

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 28

Representatives Mathews, A., Hall, T.

**Cosponsors: Representatives Williams, Gross, Fischer, Johnson, Teska, King,
Thomas, D., Dean, John, Workman**

A BILL

To amend sections 319.301, 319.302, 523.06, 1
1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 2
5705.03, 5705.218, 5705.2111, 5705.221, 3
5705.233, 5705.261, and 5705.412 and to repeal 4
section 5705.192 of the Revised Code to 5
eliminate the authority to levy replacement 6
property tax levies. 7

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

Section 1. That sections 319.301, 319.302, 523.06, 8
1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218, 9
5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412 of the 10
Revised Code be amended to read as follows: 11

Sec. 319.301. (A) The reductions required by division (D) 12
of this section do not apply to any of the following: 13

(1) Taxes levied at whatever rate is required to produce a 14
specified amount of tax money, including a tax levied under 15
section 5705.199 or 5748.09 of the Revised Code, or an amount to 16
pay debt charges; 17

(2) Taxes levied within the one per cent limitation	18
imposed by Section 2 of Article XII, Ohio Constitution;	19
(3) Taxes provided for by the charter of a municipal	20
corporation.	21
(B) As used in this section:	22
(1) "Real property" includes real property owned by a	23
railroad.	24
(2) "Carryover property" means all real property on the	25
current year's tax list except:	26
(a) Land and improvements that were not taxed by the	27
district in both the preceding year and the current year;	28
(b) Land and improvements that were not in the same class	29
in both the preceding year and the current year.	30
(3) "Effective tax rate" means with respect to each class	31
of property:	32
(a) The sum of the total taxes that would have been	33
charged and payable for current expenses against real property	34
in that class if each of the district's taxes were reduced for	35
the current year under division (D) (1) of this section without	36
regard to the application of division (E) (3) of this section	37
divided by	38
(b) The taxable value of all real property in that class.	39
(4) "Taxes charged and payable" means the taxes charged	40
and payable prior to any reduction required by section 319.302	41
of the Revised Code.	42
(C) The tax commissioner shall make the determinations	43
required by this section each year, without regard to whether a	44

taxing district has territory in a county to which section 45
5715.24 of the Revised Code applies for that year. Separate 46
determinations shall be made for each of the two classes 47
established pursuant to section 5713.041 of the Revised Code. 48

(D) With respect to each tax authorized to be levied by 49
each taxing district, the tax commissioner, annually, shall do 50
both of the following: 51

(1) Determine by what percentage, if any, the sums levied 52
by such tax against the carryover property in each class would 53
have to be reduced for the tax to levy the same number of 54
dollars against such property in that class in the current year 55
as were charged against such property by such tax in the 56
preceding year subsequent to the reduction made under this 57
section but before the reduction made under section 319.302 of 58
the Revised Code. In the case of a tax levied for the first time 59
that is not a renewal of an existing tax, the commissioner shall 60
determine by what percentage the sums that would otherwise be 61
levied by such tax against carryover property in each class 62
would have to be reduced to equal the amount that would have 63
been levied if the full rate thereof had been imposed against 64
the total taxable value of such property in the preceding tax 65
year. ~~A tax or portion of a tax that is designated a replacement 66
levy under section 5705.192 of the Revised Code is not a renewal 67
of an existing tax for purposes of this division. 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 73
Code, shall reduce the sum to be levied by such tax against each 74

parcel of real property in the district by the percentage so 75
certified for its class. Certification shall be made by the 76
first day of September except in the case of a tax levied for 77
the first time, in which case certification shall be made within 78
fifteen days of the date the county auditor submits the 79
information necessary to make the required determination. 80

(E) (1) As used in division (E) (2) of this section, 81
"pre-1982 joint vocational taxes" means, with respect to a class 82
of property, the difference between the following amounts: 83

(a) The taxes charged and payable in tax year 1981 against 84
the property in that class for the current expenses of the joint 85
vocational school district of which the school district is a 86
part after making all reductions under this section; 87

(b) Two-tenths of one per cent of the taxable value of all 88
real property in that class. 89

If the amount in division (E) (1) (b) of this section 90
exceeds the amount in division (E) (1) (a) of this section, the 91
pre-1982 joint vocational taxes shall be zero. 92

As used in divisions (E) (2) and (3) of this section, 93
"taxes charged and payable" has the same meaning as in division 94
(B) (4) of this section and excludes any tax charged and payable 95
in 1985 or thereafter under sections 5705.194 to 5705.197 or 96
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 97
Code. 98

(2) If in the case of a school district other than a joint 99
vocational or cooperative education school district any 100
percentage required to be used in division (D) (2) of this 101
section for either class of property could cause the total taxes 102
charged and payable for current expenses to be less than two per 103

cent of the taxable value of all real property in that class 104
that is subject to taxation by the district, the commissioner 105
shall determine what percentages would cause the district's 106
total taxes charged and payable for current expenses against 107
that class, after all reductions that would otherwise be made 108
under this section, to equal, when combined with the pre-1982 109
joint vocational taxes against that class, the lesser of the 110
following: 111

(a) The sum of the rates at which those taxes are 112
authorized to be levied; 113

(b) Two per cent of the taxable value of the property in 114
that class. The auditor shall use such percentages in making the 115
reduction required by this section for that class. 116

(3) If in the case of a joint vocational school district 117
any percentage required to be used in division (D) (2) of this 118
section for either class of property could cause the total taxes 119
charged and payable for current expenses for that class to be 120
less than two-tenths of one per cent of the taxable value of 121
that class, the commissioner shall determine what percentages 122
would cause the district's total taxes charged and payable for 123
current expenses for that class, after all reductions that would 124
otherwise be made under this section, to equal that amount. The 125
auditor shall use such percentages in making the reductions 126
required by this section for that class. 127

(F) No reduction shall be made under this section in the 128
rate at which any tax is levied. 129

(G) The commissioner may order a county auditor to furnish 130
any information the commissioner needs to make the 131
determinations required under division (D) or (E) of this 132

section, and the auditor shall supply the information in the 133
form and by the date specified in the order. If the auditor 134
fails to comply with an order issued under this division, except 135
for good cause as determined by the commissioner, the 136
commissioner shall withhold from such county or taxing district 137
therein fifty per cent of state revenues to local governments 138
pursuant to section 5747.50 of the Revised Code or shall direct 139
the department of education and workforce to withhold therefrom 140
fifty per cent of state revenues to school districts pursuant to 141
Chapter 3317. of the Revised Code. The commissioner shall 142
withhold the distribution of such revenues until the county 143
auditor has complied with this division, and the department 144
shall withhold the distribution of such revenues until the 145
commissioner has notified the department that the county auditor 146
has complied with this division. 147

(H) If the commissioner is unable to certify a tax 148
reduction factor for either class of property in a taxing 149
district located in more than one county by the last day of 150
November because information required under division (G) of this 151
section is unavailable, the commissioner may compute and certify 152
an estimated tax reduction factor for that district for that 153
class. The estimated factor shall be based upon an estimate of 154
the unavailable information. Upon receipt of the actual 155
information for a taxing district that received an estimated tax 156
reduction factor, the commissioner shall compute the actual tax 157
reduction factor and use that factor to compute the taxes that 158
should have been charged and payable against each parcel of 159
property for the year for which the estimated reduction factor 160
was used. The amount by which the estimated factor resulted in 161
an overpayment or underpayment in taxes on any parcel shall be 162
added to or subtracted from the amount due on that parcel in the 163

ensuing tax year. 164

A percentage or a tax reduction factor determined or 165
computed by the commissioner under this section shall be used 166
solely for the purpose of reducing the sums to be levied by the 167
tax to which it applies for the year for which it was determined 168
or computed. It shall not be used in making any tax computations 169
for any ensuing tax year. 170

(I) In making the determinations under division (D) (1) of 171
this section, the tax commissioner shall take account of changes 172
in the taxable value of carryover property resulting from 173
complaints filed under section 5715.19 of the Revised Code for 174
determinations made for the tax year in which such changes are 175
reported to the commissioner. Such changes shall be reported to 176
the commissioner on the first abstract of real property filed 177
with the commissioner under section 5715.23 of the Revised Code 178
following the date on which the complaint is finally determined 179
by the board of revision or by a court or other authority with 180
jurisdiction on appeal. The tax commissioner shall account for 181
such changes in making the determinations only for the tax year 182
in which the change in valuation is reported. Such a valuation 183
change shall not be used to recompute the percentages determined 184
under division (D) (1) of this section for any prior tax year. 185

Sec. 319.302. (A) (1) Real property that is not intended 186
primarily for use in a business activity shall qualify for a 187
partial exemption from real property taxation. For purposes of 188
this partial exemption, "business activity" includes all uses of 189
real property, except farming; leasing property for farming; 190
occupying or holding property improved with single-family, two- 191
family, or three-family dwellings; leasing property improved 192
with single-family, two-family, or three-family dwellings; or 193

holding vacant land that the county auditor determines will be 194
used for farming or to develop single-family, two-family, or 195
three-family dwellings. For purposes of this partial exemption, 196
"farming" does not include land used for the commercial 197
production of timber that is receiving the tax benefit under 198
section 5713.23 or 5713.31 of the Revised Code and all 199
improvements connected with such commercial production of 200
timber. 201

(2) Each year, the county auditor shall review each parcel 202
of real property to determine whether it qualifies for the 203
partial exemption provided for by this section as of the first 204
day of January of the current tax year. 205

(B) After complying with section 319.301 of the Revised 206
Code, the county auditor shall reduce the remaining sums to be 207
levied by qualifying levies against each parcel of real property 208
that is listed on the general tax list and duplicate of real and 209
public utility property for the current tax year and that 210
qualifies for partial exemption under division (A) of this 211
section, and against each manufactured and mobile home that is 212
taxed pursuant to division (D) (2) of section 4503.06 of the 213
Revised Code and that is on the manufactured home tax list for 214
the current tax year, by ten per cent, to provide a partial 215
exemption for that parcel or home. For the purposes of this 216
division: 217

(1) "Qualifying levy" means a levy approved at an election 218
held before September 29, 2013; a levy within the ten-mill 219
limitation; a levy provided for by the charter of a municipal 220
corporation that was levied on the tax list for tax year 2013; a 221
subsequent renewal of any such levy; or a subsequent substitute 222
for such a levy under section 5705.199 of the Revised Code. 223

(2) "Qualifying levy" does not include any replacement 224
imposed under section 5705.192 of the Revised Code, as it 225
existed before the effective date of this amendment, of any levy 226
described in division (B) (1) of this section. 227

(C) Except as otherwise provided in sections 323.152, 228
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 229
amount of the taxes remaining after any such reduction shall be 230
the real and public utility property taxes charged and payable 231
on each parcel of real property, including property that does 232
not qualify for partial exemption under division (A) of this 233
section, and the manufactured home tax charged and payable on 234
each manufactured or mobile home, and shall be the amounts 235
certified to the county treasurer for collection. Upon receipt 236
of the real and public utility property tax duplicate, the 237
treasurer shall certify to the tax commissioner the total amount 238
by which the real property taxes were reduced under this 239
section, as shown on the duplicate. Such reduction shall not 240
directly or indirectly affect the determination of the principal 241
amount of notes that may be issued in anticipation of any tax 242
levies or the amount of bonds or notes for any planned 243
improvements. If after application of sections 5705.31 and 244
5705.32 of the Revised Code and other applicable provisions of 245
law, including divisions (F) and (I) of section 321.24 of the 246
Revised Code, there would be insufficient funds for payment of 247
debt charges on bonds or notes payable from taxes reduced by 248
this section, the reduction of taxes provided for in this 249
section shall be adjusted to the extent necessary to provide 250
funds from such taxes. 251

