and 313  
either all are due to expire the same year or all are for a 314  
continuing period of time. The question of combining all or 315  
portions of those existing levies into the replacement levy 316  
shall appear as one ballot proposition before the electors. If 317  
the electors approve the ballot proposition, all or the stated 318  
portions of the existing levies are replaced by one replacement 319  
levy. The form of the ballot prescribed by division (D) of this 320  
section shall be modified to reflect the replacement of more 321  
than one existing levy; to reflect whether the proposed rate is 322  
less than, equal to, or greater than the effective rate of the 323  
combined existing levies; and to reflect the extent of the 324  
reduction or increase, if any, expressed in dollars for each one 325  
hundred thousand dollars of the county auditor's appraised 326  
value. 327

~~(E)~~—(F) A levy approved in excess of the ten-mill 328  
limitation under this section shall be certified to the tax 329  
commissioner. In the first year of a levy approved under this 330  
section, the levy shall be extended on the tax lists after the 331  
February settlement succeeding the election at which the levy 332  
was approved. If the levy is to be placed on the tax lists of 333  
the current year, as specified in the resolution providing for 334  
its submission, the result of the election shall be certified 335  
immediately after the canvass by the board of elections to the 336  
taxing authority, which shall forthwith make the necessary levy 337  
and certify it to the county auditor, who shall extend it on the 338  
tax lists for collection. After the first year, the levy shall 339

be included in the annual tax budget that is certified to the 340  
county budget commission. 341

If notes are authorized to be issued in anticipation of 342  
the proceeds of the existing levy, notes may be issued in 343  
anticipation of the proceeds of the replacement levy, and such 344  
issuance is subject to the terms and limitations governing the 345  
issuance of notes in anticipation of the proceeds of the 346  
existing levy. 347

~~(F)~~ (G) This section does not authorize a tax to be levied 348  
in any year after the year in which revenue is not needed for 349  
the purpose for which the tax is levied." 350

Delete lines 943 through 1898 351

In line 1899, delete "319.301, 319.302," 352

In line 1900, delete "523.06, 1545.21, 3316.041, 3316.06, 3358.11, 353  
3505.06,"; delete the seventh "," 354

In line 1901, delete "5705.218, 5705.2111, 5705.221, 5705.233, 355  
5705.261,"; delete "5705.412" and insert "5705.192" 356

Delete lines 1903 and 1904 357

In line 1905, delete "4" and insert "3"; delete "(A)"; delete 358  
"section" 359

In line 1906, delete "1545.21" and insert "sections 5705.03 and 360  
5705.192" 361

In line 1907, delete "October 1, 2025" and insert "the one hundredth 362  
day after the effective date of this section" 363

Delete lines 1908 through 1921 364

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS

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**Replacement levies: ballot language**

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R.C. 5705.192, 319.301, 319.302, 523.06, 1545.21,  
3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218,  
5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412; Section 3

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Removes provisions of the bill that would eliminate the  
authority of political subdivisions to levy replacement property  
tax levies and, instead, modifies the requirements for  
replacement levy ballot language and election notices.

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Requires such notices and ballot language to express the  
amount by which the replacement levy will increase or decrease  
property tax liability on class I property (residential and  
agricultural property) compared to the existing levy's effective  
rate, which will have been impacted by tax reduction factors.

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Applies the modifications to elections occurring 100 or  
more days after the bill's 90-day effective date.

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