

**I\_136\_1566-1**

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

**Sub. H. B. No. 335**

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6109.18, 6115.45, 6115.46, 6115.49, 6119.17, 28  
6119.18, 6119.31, 6119.32, and 6119.36; to enact 29  
sections 319.303, 319.304, and 5705.60; and to 30  
repeal sections 742.54, 940.12, 1545.20, 31  
3349.13, 5555.49, 5555.91, 5555.92, 5705.07, 32  
5705.311, 5705.312, 5705.313, 5705.314, 33  
5705.315, and 5709.913 of the Revised Code to 34  
modify the law governing property taxation, 35  
county budget commissions, county sales 36  
taxation, and alternative apportionment formulas 37  
for local government and public library funds. 38

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

**Section 1.** That sections 118.03, 118.15, 133.01, 133.18, 39  
133.25, 306.40, 307.201, 319.301, 323.08, 323.152, 323.155, 40  
323.158, 323.32, 345.01, 345.05, 345.07, 511.18, 511.27, 511.28, 41  
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5709.74, 5709.75, 5709.78, 5709.92, 5739.026, 5747.51, 5747.52, 57  
5747.53, 5748.02, 5748.04, 5748.08, 5748.09, 5901.11, 6109.18, 58  
6115.45, 6115.46, 6115.49, 6119.17, 6119.18, 6119.31, 6119.32, 59  
and 6119.36 be amended and sections 319.303, 319.304, and 60  
5705.60 of the Revised Code be enacted to read as follows: 61

**Sec. 118.03.** (A) Any one of the following constitutes a 62  
fiscal emergency condition of a municipal corporation, county, 63  
or township: 64

(1) The existence, at the time of the determination by the 65  
auditor of state under section 118.04 of the Revised Code, of a 66  
default on any debt obligation for more than thirty days. 67

(2) The existence, at the time of the determination by the 68  
auditor of state under section 118.04 of the Revised Code, of a 69  
failure for lack of cash in the funds to make payment of all 70  
payroll to employees of the municipal corporation, county, or 71  
township in the amounts and at the times required by law, 72  
ordinances, resolutions, or agreements, which failure of payment 73  
has continued: 74

(a) For more than thirty days after such time for payment, 75  
or 76

(b) Beyond a period of extension, or beyond the expiration 77  
of ninety days from the original time for payment, whichever 78  
first occurs, if the time for payment has been extended for more 79  
than thirty days by the written consent of at least two-thirds 80

of the employees affected by such failure to pay, acting 81  
individually or by their duly authorized representatives. The 82  
failure of one county office, board, or commission to meet 83  
payroll does not in itself constitute a fiscal emergency. 84

~~(3) An increase, by action of the county budget commission 85  
pursuant to division (D) of section 5705.31 of the Revised Code, 86  
in the minimum levy of the municipal corporation, county, or 87  
township for the current or next fiscal year which results in a 88  
reduction in the minimum levies for one or more other 89  
subdivisions or taxing districts. 90~~

~~(4) The existence of a condition in which all accounts 91  
that, at the end of its preceding fiscal year, were due and 92  
payable from the general fund and that either had been due and 93  
payable for at least thirty days at the end of the fiscal year 94  
or to which a penalty has been added for failure to pay by the 95  
end of the fiscal year, including, but not limited to, final 96  
judgments, fringe benefits payments due and payable, and amounts 97  
due and payable to persons and other governmental entities and 98  
including any interest and penalties thereon, less the year-end 99  
balance in the general fund, exceeded one-sixth of the general 100  
fund budget for that year, or in which all accounts that, at the 101  
end of its preceding fiscal year, were due and payable from all 102  
funds of the municipal corporation, county, or township and that 103  
either had been due and payable for at least thirty days as at 104  
the end of the fiscal year or to which a penalty has been added 105  
for failure to pay by the end of the fiscal year, less the year- 106  
end balance in the general fund and in the respective special 107  
funds lawfully available to pay such accounts, exceeded one- 108  
sixth of the available revenues during the preceding fiscal 109  
year, excluding nonrecurring receipts, of the general fund and 110  
of all special funds from which such accounts lawfully are 111~~

payable. Accounts due and payable shall not include any account, 112  
or portion thereof, that is being contested in good faith. 113

~~(5)~~(4) The existence of a condition in which the aggregate 114  
of deficit amounts of all deficit funds at the end of its 115  
preceding fiscal year, less the total of any year-end balance in 116  
the general fund and in any special fund that may be transferred 117  
as provided in section 5705.14 of the Revised Code to meet such 118  
deficit, exceeded one-sixth of the total of the general fund 119  
budget for that year and the receipts to those deficit funds 120  
during that year other than from transfers from the general 121  
fund. 122

~~(6)~~(5) The existence of a condition in which, at the end 123  
of the preceding fiscal year, moneys and marketable investments 124  
in or held for the unsegregated treasury of the municipal 125  
corporation, county, or township, minus outstanding checks and 126  
warrants, were less in amount than the aggregate of the positive 127  
balances of the general fund and those special funds the 128  
purposes of which the unsegregated treasury is held to meet, and 129  
such deficiency exceeded one-sixth of the total amount received 130  
into the unsegregated treasury during the preceding fiscal year. 131

(B) Any year-end condition described in division ~~(A) (4)~~ (A) 132  
(3), (4), or (5), ~~or (6)~~ of this section shall not constitute a 133  
fiscal emergency condition if the municipal corporation, county, 134  
or township clearly demonstrates to the satisfaction of the 135  
auditor of state prior to the time of the auditor of state's 136  
determination that such condition no longer exists at the time 137  
of the determination pursuant to section 118.04 of the Revised 138  
Code. For the purpose of such demonstration, there shall be 139  
taken into account all accounts payable past due for sixty days 140  
or subject to penalty, deficit amounts of deficit funds, and 141

positive balances as at the time of such demonstration, rather 142  
than at the end of the fiscal year, and there shall be taken 143  
into account the moneys and marketable securities in the 144  
treasury of the municipal corporation, county, or township at 145  
the time of such demonstration that are, in the case of division 146  
~~(A) (4)~~ (A) (3) of this section, held for the general fund and 147  
those respective special funds that are lawfully available to 148  
pay such accounts, in the case of division ~~(A) (5)~~ (A) (4) of this 149  
section, held for the general fund or any special fund that may 150  
be transferred as provided in section 5705.14 of the Revised 151  
Code to meet such deficit, and in the case of division ~~(A) (6)~~ (A) 152  
(5) of this section, held to meet such positive balances, but in 153  
each case, that are not encumbered or held for other than such 154  
respective purposes; provided that changes from the year end 155  
condition resulting from transfers not authorized pursuant to 156  
Chapter 5705. of the Revised Code, borrowings or advances 157  
between funds, segregation of treasury moneys or investments, 158  
and similar adjustments, shall not be taken into account to 159  
demonstrate improvement in any fiscal emergency condition. 160  
Unless the determination by the auditor of state occurs more 161  
than four months following the end of such fiscal year, upon the 162  
request by and substantial showing of the municipal corporation, 163  
county, or township that it has taken steps to remove such 164  
condition within four months, the auditor shall postpone a 165  
determination as to a condition under division ~~(A) (4)~~, (A) (3), 166  
(4), or (5), ~~or (6)~~ of this section as to which such substantial 167  
showing is made until the expiration of four months following 168  
the end of such fiscal year, but the auditor of state shall not 169  
postpone the determination as to division (A) (1) ~~or (2)~~ ~~or (3)~~ 170  
of this section. 171

(C) Neither the time periods nor the amounts used in 172

division (A) of this section to determine what constitutes a 173  
fiscal emergency condition of a municipal corporation, county, 174  
or township for purposes of this chapter authorize actions 175  
otherwise contrary to law or any agreement of the municipal 176  
corporation, county, or township. 177

**Sec. 118.15.** (A) No debt obligation may be issued or 178  
incurred by the municipal corporation, county, or township, 179  
whether purchased by the municipal corporation, county, or 180  
township or others, except with the prior approval of the 181  
financial planning and supervision commission. 182

(B) The commission shall disapprove the issuance of debt 183  
obligations upon a determination that, in its judgment, such 184  
action would impede the purposes of a financial plan under this 185  
chapter or be inconsistent with this chapter or the financial 186  
plan. 187

(C) The commission shall not approve the issuance of debt 188  
obligations unless: 189

(1) The ordinance authorizing their issuance, the 190  
ordinance or resolution providing for their award, and every 191  
document forming part of the contract with the purchasers of 192  
such debt obligations from the municipal corporation, county, or 193  
township is first submitted to the commission. The commission 194  
may adopt procedures for giving preliminary or conditional 195  
approval upon review of the ordinance authorizing such debt 196  
obligations and such other documents or information as it 197  
requires, and giving final approval upon review of the remaining 198  
documents, and for methods of evidencing such approvals. 199

(2) The ordinance authorizing the debt obligations 200  
contains a covenant to the effect that the municipal 201

corporation, county, or township will comply with all provisions 202  
of this chapter, with the orders, directions, and requests of 203  
the commission and the auditor of state under this chapter, and 204  
with the financial plan. The commission may prescribe the form 205  
of such covenant. 206

(3) The municipal corporation, county, or township, at the 207  
time of such approval, is in compliance with this chapter. 208

(D) The commission shall not approve the issuance of a 209  
debt obligation if such issuance: 210

(1) Would cause the municipal corporation, county, or 211  
township to exceed debt limits; 212

(2) Would impair the ability of overlapping subdivisions 213  
to issue unvoted faith and credit debt obligations for necessary 214  
permanent improvements, as defined in section 133.01 of the 215  
Revised Code; 216

~~(3) Would, in the judgment of the commission, be likely to 217  
lead to the reallocation of minimum levies as described in 218  
division (A) (3) of section 118.03 of the Revised Code. 219~~

(E) For purposes of the validity of debt obligations 220  
approved by the commission and delivered to and paid for by a 221  
purchaser other than the municipal corporation, county, or 222  
township, but for no other purposes of this chapter, such 223  
approval shall be conclusive as to compliance with this section, 224  
unless such approval is withdrawn by the commission prior to 225  
such delivery and payment. 226

**Sec. 133.01.** As used in this chapter, in sections 9.95, 227  
9.96, and 2151.655 of the Revised Code, in other sections of the 228  
Revised Code that make reference to this chapter unless the 229  
context does not permit, and in related proceedings, unless 230



otherwise expressly provided: 231

(A) "Acquisition" as applied to real or personal property 232  
includes, among other forms of acquisition, acquisition by 233  
exercise of a purchase option, and acquisition of interests in 234  
property, including, without limitation, easements and rights- 235  
of-way, and leasehold and other lease interests initially 236  
extending or extendable for a period of at least sixty months. 237

(B) "Anticipatory securities" means securities, including 238  
notes, issued in anticipation of the issuance of other 239  
securities. 240

(C) "Board of elections" means the county board of 241  
elections of the county in which the subdivision is located. If 242  
the subdivision is located in more than one county, "board of 243  
elections" means the county board of elections of the county 244  
that contains the largest portion of the population of the 245  
subdivision or that otherwise has jurisdiction in practice over 246  
and customarily handles election matters relating to the 247  
subdivision. 248