(D) The tax commissioner may adopt rules governing the 252
administration of the partial exemption provided for by this 253
section. 254

(E) The determination of whether property qualifies for 255
partial exemption under division (A) of this section is solely 256
for the purpose of allowing the partial exemption under division 257
(B) of this section. 258

Sec. 523.06. If a merger agreement is entered into as 259
required by section 523.04 of the Revised Code, this section 260
does not apply. If a merger agreement is not entered into under 261
section 523.04 of the Revised Code, the merger agreement shall 262
contain all of the terms and conditions specified in this 263
section. If a partial merger agreement is entered into under 264
section 523.04 of the Revised Code, this section applies only to 265
the extent any term or condition that is required by section 266
523.04 of the Revised Code to be addressed in the merger 267
agreement is not addressed therein. 268

The terms and conditions of a merger agreement to which 269
this section applies shall be as follows: 270

(A) All members of each board of township trustees shall 271
serve as board members of the new township. At the first general 272
election for township officers occurring not less than ninety 273
days after a merger is approved, the electors of the new 274
township shall elect three township trustees with staggered 275
terms of office. The first terms of office following the 276
election shall be modified to an even number of years not to 277
exceed four to allow subsequent elections for the office to be 278
held in the same year as other township officers. 279

(B) The township fiscal officer of the largest township, 280
by population, shall be the township fiscal officer for the new 281
township. At the first general election for township officers 282
occurring not less than ninety days after the merger, the 283
electors shall elect a township fiscal officer, whose first term 284

of office shall be modified to an even number of years not to 285
exceed four to allow subsequent elections for that office to be 286
held in the same year as other township fiscal officers. 287

(C) Voted property tax levies shall remain in effect for 288
the parcels of real property to which they applied prior to the 289
merger, and the merger shall not affect the proceeds of a tax 290
levy pledged for the retirement of any debt obligation. Upon 291
expiration of a property tax levy, the levy may only be ~~replaced~~ 292
~~or~~ renewed by vote of the electors in the manner provided by 293
law, to apply to real property within the boundaries of the new 294
township. If the millage levied inside the ten-mill limitation 295
of each township merged is different, the board of township 296
trustees of the new township shall immediately equalize the 297
millage for the entire new township. 298

(D) For purposes of the retirement of all debt obligations 299
of each township merged, the township fiscal officer shall 300
continue to track parcels of real property and the tax revenue 301
generated on those parcels by the tax districts that were in 302
place prior to the merger, and shall provide that information on 303
an annual basis to the board of township trustees of the new 304
township. Debt obligations that existed at the time of the 305
merger shall be retired from the revenue generated from the 306
parcels of real property that made up the township that incurred 307
the debt before the merger. 308

(E) (1) With respect to any agreement entered into under 309
Chapter 4117. of the Revised Code that covers any of the 310
employees of the townships merged under this chapter, the state 311
employment relations board, within one hundred twenty days after 312
the date the merger is approved, shall designate the appropriate 313
bargaining units for the employees of the new township in 314

accordance with section 4117.06 of the Revised Code. 315
Notwithstanding the recognition procedures prescribed in section 316
4117.05 and division (A) of section 4117.07 of the Revised Code, 317
the board shall conduct a representation election with respect 318
to each bargaining unit designated under this division in 319
accordance with divisions (B) and (C) of section 4117.07 of the 320
Revised Code. If an exclusive representative is selected through 321
this election, the exclusive representative shall negotiate and 322
enter into an agreement with the new township in accordance with 323
Chapter 4117. of the Revised Code. Until the parties reach an 324
agreement, any agreement in effect on the date of the merger 325
shall apply to the employees that were in the bargaining unit 326
that is covered by the agreement. An agreement in existence on 327
the date of the merger is terminated on the effective date of an 328
agreement negotiated under this division. 329

(2) If an exclusive representative is not selected, any 330
agreement in effect on the date of the merger shall apply to the 331
employees that were in the bargaining unit that is covered by 332
the agreement and shall expire on its terms. 333

(3) Each agreement entered into under Chapter 4117. of the 334
Revised Code on or after ~~the effective date of this section~~ 335
September 29, 2011, involving a new township shall contain a 336
provision regarding the designation of an exclusive 337
representative and bargaining units for the new township as 338
described in division (E) of this section. 339

(4) In addition to the laws listed in division (A) of 340
section 4117.10 of the Revised Code that prevail over 341
conflicting agreements between employee organizations and public 342
employers, division (E) of this section prevails over any 343
conflicting provisions of agreements between employee 344

organizations and public employers that are entered into on or 345
after ~~the effective date of this section~~ September 29, 2011, 346
pursuant to Chapter 4117. of the Revised Code. 347

(5) As used in division (E) of this section, "employee 348
organization" and "exclusive representative" have the same 349
meanings as in section 4117.01 of the Revised Code. 350

(F) (1) If the boundaries of the new township are not 351
coextensive with a special purpose district, the new township 352
shall remain in the existing special purpose district as a 353
successor to the original township, unless the special purpose 354
district is dissolved. The board of township trustees of the new 355
township may place a question on the ballot at the next general 356
election held after the merger to conform the boundaries, 357
dissolve the special purpose district, or absorb the special 358
purpose district into the new township on the terms specified in 359
the resolution that places the question on the ballot for 360
approval of the electors of the new township. 361

(2) As used in division (F) of this section, "special 362
purpose district" means any geographic or political jurisdiction 363
that is created under law by a township merged. 364

(G) Zoning codes that existed at the time of the merger 365
shall remain in effect after the merger, and the townships that 366
existed before the merger shall be treated as administrative 367
districts within the new township for the purposes of zoning. 368

Sec. 1545.21. (A) The board of park commissioners, by 369
resolution, may submit to the electors of the park district the 370
question of levying taxes for the use of the district. The 371
resolution shall declare the necessity of levying such taxes, 372
shall specify the purpose for which such taxes shall be used, 373

the annual rate proposed, and the number of consecutive years 374
the rate shall be levied. Such resolution shall be forthwith 375
certified to the board of elections in each county in which any 376
part of such district is located, not later than the ninetieth 377
day before the day of the election, and the question of the levy 378
of taxes as provided in such resolution shall be submitted to 379
the electors of the district at a special election to be held on 380
whichever of the following occurs first: 381

(1) The day of the next general election; 382

(2) The first Tuesday after the first Monday in May in any 383
calendar year, except that if a presidential primary election is 384
held in that calendar year, then the day of that election. 385

A resolution to renew, renew and increase, or renew and 386
decrease any existing levy shall not be placed on the ballot 387
unless the question is submitted at the general election held 388
during the last year the tax to be renewed may be extended on 389
the tax list, or at any election described in division (A) (1) or 390
(2) of this section in the ensuing year. Such a resolution may 391
specify that the renewal, increase, or decrease of the existing 392
levy shall be extended on the tax list for the tax year 393
specified in the resolution, which may be the last year the 394
existing levy may be extended on the list for the ensuing year. 395
If the renewal, increase, or decrease is to be extended on the 396
tax list for the last tax year the existing levy would otherwise 397
be extended, the existing levy shall not be extended on the tax 398
list for that last year unless the question of the renewal, 399
increase, or decrease is not approved by a majority of electors 400
voting on the question, in which case the existing levy shall be 401
extended on the tax list for that last year. 402

Except as otherwise prescribed in division (B) of this 403

section, the ballot shall set forth the purpose for which the
taxes shall be levied, the levy's estimated annual collections,
the annual rate of levy, expressed in mills for each dollar of
taxable value and in dollars for each one hundred thousand
dollars of the county auditor's appraised value, and the number
of years of such levy. If the tax is to be placed on the current
tax list, the form of the ballot shall state that the tax will
be levied in the current tax year and shall indicate the first
calendar year the tax will be due.

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

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

(C) If a majority of the electors voting upon the question 435
of such levy vote in favor thereof, such taxes shall be levied 436
and shall be in addition to the taxes authorized by section 437
1545.20 of the Revised Code, and all other taxes authorized by 438
law. The rate submitted to the electors at any one time shall 439
not exceed two mills annually upon each dollar of taxable value 440
unless the purpose of the levy includes providing operating 441
revenues for one of Ohio's major metropolitan zoos, as defined 442
in section 4503.74 of the Revised Code, in which case the rate 443
shall not exceed three mills annually upon each dollar of 444
taxable value. When a tax levy has been authorized as provided 445
in this section or in section 1545.041 of the Revised Code, the 446
board of park commissioners may issue bonds pursuant to section 447
133.24 of the Revised Code in anticipation of the collection of 448
such levy, provided that such bonds shall be issued only for the 449
purpose of acquiring and improving lands. Such levy, when 450
collected, shall be applied in payment of the bonds so issued 451
and the interest thereon. The amount of bonds so issued and 452
outstanding at any time shall not exceed one per cent of the 453
total taxable value in such district. Such bonds shall bear 454
interest at a rate not to exceed the rate determined as provided 455
in section 9.95 of the Revised Code. 456

(D) As used in this section, "the county auditor's 457
appraised value" and "estimated effective rate" have the same 458
meanings as in section 5705.01 of the Revised Code. 459

Sec. 3316.041. (A) Notwithstanding any provision of 460
Chapter 133. or sections 3313.483 to 3313.4810 of the Revised 461
Code, and subject to the approval of the director of education 462
and workforce, a school district that is in a state of fiscal 463
watch declared under section 3316.03 of the Revised Code may 464
restructure or refinance loans obtained or in the process of 465

being obtained under section 3313.483 of the Revised Code if all 466
of the following requirements are met: 467

(1) The operating deficit certified for the school 468
district for the current or preceding fiscal year under section 469
3313.483 of the Revised Code exceeds fifteen per cent of the 470
district's general revenue fund for the fiscal year preceding 471
the year for which the certification of the operating deficit is 472
made. 473

(2) The school district voters have, during the period of 474
the fiscal watch, approved the levy of a tax under section 475
718.09, 718.10, 5705.194, 5705.21, 5748.02, or 5748.09 of the 476
Revised Code that is not a renewal ~~or replacement~~ levy, or a 477
levy under section 5705.199 of the Revised Code, and that will 478
provide new operating revenue. 479

(3) The board of education of the school district has 480
adopted or amended the financial plan required by section 481
3316.04 of the Revised Code to reflect the restructured or 482
refinanced loans, and sets forth the means by which the district 483
will bring projected operating revenues and expenditures, and 484
projected debt service obligations, into balance for the life of 485
any such loan. 486

(B) Subject to the approval of the director, the school 487
district may issue securities to evidence the restructuring or 488
refinancing authorized by this section. Such securities may 489
extend the original period for repayment not to exceed ten 490
years, and may alter the frequency and amount of repayments, 491
interest or other financing charges, and other terms or 492
agreements under which the loans were originally contracted, 493
provided the loans received under sections 3313.483 of the 494
Revised Code are repaid from funds the district would otherwise 495

receive under Chapter 3317. of the Revised Code, as required 496
under division (E) (3) of section 3313.483 of the Revised Code. 497
Securities issued for the purpose of restructuring or 498
refinancing under this section shall be repaid in equal payments 499
and at equal intervals over the term of the debt and are not 500
eligible to be included in any subsequent proposal to 501
restructure or refinance. 502

