

**As Passed by the House**

**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, Roemer, Click, Demetriou, Abrams, Barhorst, Claggett, Craig, Creech, Daniels, Deeter, Dovilla, Fowler Arthur, Glassburn, Hiner, Jones, Lampton, Lear, Lorenz, Mathews, T., Miller, M., Mullins, Newman, Peterson, Plummer, Robb Blasdel, Stephens, Swearingen, Willis, Young**

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**A BILL**

To amend sections 319.301, 319.302, 523.06, 1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412 and to repeal section 5705.192 of the Revised Code to eliminate the authority to levy replacement property tax levies. 1  
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**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 319.301, 319.302, 523.06, 1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, and 5705.412 of the Revised Code be amended to read as follows: 8  
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**Sec. 319.301.** (A) The reductions required by division (D) of this section do not apply to any of the following: 12  
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(1) Taxes levied at whatever rate is required to produce a specified amount of tax money, including a tax levied under 14  
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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 Code, shall reduce the sum to be levied by such tax against each parcel of real property in the district by the percentage so certified for its class. Certification shall be made by the first day of September except in the case of a tax levied for the first time, in which case certification shall be made within fifteen days of the date the county auditor submits the information necessary to make the required determination.

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

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

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

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

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

(2) If in the case of a school district other than a joint vocational or cooperative education school district any percentage required to be used in division (D) (2) of this

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 404  
taxes shall be levied, the levy's estimated annual collections, 405  
the annual rate of levy, expressed in mills for each dollar of 406  
taxable value and in dollars for each one hundred thousand 407  
dollars of the county auditor's appraised value, and the number 408  
of years of such levy. If the tax is to be placed on the current 409  
tax list, the form of the ballot shall state that the tax will 410  
be levied in the current tax year and shall indicate the first 411  
calendar year the tax will be due. 412

~~(B)(1)~~ (B) If the resolution of the board of park 413  
commissioners provides that an existing levy will be renewed, 414  
increased, or decreased upon the passage of the ballot question, 415  
the form of the ballot shall be the same as prescribed for such 416  
levies in divisions (B) and (C) of section 5705.25 of the 417  
Revised Code. 418

~~(2) If the resolution of the board of park commissioners~~ 419  
~~provides that an existing levy will be canceled upon the passage~~ 420  
~~of the new levy, the board shall request that the county~~ 421  
~~auditor, in addition to the information the auditor is required~~ 422  
~~to certify under section 5705.03 of the Revised Code, certify~~ 423  
~~the estimated effective rate of the existing levy. In such an~~ 424  
~~instance, the ballot must include a statement that: "an existing~~ 425  
~~levy of \_\_\_ mills (stating the original levy millage) for each~~ 426  
~~\$1 of taxable value, which amounts to \$\_\_\_ (estimated effective~~ 427  
~~rate) for each \$100,000 of the county auditor's appraised value,~~ 428  
~~having \_\_\_ years remaining, will be canceled and replaced upon~~ 429

~~the passage of this levy." In such case, the ballot may refer to 430  
the new levy as a "replacement levy" if the new millage does not 431  
exceed the original millage of the levy being canceled or as a 432  
"replacement and additional levy" if the new millage exceeds the 433  
original millage of the levy being canceled. 434~~

(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 731  
ballot, from top to bottom, in the following order when it is 732  
not practicable to group them together as required by division 733  
(B) (1) of this section because of the type of voting machines 734  
used by the board of elections: state questions and issues, 735  
county questions and issues, municipal questions and issues, 736  
township questions and issues, and school or other district 737  
questions and issues. The particular order in which each of a 738  
group of state questions or issues is placed on the ballot shall 739  
be determined by, and certified to each board of elections by, 740  
the secretary of state. 741

(3) Failure of the board of elections to rotate questions 742  
and issues as required by division (B) (1) of this section does 743  
not affect the validity of the election at which the failure 744  
occurred, and is not grounds for contesting an election under 745  
section 3515.08 of the Revised Code. 746

(C) The particular order in which each of a group of 747  
county, municipal, township, or school district questions or 748  
issues is placed on the ballot shall be determined by the board 749  
providing the ballots. 750

(D) The printed matter pertaining to each question or 751  
issue on the ballot shall be enclosed at the top and bottom 752  
thereof by a heavy horizontal line across the width of the 753  
ballot. Immediately below such top line shall be printed a brief 754  
title descriptive of the question or issue below it, such as 755

"Proposed Constitutional Amendment," "Proposed Bond Issue," 756  
"Proposed Annexation of Territory," "Proposed Increase in Tax 757  
Rate," or such other brief title as will be descriptive of the 758  
question or issue to which it pertains, together with a brief 759  
statement of the percentage of affirmative votes necessary for 760  
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 Revised Code. 933  
934

(C) All taxes levied on property shall be extended on the tax list and duplicate by the county auditor of the county in which the property is located, and shall be collected by the county treasurer of such county in the same manner and under the same laws and rules as are prescribed for the assessment and collection of county taxes. The proceeds of any tax levied by or for any subdivision when received by its fiscal officer shall be deposited in its treasury to the credit of the appropriate fund. 935  
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**Sec. 5705.218.** (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to issue general obligation bonds for permanent improvements. The resolution shall state all of the following: 943  
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(1) The necessity and purpose of the bond issue; 949