(D) "Bond retirement fund" means the bond retirement fund 249  
provided for in section 5705.09 of the Revised Code, and also 250  
means a sinking fund or any other special fund, regardless of 251  
the name applied to it, established by or pursuant to law or the 252  
proceedings for the payment of debt charges. Provision may be 253  
made in the applicable proceedings for the establishment in a 254  
bond retirement fund of separate accounts relating to debt 255  
charges on particular securities, or on securities payable from 256  
the same or common sources, and for the application of moneys in 257  
those accounts only to specified debt charges on specified 258  
securities or categories of securities. Subject to law and any 259  
provisions in the applicable proceedings, moneys in a bond 260

retirement fund or separate account in a bond retirement fund 261  
may be transferred to other funds and accounts. 262

(E) "Capitalized interest" means all or a portion of the 263  
interest payable on securities from their date to a date stated 264  
or provided for in the applicable legislation, which interest is 265  
to be paid from the proceeds of the securities. 266

(F) "Chapter 133. securities" means securities authorized 267  
by or issued pursuant to or in accordance with this chapter. 268

(G) "County auditor" means the county auditor of the 269  
county in which the subdivision is located. If the subdivision 270  
is located in more than one county, "county auditor" means the 271  
county auditor of the county that contains the highest amount of 272  
the tax valuation of the subdivision or that otherwise has 273  
jurisdiction in practice over and customarily handles property 274  
tax matters relating to the subdivision. In the case of a county 275  
that has adopted a charter, "county auditor" means the officer 276  
who generally has the duties and functions provided in the 277  
Revised Code for a county auditor. 278

(H) "Credit enhancement facilities" means letters of 279  
credit, lines of credit, stand-by, contingent, or firm 280  
securities purchase agreements, insurance, or surety 281  
arrangements, guarantees, and other arrangements that provide 282  
for direct or contingent payment of debt charges, for security 283  
or additional security in the event of nonpayment or default in 284  
respect of securities, or for making payment of debt charges to 285  
and at the option and on demand of securities holders or at the 286  
option of the issuer or upon certain conditions occurring under 287  
put or similar arrangements, or for otherwise supporting the 288  
credit or liquidity of the securities, and includes credit, 289  
reimbursement, marketing, remarketing, indexing, carrying, 290

interest rate hedge, and subrogation agreements, and other 291  
agreements and arrangements for payment and reimbursement of the 292  
person providing the credit enhancement facility and the 293  
security for that payment and reimbursement. 294

(I) "Current operating expenses" or "current expenses" 295  
means the lawful expenditures of a subdivision, except those for 296  
permanent improvements and for payments of debt charges of the 297  
subdivision. 298

(J) "Debt charges" means the principal, including any 299  
mandatory sinking fund deposits and mandatory redemption 300  
payments, interest, and any redemption premium, payable on 301  
securities as those payments come due and are payable. The use 302  
of "debt charges" for this purpose does not imply that any 303  
particular securities constitute debt within the meaning of the 304  
Ohio Constitution or other laws. 305

(K) "Financing costs" means all costs and expenses 306  
relating to the authorization, including any required election, 307  
issuance, sale, delivery, authentication, deposit, custody, 308  
clearing, registration, transfer, exchange, fractionalization, 309  
replacement, payment, and servicing of securities, including, 310  
without limitation, costs and expenses for or relating to 311  
publication and printing, postage, delivery, preliminary and 312  
final official statements, offering circulars, and informational 313  
statements, travel and transportation, underwriters, placement 314  
agents, investment bankers, paying agents, registrars, 315  
authenticating agents, remarketing agents, custodians, clearing 316  
agencies or corporations, securities depositories, financial 317  
advisory services, certifications, audits, federal or state 318  
regulatory agencies, accounting and computation services, legal 319  
services and obtaining approving legal opinions and other legal 320

opinions, credit ratings, redemption premiums, and credit 321  
enhancement facilities. Financing costs may be paid from any 322  
moneys available for the purpose, including, unless otherwise 323  
provided in the proceedings, from the proceeds of the securities 324  
to which they relate and, as to future financing costs, from the 325  
same sources from which debt charges on the securities are paid 326  
and as though debt charges. 327

(L) "Fiscal officer" means the following, or, in the case 328  
of absence or vacancy in the office, a deputy or assistant 329  
authorized by law or charter to act in the place of the named 330  
officer, or if there is no such authorization then the deputy or 331  
assistant authorized by legislation to act in the place of the 332  
named officer for purposes of this chapter, in the case of the 333  
following subdivisions: 334

(1) A county, the county auditor; 335

(2) A municipal corporation, the city auditor or village 336  
clerk or clerk-treasurer, or the officer who, by virtue of a 337  
charter, has the duties and functions provided in the Revised 338  
Code for the city auditor or village clerk or clerk-treasurer; 339

(3) A school district, the treasurer of the board of 340  
education; 341

(4) A regional water and sewer district, the secretary of 342  
the board of trustees; 343

(5) A joint township hospital district, the treasurer of 344  
the district; 345

(6) A joint ambulance district, the clerk of the board of 346  
trustees; 347

(7) A joint recreation district, the person designated 348

pursuant to section 755.15 of the Revised Code; 349

(8) A detention facility district or a district organized 350  
under section 2151.65 of the Revised Code or a combined district 351  
organized under sections 2152.41 and 2151.65 of the Revised 352  
Code, the county auditor of the county designated by law to act 353  
as the auditor of the district; 354

(9) A township, a fire district organized under division 355  
(C) of section 505.37 of the Revised Code, or a township police 356  
district, the fiscal officer of the township; 357

(10) A joint fire district, the clerk of the board of 358  
trustees of that district; 359

(11) A regional or county library district, the person 360  
responsible for the financial affairs of that district; 361

(12) A joint solid waste management district, the fiscal 362  
officer appointed by the board of directors of the district 363  
under section 343.01 of the Revised Code; 364

(13) A joint emergency medical services district, the 365  
person appointed as fiscal officer pursuant to division (D) of 366  
section 307.053 of the Revised Code; 367

(14) A fire and ambulance district, the person appointed 368  
as fiscal officer under division (B) of section 505.375 of the 369  
Revised Code; 370

(15) A subdivision described in division (MM) (20) of this 371  
section, the officer who is designated by law as or performs the 372  
functions of its chief fiscal officer; 373

(16) A joint police district, the treasurer of the 374  
district; 375

(17) A lake facilities authority, the fiscal officer 376  
designated under section 353.02 of the Revised Code; 377

(18) A regional transportation improvement project, the 378  
county auditor designated under section 5595.10 of the Revised 379  
Code. 380

(M) "Fiscal year" has the same meaning as in section 9.34 381  
of the Revised Code. 382

(N) "Fractionalized interests in public obligations" means 383  
participations, certificates of participation, shares, or other 384  
instruments or agreements, separate from the public obligations 385  
themselves, evidencing ownership of interests in public 386  
obligations or of rights to receive payments of, or on account 387  
of, principal or interest or their equivalents payable by or on 388  
behalf of an obligor pursuant to public obligations. 389

(O) "Fully registered securities" means securities in 390  
certificated or uncertificated form, registered as to both 391  
principal and interest in the name of the owner. 392

(P) "Fund" means to provide for the payment of debt 393  
charges and expenses related to that payment at or prior to 394  
retirement by purchase, call for redemption, payment at 395  
maturity, or otherwise. 396

(Q) "General obligation" means securities to the payment 397  
of debt charges on which the full faith and credit and the 398  
general property taxing power, including taxes within the tax 399  
limitation if available to the subdivision, of the subdivision 400  
are pledged. 401

(R) "Interest" or "interest equivalent" means those 402  
payments or portions of payments, however denominated, that 403  
constitute or represent consideration for forbearing the 404

collection of money, or for deferring the receipt of payment of 405  
money to a future time. 406

(S) "Internal Revenue Code" means the "Internal Revenue 407  
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., as 408  
amended, and includes any laws of the United States providing 409  
for application of that code. 410

(T) "Issuer" means any public issuer and any nonprofit 411  
corporation authorized to issue securities for or on behalf of 412  
any public issuer. 413

(U) "Legislation" means an ordinance or resolution passed 414  
by a majority affirmative vote of the then members of the taxing 415  
authority unless a different vote is required by charter 416  
provisions governing the passage of the particular legislation 417  
by the taxing authority. 418

(V) "Mandatory sinking fund redemption requirements" means 419  
amounts required by proceedings to be deposited in a bond 420  
retirement fund for the purpose of paying in any year or fiscal 421  
year by mandatory redemption prior to stated maturity the 422  
principal of securities that is due and payable, except for 423  
mandatory prior redemption requirements as provided in those 424  
proceedings, in a subsequent year or fiscal year. 425

(W) "Mandatory sinking fund requirements" means amounts 426  
required by proceedings to be deposited in a year or fiscal year 427  
in a bond retirement fund for the purpose of paying the 428  
principal of securities that is due and payable in a subsequent 429  
year or fiscal year. 430

(X) "Net indebtedness" has the same meaning as in division 431  
(A) of section 133.04 of the Revised Code. 432

(Y) "Obligor," in the case of securities or fractionalized 433

interests in public obligations issued by another person the 434  
debt charges or their equivalents on which are payable from 435  
payments made by a public issuer, means that public issuer. 436

(Z) "One purpose" relating to permanent improvements means 437  
any one permanent improvement or group or category of permanent 438  
improvements for the same utility, enterprise, system, or 439  
project, development or redevelopment project, or for or devoted 440  
to the same general purpose, function, or use or for which self- 441  
supporting securities, based on the same or different sources of 442  
revenues, may be issued or for which special assessments may be 443  
levied by a single ordinance or resolution. "One purpose" 444  
includes, but is not limited to, in any case any off-street 445  
parking facilities relating to another permanent improvement, 446  
and: 447

(1) Any number of roads, highways, streets, bridges, 448  
sidewalks, and viaducts; 449

(2) Any number of off-street parking facilities; 450

(3) In the case of a county, any number of permanent 451  
improvements for courthouse, jail, county offices, and other 452  
county buildings, and related facilities; 453

(4) In the case of a school district, any number of 454  
facilities and buildings for school district purposes, and 455  
related facilities. 456

(AA) "Outstanding," referring to securities, means 457  
securities that have been issued, delivered, and paid for, 458  
except any of the following: 459

(1) Securities canceled upon surrender, exchange, or 460  
transfer, or upon payment or redemption; 461



(2) Securities in replacement of which or in exchange for 462  
which other securities have been issued; 463

(3) Securities for the payment, or redemption or purchase 464  
for cancellation prior to maturity, of which sufficient moneys 465  
or investments, in accordance with the applicable legislation or 466  
other proceedings or any applicable law, by mandatory sinking 467  
fund redemption requirements, mandatory sinking fund 468  
requirements, or otherwise, have been deposited, and credited 469  
for the purpose in a bond retirement fund or with a trustee or 470  
paying or escrow agent, whether at or prior to their maturity or 471  
redemption, and, in the case of securities to be redeemed prior 472  
to their stated maturity, notice of redemption has been given or 473  
satisfactory arrangements have been made for giving notice of 474  
that redemption, or waiver of that notice by or on behalf of the 475  
affected security holders has been filed with the subdivision or 476  
its agent for the purpose. 477

(BB) "Paying agent" means the one or more banks, trust 478  
companies, or other financial institutions or qualified persons, 479  
including an appropriate office or officer of the subdivision, 480  
designated as a paying agent or place of payment of debt charges 481  
on the particular securities. 482