(C) Unless the district is declared to be in a state of 503
fiscal emergency under division (D) of section 3316.04 of the 504
Revised Code, a school district shall remain in a state of 505
fiscal watch for the duration of the repayment period of any 506
loan restructured or refinanced under this section. 507

Sec. 3316.06. (A) Within one hundred twenty days after the 508
first meeting of a school district financial planning and 509
supervision commission, the commission shall adopt a financial 510
recovery plan regarding the school district for which the 511
commission was created. During the formulation of the plan, the 512
commission shall seek appropriate input from the school district 513
board and from the community. This plan shall contain the 514
following: 515

(1) Actions to be taken to: 516

(a) Eliminate all fiscal emergency conditions declared to 517
exist pursuant to division (B) of section 3316.03 of the Revised 518
Code; 519

(b) Satisfy any judgments, past-due accounts payable, and 520
all past-due and payable payroll and fringe benefits; 521

(c) Eliminate the deficits in all deficit funds, except 522
that any prior year deficits in the capital and maintenance fund 523
established pursuant to section 3315.18 of the Revised Code 524

shall be forgiven; 525

(d) Restore to special funds any moneys from such funds 526
that were used for purposes not within the purposes of such 527
funds, or borrowed from such funds by the purchase of debt 528
obligations of the school district with the moneys of such 529
funds, or missing from the special funds and not accounted for, 530
if any; 531

(e) Balance the budget, avoid future deficits in any 532
funds, and maintain on a current basis payments of payroll, 533
fringe benefits, and all accounts; 534

(f) Avoid any fiscal emergency condition in the future; 535

(g) Restore the ability of the school district to market 536
long-term general obligation bonds under provisions of law 537
applicable to school districts generally. 538

(2) The management structure that will enable the school 539
district to take the actions enumerated in division (A) (1) of 540
this section. The plan shall specify the level of fiscal and 541
management control that the commission will exercise within the 542
school district during the period of fiscal emergency, and shall 543
enumerate respectively, the powers and duties of the commission 544
and the powers and duties of the school board during that 545
period. The commission may elect to assume any of the powers and 546
duties of the school board it considers necessary, including all 547
powers related to personnel, curriculum, and legal issues in 548
order to successfully implement the actions described in 549
division (A) (1) of this section. 550

(3) The target dates for the commencement, progress upon, 551
and completion of the actions enumerated in division (A) (1) of 552
this section and a reasonable period of time expected to be 553

required to implement the plan. The commission shall prepare a 554
reasonable time schedule for progress toward and achievement of 555
the requirements for the plan, and the plan shall be consistent 556
with that time schedule. 557

(4) The amount and purpose of any issue of debt 558
obligations that will be issued, together with assurances that 559
any such debt obligations that will be issued will not exceed 560
debt limits supported by appropriate certifications by the 561
fiscal officer of the school district and the county auditor. If 562
the commission considers it necessary in order to maintain or 563
improve educational opportunities of pupils in the school 564
district, the plan may include a proposal to restructure or 565
refinance outstanding debt obligations incurred by the board 566
under section 3313.483 of the Revised Code contingent upon the 567
approval, during the period of the fiscal emergency, by district 568
voters of a tax levied under section 718.09, 718.10, 5705.194, 569
5705.21, 5748.02, 5748.08, or 5748.09 of the Revised Code that 570
is not a renewal ~~or replacement~~ levy, or a levy under section 571
5705.199 of the Revised Code, and that will provide new 572
operating revenue. Notwithstanding any provision of Chapter 133. 573
or sections 3313.483 to 3313.4810 of the Revised Code, following 574
the required approval of the district voters and with the 575
approval of the commission, the school district may issue 576
securities to evidence the restructuring or refinancing. Those 577
securities may extend the original period for repayment, not to 578
exceed ten years, and may alter the frequency and amount of 579
repayments, interest or other financing charges, and other terms 580
of agreements under which the debt originally was contracted, at 581
the discretion of the commission, provided that any loans 582
received pursuant to section 3313.483 of the Revised Code shall 583
be paid from funds the district would otherwise receive under 584

Chapter 3317. of the Revised Code, as required under division 585
(E) (3) of section 3313.483 of the Revised Code. The securities 586
issued for the purpose of restructuring or refinancing the debt 587
shall be repaid in equal payments and at equal intervals over 588
the term of the debt and are not eligible to be included in any 589
subsequent proposal for the purpose of restructuring or 590
refinancing debt under this section. 591

(5) An evaluation of the feasibility of entering into 592
shared services agreements with other political subdivisions for 593
the joint exercise of any power, performance of any function, or 594
rendering of any service, if so authorized by statute. 595

(B) Any financial recovery plan may be amended subsequent 596
to its adoption. Each financial recovery plan shall be updated 597
annually. 598

(C) Each school district financial planning and 599
supervision commission shall submit the financial recovery plan 600
it adopts or updates under this section to the director of 601
education and workforce for approval immediately following its 602
adoption or updating. The director shall evaluate the plan and 603
either approve or disapprove it within thirty calendar days from 604
the date of its submission. If the plan is disapproved, the 605
director shall recommend modifications that will render it 606
acceptable. No financial planning and supervision commission 607
shall implement a financial recovery plan that is adopted or 608
updated on or after April 10, 2001, unless the director has 609
approved it. 610

Sec. 3358.11. (A) In the same manner as a tax may be 611
proposed by a board of trustees of a community college district 612
under section 3354.12 of the Revised Code, the board of trustees 613
of a state community college district may adopt and certify a 614

resolution to the board of elections of one or more of the 615
counties comprising the state community college district 616
directing the board of elections to place on the ballot at any 617
general or special election the question of levying a tax in 618
excess of the ten-mill limitation on all the taxable property in 619
that county or those counties. The tax may be for any of the 620
following purposes, as stated in the resolution: 621

(1) The acquisition of sites in that county or those 622
counties; 623

(2) The erection, furnishing, and equipment of buildings 624
in that county or those counties; 625

(3) The acquisition, construction, or improvement of any 626
property in that county or those counties which the board of 627
trustees of a state community college is authorized to acquire, 628
construct, or improve and which has an estimated life or 629
usefulness of five years or more as certified by the treasurer 630
of the board of trustees. 631

The resolution shall declare that the proceeds of the levy 632
or issue may be used solely within the county or counties in 633
which the tax is levied and state the term of the tax, which may 634
be for any term authorized for a tax levied under section 635
3354.12 of the Revised Code. The question of such a tax may not 636
be submitted at more than two special elections held in any one 637
calendar year. Levies for a continuing period of time adopted 638
under this section may be reduced in accordance with section 639
5705.261 of the Revised Code. 640

The election shall be held, canvassed, and certified in 641
the manner provided for the submission of a tax levy under 642
section 3354.12 of the Revised Code. A tax levied under this 643

section may be renewed in the same manner as a tax levied under 644
section 3354.12 of the Revised Code ~~or replaced in accordance~~ 645
~~with section 5705.192 of the Revised Code.~~ 646

If electors approve the levy, the board of trustees may 647
anticipate a fraction of the proceeds of the levy and may, from 648
time to time, issue anticipation notes in the same manner and 649
subject to the same limitations provided under section 3354.12 650
of the Revised Code. 651

(B) In accordance with Chapter 133. of the Revised Code, 652
the board of trustees of a state community college district may 653
adopt and certify a resolution to the board of elections of one 654
or more of the counties comprising the district directing the 655
board of elections to place on the ballot at any election 656
authorized under section 133.18 of the Revised Code both of the 657
following questions: 658

(1) The question of issuing bonds for paying all or part 659
of the cost of the following: 660

(a) The purchase of sites in that county or those 661
counties; 662

(b) The erection, furnishings, and equipment of buildings 663
in that county or those counties; 664

(c) The acquisition or construction of any property in 665
that county or those counties which the board of trustees is 666
authorized to acquire or construct and which has an estimated 667
life or usefulness of five years or more as certified by the 668
treasurer of the board of trustees. 669

(2) The question of levying a tax in excess of the ten- 670
mill limitation on all the taxable property in that county or 671
those counties to pay the interest on and retire any bonds 672

approved by the electors under division (B) (1) of this section. 673

The election shall be held, canvassed, and certified in 674
the manner provided for the submission of a bond issuance and 675
tax levy under section 3354.11 of the Revised Code. Bonds 676
approved by electors under division (B) (1) of this section may 677
be issued for one or more improvements which the district is 678
authorized to acquire or construct, notwithstanding the fact 679
that such improvements may not be for more than one purpose 680
under Chapter 133. of the Revised Code. 681

Notes may be issued in anticipation of any bonds that may 682
be approved by the electors under division (B) (1) of this 683
section in the manner provided under section 133.22 of the 684
Revised Code. 685

For the purpose of applying Chapter 133. of the Revised 686
Code to division (B) of this section, the treasurer of the state 687
community college district shall be considered to be the 688
district's fiscal officer, and the board of trustees of the 689
state community college district shall be considered to be the 690
taxing authority. 691

(C) The board of trustees of a state community college 692
district that levies a tax or proposes to levy a tax under 693
division (A) or (B) of this section shall be considered to be a 694
taxing authority, the county or counties in which the tax is 695
levied shall be considered to be a subdivision, and the 696
treasurer of the board of trustees shall be considered to be a 697
fiscal officer for the purposes of Chapter 5705. of the Revised 698
Code, except for section 5705.19 of the Revised Code. 699

Sec. 3505.06. (A) On the questions and issues ballot shall 700
be printed all questions and issues to be submitted at any one 701

election together with the percentage of affirmative votes 702
necessary for passage as required by law. Such ballot shall have 703
printed across the top thereof, and below the stubs, "Official 704
Questions and Issues Ballot." 705

(B) (1) Questions and issues shall be grouped together on 706
the ballot from top to bottom as provided in division (B) (1) of 707
this section, except as otherwise provided in division (B) (2) of 708
this section. State questions and issues shall always appear as 709
the top group of questions and issues. In calendar year 1997, 710
the following questions and issues shall be grouped together on 711
the ballot, in the following order from top to bottom, after the 712
state questions and issues: 713

(a) County questions and issues; 714

(b) Municipal questions and issues; 715

(c) Township questions and issues; 716

(d) School or other district questions and issues. 717

In each succeeding calendar year after 1997, each group of 718
questions and issues described in division (B) (1) (a) to (d) of 719
this section shall be moved down one place on the ballot except 720
that the group that was last on the ballot during the 721
immediately preceding calendar year shall appear at the top of 722
the ballot after the state questions and issues. The rotation 723
shall be performed only once each calendar year, beginning with 724
the first election held during the calendar year. The rotation 725
of groups of questions and issues shall be performed during each 726
calendar year as required by division (B) (1) of this section, 727
even if no questions and issues from any one or more such groups 728
appear on the ballot at any particular election held during that 729
calendar year. 730

(2) Questions and issues shall be grouped together on the ballot, from top to bottom, in the following order when it is not practicable to group them together as required by division (B) (1) of this section because of the type of voting machines used by the board of elections: state questions and issues, county questions and issues, municipal questions and issues, township questions and issues, and school or other district questions and issues. The particular order in which each of a group of state questions or issues is placed on the ballot shall be determined by, and certified to each board of elections by, the secretary of state.

