

_____ moved to amend as follows:

In line 108, delete "year" and insert "five years"

Delete lines 161 through 279

After line 279, insert:

"Sec. 5705.32. (A) As used in this section:

(1) "Unnecessary collections" mean collections from a tax beyond the reasonably anticipated financial needs of the taxing authority for the specific purposes of the tax after accounting for current fund balances, projected expenditures, and other available funding sources.

(2) "Excessive collections" mean collections from a tax in an amount or at a rate that exceeds what is required to provide services at a level that is consistent with statutory obligations.

(B) The county budget commission shall adjust the estimated amounts required from the general property tax for each fund, as shown by the tax budgets or other information



required to be provided under section 5705.281 of the Revised
Code, so as to bring the tax levies required therefor within the
limitations specified in sections 5705.01 to 5705.47 of the
Revised Code, for such levies. The commission may revise and
adjust the estimate of balances and receipts from all sources
for each fund and shall determine the total appropriations that
may be made therefrom.

If a taxing unit declared its intent to forgo all or a
portion of collections under division (E) of section 5705.29 of
the Revised Code, the commission shall adjust the rate of each
levy as required to result in that reduction in collections.

~~(B)~~ (C) Except as otherwise provided in section 5705.31 of
the Revised Code, the county budget commission may adjust the
estimated amounts required from the general property tax for
each fund, as shown by the tax budgets or other information
required to be provided under section 5705.281 of the Revised
Code, so as to bring the tax levies required therefor within
levels the commission finds reasonable and prudent to avoid
unnecessary or excessive collections. Before reducing the amount
or rate of any tax pursuant to this division, the commission
shall provide the taxing authority of the levying taxing unit an
opportunity to present, at a public hearing, information the
authority considers relevant to the questions of if and to what
extent the levy should be reduced.

If the county budget commission adjusts amounts from any
tax levied by a taxing unit that is not a qualifying
subdivision, the adjustment shall be subject to both of the
following:

(1) No levy shall be reduced below the level that would
cause it to collect less than what the levy collected in the

preceding year, unless funds are available from reserve balance 47
accounts, nonexpendable trust funds, or carryover amounts to 48
offset a reduction below that level, and the budget commission 49
shall consider reserve balance accounts, nonexpendable trust 50
funds, and carryover amounts for that purpose; 51

(2) No levy may be reduced under division (B) of this 52
section to a level that would cause a school district subject to 53
division (A) of section 3317.01 of the Revised Code to levy less 54
than twenty mills for current operating expenses as required by 55
that division. 56

(D) The commission shall fix the amount of the county 57
public library fund to be distributed to each board of public 58
library trustees that has qualified under section 5705.28 of the 59
Revised Code for participation in the proceeds of such fund. The 60
amount paid to all libraries in the county from such fund shall 61
never be a smaller per cent of the fund than the average of the 62
percentages of the county's classified taxes that were 63
distributed to libraries in 1982, 1983, and 1984, as determined 64
by the county auditor. The commission shall base the amount for 65
distribution on the needs of such library for the construction 66
of new library buildings, parts of buildings, improvements, 67
operation, maintenance, or other expenses. In determining the 68
needs of each library board of trustees, and in calculating the 69
amount to be distributed to any library board of trustees on the 70
basis of its needs, the commission shall make no reduction in 71
its allocation from the fund on account of additional revenues 72
realized by a library from increased taxes or service charges 73
voted by its electorate, from revenues received through federal 74
or state grants, projects, or programs, or from grants from 75
private sources. 76

~~(C)~~ (E) Notwithstanding the fact that alternative methods
of financing such needs are available, after fixing the amount
to be distributed to libraries, the commission shall fix the
amount, if any, of the county public library fund to be
distributed to each board of township park commissioners, the
county, and each municipal corporation in accordance with the
following:

(1) Each municipal corporation in the county shall receive
a per cent of the remainder that equals the per cent that the
county auditor determines the classified property taxes
originating in such municipal corporation in 1984 were of the
total of all of the county's classified property taxes in 1984.
The commission may deduct from this amount any amount that the
budget commission allows to the board of township park
commissioners of a township park district, the boundaries of
which are coextensive with or contained within the boundaries of
the municipal corporation.

(2) The county shall receive a per cent of the remainder
that equals the per cent that the county auditor determines the
classified property taxes originating outside of the boundaries
of municipal corporations in the county in 1984 were of the
total of all of the county's classified property taxes in 1984.
The commission may deduct from this amount any amount that the
budget commission allows to the board of township park
commissioners of a township park district, the boundaries of
which are not coextensive with or contained within those of any
municipal corporation in the county.

~~(D)~~ (F) The commission shall separately set forth the
amounts fixed and determined under divisions ~~(B)~~ (D) and ~~(C)~~ (E)
of this section in the "official certificate of estimated

resources," as provided in section 5705.35 of the Revised Code, 107
and separately certify such amount to the county auditor who 108
shall be guided thereby in the distribution of the county public 109
library fund for and during the fiscal year. In determining such 110
amounts, the commission shall be guided by the estimate 111
certified by the tax commissioner and presented by the auditor 112
under section 5705.31 of the Revised Code, as to the total 113
amount of revenue to be received in the county public library 114
fund during such fiscal year. 115

~~(E)~~ (1) (G) (1) At least five days before the date of any 116
meeting at which the budget commission plans to discuss the 117
distribution of the county public library fund, it shall notify 118
each legislative authority and board of public library trustees, 119
county commissioners, and township park commissioners eligible 120
to participate in the distribution of the fund of the date, 121
time, place, and agenda for the meeting. Any legislative 122
authority or board entitled to notice under this division may 123
designate an officer or employee of such legislative authority 124
or board to whom the commission shall deliver the notice. 125

(2) Before the final determination of the amount to be 126
allotted to each subdivision from any source, the commission 127
shall permit representatives of each subdivision and of each 128
board of public library trustees to appear before it to explain 129
its financial needs. 130

~~(F)~~ (H) If any public library receives and expends any 131
funds allocated to it under this section for the construction of 132
new library buildings or parts of buildings, such library shall 133
be free and open to the inhabitants of the county in which it is 134
located. Any board of library trustees that receives funds under 135
this section and section 5747.48 of the Revised Code shall have 136

its financial records open for public inspection at all 137
reasonable times." 138
In line 306, delete "(D)" and insert "(E)" 139

The motion was _____ agreed to.

SYNOPSIS 140

CBC levy reduction authority 141

R.C. 5705.31, 5705.32, and 5705.321 142

Prohibits a county budget commission (CBC) from reducing a 143
voted levy for five years after its approval by voters, 144
excepting renewal levies. The current version includes a 145
prohibition for one year. 146

Replaces the bill's grant of authority to CBCs to reduce 147
the class of levies CBCs are not required to approve without 148
modification to avoid unnecessary, excessive, or unneeded 149
collections with authority to reduce unnecessary or excessive 150
collections, with the following definitions: 151

--"Unnecessary collections": collections from a tax beyond 152
the reasonably anticipated financial needs of the taxing 153
authority for the specific purposes of the tax after accounting 154
for current fund balances, projected expenditures, and other 155
available funding sources. 156

--"Excessive collections": collections from a tax in an 157
amount or at a rate that exceeds what is required to provide 158
services at a level that is consistent with statutory 159

obligations.	160
Requires a CBC to hold a hearing prior to reducing the	161
amount or rate of any tax it finds excessive, unnecessary, or	162
unnneeded so the taxing authority may present information it	163
considers relevant to the questions of if and to what extent the	164
levy should be reduced.	165