(CC) "Permanent improvement" or "improvement" means any 483  
property, asset, or improvement certified by the fiscal officer, 484  
which certification is conclusive, as having an estimated life 485  
or period of usefulness of five years or more, and includes, but 486  
is not limited to, real estate, buildings, and personal property 487  
and interests in real estate, buildings, and personal property, 488  
equipment, furnishings, and site improvements, and 489  
reconstruction, rehabilitation, renovation, installation, 490  
improvement, enlargement, and extension of property, assets, or 491

improvements so certified as having an estimated life or period 492  
of usefulness of five years or more. The acquisition of all the 493  
stock ownership of a corporation is the acquisition of a 494  
permanent improvement to the extent that the value of that stock 495  
is represented by permanent improvements. A permanent 496  
improvement for parking, highway, road, and street purposes 497  
includes resurfacing, but does not include ordinary repair. 498

(DD) "Person" has the same meaning as in section 1.59 of 499  
the Revised Code and also includes any federal, state, 500  
interstate, regional, or local governmental agency, any 501  
subdivision, and any combination of those persons. 502

(EE) "Proceedings" means the legislation, certifications, 503  
notices, orders, sale proceedings, trust agreement or indenture, 504  
mortgage, lease, lease-purchase agreement, assignment, credit 505  
enhancement facility agreements, and other agreements, 506  
instruments, and documents, as amended and supplemented, and any 507  
election proceedings, authorizing, or providing for the terms 508  
and conditions applicable to, or providing for the security or 509  
sale or award of, public obligations, and includes the 510  
provisions set forth or incorporated in those public obligations 511  
and proceedings. 512

(FF) "Public issuer" means any of the following that is 513  
authorized by law to issue securities or enter into public 514  
obligations: 515

(1) The state, including an agency, commission, officer, 516  
institution, board, authority, or other instrumentality of the 517  
state; 518

(2) A taxing authority, subdivision, district, or other 519  
local public or governmental entity, and any combination or 520

consortium, or public division, district, commission, authority, 521  
department, board, officer, or institution, thereof; 522

(3) Any other body corporate and politic, or other public 523  
entity. 524

(GG) "Public obligations" means both of the following: 525

(1) Securities; 526

(2) Obligations of a public issuer to make payments under 527  
installment sale, lease, lease purchase, or similar agreements, 528  
which obligations may bear interest or interest equivalent. 529

(HH) "Refund" means to fund and retire outstanding 530  
securities, including advance refunding with or without payment 531  
or redemption prior to maturity. 532

(II) "Register" means the books kept and maintained by the 533  
registrar for registration, exchange, and transfer of registered 534  
securities. 535

(JJ) "Registrar" means the person responsible for keeping 536  
the register for the particular registered securities, 537  
designated by or pursuant to the proceedings. 538

(KK) "Securities" means bonds, notes, certificates of 539  
indebtedness, commercial paper, and other instruments in 540  
writing, including, unless the context does not admit, 541  
anticipatory securities, issued by an issuer to evidence its 542  
obligation to repay money borrowed, or to pay interest, by, or 543  
to pay at any future time other money obligations of, the issuer 544  
of the securities, but not including public obligations 545  
described in division (GG) (2) of this section. 546

(LL) "Self-supporting securities" means securities or 547  
portions of securities issued for the purpose of paying costs of 548

permanent improvements to the extent that receipts of the 549  
subdivision, other than the proceeds of taxes levied by that 550  
subdivision, derived from or with respect to the improvements or 551  
the operation of the improvements being financed, or the 552  
enterprise, system, project, or category of improvements of 553  
which the improvements being financed are part, are estimated by 554  
the fiscal officer to be sufficient to pay the current expenses 555  
of that operation or of those improvements or enterprise, 556  
system, project, or categories of improvements and the debt 557  
charges payable from those receipts on securities issued for the 558  
purpose. Until such time as the improvements or increases in 559  
rates and charges have been in operation or effect for a period 560  
of at least six months, the receipts therefrom, for purposes of 561  
this definition, shall be those estimated by the fiscal officer, 562  
except that those receipts may include, without limitation, 563  
payments made and to be made to the subdivision under leases or 564  
agreements in effect at the time the estimate is made. In the 565  
case of an operation, improvements, or enterprise, system, 566  
project, or category of improvements without at least a six- 567  
month history of receipts, the estimate of receipts by the 568  
fiscal officer, other than those to be derived under leases and 569  
agreements then in effect, shall be confirmed by the taxing 570  
authority. 571

(MM) "Subdivision" means any of the following: 572

(1) A county, including a county that has adopted a 573  
charter under Article X, Ohio Constitution; 574

(2) A municipal corporation, including a municipal 575  
corporation that has adopted a charter under Article XVIII, Ohio 576  
Constitution; 577

(3) A school district; 578

(4) A regional water and sewer district organized under Chapter 6119. of the Revised Code;	579 580
(5) A joint township hospital district organized under section 513.07 of the Revised Code;	581 582
(6) A joint ambulance district organized under section 505.71 of the Revised Code;	583 584
(7) A joint recreation district organized under division (C) of section 755.14 of the Revised Code;	585 586
(8) A detention facility district organized under section 2152.41, a district organized under section 2151.65, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code;	587 588 589 590
(9) A township police district organized under section 505.48 of the Revised Code;	591 592
(10) A township;	593
(11) A joint fire district organized under section 505.371 of the Revised Code;	594 595
(12) A county library district created under section 3375.19 or a regional library district created under section 3375.28 of the Revised Code;	596 597 598
(13) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code;	599 600
(14) A joint emergency medical services district organized under section 307.052 of the Revised Code;	601 602
(15) A fire and ambulance district organized under section 505.375 of the Revised Code;	603 604
(16) A fire district organized under division (C) of	605

section 505.37 of the Revised Code; 606

(17) A joint police district organized under section 607  
505.482 of the Revised Code; 608

(18) A lake facilities authority created under Chapter 609  
353. of the Revised Code; 610

(19) A regional transportation improvement project created 611  
under Chapter 5595. of the Revised Code; 612

(20) Any other political subdivision or taxing district or 613  
other local public body or agency authorized by this chapter or 614  
other laws to issue Chapter 133. securities. 615

(NN) "Taxing authority" means in the case of the following 616  
subdivisions: 617

(1) A county, a county library district, or a regional 618  
library district, the board or boards of county commissioners, 619  
or other legislative authority of a county that has adopted a 620  
charter under Article X, Ohio Constitution, but with respect to 621  
such a library district acting solely as agent for the board of 622  
trustees of that district; 623

(2) A municipal corporation, the legislative authority; 624

(3) A school district, the board of education; 625

(4) A regional water and sewer district, a joint ambulance 626  
district, a joint recreation district, a fire and ambulance 627  
district, or a joint fire district, the board of trustees of the 628  
district; 629

(5) A joint township hospital district, the joint township 630  
hospital board; 631

(6) A detention facility district or a district organized 632

under section 2151.65 of the Revised Code, a combined district 633  
organized under sections 2152.41 and 2151.65 of the Revised 634  
Code, or a joint emergency medical services district, the joint 635  
board of county commissioners; 636

(7) A township, a fire district organized under division 637  
(C) of section 505.37 of the Revised Code, or a township police 638  
district, the board of township trustees; 639

(8) A joint solid waste management district organized 640  
under section 343.01 or 343.012 of the Revised Code, the board 641  
of directors of the district; 642

(9) A subdivision described in division (MM) (20) of this 643  
section, the legislative or governing body or official; 644

(10) A joint police district, the joint police district 645  
board; 646

(11) A lake facilities authority, the board of directors; 647

(12) A regional transportation improvement project, the 648  
governing board. 649

(OO) "Tax limitation" means the "ten-mill limitation" as 650  
defined in section 5705.02 of the Revised Code ~~without~~ 651  
~~diminution by reason of section 5705.313 of the Revised Code or~~ 652  
~~otherwise,~~ or, in the case of a municipal corporation or county 653  
with a different charter limitation on property taxes levied to 654  
pay debt charges on unvoted securities, that charter limitation. 655  
Those limitations shall be respectively referred to as the "ten- 656  
mill limitation" and the "charter tax limitation." 657

(PP) "Tax valuation" means the aggregate of the valuations 658  
of property subject to ad valorem property taxation by the 659  
subdivision on the real property, personal property, and public 660

utility property tax lists and duplicates most recently 661  
certified for collection, and shall be calculated without 662  
deductions of the valuations of otherwise taxable property 663  
exempt in whole or in part from taxation by reason of exemptions 664  
of certain amounts of taxable value under division (C) of 665  
section 5709.01, tax reductions under section 323.152 of the 666  
Revised Code, or similar laws now or in the future in effect. 667

For purposes of section 133.06 of the Revised Code, "tax 668  
valuation" shall not include the valuation of tangible personal 669  
property used in business, telephone or telegraph property, 670  
interexchange telecommunications company property, or personal 671  
property owned or leased by a railroad company and used in 672  
railroad operations listed under or described in section 673  
5711.22, division (B) or (F) of section 5727.111, or section 674  
5727.12 of the Revised Code. 675

(QQ) "Year" means the calendar year. 676

(RR) "Administrative agent," "agent," "commercial paper," 677  
"floating rate interest structure," "indexing agent," "interest 678  
rate hedge," "interest rate period," "put arrangement," and 679  
"remarketing agent" have the same meanings as in section 9.98 of 680  
the Revised Code. 681

(SS) "Sales tax supported" means obligations to the 682  
payment of debt charges on which an additional sales tax or 683  
additional sales taxes have been pledged by the taxing authority 684  
of a county pursuant to section 133.081 of the Revised Code. 685

(TT) "Tourism development district revenue supported" 686  
means obligations to the payment of debt charges on which 687  
tourism development district revenue has been pledged by the 688  
taxing authority of a municipal corporation or township under 689



section 133.083 of the Revised Code. 690

**Sec. 133.18.** (A) The taxing authority of a subdivision may 691  
by legislation submit to the electors of the subdivision the 692  
question of issuing any general obligation bonds, for one 693  
purpose, that the subdivision has power or authority to issue. 694

(B) When the taxing authority of a subdivision desires or 695  
is required by law to submit the question of a bond issue to the 696  
electors, it shall pass legislation that does all of the 697  
following: 698

(1) Declares the necessity and purpose of the bond issue; 699

(2) States the date of the authorized election at which 700  
the question shall be submitted to the electors; 701

(3) States the amount, approximate date, estimated net 702  
average rate of interest, and maximum number of years over which 703  
the principal of the bonds may be paid; 704

(4) Declares the necessity of levying a tax ~~outside the~~ 705  
~~tax limitation~~ to pay the debt charges on the bonds and any 706  
anticipatory securities. 707