(3) Failure of the board of elections to rotate questions and issues as required by division (B) (1) of this section does not affect the validity of the election at which the failure occurred, and is not grounds for contesting an election under section 3515.08 of the Revised Code.

(C) The particular order in which each of a group of county, municipal, township, or school district questions or issues is placed on the ballot shall be determined by the board providing the ballots.

(D) The printed matter pertaining to each question or issue on the ballot shall be enclosed at the top and bottom thereof by a heavy horizontal line across the width of the ballot. Immediately below such top line shall be printed a brief title descriptive of the question or issue below it, such as "Proposed Constitutional Amendment," "Proposed Bond Issue," "Proposed Annexation of Territory," "Proposed Increase in Tax Rate," or such other brief title as will be descriptive of the question or issue to which it pertains, together with a brief statement of the percentage of affirmative votes necessary for

passage, such as "A sixty-five per cent affirmative vote is 761
necessary for passage," "A majority vote is necessary for 762
passage," or such other brief statement as will be descriptive 763
of the percentage of affirmative votes required. 764

(E) The questions and issues ballot need not contain the 765
full text of the proposal to be voted upon. A condensed text 766
that will properly describe the question, issue, or an amendment 767
proposed by other than the general assembly shall be used as 768
prepared and certified by the secretary of state for state-wide 769
questions or issues or by the board for local questions or 770
issues. If other than a full text is used, the full text of the 771
proposed question, issue, or amendment together with the 772
percentage of affirmative votes necessary for passage as 773
required by law shall be posted in each polling place in some 774
spot that is easily accessible to the voters. 775

(F) (1) Except as otherwise provided in division (F) (2) of 776
this section, each question and issue appearing on the questions 777
and issues ballot may be consecutively numbered. The question or 778
issue determined to appear at the top of the ballot may be 779
designated on the face thereof by the Arabic numeral "1" and all 780
questions and issues placed below on the ballot shall be 781
consecutively numbered. Such numeral shall be placed below the 782
heavy top horizontal line enclosing such question or issue and 783
to the left of the brief title thereof. 784

(2) Beginning with the general election to be held on 785
November 5, 2024, a state question or issue determined to appear 786
at the top of the ballot shall be designated on the face thereof 787
by the Arabic numeral "1" and all state questions and issues 788
placed below on the ballot shall be consecutively numbered. For 789
elections occurring after the general election held on November 790

5, 2024, a state question or issue determined to appear at the 791
top of the ballot shall be designated on the face thereof by the 792
Arabic numeral that is consecutive to the Arabic numeral of the 793
last state question or issue that appeared on the ballot at the 794
immediately preceding election at which a state question or 795
issue appeared on the ballot and all state questions or issues 796
placed below on the ballot shall be consecutively numbered. Such 797
numeral shall be placed below the heavy top horizontal line 798
enclosing such question or issue and to the left of the brief 799
title thereof. Once a state question or issue appears on the 800
ballot designated by the Arabic numeral "500," the state 801
question or issue appearing at the top of the ballot at the 802
immediately following election at which a state question or 803
issue appears on the ballot shall be designated by the Arabic 804
numeral "1." 805

(G) No portion of a ballot question proposing to levy a 806
property tax in excess of the ten-mill limitation under any 807
section of the Revised Code, including the renewal ~~or~~ 808
~~replacement~~ of such a levy, may be printed in boldface type or 809
in a font size that is different from the font size of other 810
text in the ballot question. The prohibitions in division (G) of 811
this section do not apply to printed matter either described in 812
division (D) of this section related to such a ballot question 813
or located in the area of the ballot in which votes are 814
indicated for or against that question. 815

Sec. 5705.03. (A) The taxing authority of each subdivision 816
may levy taxes annually, subject to the limitations of sections 817
5705.01 to 5705.47 of the Revised Code, on the real and personal 818
property within the subdivision for the purpose of paying the 819
current operating expenses of the subdivision and acquiring or 820
constructing permanent improvements. The taxing authority of 821

each subdivision and taxing unit shall, subject to the 822
limitations of such sections, levy such taxes annually as are 823
necessary to pay the interest and sinking fund on and retire at 824
maturity the bonds, notes, and certificates of indebtedness of 825
such subdivision and taxing unit, including levies in 826
anticipation of which the subdivision or taxing unit has 827
incurred indebtedness. 828

(B) (1) When a taxing authority determines that it is 829
necessary to levy a tax outside the ten-mill limitation for any 830
purpose authorized by the Revised Code, the taxing authority 831
shall certify to the county auditor a resolution or ordinance 832
requesting that the county auditor certify to the taxing 833
authority the amounts described in division (B) (2) of this 834
section. The resolution or ordinance shall state all of the 835
following: 836

(a) The proposed rate of the tax, expressed in mills for 837
each one dollar of taxable value, or the dollar amount of 838
revenue to be generated by the proposed tax; 839

(b) The purpose of the tax; 840

(c) Whether the tax is an additional levy, a renewal ~~or a~~ 841
~~replacement~~ of an existing tax, a renewal ~~or replacement~~ of an 842
existing tax with an increase or a decrease, a reduction or 843
decrease of an existing tax, or an extension of an existing tax 844
to additional territory; 845

(d) The section of the Revised Code authorizing submission 846
of the question of the tax; 847

(e) The term of years of the tax or if the tax is for a 848
continuing period of time; 849

(f) That the tax is to be levied upon the entire territory 850

of the subdivision or, if authorized by the Revised Code, a 851
description of the portion of the territory of the subdivision 852
in which the tax is to be levied; 853

(g) The date of the election at which the question of the 854
tax shall appear on the ballot; 855

(h) That the ballot measure shall be submitted to the 856
entire territory of the subdivision or, if authorized by the 857
Revised Code, a description of the portion of the territory of 858
the subdivision to which the ballot measure shall be submitted; 859

(i) The tax year in which the tax will first be levied and 860
the calendar year in which the tax will first be collected; 861

(j) Each such county in which the subdivision has 862
territory. 863

(2) Upon receipt of a resolution or ordinance certified 864
under division (B)(1) of this section, the county auditor shall 865
certify to the taxing authority each of the following, as 866
applicable to that levy: 867

(a) The total current tax valuation of the subdivision. 868

(b) The number of mills for each one dollar of taxable 869
value that is required to generate a specified amount of 870
revenue. 871

(c) Either of the following, calculated using the tax list 872
for the current year, and if this is not determined, the 873
estimated amount submitted by the auditor to the county budget 874
commission: 875

(i) If the levy is to renew, renew and increase, renew and 876
decrease, reduce or decrease, or extend to additional territory 877
an existing levy that is subject to reduction under section 878

319.301 of the Revised Code, the levy's estimated effective 879
rate, calculated using the rate described in division (B) (2) (b) 880
or (d) of this section, expressed in dollars, rounded to the 881
nearest dollar, for each one hundred thousand dollars of the 882
county auditor's appraised value; 883

(ii) For all other levies, the levy's rate, described in 884
division (B) (2) (b) or (d) of this section, expressed in dollars, 885
rounded to the nearest dollar, for each one hundred thousand 886
dollars of the county auditor's appraised value. 887

(d) The dollar amount of revenue, rounded to the nearest 888
dollar, that would be generated by a specified number of mills 889
for each one dollar of taxable value. 890

(e) For any levy or portion of a levy except a levy or 891
portion of a levy to pay debt charges, an estimate of the levy's 892
annual collections, rounded to the nearest one thousand dollars, 893
which shall be calculated assuming that the amount of the tax 894
list of the taxing authority remains throughout the life of the 895
levy the same as the amount of the tax list for the current 896
year, and if this is not determined, the estimated amount 897
submitted by the auditor to the county budget commission. 898

If a subdivision is located in more than one county, the 899
county auditor shall obtain from the county auditor of each 900
other county in which the subdivision is located the current tax 901
valuation for the portion of the subdivision in that county. The 902
county auditor shall issue the certification to the taxing 903
authority within ten days after receiving the taxing authority's 904
resolution or ordinance requesting it. 905

(3) Upon receiving the certification from the county 906
auditor under division (B) (2) of this section, the taxing 907

authority may adopt a resolution or ordinance stating the rate 908
of the tax levy, expressed in mills for each one dollar of 909
taxable value and the rate or estimated effective rate, as 910
applicable, in dollars for each one hundred thousand dollars of 911
the county auditor's appraised value, as estimated by the county 912
auditor, and that the taxing authority will proceed with the 913
submission of the question of the tax to electors. The taxing 914
authority shall certify this resolution or ordinance, a copy of 915
the county auditor's certifications, and the resolution or 916
ordinance the taxing authority adopted under division (B)(1) of 917
this section to the proper county board of elections in the 918
manner and within the time prescribed by the section of the 919
Revised Code governing submission of the question. The county 920
board of elections shall not submit the question of the tax to 921
electors unless a copy of the county auditor's certification 922
accompanies the resolutions or ordinances the taxing authority 923
certifies to the board. Before requesting a taxing authority to 924
submit a tax levy, any agency or authority authorized to make 925
that request shall first request the certification from the 926
county auditor provided under this section. 927

(4) This division is supplemental to, and not in 928
derogation of, any similar requirement governing the 929
certification by the county auditor of the tax valuation of a 930
subdivision or necessary tax rates for the purposes of the 931
submission of the question of a tax in excess of the ten-mill 932
limitation, including sections 133.18 and 5705.195 of the 933
Revised Code. 934

(C) All taxes levied on property shall be extended on the 935
tax list and duplicate by the county auditor of the county in 936
which the property is located, and shall be collected by the 937
county treasurer of such county in the same manner and under the 938

same laws and rules as are prescribed for the assessment and 939
collection of county taxes. The proceeds of any tax levied by or 940
for any subdivision when received by its fiscal officer shall be 941
deposited in its treasury to the credit of the appropriate fund. 942

Sec. 5705.218. (A) The board of education of a city, 943
local, or exempted village school district, at any time by a 944
vote of two-thirds of all its members, may declare by resolution 945
that it may be necessary for the school district to issue 946
general obligation bonds for permanent improvements. The 947
resolution shall state all of the following: 948

(1) The necessity and purpose of the bond issue; 949

(2) The date of the special election at which the question 950
shall be submitted to the electors; 951

(3) The amount, approximate date, estimated rate of 952
interest, and maximum number of years over which the principal 953
of the bonds may be paid; 954

(4) The necessity of levying a tax outside the ten-mill 955
limitation to pay debt charges on the bonds and any anticipatory 956
securities. 957

On adoption of the resolution, the board shall certify a 958
copy of it to the county auditor. The county auditor promptly 959
shall estimate and certify to the board the average annual 960
property tax rate, expressed in mills for each one dollar of 961
taxable value and in dollars for each one hundred thousand 962
dollars of the county auditor's appraised value, required 963
throughout the stated maturity of the bonds to pay debt charges 964
on the bonds in the same manner as under division (C) of section 965
133.18 of the Revised Code. 966