(2) The date of the special election at which the question shall be submitted to the electors; 950  
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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; 952  
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954

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

On adoption of the resolution, the board 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 958  
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960  
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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 auditor of the county in which the school district is located. If a majority of the electors voting on the question vote for it, the board of education may proceed with issuance of the bonds and with the levy and collection of the property tax or taxes at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

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

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

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

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

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

(6) A tax for the current expenses of the school district and of partnering community schools levied under division (J) of this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for the current expenses of a school district and of partnering community schools levied under division (B) of section 5705.21 of the Revised Code. A tax for the current expenses of the school district and of partnering community schools levied under this division for a

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, ~~or~~ 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 1320  
Revised Code, except that the increased rate may be in effect 1321  
for any number of years not exceeding ten. 1322

The resolution shall be certified and submitted in the 1323  
manner provided in section 5705.25 of the Revised Code, except 1324  
that it may be placed on the ballot in any election, and except 1325  
as otherwise provided in division (G) of this section. The 1326  
resolution shall be certified to the board of elections not less 1327  
than ninety days before the election at which it will be voted 1328  
upon. 1329

If the majority of the electors voting on a levy to 1330  
supplement general fund appropriations for the support of the 1331  
comprehensive community addiction and mental health services 1332  
providers vote in favor of the levy, the board may levy a tax 1333  
within the county at the additional rate outside the ten-mill 1334  
limitation during the specified period, for the purpose stated 1335  
in the resolution. 1336

(B) When electors have approved a tax levy under this 1337  
section, the board of county commissioners may anticipate a 1338  
fraction of the proceeds of the levy and, from time to time, 1339  
issue anticipation notes in accordance with section 5705.191 or 1340  
5705.193 of the Revised Code. 1341

(C) The county auditor who is the fiscal officer of the 1342

alcohol, drug addiction, and mental health service district, 1343  
upon receipt of a resolution from the board of alcohol, drug 1344  
addiction, and mental health services, shall establish for the 1345  
district a capital improvements account or a reserve balance 1346  
account, or both, as specified in the resolution. The capital 1347  
improvements account shall be a contingency fund for the 1348  
necessary acquisition, replacement, renovation, or construction 1349  
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.~~ 1438

**Sec. 5705.233.** (A) As used in this section, "criminal 1439  
justice facility" means any facility located within the county 1440  
in which a tax is levied under this section and for which the 1441  
board of commissioners of such county may make an appropriation 1442  
under section 307.45 of the Revised Code. 1443

(B) The board of county commissioners of any county, at 1444  
any time, may declare by resolution that it may be necessary for 1445  
the county to issue general obligation bonds for permanent 1446  
improvements to a criminal justice facility, including the 1447  
acquisition, construction, enlargement, renovation, or 1448  
maintenance of such a facility. The resolution shall state all 1449  
of the following: 1450

(1) The necessity and purpose of the bond issue; 1451

(2) The date of the general or special election at which 1452  
the question shall be submitted to the electors; 1453

(3) The amount, approximate date, estimated rate of 1454  
interest, and maximum number of years over which the principal 1455  
of the bonds may be paid; 1456

(4) The necessity of levying a tax outside the ten-mill 1457  
limitation to pay debt charges on the bonds and any anticipatory 1458  
securities. 1459

On adoption of the resolution, the board of county 1460  
commissioners shall certify a copy of it to the county auditor. 1461

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

(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to such a criminal justice facility or to pay for operating expenses of the facility and other criminal justice services for which the board may make an appropriation under section 307.45 of the Revised Code, or both; and that the question of the bonds and taxes shall be submitted to the electors of the county at a general or special election,

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 effect for a continuing period of time;

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

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

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

(10) The time and place of the election.

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

"Shall \_\_\_\_\_ be authorized to do the following:

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

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

"(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 1644  
library levy, the voters of the library district or association 1645  
library district, may be initiated by the filing of a petition 1646  
with the board of elections of the proper county not less than 1647  
ninety days before the general election in any year requesting 1648  
that an election be held on such question. Such petition shall 1649  
state the amount of the proposed decrease in the rate of levy 1650  
and shall be signed by qualified electors residing in the 1651  
subdivision, library district, or association library district 1652  
equal in number to at least ten per cent of the total number of 1653  
votes cast in the subdivision, library district, or association 1654  
library district for the office of governor at the most recent 1655  
general election for that office. Only one such petition may be 1656  
filed during each five-year period following the election at 1657  
which the voters approved the increased rate for a continuing 1658  
period of time. 1659

After determination by it that such petition is valid, the 1660  
board of elections shall do both of the following: 1661

(1) Request that the county auditor certify to the board, 1662  
in the same manner as required for a tax levy under section 1663  
5705.03 of the Revised Code, an estimate of the levy's annual 1664  
collections and the levy's estimated effective rate in both the 1665  
last year before the proposed decrease and the first year that 1666  
the decrease applies, stated in dollars, rounded to the nearest 1667  
dollar, for each one hundred thousand dollars of the county 1668

auditor's appraised value. Estimated effective rates shall be 1669  
calculated using the tax list for the current year, and if this 1670  
is not determined, the estimated amount submitted by the auditor 1671  
to the county budget commission. If the subdivision, library 1672  
district, or association library district is located in more 1673  
than one county, the county auditor shall obtain from the county 1674  
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