The estimated net average interest rate shall be 708  
determined by the taxing authority based on, among other 709  
factors, then existing market conditions, and may reflect 710  
adjustments for any anticipated direct payments expected to be 711  
received by the taxing authority from the government of the 712  
United States relating to the bonds and the effect of any 713  
federal tax credits anticipated to be available to owners of all 714  
or a portion of the bonds. The estimated net average rate of 715  
interest, and any statutory or charter limit on interest rates 716  
that may then be in effect and that is subsequently amended, 717  
shall not be a limitation on the actual interest rate or rates 718

on the securities when issued. 719

(C) The taxing authority shall certify a copy of the 720  
legislation passed under division (B) of this section to the 721  
county auditor. The county auditor shall promptly calculate and 722  
advise and, not later than ninety days before the election, 723  
confirm that advice by certification to the taxing authority the 724  
estimated average annual property tax levy, expressed in dollars 725  
for each one hundred thousand dollars of the county auditor's 726  
appraised value and in mills for each one dollar of taxable 727  
value, that the county auditor estimates to be required 728  
throughout the stated maturity of the bonds to pay the debt 729  
charges on the bonds. In calculating the estimated average 730  
annual property tax levy for this purpose, the county auditor 731  
shall assume that the bonds are issued in one series bearing 732  
interest and maturing in substantially equal principal amounts 733  
in each year over the maximum number of years over which the 734  
principal of the bonds may be paid as stated in that 735  
legislation, and that the amount of the tax valuation of the 736  
subdivision most recently certified by the county auditor under 737  
division (A) of section 319.28 of the Revised Code remains the 738  
same throughout the maturity of the bonds. If the subdivision is 739  
located in more than one county, the county auditor shall obtain 740  
the assistance of the county auditors of the other counties, and 741  
those county auditors shall provide assistance, in establishing 742  
the tax valuation of the subdivision for purposes of certifying 743  
the estimated average annual property tax levy. 744

(D) After receiving the county auditor's advice under 745  
division (C) of this section, the taxing authority by 746  
legislation may determine to proceed with submitting the 747  
question of the issue of securities, and shall, not later than 748  
the ninetieth day before the day of the election, file the 749

following with the board of elections: 750

(1) Copies of the legislation provided for in divisions 751  
(B) and (D) of this section; 752

(2) The amount of the estimated average annual property 753  
tax levy, expressed in dollars for each one hundred thousand 754  
dollars of the county auditor's appraised value and in mills for 755  
each one dollar of taxable value, as estimated and certified to 756  
the taxing authority by the county auditor. 757

(E) (1) The board of elections shall prepare the ballots 758  
and make other necessary arrangements for the submission of the 759  
question to the electors of the subdivision. If the subdivision 760  
is located in more than one county, the board shall inform the 761  
boards of elections of the other counties of the filings with 762  
it, and those other boards shall if appropriate make the other 763  
necessary arrangements for the election in their counties. The 764  
election shall be conducted, canvassed, and certified in the 765  
manner provided in Title XXXV of the Revised Code. 766

(2) The election shall be held at the regular places for 767  
voting in the subdivision. If the electors of only a part of a 768  
precinct are qualified to vote at the election the board of 769  
elections may assign the electors in that part to an adjoining 770  
precinct, including an adjoining precinct in another county if 771  
the board of elections of the other county consents to and 772  
approves the assignment. Each elector so assigned shall be 773  
notified of that fact prior to the election by notice mailed by 774  
the board of elections, in such manner as it determines, prior 775  
to the election. 776

(3) The board of elections shall publish a notice of the 777  
election once in a newspaper of general circulation in the 778

subdivision, no later than ten days prior to the election. The 779  
notice shall state all of the following: 780

(a) The principal amount of the proposed bond issue; 781

(b) The stated purpose for which the bonds are to be 782  
issued; 783

(c) The maximum number of years over which the principal 784  
of the bonds may be paid; 785

(d) The estimated additional average annual property tax 786  
levy, expressed in dollars for each one hundred thousand dollars 787  
of the county auditor's appraised value and in mills for each 788  
one dollar of taxable value, to be levied ~~outside the tax~~ 789  
~~limitation~~, as estimated and certified to the taxing authority 790  
by the county auditor; 791

(e) The first calendar year in which the tax is expected 792  
to be due. 793

(F) The form of the ballot to be used at the election 794  
shall be substantially either of the following, as applicable: 795

(1) "Shall bonds be issued by the \_\_\_\_\_ (name of 796  
subdivision) for the purpose of \_\_\_\_\_ (purpose of the bond 797  
issue) in the principal amount of \$\_\_\_\_\_ (principal amount 798  
of the bond issue), to be repaid annually over a maximum period 799  
of \_\_\_\_\_ (the maximum number of years over which the 800  
principal of the bonds may be paid) years, and an annual levy of 801  
property taxes be made ~~outside the \_\_\_\_\_ (as applicable,~~ 802  
~~"ten-mill" or "\_\_\_\_\_ charter tax")~~ limitation, estimated by the 803  
county auditor to average over the repayment period of the bond 804  
issue \_\_\_\_\_ mills for each \$1 of taxable value, which 805  
amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's 806  
appraised value, commencing in \_\_\_\_\_ (first year the tax 807

will be levied), first due in calendar year \_\_\_\_\_ (first 808  
calendar year in which the tax shall be due), to pay the annual 809  
debt charges on the bonds, and to pay debt charges on any notes 810  
issued in anticipation of those bonds? 811

812

	For the bond issue
	Against the bond issue

"

(2) In the case of an election held pursuant to 813  
legislation adopted under section 3375.43 or 3375.431 of the 814  
Revised Code: 815

"Shall bonds be issued for \_\_\_\_\_ (name of library) 816  
for the purpose of \_\_\_\_\_ (purpose of the bond issue), in 817  
the principal amount of \$ \_\_\_\_\_ (amount of the bond issue) 818  
by \_\_\_\_\_ (the name of the subdivision that is to issue the 819  
bonds and levy the tax) as the issuer of the bonds, to be repaid 820  
annually over a maximum period of \_\_\_\_\_ (the maximum number 821  
of years over which the principal of the bonds may be paid) 822  
years, and an annual levy of property taxes ~~be made outside the~~ 823  
~~ten-mill limitation~~, estimated by the county auditor to average 824  
over the repayment period of the bond issue \_\_\_\_\_ mills for 825  
each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ for each 826  
\$100,000 of the county auditor's appraised value, commencing in 827  
\_\_\_\_\_ (first year the tax will be levied), first due in 828  
calendar year \_\_\_\_\_ (first calendar year in which the tax 829  
shall be due), to pay the annual debt charges on the bonds, and 830  
to pay debt charges on any notes issued in anticipation of those 831  
bonds? 832

833

	For the bond issue
--	--------------------

	Against the bond issue	"
--	------------------------	---

(G) The board of elections shall promptly certify the 834  
results of the election to the tax commissioner, the county 835  
auditor of each county in which any part of the subdivision is 836  
located, and the fiscal officer of the subdivision. The 837  
election, including the proceedings for and result of the 838  
election, is incontestable other than in a contest filed under 839  
section 3515.09 of the Revised Code in which the plaintiff 840  
prevails. 841

(H) If a majority of the electors voting upon the question 842  
vote for it, the taxing authority of the subdivision may proceed 843  
under sections 133.21 to 133.33 of the Revised Code with the 844  
issuance of the securities and with the levy and collection of a 845  
property tax ~~outside the tax limitation~~ during the period the 846  
securities are outstanding sufficient in amount to pay the debt 847  
charges on the securities, including debt charges on any 848  
anticipatory securities required to be paid from that tax. If 849  
legislation passed under section 133.22 or 133.23 of the Revised 850  
Code authorizing those securities is filed with the county 851  
auditor on or before the last day of November, the amount of the 852  
voted property tax levy required to pay debt charges or 853  
estimated debt charges on the securities payable in the 854  
following year shall if requested by the taxing authority be 855  
included in the taxes levied for collection in the following 856  
year under section 319.30 of the Revised Code. 857

(I) (1) If, before any securities authorized at an election 858  
under this section are issued, the net indebtedness of the 859  
subdivision exceeds that applicable to that subdivision or those 860  
securities, then and so long as that is the case none of the 861  
securities may be issued. 862

(2) No securities authorized at an election under this 863  
section may be initially issued after the first day of the sixth 864  
January following the election, but this period of limitation 865  
shall not run for any time during which any part of the 866  
permanent improvement for which the securities have been 867  
authorized, or the issuing or validity of any part of the 868  
securities issued or to be issued, or the related proceedings, 869  
is involved or questioned before a court or a commission or 870  
other tribunal, administrative agency, or board. 871

(3) Securities representing a portion of the amount 872  
authorized at an election that are issued within the applicable 873  
limitation on net indebtedness are valid and in no manner 874  
affected by the fact that the balance of the securities 875  
authorized cannot be issued by reason of the net indebtedness 876  
limitation or lapse of time. 877

(4) Nothing in this division (I) shall be interpreted or 878  
applied to prevent the issuance of securities in an amount to 879  
fund or refund anticipatory securities lawfully issued. 880

(5) The limitations of divisions (I) (1) and (2) of this 881  
section do not apply to any securities authorized at an election 882  
under this section if at least ten per cent of the principal 883  
amount of the securities, including anticipatory securities, 884  
authorized has theretofore been issued, or if the securities are 885  
to be issued for the purpose of participating in any federally 886  
or state-assisted program. 887

(6) The certificate of the fiscal officer of the 888  
subdivision is conclusive proof of the facts referred to in this 889  
division. 890

(J) As used in this section, "the county auditor's 891

appraised value" has the same meaning as in section 5705.01 of  
the Revised Code.

**Sec. 133.25.** (A) After the issuance of general obligation  
securities or of securities to which section 133.24 of the  
Revised Code applies, the taxing authority of the subdivision  
shall include in its annual tax budget, and levy a property tax  
in a sufficient amount, with any other moneys available for the  
purpose, to pay the debt charges on the securities payable from  
property taxes. The necessary property tax rate shall be  
included in the fiscal year tax budget that is certified by the  
subdivision to the county budget commission, ~~and, if within the~~  
~~ten-mill limitation, shall be without diminution by reason of~~  
~~section 5705.313 of the Revised Code or any similar provisions.~~

(B) If the taxing authority determines it to be necessary  
or appropriate, and if not prohibited by other law, legislation  
relating to Chapter 133. securities may, or that legislation may  
provide for proceedings that may, contain or provide for any one  
or more or combination of the following:

(1) The pledge to the payment of debt charges of, and  
related covenants to levy, charge, collect, deposit, and apply,  
receipts of the subdivision lawfully available for the purpose,  
referred to in this division (B) as pledged receipts, including,  
without limitation, ad valorem property taxes as permitted by  
law, income taxes, excises, utility and service revenues, local  
government fund, school foundation, and moneys described in  
Section 5a of Article XII, Ohio Constitution, and any other  
receipts from taxes, excises, permits, licenses, fines, or other  
sources of revenue of or of revenue distributions to the  
subdivision, and covenants for the establishment, investment,  
segregation, and maintenance of any funds or reserves in



connection with the securities. No pledge or covenant may be 922  
made that impairs the express contract rights of the holders of 923  
outstanding securities of the subdivision. 924