(B) After receiving the county auditor's certification 967

under division (A) of this section, the board of education of 968
the city, local, or exempted village school district, by a vote 969
of two-thirds of all its members, may declare by resolution that 970
the amount of taxes that can be raised within the ten-mill 971
limitation will be insufficient to provide an adequate amount 972
for the present and future requirements of the school district; 973
that it is necessary to issue general obligation bonds of the 974
school district for permanent improvements and to levy an 975
additional tax in excess of the ten-mill limitation to pay debt 976
charges on the bonds and any anticipatory securities; that it is 977
necessary for a specified number of years or for a continuing 978
period of time to levy additional taxes in excess of the ten- 979
mill limitation to provide funds for the acquisition, 980
construction, enlargement, renovation, and financing of 981
permanent improvements or to pay for current operating expenses, 982
or both; and that the question of the bonds and taxes shall be 983
submitted to the electors of the school district at a special 984
election, which shall not be earlier than ninety days after 985
certification of the resolution to the board of elections, and 986
the date of which shall be consistent with section 3501.01 of 987
the Revised Code. The resolution shall specify all of the 988
following: 989

(1) The county auditor's estimate of the average annual 990
property tax rate required throughout the stated maturity of the 991
bonds to pay debt charges on the bonds; 992

(2) The proposed rate of the tax, if any, for current 993
operating expenses expressed in mills for each one dollar of 994
taxable value and in dollars for each one hundred thousand 995
dollars of the county auditor's appraised value, the first year 996
the tax will be levied, and the number of years it will be 997
levied, or that it will be levied for a continuing period of 998

time; 999

(3) The proposed rate of the tax, if any, for permanent 1000
improvements expressed in mills for each one dollar of taxable 1001
value and in dollars for each one hundred thousand dollars of 1002
the county auditor's appraised value, the first year the tax 1003
will be levied, and the number of years it will be levied, or 1004
that it will be levied for a continuing period of time. 1005

The resolution shall apportion the annual rate of the tax 1006
between current operating expenses and permanent improvements, 1007
if both taxes are proposed. The apportionment may but need not 1008
be the same for each year of the tax, but the respective 1009
portions of the rate actually levied each year for current 1010
operating expenses and permanent improvements shall be limited 1011
by the apportionment. The resolution shall go into immediate 1012
effect upon its passage, and no publication of it is necessary 1013
other than that provided in the notice of election. The board of 1014
education shall certify a copy of the resolution, along with 1015
copies of the auditor's estimates and its resolution under 1016
division (A) of this section, to the board of elections 1017
immediately after its adoption. 1018

(C) The board of elections shall make the arrangements for 1019
the submission to the electors of the school district of the 1020
question proposed under division (B) or (J) of this section, and 1021
the election shall be conducted, canvassed, and certified in the 1022
same manner as regular elections in the district for the 1023
election of county officers. The resolution shall be put before 1024
the electors as one ballot question, with a favorable vote 1025
indicating approval of the bond issue, the levy to pay debt 1026
charges on the bonds and any anticipatory securities, the 1027
current operating expenses levy, the permanent improvements 1028

levy, and the levy for the current expenses of a qualifying 1029
school district and of partnering community schools, as those 1030
levies may be proposed. The board of elections shall publish 1031
notice of the election in a newspaper of general circulation in 1032
the school district once a week for two consecutive weeks, or as 1033
provided in section 7.16 of the Revised Code, prior to the 1034
election. If a board of elections operates and maintains a web 1035
site, that board also shall post notice of the election on its 1036
web site for thirty days prior to the election. The notice of 1037
election shall state all of the following: 1038

(1) The principal amount of the proposed bond issue; 1039

(2) The permanent improvements for which the bonds are to 1040
be issued; 1041

(3) The maximum number of years over which the principal 1042
of the bonds may be paid; 1043

(4) The estimated additional average annual property tax 1044
rate to pay the debt charges on the bonds, as certified by the 1045
county auditor and expressed in mills for each one dollar of 1046
taxable value and in dollars for each one hundred thousand 1047
dollars of the county auditor's appraised value; 1048

(5) The proposed rate of the additional tax, if any, for 1049
current operating expenses expressed in mills for each one 1050
dollar of taxable value and in dollars for each one hundred 1051
thousand dollars of the county auditor's appraised value and, if 1052
the question is proposed under division (J) of this section, the 1053
portion of the rate to be allocated to the school district and 1054
the portion to be allocated to partnering community schools; 1055

(6) The number of years the current operating expenses tax 1056
will be in effect, or that it will be in effect for a continuing 1057

period of time; 1058

(7) The proposed rate of the additional tax, if any, for 1059
permanent improvements expressed in mills for each one dollar of 1060
taxable value and in dollars for each one hundred thousand 1061
dollars of the county auditor's appraised value; 1062

(8) The number of years the permanent improvements tax 1063
will be in effect, or that it will be in effect for a continuing 1064
period of time; 1065

(9) The annual estimated collections, if applicable, of 1066
the current operating expenses levy and permanent improvements 1067
levy, as certified by the county auditor; 1068

(10) The time and place of the special election. 1069

(D) The form of the ballot for an election under this 1070
section is as follows: 1071

"Shall the _____ school district be authorized to do 1072
the following: 1073

(1) Issue bonds for the purpose of _____ in the 1074
principal amount of \$_____, to be repaid annually over a 1075
maximum period of _____ years, and levy a property tax outside 1076
the ten-mill limitation, estimated by the county auditor to 1077
average over the bond repayment period _____ mills for each \$1 1078
of taxable value, which amounts to \$_____ for each \$100,000 of 1079
the county auditor's appraised value, to pay the annual debt 1080
charges on the bonds, and to pay debt charges on any notes 1081
issued in anticipation of those bonds?" 1082

If either a levy for permanent improvements or a levy for 1083
current operating expenses is proposed, or both are proposed, 1084
the ballot also shall contain the following language, as 1085

appropriate: 1086

"(2) Levy an additional property tax to provide funds for 1087
the acquisition, construction, enlargement, renovation, and 1088
financing of permanent improvements, that the county auditor 1089
estimates will collect \$_____ annually, at a rate not exceeding 1090
_____ mills for each \$1 of taxable value, which amounts to 1091
\$_____ for each \$100,000 of the county auditor's appraised 1092
value, for _____ (number of years of the levy, or a continuing 1093
period of time)? 1094

(3) Levy an additional property tax to pay current 1095
operating expenses, that the county auditor estimates will 1096
collect \$_____ annually, at a rate not exceeding _____ mills 1097
for each \$1 of taxable value, which amounts to \$_____ for each 1098
\$100,000 of the county auditor's appraised value, for _____ 1099
(number of years of the levy, or a continuing period of time)? 1100
1101

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

"

If the question is proposed under division (J) of this 1102
section, the form of the ballot shall be modified as prescribed 1103
by division (J) (4) of this section. 1104

(E) The board of elections promptly shall certify the 1105
results of the election to the tax commissioner and the county 1106
auditor of the county in which the school district is located. 1107
If a majority of the electors voting on the question vote for 1108
it, the board of education may proceed with issuance of the 1109
bonds and with the levy and collection of the property tax or 1110
taxes at the additional rate or any lesser rate in excess of the 1111

ten-mill limitation. Any securities issued by the board of 1112
education under this section are Chapter 133. securities, as 1113
that term is defined in section 133.01 of the Revised Code. 1114

(F) (1) After the approval of a tax for current operating 1115
expenses under this section and prior to the time the first 1116
collection and distribution from the levy can be made, the board 1117
of education may anticipate a fraction of the proceeds of such 1118
levy and issue anticipation notes in a principal amount not 1119
exceeding fifty per cent of the total estimated proceeds of the 1120
tax to be collected during the first year of the levy. 1121

(2) After the approval of a tax under this section for 1122
permanent improvements having a specific purpose, the board of 1123
education may anticipate a fraction of the proceeds of such tax 1124
and issue anticipation notes in a principal amount not exceeding 1125
fifty per cent of the total estimated proceeds of the tax 1126
remaining to be collected in each year over a period of five 1127
years after issuance of the notes. 1128

(3) After the approval of a tax under this section for 1129
general permanent improvements as defined under section 5705.21 1130
of the Revised Code, the board of education may anticipate a 1131
fraction of the proceeds of such tax and issue anticipation 1132
notes in a principal amount not exceeding fifty per cent of the 1133
total estimated proceeds of the tax to be collected in each year 1134
over a specified period of years, not exceeding ten, after 1135
issuance of the notes. 1136

Anticipation notes under this section shall be issued as 1137
provided in section 133.24 of the Revised Code. Notes issued 1138
under division (F) (1) or (2) of this section shall have 1139
principal payments during each year after the year of their 1140
issuance over a period not to exceed five years, and may have a 1141

principal payment in the year of their issuance. Notes issued 1142
under division (F) (3) of this section shall have principal 1143
payments during each year after the year of their issuance over 1144
a period not to exceed ten years, and may have a principal 1145
payment in the year of their issuance. 1146

(G) A tax for current operating expenses or for permanent 1147
improvements levied under this section for a specified number of 1148
years may be renewed ~~or replaced~~ in the same manner as a tax for 1149
current operating expenses or for permanent improvements levied 1150
under section 5705.21 of the Revised Code. A tax for current 1151
operating expenses or for permanent improvements levied under 1152
this section for a continuing period of time may be decreased in 1153
accordance with section 5705.261 of the Revised Code. 1154

(H) The submission of a question to the electors under 1155
this section is subject to the limitation on the number of 1156
elections that can be held in a year under section 5705.214 of 1157
the Revised Code. 1158

(I) A school district board of education proposing a 1159
ballot measure under this section to generate local resources 1160
for a project under the school building assistance expedited 1161
local partnership program under section 3318.36 of the Revised 1162
Code may combine the questions under division (D) of this 1163
section with a question for the levy of a property tax to 1164
generate moneys for maintenance of the classroom facilities 1165
acquired under that project as prescribed in section 3318.361 of 1166
the Revised Code. 1167

(J) (1) After receiving the county auditor's certifications 1168
under division (A) of this section, the board of education of a 1169
qualifying school district, by a vote of two-thirds of all its 1170
members, may declare by resolution that it is necessary to levy 1171

a tax in excess of the ten-mill limitation for the purpose of 1172
paying the current expenses of the school district and of 1173
partnering community schools, as defined in section 5705.21 of 1174
the Revised Code; that it is necessary to issue general 1175
obligation bonds of the school district for permanent 1176
improvements of the district and to levy an additional tax in 1177
excess of the ten-mill limitation to pay debt charges on the 1178
bonds and any anticipatory securities; and that the question of 1179
the bonds and taxes shall be submitted to the electors of the 1180
school district at a special election, which shall not be 1181
earlier than ninety days after certification of the resolution 1182
to the board of elections, and the date of which shall be 1183
consistent with section 3505.01 of the Revised Code. 1184

The levy of taxes for the current expenses of a partnering 1185
community school under division (J) of this section and the 1186
distribution of proceeds from the tax by a qualifying school 1187
district to partnering community schools is hereby determined to 1188
be a proper public purpose. 1189

(2) The tax for the current expenses of the school 1190
district and of partnering community schools is subject to the 1191
requirements of divisions (B) (3), (4), and (5) of section 1192
5705.21 of the Revised Code. 1193

(3) In addition to the required specifications of the 1194
resolution under division (B) of this section, the resolution 1195
shall express the rate of the tax in mills for each one dollar 1196
of taxable value and in dollars for each one hundred thousand 1197
dollars of the county auditor's appraised value, state the 1198
number of the mills to be levied for the current expenses of the 1199
partnering community schools and the number of the mills to be 1200
levied for the current expenses of the school district, specify 1201

the number of years (not exceeding ten) the tax will be levied 1202
or that it will be levied for a continuing period of time, and 1203
state the first year the tax will be levied. 1204