(2) Designation of a bank or trust company authorized to 925  
exercise corporate trust powers in this state as a fiscal agent 926  
for the securities, which fiscal agent may be a purchaser of any 927  
securities and fiscal agent for any other securities of the 928  
subdivision, and provision for the periodic deposit of pledged 929  
receipts in one or more separate bank accounts, funds, or other 930  
accounts established with the fiscal agent, including provision 931  
for pledged receipts collected or paid by the state or another 932  
subdivision to be transferred, by the appropriate officer of the 933  
state or other subdivision having charge of the distribution of 934  
the pledged receipts to the subdivision, directly to the fiscal 935  
agent for such deposit, which officers shall transfer such 936  
pledged receipts in accordance with this division and the 937  
legislation. The fiscal agent shall disburse moneys so held in 938  
accordance with the legislation, including the transfer of 939  
moneys to paying agents or to persons providing credit 940  
enhancement facilities at the times and in the amounts required. 941  
Until needed for that purpose, and subject to any limitations in 942  
the legislation, the fiscal agent shall either deposit such 943  
moneys on behalf of the subdivision in an institution that is 944  
eligible to become a public depository pursuant to section 945  
135.03 of the Revised Code or invest the moneys on behalf of the 946  
subdivision in obligations that are under applicable law lawful 947  
for the investment of the particular moneys. Divisions (D), (E), 948  
and (G) of section 135.04 and sections 135.08 and 135.09 of the 949  
Revised Code do not apply to any such deposits or investments. 950  
Amounts so held and received by a fiscal agent shall be 951  
accounted for in the appropriate special funds of the 952

subdivision as if held in the treasury of the subdivision, and 953  
the fiscal agent shall provide such information to the 954  
subdivision and to the auditor of state as is necessary for the 955  
purpose. 956

(3) Covenants of the subdivision and other provisions to 957  
protect and safeguard the security and rights of the holders of 958  
the securities and of the providers of any credit enhancement 959  
facilities and provisions for defeasance, including, without 960  
limiting the generality of the foregoing, such covenants and 961  
provisions as to: 962

(a) Establishment and maintenance of the funds to be held 963  
by a fiscal agent as provided in this division, the times, 964  
amounts, and levels for deposit to such funds, and the 965  
obligations in which the proceeds of such funds may be invested 966  
pending their use, subject to limitations on investment of 967  
public funds otherwise provided for by law or charter or by the 968  
legislation; 969

(b) The appointment, rights, powers, and duties of the 970  
fiscal agent, and vesting in the fiscal agent all or any of 971  
those rights, powers, and duties in trust; 972

(c) Compliance with the provisions of this chapter and 973  
other laws applicable to the payment of debt charges on 974  
securities of the subdivision, including Chapter 5705. of the 975  
Revised Code; 976

(d) Conditions that would give rise to an event of default 977  
under the terms of the legislation, and actions and remedies 978  
that any fiscal agent may take or assert on behalf of the 979  
holders of the securities. 980

(4) As rights and remedies of the holders of securities, 981

in addition to any other rights and remedies under law, but 982  
subject to the terms of the legislation and of any credit 983  
enhancement facility, provision that if the subdivision defaults 984  
in the payment of debt charges on the securities and such 985  
default continues for a period of thirty days, or if the 986  
subdivision fails or refuses to comply with the requirements of 987  
this chapter or the applicable proceedings, or defaults in any 988  
contract made with the holders of those securities, the holders 989  
of not less than twenty-five per cent in principal amount of the 990  
outstanding securities of that issue may appoint a trustee, who 991  
may be the fiscal agent, to represent those holders for the 992  
purposes provided in this division (B) (4). That trustee may, and 993  
upon written request of the holders of not less than twenty-five 994  
per cent in principal amount of those securities then 995  
outstanding shall, in its own name exercise all or any of the 996  
powers of such holders under division (B) (3) of this section and 997  
in addition may: 998

(a) Bring action for payment of any debt charges then due 999  
on the securities; 1000

(b) By mandamus or other action or proceeding enforce all 1001  
rights of the holders of the securities, including any right to 1002  
require the subdivision to assess, levy, charge, collect, and 1003  
apply pledged receipts adequate to carry out the provisions of 1004  
the legislation and any agreement with those holders and to 1005  
perform its duties under the legislation and this chapter; 1006

(c) Bring action upon the securities; 1007

(d) By action, require the subdivision to account as if it 1008  
were the trustee of an express trust for the holders of the 1009  
securities; 1010

(e) By action, enjoin any acts or things that may be 1011  
unlawful or in violation of the rights of the holders of those 1012  
securities; 1013

(f) Except in the case of securities payable from a 1014  
property tax, declare all securities of the issue due and 1015  
payable, and if all defaults are subsequently corrected, then, 1016  
with the consent of the holders of not less than ten per cent in 1017  
principal amount of those securities then outstanding, rescind 1018  
and annul that declaration and its consequences. 1019

In addition to the foregoing, the trustee shall have all 1020  
of the powers necessary or appropriate for the exercise of any 1021  
functions specifically set forth in this section or the 1022  
legislation or incident to the general representation of the 1023  
holders of those securities in the enforcement and protection of 1024  
their rights. 1025

(5) Contracts or other arrangements for credit enhancement 1026  
facilities, which may be with a fiscal agent. The costs of or 1027  
under credit enhancement facilities may be paid from any moneys 1028  
of the subdivision lawfully available for the purpose. The 1029  
credit enhancement facility may be for the benefit of holders of 1030  
the particular securities and of any other securities of the 1031  
subdivision. Any such benefit conferred with respect to other 1032  
securities shall not be deemed to restrict, preclude, or 1033  
otherwise impair any rights that those holders otherwise may 1034  
assert. 1035

(C) Unless otherwise provided in the proceedings, the 1036  
holders of not less than ten per cent in principal amount of the 1037  
particular securities at the time outstanding, whether or not 1038  
then due and payable or reduced to judgment and either on their 1039  
own behalf or on behalf of all persons similarly situated, may: 1040

(1) By mandamus, mandatory or other injunction, or any 1041  
other order, writ, process, or decree, or by any other action or 1042  
proceeding, enforce all contractual or other rights of such 1043  
holders, including any right to require the subdivision to 1044  
assess, levy, charge, collect, and apply the pledged receipts 1045  
pledged to carry out the provisions of any agreement with such 1046  
holders and perform its duties under the legislation and this 1047  
chapter; 1048

(2) In the case of default in payment of debt charges on 1049  
their securities, commence an action upon their securities to 1050  
require the subdivision to account as if it were the trustee of 1051  
an express trust for those holders or to enjoin any acts or 1052  
things that may be unlawful or in violation of the rights of 1053  
those holders. 1054

(D) The state pledges to and agrees with the holders of 1055  
Chapter 133. securities that the state will not, by enacting any 1056  
law or adopting any rule, repeal, revoke, repudiate, limit, 1057  
alter, stay, suspend, or otherwise reduce, rescind, or impair 1058  
the power or duty of a subdivision to exercise, perform, carry 1059  
out, and fulfill its responsibilities or covenants under this 1060  
chapter or legislation or agreements as to its Chapter 133. 1061  
securities, including a credit enhancement facility, passed or 1062  
entered into pursuant to this chapter, or repeal, revoke, 1063  
repudiate, limit, alter, stay, suspend, or otherwise reduce, 1064  
rescind, or impair the rights and remedies of any such holders 1065  
fully to enforce such responsibilities, covenants, and 1066  
agreements or to enforce the pledge and agreement of the state 1067  
contained in this division, or otherwise exercise any sovereign 1068  
power materially impairing or materially inconsistent with the 1069  
provisions of such legislation, covenants, and agreements. The 1070  
general assembly determines and declares that the provisions of 1071

this chapter and the powers and duties of subdivisions 1072  
authorized and imposed under this chapter are proper, 1073  
reasonable, and appropriate means by which the state can and 1074  
should exercise and has exercised its duties and powers under 1075  
the Ohio Constitution, and that those provisions are necessary 1076  
and in the public interest and a proper means to better provide 1077  
for the security for, and market reception for the purchase of, 1078  
those securities. This pledge and agreement shall be of no force 1079  
and effect as to securities that are not outstanding. This 1080  
pledge and agreement by the state may be temporarily suspended 1081  
upon the declaration of martial law in the subdivision in the 1082  
event of circumstances deriving directly out of a natural 1083  
disaster, such as an earthquake or major conflagration or flood 1084  
but not a snowstorm or civil disturbance, or out of military 1085  
invasions or civil insurrections, but not strikes or crises 1086  
created by financial or economic events. Payment for securities 1087  
by the original and subsequent holders shall be deemed 1088  
conclusive evidence of valuable consideration received by the 1089  
state and subdivision for this pledge and agreement, and any 1090  
action by the state contrary to or inconsistent with this 1091  
division is void as applied to those securities. The state 1092  
hereby grants any such benefited holder the right to sue the 1093  
state and enforce this pledge and agreement, and waives all 1094  
rights of defense based on sovereign immunity or sovereign power 1095  
in such an action or suit, it being expressly determined and 1096  
declared that the continued integrity of the contract of any 1097  
such holder is essential to the continued right of the 1098  
subdivision to issue and pay debt charges on securities as a 1099  
subdivision of the state. Nothing in this division requires the 1100  
state to continue any particular level of appropriations of 1101  
moneys, or precludes the state from authorizing the subdivision 1102  
to exercise, or the subdivision from exercising, subject to 1103

approval of the tax commissioner, any power provided by law to 1104  
seek application of laws then in effect under the bankruptcy 1105  
provisions of the United States Constitution but in any case 1106  
providing for debt charges as provided in section 133.36 of the 1107  
Revised Code, or to preclude the state from further exercise of 1108  
any of its powers and responsibilities under the Ohio 1109  
Constitution. 1110

(E) Moneys and investments held by the subdivision or a 1111  
paying agent or a fiscal agent, and all receipts of the 1112  
subdivision, needed and allocated to payment of debt charges or 1113  
payments by the subdivision under credit enhancement facilities, 1114  
are property of the subdivision devoted to essential 1115  
governmental purposes and accordingly shall not be applied to 1116  
any purpose other than as provided in this chapter and in the 1117  
legislation, and shall not be subject to any order, judgment, 1118  
lien, execution, attachment, setoff, or counterclaim by any 1119  
creditor or judgment creditor, as a result of a tort judgment or 1120  
otherwise, of the subdivision other than the holders of the 1121  
securities or the provider of the credit enhancement facility 1122  
who are entitled thereto pursuant to this chapter and the 1123  
legislation. 1124

**Sec. 306.40.** The regional transit authority may submit to 1125  
the electors within its territorial boundaries the question of 1126  
issuing bonds of such authority and also the necessity of a 1127  
~~property tax outside the limitation imposed by Section 2 of~~ 1128  
~~Article XII, Ohio Constitution,~~ to pay the interest on and to 1129  
retire the bonds. Such bonds when so approved by the electors 1130  
may be issued by the regional transit authority to purchase, 1131  
acquire, construct, replace, improve, extend, and enlarge any 1132  
transit facility which serves or will serve an area within the 1133  
territorial boundaries of the regional transit authority, or to 1134

make an indemnification payment pursuant to an agreement for the 1135  
sale and leaseback of qualified mass commuting vehicles as 1136  
provided in division (AA) of section 306.35 of the Revised Code, 1137  
or to pay a final judgment or judgments rendered against the 1138  
regional transit authority, including settlement of a claim 1139  
approved by a court, in an action for personal injuries or based 1140  
on any other noncontractual obligation, provided that the net 1141  
indebtedness, as defined for a municipal corporation in section 1142  
133.05 of the Revised Code, incurred by a regional transit 1143  
authority shall never exceed five per cent of the total value of 1144  
all property within the territorial boundaries of the regional 1145  
transit authority as listed and assessed for taxation, and that 1146  
no part of the proceeds of such bonds shall at any time be used 1147  
to meet or defray any of the normal operating expenses of any 1148  
transit facility or part thereof, and provided also, that bonds 1149  
issued to make an indemnification payment pursuant to an 1150  
agreement for the sale and leaseback of qualified mass commuting 1151  
vehicles as provided in division (AA) of section 306.35 of the 1152  
Revised Code shall have a maturing of not more than five years. 1153  
The proceedings for such election and for the issuance and sale 1154  
of such bonds shall be as provided by Chapter 133. of the 1155  
Revised Code, provided that such a bond issue may be submitted 1156  
to the electors and such bonds may be issued for any one or more 1157  
of the purposes set forth in this section. If a majority of 1158  
those voting upon the proposition vote in favor thereof, the 1159  
board of trustees of the regional transit authority may proceed 1160  
with the issue of such bonds and the levy of a property tax- 1161  
~~outside the ten-mill limitation,~~ sufficient in amount to pay the 1162  
interest on and retire such bonds at maturity. Notes may be 1163  
issued in anticipation of such bonds as provided in section 1164  
133.22 of the Revised Code. The board of trustees shall be the 1165  
taxing authority or bond issuing authority of the regional 1166



transit authority. 1167

The regional transit authority may also issue bonds and 1168  
notes in anticipation of such bonds for any one or more of the 1169  
purposes set forth in this section and as provided in Chapter 1170  
133. of the Revised Code, without a vote of the electors 1171  
residing within the territorial boundaries of the authority. 1172  
Prior to the issuance of such bonds or notes, the fiscal officer 1173  
of the authority shall file with the board of trustees a 1174  
certificate showing that the estimated revenues of the authority 1175  
from sources other than ad valorem taxes on property, after 1176  
first meeting from all available resources the estimated 1177  
operation and maintenance expenses of the authority as they 1178  
become due, are sufficient to pay the principal of and interest 1179  
on such bonds as they become due, and that the maximum aggregate 1180  
amount of principal and interest to become payable in any one 1181  
calendar year on all of the bonds of the authority issued 1182  
pursuant to this section without a vote of the electors does not 1183  
exceed one-tenth of one per cent of the total value of all the 1184  
property within the territory of the authority as listed and 1185  
assessed for taxation. To the extent that revenues of the 1186  
authority from sources other than ad valorem taxes on property, 1187  
after paying the operation and maintenance expenses of the 1188  
facilities financed from the proceeds of bonds and notes issued 1189  
pursuant to this section and any moneys required for the payment 1190  
of the principal of and interest and any premium on revenue 1191  
bonds issued by the regional transit authority pursuant to 1192  
section 306.37 of the Revised Code, are sufficient to pay the 1193  
principal of and interest on bonds issued pursuant to this 1194  
section as they become due, such bonds shall not be considered 1195  
within the five per cent limitation on indebtedness imposed by 1196  
this section. 1197

**Sec. 307.201.** The board of county commissioners, in 1198  
addition to its other powers, shall have the authority to 1199  
acquire, construct, own, lease, and operate subways for 1200  
transportation systems not owned by the county, and may issue 1201  
revenue bonds therefor under section 133.08 of the Revised Code 1202  
or general obligation bonds to be paid in part or in whole by 1203  
general tax revenues, if fifty-five per cent of those voting 1204  
upon the proposition vote in favor thereof. The taxing authority 1205  
of subdivisions shall have authority to proceed with the issue 1206  
of such bonds and the levy of a property tax ~~outside the ten-~~ 1207  
~~mill limitation~~ sufficient in amount to pay the interest on and 1208  
retire such bonds at maturity. The purposes for which such bonds 1209  
are issued shall include any costs resulting from restoration, 1210  
relocation, or duplication elsewhere of existing publicly or 1211  
privately owned public utility facilities occupying streets and 1212  
highways. 1213

The board of county commissioners may, by agreement with 1214  
the city council or the proper municipal officer or board 1215  
charged with operation of a municipally owned transportation 1216  
system, acquire, construct, own, lease, or operate a 1217  
transportation system or part thereof, and may, both within or 1218  
without municipal corporations, acquire, construct, own, lease, 1219  
maintain, and operate subways for transportation systems not 1220  
owned by the county. 1221

All rentals, payments, and fees of every description and 1222  
all other income, earnings, or revenues, received from all 1223  
persons, firms, corporations, and municipal corporations for the 1224  
use of subways constructed by a county for transportation 1225  
systems not owned by the county with moneys acquired by the 1226  
issuance of general obligation bonds shall be paid into a 1227  
sinking fund of the county for the payment of interest on and 1228

the redemption of these bonds at maturity. To the extent that 1229  
these funds are not sufficient for the payment of interest on 1230  
the bonds and for the accumulation of a sinking fund sufficient 1231  
for payment thereof at maturity issued for the construction of 1232  
subways within and without municipal corporations, the county 1233  
shall annually levy a tax sufficient for such purposes. The 1234  
taxes for bonds authorized by a vote of the electors in the 1235  
county shall not be considered in computing the debt limitation 1236  
set forth in section 133.07 of the Revised Code, but the 1237  
aggregate of such bonds outstanding shall in no event at any 1238  
time exceed one per cent of the total value of all property in 1239  
such county as listed and assessed for taxation. 1240

**Sec. 319.301.** (A) The reductions required by division (D) 1241  
of this section do not apply to any of the following: 1242

(1) Taxes levied at whatever rate is required to produce a 1243  
specified amount of tax money, including a tax levied under 1244  
section 5705.199 or 5748.09 of the Revised Code, or an amount to 1245  
pay debt charges; 1246

(2) Taxes levied within the one per cent limitation 1247  
imposed by Section 2 of Article XII, Ohio Constitution; 1248

(3) Taxes provided for by the charter of a municipal 1249  
corporation. 1250

(B) As used in this section: 1251

(1) "Real property" includes real property owned by a 1252  
railroad. 1253

(2) "Carryover property" means all real property on the 1254  
current year's tax list except: 1255

(a) Land and improvements that were not taxed by the 1256

district in both the preceding year and the current year; 1257

(b) Land and improvements that were not in the same class 1258  
in both the preceding year and the current year. 1259

(3) "Effective tax rate" means with respect to each class 1260  
of property: 1261

(a) The sum of the total taxes that would have been 1262  
charged and payable for current expenses against real property 1263  
in that class if each of the district's taxes were reduced for 1264  
the current year under division (D)(1) of this section without 1265  
regard to the application of division (E)(3) of this section 1266  
divided by 1267

(b) The taxable value of all real property in that class. 1268

(4) "Taxes charged and payable" means the taxes charged 1269  
and payable prior to any reduction required by section 319.302 1270  
or, if applicable, section 319.303 of the Revised Code. 1271

(C) The tax commissioner shall make the determinations 1272  
required by this section each year, without regard to whether a 1273  
taxing district has territory in a county to which section 1274  
5715.24 of the Revised Code applies for that year. Separate 1275  
determinations shall be made for each of the two classes 1276  
established pursuant to section 5713.041 of the Revised Code. 1277

(D) With respect to each tax authorized to be levied by 1278  
each taxing district, the tax commissioner, annually, shall do 1279  
both of the following: 1280

(1) Determine by what percentage, if any, the sums levied 1281  
by such tax against the carryover property in each class would 1282  
have to be reduced for the tax to levy the same number of 1283  
dollars against such property in that class in the current year 1284

as were charged against such property by such tax in the 1285  
preceding year subsequent to the reduction made under this 1286  
section but before the reduction made under section 319.302 of 1287  
the Revised Code. In the case of a tax levied for the first time 1288  
that is not a renewal of an existing tax, the commissioner shall 1289  
determine by what percentage the sums that would otherwise be 1290  
levied by such tax against carryover property in each class 1291  
would have to be reduced to equal the amount that would have 1292  
been levied if the full rate thereof had been imposed against 1293  
the total taxable value of such property in the preceding tax 1294  
year. A tax or portion of a tax that is designated a replacement 1295  
levy under section 5705.192 of the Revised Code is not a renewal 1296  
of an existing tax for purposes of this division. 1297

(2) Certify each percentage determined in division (D) (1) 1298  
of this section, as adjusted under division (E) of this section, 1299  
and the class of property to which that percentage applies to 1300  
the auditor of each county in which the district has territory. 1301  
The auditor, after complying with section 319.30 of the Revised 1302  
Code, shall reduce the sum to be levied by such tax against each 1303  
parcel of real property in the district by the percentage so 1304  
certified for its class. Certification shall be made by the 1305  
first day of September except in the case of a tax levied for 1306  
the first time, in which case certification shall be made within 1307  
fifteen days of the date the county auditor submits the 1308  
information necessary to make the required determination. 1309

(E) (1) As used in division (E) (2) of this section, "pre- 1310  
1982 joint vocational taxes" means, with respect to a class of 1311  
property, the difference between the following amounts: 1312

(a) The taxes charged and payable in tax year 1981 against 1313  
the property in that class for the current expenses of the joint 1314

vocational school district of which the school district is a 1315  
part after making all reductions under this section; 1316

(b) Two-tenths of one per cent of the taxable value of all 1317  
real property in that class. 1318

If the amount in division (E) (1) (b) of this section 1319  
exceeds the amount in division (E) (1) (a) of this section, the 1320  
pre-1982 joint vocational taxes shall be zero. 1321

~~As used in divisions (E) (2) and (3) of this section, 1322~~  
~~"taxes charged and payable" has the same meaning as in division 1323~~  
~~(B) (4) of this section and excludes any tax charged and payable 1324~~  
~~in 1985 or thereafter under sections 5705.194 to 5705.197 or 1325~~  
~~section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 1326~~  
~~Code. 1327~~

(2) If in the case of a school district other than a joint 1328  
vocational or cooperative education school district any 1329  
percentage required to be used in division (D) (2) of this 1330  
section for either class of property could cause the total taxes 1331  
charged and payable for current expenses to be less than two per 1332  
cent of the taxable value of all real property in that class 1333  
that is subject to taxation by the district, the commissioner 1334  
shall determine what percentages would cause the district's 1335  
total taxes charged and payable for current expenses against 1336  
that class, after all reductions that would otherwise be made 1337  
under this section, to equal, when combined with the pre-1982 1338  
joint vocational taxes against that class, the lesser of the 1339  
following: 1340

(a) The sum of the rates at which those taxes are 1341  
authorized to be levied; 1342

(b) Two per cent of the taxable value of the property in 1343

that class. The auditor shall use such percentages in making the 1344  
reduction required by this section for that class. 1345

(3) If in the case of a joint vocational school district 1346  
any percentage required to be used in division (D) (2) of this 1347  
section for either class of property could cause the total taxes 1348  
charged and payable for current expenses for that class to be 1349  
less than two-tenths of one per cent of the taxable value of 1350  
that class, the commissioner shall determine what percentages 1351  
would cause the district's total taxes charged and payable for 1352  
current expenses for that class, after all reductions that would 1353  
otherwise be made under this section, to equal that amount. The 1354  
auditor shall use such percentages in making the reductions 1355  
required by this section for that class. 1356

(4) If a school district is affected by division (E) (2) or 1357  
(3) of this section for either class of property, and additional 1358  
current expense taxes are levied or are included in the 1359  
definition of taxes charged and payable, then, for the first tax 1360  
year those taxes are levied or included, the reduction computed 1361  
under division (D) of this section for that district shall be 1362  
computed as though the sums of current expenses taxes levied for 1363  
the district and charged against that class in the preceding tax 1364  
year were equivalent to two per cent or two-tenths of one per 1365  
cent, respectively, of the taxable value of all real property in 1366  
that class. 1367