The resolution shall go into immediate effect upon its 1205
passage, and no publication of it is necessary other than that 1206
provided in the notice of election. The board of education shall 1207
certify a copy of the resolution, along with copies of the 1208
auditor's estimate and its resolution under division (A) of this 1209
section, to the board of elections immediately after its 1210
adoption. 1211

(4) The form of the ballot shall be modified by replacing 1212
the ballot form set forth in division (D) (3) of this section 1213
with the following: 1214

"Levy an additional property tax for the purpose of the 1215
current expenses of the school district and of partnering 1216
community schools, that the county auditor estimates will 1217
collect \$_____ annually, at a rate not exceeding _____ mills 1218
for each \$1 of taxable value (of which _____ (insert the number 1219
of mills to be allocated to partnering community schools) mills 1220
is to be allocated to partnering community schools), which 1221
amounts to \$_____ for each \$100,000 of the county auditor's 1222
appraised value, for _____ (insert the number of years the levy 1223
is to be imposed, or that it will be levied for a continuing 1224
period of time)? 1225
1226

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

"

(5) After the approval of a tax for the current expenses 1227

of the school district and of partnering community schools under 1228
division (J) of this section, and prior to the time the first 1229
collection and distribution from the levy can be made, the board 1230
of education may anticipate a fraction of the proceeds of the 1231
levy for the current expenses of the school district and issue 1232
anticipation notes in a principal amount not exceeding fifty per 1233
cent of the estimated proceeds of the levy to be collected 1234
during the first year of the levy and allocated to the school 1235
district. The portion of levy proceeds to be allocated to 1236
partnering community schools shall not be included in the 1237
estimated proceeds anticipated under this division and shall not 1238
be used to pay debt charges on any anticipation notes. 1239

The notes shall be issued as provided in section 133.24 of 1240
the Revised Code, shall have principal payments during each year 1241
after the year of their issuance over a period not to exceed 1242
five years, and may have a principal payment in the year of 1243
their issuance. 1244

(6) A tax for the current expenses of the school district 1245
and of partnering community schools levied under division (J) of 1246
this section for a specified number of years may be renewed ~~or~~ 1247
~~replaced~~ in the same manner as a tax for the current expenses of 1248
a school district and of partnering community schools levied 1249
under division (B) of section 5705.21 of the Revised Code. A tax 1250
for the current expenses of the school district and of 1251
partnering community schools levied under this division for a 1252
continuing period of time may be decreased in accordance with 1253
section 5705.261 of the Revised Code. 1254

(7) The proceeds from the issuance of the general 1255
obligation bonds under division (J) of this section shall be 1256
used solely to pay for permanent improvements of the school 1257

district and not for permanent improvements of partnering 1258
community schools. 1259

Sec. 5705.2111. (A) If the board of directors of a 1260
regional student education district created under section 1261
3313.83 of the Revised Code desires to levy a tax in excess of 1262
the ten-mill limitation throughout the district for the purpose 1263
of funding the services to be provided by the district to 1264
students enrolled in the school districts of which the district 1265
is composed and their immediate family members, the board shall 1266
propose the levy to each of the boards of education of those 1267
school districts. The proposal shall specify the rate or amount 1268
of the tax, the number of years the tax will be levied or that 1269
it will be levied for a continuing period of time, and that the 1270
aggregate rate of the tax shall not exceed three mills per 1271
dollar of taxable value in the regional student education 1272
district. 1273

(B) (1) If a majority of the boards of education of the 1274
school districts of which the regional student education 1275
district is composed approves the proposal for the tax levy, the 1276
board of directors of the regional student education district 1277
may adopt a resolution approved by a majority of the board's 1278
full membership declaring the necessity of levying the proposed 1279
tax in excess of the ten-mill limitation throughout the district 1280
for the purpose of funding the services to be provided by the 1281
district to students enrolled in the school districts of which 1282
the district is composed and their immediate family members. The 1283
resolution shall provide for the question of the tax to be 1284
submitted to the electors of the district at a general, primary, 1285
or special election on a day to be specified in the resolution 1286
that is consistent with the requirements of section 3501.01 of 1287
the Revised Code and that occurs at least ninety days after the 1288

resolution is certified to the board of elections. The 1289
resolution shall specify the rate or amount of the tax and the 1290
number of years the tax will be levied or that the tax will be 1291
levied for a continuing period of time. The aggregate rate of 1292
tax levied by a regional student education district under this 1293
section at any time shall not exceed three mills per dollar of 1294
taxable value in the district. A tax levied under this section 1295
may be renewed, subject to section 5705.25 of the Revised Code, 1296
~~or replaced as provided in section 5705.192 of the Revised Code.~~ 1297

(2) The resolution shall take effect immediately upon 1298
passage, and no publication of the resolution is necessary other 1299
than that provided in the notice of election. The resolution 1300
shall be certified and submitted in the manner provided under 1301
section 5705.25 of the Revised Code, and that section governs 1302
the arrangements governing submission of the question and other 1303
matters concerning the election. 1304

Sec. 5705.221. (A) At any time, the board of county 1305
commissioners of any county by a majority vote of the full 1306
membership may declare by resolution and certify to the board of 1307
elections of the county that the amount of taxes which may be 1308
raised within the ten-mill limitation by levies on the current 1309
tax duplicate will be insufficient to provide the necessary 1310
requirements of the county's alcohol, drug addiction, and mental 1311
health service district established pursuant to Chapter 340. of 1312
the Revised Code, or the county's contribution to a joint-county 1313
district of which the county is a part, and that it is necessary 1314
to levy a tax in excess of such limitation for the operation of 1315
community addiction services providers and community mental 1316
health services providers and the acquisition, construction, 1317
renovation, financing, maintenance, and operation of alcohol and 1318
drug addiction facilities and mental health facilities. 1319

Such resolution shall conform to section 5705.19 of the
Revised Code, except that the increased rate may be in effect
for any number of years not exceeding ten.

The resolution shall be certified and submitted in the
manner provided in section 5705.25 of the Revised Code, except
that it may be placed on the ballot in any election, and except
as otherwise provided in division (G) of this section. The
resolution shall be certified to the board of elections not less
than ninety days before the election at which it will be voted
upon.

If the majority of the electors voting on a levy to
supplement general fund appropriations for the support of the
comprehensive community addiction and mental health services
providers vote in favor of the levy, the board may levy a tax
within the county at the additional rate outside the ten-mill
limitation during the specified period, for the purpose stated
in the resolution.

(B) When electors have approved a tax levy under this
section, the board of county commissioners may anticipate a
fraction of the proceeds of the levy and, from time to time,
issue anticipation notes in accordance with section 5705.191 or
5705.193 of the Revised Code.

(C) The county auditor who is the fiscal officer of the
alcohol, drug addiction, and mental health service district,
upon receipt of a resolution from the board of alcohol, drug
addiction, and mental health services, shall establish for the
district a capital improvements account or a reserve balance
account, or both, as specified in the resolution. The capital
improvements account shall be a contingency fund for the
necessary acquisition, replacement, renovation, or construction

of facilities and movable and fixed equipment. Upon the request 1350
of the board, funds not needed to pay for current expenses may 1351
be appropriated to the capital improvements account, in amounts 1352
such that the account does not exceed twenty-five per cent of 1353
the replacement value of all capital facilities and equipment 1354
currently used by the board for programs and services. Other 1355
funds which are available for current capital expenses from 1356
federal, state, or local sources may also be appropriated to 1357
this account. 1358

The reserve balance account shall contain those funds that 1359
are not needed to pay for current operating expenses and not 1360
deposited in the capital improvements account but that will be 1361
needed to pay for operating expenses in the future. Upon the 1362
request of a board, such funds shall be appropriated to the 1363
reserve balance account. Payments from the capital improvements 1364
account and the reserve balance account shall be made by the 1365
county treasurer who is the custodian of funds for the district 1366
upon warrants issued by the county auditor who is the fiscal 1367
officer of the district pursuant to orders of the board. 1368

(D) If a board of county commissioners levies a tax under 1369
this section for the county's contribution to a joint-county 1370
district of which the county is a part, revenue from the tax 1371
shall only be expended for the benefit of the residents of the 1372
county. 1373

(E) If a board of county commissioners levies a tax under 1374
this section for the county's contribution to a joint-county 1375
district of which the county is a part and that district expands 1376
or contracts due to the addition or withdrawal of another 1377
county, the board, provided that county remains a part of the 1378
newly expanded or contracted joint-county district, shall 1379

continue to levy and collect that tax, pursuant to the terms 1380
originally approved by electors, for the county's contribution 1381
to the newly expanded or contracted joint-county district of 1382
which the county is a part. Notwithstanding ~~sections 5705.192-~~ 1383
~~and section~~ 5705.25 of the Revised Code, the election notice and 1384
ballot language of a renewal ~~or replacement~~ of such a levy shall 1385
identify the name of the newly expanded or contracted joint- 1386
county district. 1387

(F) If a board of county commissioners levies a tax under 1388
this section for the county's contribution to a joint-county 1389
district of which the county is a part and the county withdraws 1390
from the district, the board shall continue to levy and collect 1391
that tax, pursuant to the terms originally approved by electors, 1392
for one of the following purposes, if either situation applies: 1393

(1) For the county's contribution to a newly joined joint- 1394
county district, if the county joins such a joint-county 1395
district in the tax year after the year in which the county 1396
withdraws from the other joint-county district; 1397

(2) To provide the necessary requirements of the county's 1398
alcohol, drug addiction, and mental health service district, if 1399
the county establishes such a district under Chapter 340. of the 1400
Revised Code in the tax year after the year in which the county 1401
withdraws from the joint-county district. 1402

Notwithstanding ~~sections 5705.192 and section~~ 5705.25 of 1403
the Revised Code, the election notice and ballot language of a 1404
renewal ~~or replacement~~ of such a levy shall identify the name of 1405
the newly established district or newly joined joint-county 1406
district. 1407

(G) Division (G) of this section applies only if all of 1408

the following apply: 1409

(1) The county withdraws from a joint-county district. 1410

(2) The board of alcohol, drug addiction, and mental 1411
health services of that joint-county district levies a tax under 1412
section 5705.19 of the Revised Code in the tax year for which 1413
the county withdraws from the joint-county district. 1414

(3) The board of county commissioners of the withdrawing 1415
county adopts a resolution under division (A) of this section 1416
proposing a tax under this section that specifies that the first 1417
tax year the tax is to be levied by the board is the tax year 1418
after the year the tax described in division (G) (2) of this 1419
section expires or is renewed ~~or replaced~~, as authorized under 1420
division (B) of section 340.01 of the Revised Code. 1421

The proposed tax described in division (G) (3) of this 1422
section may be a renewal, renewal and decrease, or renewal and 1423
increase of the tax described in division (G) (2) of this 1424
section, except that, notwithstanding section 5705.25 of the 1425
Revised Code, the election notice and ballot language of a 1426
renewal of such a levy shall identify the county as the 1427
subdivision within which the tax will be levied and not the 1428
joint-county district from which the county withdrew. 1429

~~Alternatively, the tax described in division (G) (3) of~~ 1430
~~this section may be a replacement, replacement and decrease, or~~ 1431
~~replacement and increase of the tax described in division (G) (2)~~ 1432
~~of this section, as authorized under section 5705.192 of the~~ 1433
~~Revised Code, except that, notwithstanding that section, the~~ 1434
~~election notice and ballot language of a replacement of such a~~ 1435
~~levy shall identify the county as the subdivision within which~~ 1436
~~the tax will be levied and not the joint-county district from~~ 1437

~~which the county withdrew.~~

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Sec. 5705.233. (A) As used in this section, "criminal justice facility" means any facility located within the county in which a tax is levied under this section and for which the board of commissioners of such county may make an appropriation under section 307.45 of the Revised Code.