(F) No reduction shall be made under this section in the 1368  
rate at which any tax is levied. 1369

(G) The commissioner may order a county auditor to furnish 1370  
any information the commissioner needs to make the 1371  
determinations required under division (D) or (E) of this 1372  
section, and the auditor shall supply the information in the 1373

form and by the date specified in the order. If the auditor 1374  
fails to comply with an order issued under this division, except 1375  
for good cause as determined by the commissioner, the 1376  
commissioner shall withhold from such county or taxing district 1377  
therein fifty per cent of state revenues to local governments 1378  
pursuant to section 5747.50 of the Revised Code or shall direct 1379  
the department of education and workforce to withhold therefrom 1380  
fifty per cent of state revenues to school districts pursuant to 1381  
Chapter 3317. of the Revised Code. The commissioner shall 1382  
withhold the distribution of such revenues until the county 1383  
auditor has complied with this division, and the department 1384  
shall withhold the distribution of such revenues until the 1385  
commissioner has notified the department that the county auditor 1386  
has complied with this division. 1387

(H) If the commissioner is unable to certify a tax 1388  
reduction factor for either class of property in a taxing 1389  
district located in more than one county by the last day of 1390  
November because information required under division (G) of this 1391  
section is unavailable, the commissioner may compute and certify 1392  
an estimated tax reduction factor for that district for that 1393  
class. The estimated factor shall be based upon an estimate of 1394  
the unavailable information. Upon receipt of the actual 1395  
information for a taxing district that received an estimated tax 1396  
reduction factor, the commissioner shall compute the actual tax 1397  
reduction factor and use that factor to compute the taxes that 1398  
should have been charged and payable against each parcel of 1399  
property for the year for which the estimated reduction factor 1400  
was used. The amount by which the estimated factor resulted in 1401  
an overpayment or underpayment in taxes on any parcel shall be 1402  
added to or subtracted from the amount due on that parcel in the 1403  
ensuing tax year. 1404



A percentage or a tax reduction factor determined or 1405  
computed by the commissioner under this section shall be used 1406  
solely for the purpose of reducing the sums to be levied by the 1407  
tax to which it applies for the year for which it was determined 1408  
or computed. It shall not be used in making any tax computations 1409  
for any ensuing tax year. 1410

(I) In making the determinations under division (D) (1) of 1411  
this section, the tax commissioner shall take account of changes 1412  
in the taxable value of carryover property resulting from 1413  
complaints filed under section 5715.19 of the Revised Code for 1414  
determinations made for the tax year in which such changes are 1415  
reported to the commissioner. Such changes shall be reported to 1416  
the commissioner on the first abstract of real property filed 1417  
with the commissioner under section 5715.23 of the Revised Code 1418  
following the date on which the complaint is finally determined 1419  
by the board of revision or by a court or other authority with 1420  
jurisdiction on appeal. The tax commissioner shall account for 1421  
such changes in making the determinations only for the tax year 1422  
in which the change in valuation is reported. Such a valuation 1423  
change shall not be used to recompute the percentages determined 1424  
under division (D) (1) of this section for any prior tax year. 1425

**Sec. 319.303.** (A) As used in this section: 1426

(1) "Qualifying nonbusiness property" means real property 1427  
or a manufactured or mobile home that meets all of the following 1428  
requirements: 1429

(a) The property is either of the following: 1430

(i) Real property that is classified as to use as 1431  
residential/agricultural property pursuant to section 5713.041 1432  
of the Revised Code, but is not classified as a pond or lake; 1433

(ii) A manufactured or mobile home on which a manufactured 1434  
home tax is assessed pursuant to division (D) (2) of section 1435  
4503.06 of the Revised Code. 1436

(b) The property is located in a school district or joint 1437  
vocational school district that, for the tax year, is subject to 1438  
an adjustment under division (E) of section 319.301 of the 1439  
Revised Code with respect to property classified as to use as 1440  
residential/agricultural property pursuant to section 5713.041 1441  
of the Revised Code. 1442

(c) The property was subject to taxation by that district 1443  
for the tax year in which the immediately preceding reappraisal 1444  
or triennial update occurred. 1445

(2) "Qualifying business property" means real property 1446  
that meets all of the following requirements: 1447

(a) The property is classified as to use as 1448  
nonresidential/agricultural property pursuant to section 1449  
5713.041 of the Revised Code, but is not classified as vacant 1450  
property within this class. 1451

(b) The property is located in a school district or joint 1452  
vocational school district that, for the tax year, is subject to 1453  
an adjustment under division (E) of section 319.301 of the 1454  
Revised Code with respect to property classified as to use as 1455  
nonresidential/agricultural property pursuant to section 1456  
5713.041 of the Revised Code. 1457

(c) The property was subject to taxation by that district 1458  
for the tax year in which the immediately preceding reappraisal 1459  
or triennial update occurred. 1460

(3) "Taxes charged and payable" means real property taxes, 1461  
and manufactured or mobile home taxes assessed pursuant to 1462

division (D) (2) of section 4503.06 of the Revised Code, that are 1463  
charged and payable after the reduction required by section 1464  
319.301 of the Revised Code but before the reductions required 1465  
under this section or sections 319.302, 319.304, 323.152, 1466  
323.158, 4503.065, and 4503.0610 of the Revised Code. 1467

(4) "Reappraisal or triennial update" means a tax year in 1468  
which section 5715.24 of the Revised Code applies in the county. 1469

(5) "Indexed property tax revenue" for qualifying 1470  
nonbusiness property or qualifying business property means the 1471  
sum of the following, as applicable: 1472

(a) The taxes charged and payable within the ten-mill 1473  
limitation, and in excess of that limitation with respect to any 1474  
levy not subject to division (E) of section 319.301 of the 1475  
Revised Code, for a school district or joint vocational school 1476  
district, as applicable, against qualifying nonbusiness property 1477  
or qualifying business property for the tax year; 1478

(b) The taxes charged and payable, other than those 1479  
described in division (A) (5) (a) of this section, for the school 1480  
district or joint vocational school district, as applicable, 1481  
against qualifying nonbusiness property or qualifying business 1482  
property for the immediately preceding tax year, less any 1483  
reductions required by this section for that year; 1484

(c) The product obtained by multiplying the amount 1485  
computed with respect to the qualifying nonbusiness property or 1486  
qualifying business property of a school district or joint 1487  
vocational school district under division (A) (5) (b) of this 1488  
section, as applicable, by the greater of zero per cent or the 1489  
percentage change in the gross domestic product deflator 1490  
computed over the three preceding tax years, as determined under 1491

<u>division (E) of this section.</u>	1492
<u>(6) "Floor tax revenue" means the taxes charged and</u>	1493
<u>payable for a school district or joint vocational school</u>	1494
<u>district, as applicable, against qualifying nonbusiness property</u>	1495
<u>or qualifying business property for the tax year.</u>	1496
<u>(7) "Credit factor" means one minus the quotient obtained</u>	1497
<u>by dividing the applicable indexed property tax revenue by the</u>	1498
<u>applicable floor tax revenue.</u>	1499
<u>(8) "Effective tax rate" means the effective rate levied</u>	1500
<u>by a school district or joint vocational school district after</u>	1501
<u>making the reduction required by section 319.301 of the Revised</u>	1502
<u>Code, but before making any reduction under this section.</u>	1503
<u>(B) Qualifying nonbusiness property qualifies for a</u>	1504
<u>reduction in the real property taxes or manufactured home taxes</u>	1505
<u>levied by a school district or joint vocational school district</u>	1506
<u>as follows:</u>	1507
<u>(1) If, for a tax year in which a county undergoes a</u>	1508
<u>reappraisal or triennial update, a school district is described</u>	1509
<u>in division (A) (1) (b) of this section and its floor tax revenue</u>	1510
<u>for qualifying nonbusiness property exceeds its indexed property</u>	1511
<u>tax revenue for such property, qualifying nonbusiness property</u>	1512
<u>located in that district shall qualify for a reduction under</u>	1513
<u>this division for that tax year and for the following two tax</u>	1514
<u>years. For each such year, the reduction shall equal the result</u>	1515
<u>obtained by multiplying the taxes charged and payable against</u>	1516
<u>the property for the tax year by the credit factor computed for</u>	1517
<u>the district's qualifying nonbusiness property for the tax year</u>	1518
<u>in which the county underwent the reappraisal or triennial</u>	1519
<u>update.</u>	1520

(2) If, for a tax year in which a county undergoes a 1521  
reappraisal or triennial update, a joint vocational school 1522  
district is described in division (A) (1) (b) of this section and 1523  
its floor tax revenue for qualifying nonbusiness property 1524  
exceeds its indexed property tax revenue for such property, 1525  
qualifying nonbusiness property located in that district shall 1526  
qualify for a reduction under this division for that tax year 1527  
and for the following two tax years. For each such year, the 1528  
reduction shall equal the result obtained by multiplying the 1529  
taxes charged and payable against the property for the tax year 1530  
by the credit factor computed for the district's qualifying 1531  
nonbusiness property for the tax year in which the county 1532  
underwent the reappraisal or triennial update. 1533

(C) Qualifying business property qualifies for a reduction 1534  
in the real property taxes levied by a school district or joint 1535  
vocational school district as follows: 1536

(1) If, for a tax year in which a county undergoes a 1537  
reappraisal or triennial update, a school district is described 1538  
in division (A) (2) (b) of this section and its floor tax revenue 1539  
for qualifying business property exceeds its indexed property 1540  
tax revenue for such property, qualifying business property 1541  
located in that district shall qualify for a reduction under 1542  
this division for that tax year and for the following two tax 1543  
years. For each such year, the reduction shall equal the result 1544  
obtained by multiplying the taxes charged and payable against 1545  
the property for the tax year by the credit factor computed for 1546  
the district's qualifying business property for the tax year in 1547  
which the county underwent the reappraisal or triennial update. 1548

(2) If, for a tax year in which a county undergoes a 1549  
reappraisal or triennial update, a joint vocational school 1550

district is described in division (A) (2) (b) of this section and 1551  
its floor tax revenue for qualifying business property exceeds 1552  
its indexed property tax revenue for such property, qualifying 1553  
business property located in that district shall qualify for a 1554  
reduction under this division for that tax year and for the 1555  
following two tax years. For each such year, the reduction shall 1556  
equal the result obtained by multiplying the taxes charged and 1557  
payable against the property for the tax year by the credit 1558  
factor computed for the district's qualifying business property 1559  
for the tax year in which the county underwent the reappraisal 1560  
or triennial update. 1561

(D) A reduction applied under this section shall reduce 1562  
only the taxes charged and payable of taxes whose effective tax 1563  
rate is adjusted by operation of division (E) of section 319.301 1564  
of the Revised Code, in proportion to the extent to which each 1565  
effective tax rate is so adjusted. The county auditor and county 1566  
treasurer, when settling tax collections under section 321.24 of 1567  
the Revised Code, shall compute the amount by which collections 1568  
of each such tax are to be reduced, and the county treasurer 1569  
shall certify that information to each affected school district 1570  
upon making a payment of such collections to the school 1571  
district. 1572

(E) For the purpose of division (A) (5) (c) of this section, 1573  
the tax commissioner shall annually determine the percentage 1574  
change in the gross domestic product deflator determined by the 1575  
bureau of economic analysis of the United States department of 1576  
commerce from the first day of January of the third preceding 1577  
calendar year to the last day of December of the preceding 1578  
calendar year. The commissioner shall certify the resulting 1579  
amount to each county auditor whose county undergoes a 1580  
reappraisal or triennial update, not later than the first day of 1581