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(B) The board of county commissioners of any county, at any time, may declare by resolution that it may be necessary for the county to issue general obligation bonds for permanent improvements to a criminal justice facility, including the acquisition, construction, enlargement, renovation, or maintenance of such a facility. The resolution shall state all of the following:

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(1) The necessity and purpose of the bond issue;

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(2) The date of the general or special election at which the question shall be submitted to the electors;

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(3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;

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(4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

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On adoption of the resolution, the board of county commissioners shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value, required throughout the stated maturity of the bonds to

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pay debt charges on the bonds, in the same manner as under 1467
division (C) of section 133.18 of the Revised Code. Except as 1468
provided in division (C) of this section, division (B) of 1469
section 5705.03 of the Revised Code does not apply to tax levy 1470
proceedings initiated under this section. 1471

(C) After receiving the county auditor's certification 1472
under division (B) of this section and, if applicable, section 1473
5705.03 of the Revised Code, the board of county commissioners 1474
may declare by resolution that the amount of taxes that can be 1475
raised within the ten-mill limitation will be insufficient to 1476
provide an adequate amount for the present and future criminal 1477
justice requirements of the county; that it is necessary to 1478
issue general obligation bonds of the county for permanent 1479
improvements to a criminal justice facility and to levy an 1480
additional tax in excess of the ten-mill limitation to pay debt 1481
charges on the bonds and any anticipatory securities; that it is 1482
necessary for a specified number of years or for a continuing 1483
period of time to levy additional taxes in excess of the ten- 1484
mill limitation to provide funds for the acquisition, 1485
construction, enlargement, renovation, maintenance, and 1486
financing of permanent improvements to such a criminal justice 1487
facility or to pay for operating expenses of the facility and 1488
other criminal justice services for which the board may make an 1489
appropriation under section 307.45 of the Revised Code, or both; 1490
and that the question of the bonds and taxes shall be submitted 1491
to the electors of the county at a general or special election, 1492
which shall not be earlier than ninety days after certification 1493
of the resolution to the board of elections, and the date of 1494
which shall be consistent with section 3501.01 of the Revised 1495
Code. The resolution shall specify all of the following: 1496

(1) The county auditor's estimate of the average annual 1497

property tax rate required throughout the stated maturity of the 1498
bonds to pay debt charges on the bonds; 1499

(2) The proposed rate of the tax, if any, for operating 1500
expenses and criminal justice services, the first year the tax 1501
will be levied, and the number of years it will be levied, or 1502
that it will be levied for a continuing period of time; 1503

(3) The proposed rate of the tax, if any, for permanent 1504
improvements to a criminal justice facility, the first year the 1505
tax will be levied, and the number of years it will be levied, 1506
or that it will be levied for a continuing period of time. 1507

The resolution shall go into immediate effect upon its 1508
passage, and no publication of it is necessary other than that 1509
provided in the notice of election, except that division (B) of 1510
section 5705.03 of the Revised Code applies if the resolution 1511
proposes an additional tax for operating expenses and criminal 1512
justice services or permanent improvements. The board of county 1513
commissioners shall certify, immediately after its adoption, a 1514
copy of the resolution, along with copies of the auditor's 1515
certifications under division (B) of this section or section 1516
5705.03 of the Revised Code, if applicable, and the board's 1517
resolution under division (B) of this section, to the board of 1518
elections. 1519

(D) The board of elections shall make the arrangements for 1520
the submission of the question proposed under division (C) of 1521
this section to the electors of the county, and the election 1522
shall be conducted, canvassed, and certified in the same manner 1523
as regular elections in the county for the election of county 1524
officers. The resolution shall be put before the electors as one 1525
ballot question, with a favorable vote indicating approval of 1526
the bond issue, the levy to pay debt charges on the bonds and 1527

any anticipatory securities, the operating expenses and criminal 1528
justice services levy, and the permanent improvements levy, as 1529
those levies may be proposed. The board of elections shall 1530
publish notice of the election in a newspaper of general 1531
circulation in the county once a week for two consecutive weeks, 1532
or as provided in section 7.16 of the Revised Code, before the 1533
election. If a board of elections operates and maintains a web 1534
site, that board also shall post notice of the election on its 1535
web site for thirty days before the election. The notice of 1536
election shall state all of the following: 1537

(1) The principal amount of the proposed bond issue; 1538

(2) The permanent improvements for which the bonds are to 1539
be issued; 1540

(3) The maximum number of years over which the principal 1541
of the bonds may be paid; 1542

(4) The estimated additional average annual property tax 1543
rate, expressed in mills for each one dollar of taxable value 1544
and in dollars for each one hundred thousand dollars of the 1545
county auditor's appraised value, to pay the debt charges on the 1546
bonds, as certified by the county auditor; 1547

(5) The proposed rate of the additional tax, if any, for 1548
operating expenses and criminal justice services; 1549

(6) The number of years the operating expenses or criminal 1550
justice services tax will be in effect, or that it will be in 1551
effect for a continuing period of time; 1552

(7) The proposed rate of the additional tax, if any, for 1553
permanent improvements; 1554

(8) The number of years the permanent improvements tax 1555

will be in effect, or that it will be in effect for a continuing 1556
period of time; 1557

(9) The estimated annual collections, if applicable, of 1558
the current operating expenses or criminal justice services levy 1559
and permanent improvements levy, as certified by the county 1560
auditor; 1561

(10) The time and place of the election. 1562

(E) The form of the ballot for an election under this 1563
section is as follows: 1564

"Shall _____ be authorized to do the following: 1565

(1) Issue bonds for the purpose of _____ in the 1566
principal amount of \$_____, to be repaid annually over a 1567
maximum period of _____ years, and levy a property tax outside 1568
the ten-mill limitation, estimated by the county auditor to 1569
average over the bond repayment period _____ mills for each \$1 1570
of taxable value, which amounts to \$_____ for each \$100,000 of 1571
the county auditor's appraised value, to pay the annual debt 1572
charges on the bonds, and to pay debt charges on any notes 1573
issued in anticipation of those bonds?" 1574

If either a levy for permanent improvements or a levy for 1575
operating expenses and criminal justice services is proposed, or 1576
both are proposed, the ballot also shall contain the following 1577
language, as appropriate: 1578

"(2) Levy an additional property tax to provide funds for 1579
the acquisition, construction, enlargement, renovation, 1580
maintenance, and financing of permanent improvements to a 1581
criminal justice facility, that the county auditor estimates 1582
will collect \$_____ annually, at a rate not exceeding _____ 1583
mills for each \$1 of taxable value, which amounts to \$_____ 1584

for each \$100,000 of the county auditor's appraised value, for 1585
_____ (number of years of the levy, or a continuing period of 1586
time)? 1587

(3) Levy an additional property tax to pay operating 1588
expenses of a criminal justice facility and provide other 1589
criminal justice services, that the county auditor estimates 1590
will collect \$_____ annually, at a rate not exceeding _____ 1591
mills for each \$1 of taxable value, which amounts to \$_____ 1592
for each \$100,000 of the county auditor's appraised value, for 1593
_____ (number of years of the levy, or a continuing period of 1594
time)? 1595

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 1596

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 1597

(F) The board of elections promptly shall certify the 1598
results of the election to the tax commissioner and the county 1599
auditor. If a majority of the electors voting on the question 1600
vote for it, the board of county commissioners may proceed with 1601
issuance of the bonds and the levy and collection of the 1602
property tax for the debt service on the bonds and any 1603
anticipatory securities in the same manner and subject to the 1604
same limitations as for securities issued under section 133.18 1605
of the Revised Code, and with the levy and collection of the 1606
property tax or taxes for operating expenses and criminal 1607
justice services and for permanent improvements at the 1608
additional rate or any lesser rate in excess of the ten-mill 1609
limitation. Any securities issued by the board of commissioners 1610
under this section are Chapter 133. securities, as that term is 1611
defined in section 133.01 of the Revised Code. 1612

(G) (1) After the approval of a tax for operating expenses 1613

and criminal justice services under this section and before the 1614
time the first collection and distribution from the levy can be 1615
made, the board of county commissioners may anticipate a 1616
fraction of the proceeds of the levy and issue anticipation 1617
notes in a principal amount not exceeding fifty per cent of the 1618
total estimated proceeds of the tax to be collected during the 1619
first year of the levy. 1620

(2) After the approval of a tax under this section for 1621
permanent improvements to a criminal justice facility, the board 1622
of county commissioners may anticipate a fraction of the 1623
proceeds of the tax and issue anticipation notes in a principal 1624
amount not exceeding fifty per cent of the total estimated 1625
proceeds of the tax remaining to be collected in each year over 1626
a period of five years after issuance of the notes. 1627

Anticipation notes under this section shall be issued as 1628
provided in section 133.24 of the Revised Code. Notes issued 1629
under division (G) of this section shall have principal payments 1630
during each year after the year of their issuance over a period 1631
not to exceed five years, and may have a principal payment in 1632
the year of their issuance. 1633

(H) A tax for operating expenses and criminal justice 1634
services or for permanent improvements levied under this section 1635
for a specified number of years may be renewed ~~or replaced~~ in 1636
the same manner as a tax for current operating expenses or 1637
permanent improvements levied under section 5705.19 of the 1638
Revised Code. A tax levied under this section for a continuing 1639
period of time may be decreased in accordance with section 1640
5705.261 of the Revised Code. 1641

Sec. 5705.261. (A) The question of decrease of an 1642
increased rate of levy approved for a continuing period of time 1643

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

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

(1) Request that the county auditor certify to the board,
in the same manner as required for a tax levy under section
5705.03 of the Revised Code, an estimate of the levy's annual
collections and the levy's estimated effective rate in both the
last year before the proposed decrease and the first year that
the decrease applies, stated in dollars, rounded to the nearest
dollar, for each one hundred thousand dollars of the county
auditor's appraised value. Estimated effective rates shall be
calculated using the tax list for the current year, and if this
is not determined, the estimated amount submitted by the auditor
to the county budget commission. If the subdivision, library
district, or association library district is located in more
than one county, the county auditor shall obtain from the county

auditor of each other county in which the subdivision or 1675
district is located the tax valuation applicable to the portion 1676
of the subdivision or district in that county. 1677

The county auditor shall certify such information to the 1678
board of elections within ten days after receiving the board's 1679
request. 1680

(2) Submit the question to the electors of the 1681
subdivision, library district, or association library district 1682
at the succeeding general election pursuant to division (B) of 1683
this section. 1684

(B) The election shall be conducted, canvassed, and 1685
certified in the same manner as regular elections in such 1686
subdivision, library district, or association library district 1687
for county offices. Notice of the election shall be published in 1688
a newspaper of general circulation in the district once a week 1689
for two consecutive weeks, or as provided in section 7.16 of the 1690
Revised Code, prior to the election. If the board of elections 1691
operates and maintains a web site, the board of elections shall 1692
post notice of the election on its web site for thirty days 1693
prior to the election. The notice shall state the purpose, the 1694
levy's estimated annual collections, the amount of the proposed 1695
decrease in rate, expressed in mills for each one dollar of 1696
taxable value, the estimated effective rate of the levy in the 1697
year before the proposed decrease and the first year that the 1698
decrease applies, both expressed in dollars for each one hundred 1699
thousand dollars of the county auditor's appraised value, and 1700
the time and place of the election. The form of the ballot cast 1701
at such election shall be prescribed by the secretary of state 1702
but must include all information required to be included in the 1703
notice. The question covered by the petition shall be submitted 1704

as a separate proposition but it may be printed on the same 1705
ballot with any other propositions submitted at the same 1706
election other than the election of officers. If a majority of 1707
the qualified electors voting on the question of a decrease at 1708
such election approve the proposed decrease in rate, the result 1709
of the election shall be certified immediately after the canvass 1710
by the board of elections to the appropriate taxing authority, 1711
which shall thereupon, after the current year, cease to levy 1712
such increased rate or levy such tax at such reduced rate upon 1713
the tax list of the subdivision, library district, or 1714
association library district. If notes have been issued in 1715
anticipation of the collection of such levy, the taxing 1716
authority shall continue to levy and collect under authority of 1717
the election authorizing the original levy such amounts as will 1718
be sufficient to pay the principal of and interest on such 1719
anticipation notes as the same fall due. 1720

In the case of a levy for the current expenses of a 1721
qualifying school district and of partnering community schools 1722
imposed under section 5705.192, as it existed before the 1723
effective date of this amendment, division (B) of section 1724
5705.21, division (C) of section 5705.212, or division (J) of 1725
section 5705.218 of the Revised Code for a continuing period of 1726
time, the rate allocated to the school district and to 1727
partnering community schools shall each be decreased by a number 1728
of mills per dollar that is proportionate to the decrease in the 1729
rate of the levy in proportion to the rate at which the levy was 1730
imposed before the decrease. 1731

Sec. 5705.412. (A) As used in this section, "qualifying 1732
contract" means any agreement for the expenditure of money under 1733
which aggregate payments from the funds included in the school 1734
district's five-year forecast under section 5705.391 of the 1735

Revised Code will exceed the lesser of the following amounts: 1736

(1) Five hundred thousand dollars; 1737

(2) One per cent of the total revenue to be credited in 1738
the current fiscal year to the district's general fund, as 1739
specified in the district's most recent certificate of estimated 1740
resources certified under section 5705.36 of the Revised Code. 1741

(B) (1) Notwithstanding section 5705.41 of the Revised 1742
Code, no school district shall adopt any appropriation measure, 1743
make any qualifying contract, or increase during any school year 1744
any wage or salary schedule unless there is attached thereto a 1745
certificate, signed as required by this section, that the school 1746
district has in effect the authorization to levy taxes including 1747
the renewal ~~or replacement~~ of existing levies which, when 1748
combined with the estimated revenue from all other sources 1749
available to the district at the time of certification, are 1750
sufficient to provide the operating revenues necessary to enable 1751
the district to maintain all personnel and programs for all the 1752
days set forth in its adopted school calendars for the current 1753
fiscal year and for a number of days in succeeding fiscal years 1754
equal to the number of days instruction was held or is scheduled 1755
for the current fiscal year, as follows: 1756

(a) A certificate attached to an appropriation measure 1757
under this section shall cover only the fiscal year in which the 1758
appropriation measure is effective and shall not consider the 1759
renewal ~~or replacement~~ of an existing levy as the authority to 1760
levy taxes that are subject to appropriation in the current 1761
fiscal year unless the renewal ~~or replacement~~ levy has been 1762
approved by the electors and is subject to appropriation in the 1763
current fiscal year. 1764

(b) A certificate attached, in accordance with this 1765
section, to any qualifying contract shall cover the term of the 1766
contract. 1767

(c) A certificate attached under this section to a wage or 1768
salary schedule shall cover the term of the schedule. 1769

If the board of education has not adopted a school 1770
calendar for the school year beginning on the first day of the 1771
fiscal year in which a certificate is required, the certificate 1772
attached to an appropriation measure shall include the number of 1773
days on which instruction was held in the preceding fiscal year 1774
and other certificates required under this section shall include 1775
that number of days for the fiscal year in which the certificate 1776
is required and any succeeding fiscal years that the certificate 1777
must cover. 1778

The certificate shall be signed by the treasurer and 1779
president of the board of education and the superintendent of 1780
the school district, unless the district is in a state of fiscal 1781
emergency declared under Chapter 3316. of the Revised Code. In 1782
that case, the certificate shall be signed by a member of the 1783
district's financial planning and supervision commission who is 1784
designated by the commission for this purpose. 1785

(2) In lieu of the certificate required under division (B) 1786
of this section, an alternative certificate stating the 1787
following may be attached: 1788

(a) The contract is a multi-year contract for materials, 1789
equipment, or nonpayroll services essential to the education 1790
program of the district; 1791

(b) The multi-year contract demonstrates savings over the 1792
duration of the contract as compared to costs that otherwise 1793

would have been demonstrated in a single year contract, and the 1794
terms will allow the district to reduce the deficit it is 1795
currently facing in future years as demonstrated in its five- 1796
year forecast adopted in accordance with section 5705.391 of the 1797
Revised Code. 1798

The certificate shall be signed by the treasurer and 1799
president of the board of education and the superintendent of 1800
the school district, unless the district is in a state of fiscal 1801
emergency declared under Chapter 3316. of the Revised Code. In 1802
that case, the certificate shall be signed by a member of the 1803
district's financial planning and supervision commission who is 1804
designated by the commission for this purpose. 1805

(C) Every qualifying contract made or wage or salary 1806
schedule adopted or put into effect without such a certificate 1807
shall be void, and no payment of any amount due thereon shall be 1808
made. 1809

(D) The department of education and workforce and the 1810
auditor of state jointly shall adopt rules governing the methods 1811
by which treasurers, presidents of boards of education, 1812
superintendents, and members of financial planning and 1813
supervision commissions shall estimate revenue and determine 1814
whether such revenue is sufficient to provide necessary 1815
operating revenue for the purpose of making certifications 1816
required by this section. 1817

(E) The auditor of state shall be responsible for 1818
determining whether school districts are in compliance with this 1819
section. At the time a school district is audited pursuant to 1820
section 117.11 of the Revised Code, the auditor of state shall 1821
review each certificate issued under this section since the 1822
district's last audit, and the appropriation measure, contract, 1823

or wage and salary schedule to which such certificate was 1824
attached. If the auditor of state determines that a school 1825
district has not complied with this section with respect to any 1826
qualifying contract or wage or salary schedule, the auditor of 1827
state shall notify the prosecuting attorney for the county, the 1828
city director of law, or other chief law officer of the school 1829
district. That officer may file a civil action in any court of 1830
appropriate jurisdiction to seek a declaration that the contract 1831
or wage or salary schedule is void, to recover for the school 1832
district from the payee the amount of payments already made 1833
under it, or both, except that the officer shall not seek to 1834
recover payments made under any collective bargaining agreement 1835
entered into under Chapter 4117. of the Revised Code. If the 1836
officer does not file such an action within one hundred twenty 1837
days after receiving notice of noncompliance from the auditor of 1838
state, any taxpayer may institute the action in the taxpayer's 1839
own name on behalf of the school district. 1840

(F) This section does not apply to any contract or 1841
increase in any wage or salary schedule that is necessary in 1842
order to enable a board of education to comply with division (B) 1843
of section 3317.13 of the Revised Code, provided the contract or 1844
increase does not exceed the amount required to be paid to be in 1845
compliance with such division. 1846

(G) Any officer, employee, or other person who expends or 1847
authorizes the expenditure of any public funds or authorizes or 1848
executes any contract or schedule contrary to this section, 1849
expends or authorizes the expenditure of any public funds on the 1850
void contract or schedule, or issues a certificate under this 1851
section which contains any false statements is liable to the 1852
school district for the full amount paid from the district's 1853
funds on the contract or schedule. The officer, employee, or 1854

other person is jointly and severally liable in person and upon 1855
any official bond that the officer, employee, or other person 1856
has given to the school district to the extent of any payments 1857
on the void claim, not to exceed ten thousand dollars. However, 1858
no officer, employee, or other person shall be liable for a 1859
mistaken estimate of available resources made in good faith and 1860
based upon reasonable grounds. If an officer, employee, or other 1861
person is found to have complied with rules jointly adopted by 1862
the department of education and workforce and the auditor of 1863
state under this section governing methods by which revenue 1864
shall be estimated and determined sufficient to provide 1865
necessary operating revenue for the purpose of making 1866
certifications required by this section, the officer, employee, 1867
or other person shall not be liable under this section if the 1868
estimates and determinations made according to those rules do 1869
not, in fact, conform with actual revenue. The prosecuting 1870
attorney of the county, the city director of law, or other chief 1871
law officer of the district shall enforce this liability by 1872
civil action brought in any court of appropriate jurisdiction in 1873
the name of and on behalf of the school district. If the 1874
prosecuting attorney, city director of law, or other chief law 1875
officer of the district fails, upon the written request of any 1876
taxpayer, to institute action for the enforcement of the 1877
liability, the attorney general, or the taxpayer in the 1878
taxpayer's own name, may institute the action on behalf of the 1879
subdivision. 1880

(H) This section does not require the attachment of an 1881
additional certificate beyond that required by section 5705.41 1882
of the Revised Code for current payrolls of, or contracts of 1883
employment with, any employees or officers of the school 1884
district. 1885

This section does not require the attachment of a 1886
certificate to a temporary appropriation measure if all of the 1887
following apply: 1888

(1) The amount appropriated does not exceed twenty-five 1889
per cent of the total amount from all sources available for 1890
expenditure from any fund during the preceding fiscal year; 1891

(2) The measure will not be in effect on or after the 1892
thirtieth day following the earliest date on which the district 1893
may pass an annual appropriation measure; 1894

(3) An amended official certificate of estimated resources 1895
for the current year, if required, has not been certified to the 1896
board of education under division (B) of section 5705.36 of the 1897
Revised Code. 1898

Section 2. That existing sections 319.301, 319.302, 1899
523.06, 1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 1900
5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412 1901
of the Revised Code are hereby repealed. 1902

Section 3. That section 5705.192 of the Revised Code is 1903
hereby repealed. 1904

Section 4. (A) The amendment by this act of section 1905
1545.21 of the Revised Code applies to elections held on or 1906
after October 1, 2025. 1907

(B) As used in this division, "former section 5705.192 of 1908
the Revised Code" means section 5705.192 of the Revised Code as 1909
it existed before the effective date of its repeal by this act. 1910

If a taxing authority, as defined in former section 1911
5705.192 of the Revised Code, acts under that section prior to 1912
its repeal by this act to replace an existing levy and submit 1913

the question to electors at an election held before October 1, 1914
2025, then a board of elections shall proceed to submit that 1915
question in accordance with that former section, notwithstanding 1916
the effective date of its repeal by this act. No replacement of 1917
a tax proposed under former section 5705.192 of the Revised Code 1918
shall be submitted to electors at an election held on or after 1919
October 1, 2025. 1920
1921