December of each year. 1582

Sec. 319.304. (A) As used in this section: 1583

(1) "Homestead" has the same meaning as in section 323.151 1584  
of the Revised Code and also includes a manufactured or mobile 1585  
home that is owned and occupied as a home by an individual whose 1586  
domicile is in this state. 1587

(2) "Homestead exemption" means a reduction authorized 1588  
under section 4503.065 or division (A) (1), (2), or (3) of 1589  
section 323.152 of the Revised Code. 1590

(3) "Income threshold" means the total income threshold 1591  
applicable for the tax year under division (A) (1) (b) (iii) of 1592  
section 323.152 or division (A) (2) (a) (iii) or (A) (2) (c) (iii) of 1593  
section 4503.065 of the Revised Code. 1594

(B) A board of county commissioners, by resolution, may 1595  
authorize a reduction in the real property taxes or manufactured 1596  
home taxes charged and payable against every homestead in the 1597  
county subject to a homestead exemption for the tax year. The 1598  
board shall certify a copy of the resolution, or a copy of any 1599  
resolution repealing the reduction's authorization, to the 1600  
county auditor and tax commissioner within thirty days after its 1601  
adoption. The reduction shall apply or cease to apply, in the 1602  
case of real property taxes, to the first tax year ending after 1603  
this thirty-day period or, in the case of manufactured home 1604  
taxes, the first tax year beginning after this period. 1605

(C) The reduction shall equal the same amount as the 1606  
homestead's applicable homestead exemption for the tax year and 1607  
shall be applied concurrently with the homestead exemption. 1608  
Except as otherwise provided in division (D) of this section, no 1609  
application shall be required under section 323.153 or 4503.066 1610

of the Revised Code for a homestead to obtain a reduction 1611  
authorized by this section, but the reduction is otherwise 1612  
subject to the same provisions as provided in sections 323.151 1613  
to 323.159 or sections 4503.064 to 4503.069 of the Revised Code 1614  
as are applicable to a homestead exemption. The amount of any 1615  
reduction authorized under this section shall not be reimbursed 1616  
as provided in section 323.156 or 4503.068 of the Revised Code. 1617

(D) A homestead that is subject to the homestead exemption 1618  
authorized under division (A) (1) of section 323.152 or division 1619  
(A) of section 4503.065 of the Revised Code shall not qualify 1620  
for a reduction under this section unless the person owning and 1621  
occupying the homestead or occupying the homestead, in the case 1622  
of a housing cooperative, has a total income that does not 1623  
exceed the income threshold applicable to that tax year. 1624

If the person has not already reported the person's total 1625  
income under section 323.153 or 4503.066 of the Revised Code for 1626  
the purpose of the homestead exemption, the person shall not be 1627  
eligible to receive a reduction under this section unless the 1628  
person files an application verifying the person's total income 1629  
in accordance with that applicable section. The county auditor 1630  
shall furnish such person a continuing application under that 1631  
section, which the person shall use to report changes in total 1632  
income in accordance with the applicable section. 1633

**Sec. 323.08.** (A) After certifying the tax list and 1634  
duplicate pursuant to section 319.28 of the Revised Code, the 1635  
county auditor shall deliver a list of the tax rates, tax 1636  
reduction factors, and effective tax rates assessed and applied 1637  
against each of the two classes of property of the county to the 1638  
county treasurer, who shall immediately cause a schedule of such 1639  
tax rates and effective rates to be published using at least one 1640



of the following methods: 1641

(1) In the print or digital edition of a newspaper of 1642  
general circulation in the county; 1643

(2) On the official public notice web site established 1644  
under section 125.182 of the Revised Code; 1645

(3) On the web site and social media account of the 1646  
county. 1647

Alternatively, in lieu of such publication, the county 1648  
treasurer may insert a copy of such schedule with each tax bill 1649  
mailed. Such schedule shall specify particularly the rates and 1650  
effective rates of taxation levied for all purposes on the tax 1651  
list and duplicate for the support of the various taxing units 1652  
within the county, expressed in dollars and cents for each one 1653  
thousand dollars of valuation. The effective tax rates shall be 1654  
printed in boldface type. 1655

(B) The county treasurer shall publish notice of the date 1656  
of the last date for payment of each installment of taxes once a 1657  
week for two successive weeks before such date using at least 1658  
one of the following methods: 1659

(1) In the print or digital edition of a newspaper of 1660  
general circulation within the county; 1661

(2) On the official public notice web site established 1662  
under section 125.182 of the Revised Code; 1663

(3) On the web site and social media account of the 1664  
county. 1665

The notice shall contain notice that any taxes paid after 1666  
such date will accrue a penalty and interest and that failure to 1667  
receive a tax bill will not avoid such penalty and interest. The 1668

notice shall contain a telephone number that may be called by  
taxpayers who have not received tax bills.

(C) As used in this section and section 323.131 of the  
Revised Code, "effective tax rate" means the effective rate  
after making the reduction required by section 319.301, but  
before making the reduction required by section 319.302 or, if  
applicable, 319.303 of the Revised Code.

**Sec. 323.152.** In addition to the reduction in taxes  
required under ~~section~~ sections 319.302-, 319.303, and 319.304  
of the Revised Code, taxes shall be reduced as provided in  
divisions (A) and (B) of this section.

(A) (1) (a) Division (A) (1) of this section applies to any  
of the following persons:

(i) A person who is permanently and totally disabled;

(ii) A person who is sixty-five years of age or older;

(iii) A person who is the surviving spouse of a deceased  
person who was permanently and totally disabled or sixty-five  
years of age or older and who applied and qualified for a  
reduction in taxes under this division in the year of death,  
provided the surviving spouse is at least fifty-nine but not  
sixty-five or more years of age on the date the deceased spouse  
dies.

(b) Real property taxes on a homestead owned and occupied,  
or a homestead in a housing cooperative occupied, by a person to  
whom division (A) (1) of this section applies shall be reduced  
for each year for which an application for the reduction has  
been approved. The reduction shall equal one of the following  
amounts, as applicable to the person:

(i) If the person received a reduction under division (A) 1697  
(1) of this section for tax year 2006, the greater of the 1698  
reduction for that tax year or the amount computed under 1699  
division (A) (1) (c) of this section; 1700

(ii) If the person received, for any homestead, a 1701  
reduction under division (A) (1) of this section for tax year 1702  
2013 or under division (A) of section 4503.065 of the Revised 1703  
Code for tax year 2014 or the person is the surviving spouse of 1704  
such a person and the surviving spouse is at least fifty-nine 1705  
years of age on the date the deceased spouse dies, the amount 1706  
computed under division (A) (1) (c) of this section. 1707

(iii) If the person is not described in division (A) (1) (b) 1708  
(i) or (ii) of this section and the person's total income does 1709  
not exceed thirty thousand dollars, as adjusted under division 1710  
(A) (1) (d) of this section, the amount computed under division 1711  
(A) (1) (c) of this section. 1712

(c) The amount of the reduction under division (A) (1) (c) 1713  
of this section equals the product of the following: 1714

(i) Twenty-five thousand dollars of the true value of the 1715  
property in money, as adjusted under division (A) (1) (d) of this 1716  
section; 1717

(ii) The assessment percentage established by the tax 1718  
commissioner under division (B) of section 5715.01 of the 1719  
Revised Code, not to exceed thirty-five per cent; 1720

(iii) The effective tax rate used to calculate the taxes 1721  
charged against the property for the current year, where 1722  
"effective tax rate" is defined as in section 323.08 of the 1723  
Revised Code; 1724

(iv) The quantity equal to one minus the sum of the 1725

percentage reductions in taxes received by the property for the 1726  
current tax year under ~~section~~ sections 319.302 and 319.303 of 1727  
the Revised Code and division (B) of section 323.152 of the 1728  
Revised Code. 1729

(d) The tax commissioner shall adjust the total income 1730  
threshold described in division (A)(1)(b)(iii) and the reduction 1731  
amounts described in divisions (A)(1)(c)(i), (A)(2), and (A)(3) 1732  
of this section by completing the following calculations in 1733  
September of each year: 1734

(i) Determine the percentage increase in the gross 1735  
domestic product deflator determined by the bureau of economic 1736  
analysis of the United States department of commerce from the 1737  
first day of January of the preceding calendar year to the last 1738  
day of December of the preceding calendar year; 1739

(ii) Multiply that percentage increase by the total income 1740  
threshold or reduction amount for the current tax year, as 1741  
applicable; 1742

(iii) Add the resulting product to the total income 1743  
threshold or the reduction amount, as applicable, for the 1744  
current tax year; 1745

(iv) Round the resulting sum to the nearest multiple of 1746  
one hundred dollars. 1747

The commissioner shall certify the amount resulting from 1748  
each adjustment to each county auditor not later than the first 1749  
day of December each year. The certified total income threshold 1750  
amount applies to the following tax year for persons described 1751  
in division (A)(1)(b)(iii) of this section. The certified 1752  
reduction amount applies to the following tax year. The 1753  
commissioner shall not make the applicable adjustment in any 1754

calendar year in which the amount resulting from the adjustment 1755  
would be less than the total income threshold or the reduction 1756  
amount for the current tax year. 1757

(2) (a) Real property taxes on a homestead owned and 1758  
occupied, or a homestead in a housing cooperative occupied, by a 1759  
disabled veteran shall be reduced for each year for which an 1760  
application for the reduction has been approved. The reduction 1761  
shall equal the product obtained by multiplying fifty thousand 1762  
dollars of the true value of the property in money, as adjusted 1763  
under division (A) (1) (d) of this section, by the amounts 1764  
described in divisions (A) (1) (c) (ii) to (iv) of this section. 1765  
The reduction is in lieu of any reduction under section 323.158 1766  
of the Revised Code or division (A) (1), (2) (b), or (3) of this 1767  
section. The reduction applies to only one homestead owned and 1768  
occupied by a disabled veteran. 1769

(b) Real property taxes on a homestead owned and occupied, 1770  
or a homestead in a housing cooperative occupied, by the 1771  
surviving spouse of a disabled veteran shall be reduced for each 1772  
year an application for exemption is approved. The reduction 1773  
shall equal to the amount of the reduction authorized under 1774  
division (A) (2) (a) of this section. 1775

The reduction is in lieu of any reduction under section 1776  
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 1777  
of this section. The reduction applies to only one homestead 1778  
owned and occupied by the surviving spouse of a disabled 1779  
veteran. A homestead qualifies for a reduction in taxes under 1780  
division (A) (2) (b) of this section beginning in one of the 1781  
following tax years: 1782

(i) For a surviving spouse described in division (L) (1) of 1783  
section 323.151 of the Revised Code, the year the disabled 1784

veteran dies; 1785

(ii) For a surviving spouse described in division (L) (2) 1786  
of section 323.151 of the Revised Code, the first year on the 1787  
first day of January of which the total disability rating 1788  
described in division (F) of that section has been received for 1789  
the deceased spouse. 1790

In either case, the reduction shall continue through the 1791  
tax year in which the surviving spouse dies or remarries. 1792

(3) Real property taxes on a homestead owned and occupied, 1793  
or a homestead in a housing cooperative occupied, by the 1794  
surviving spouse of a public service officer killed in the line 1795  
of duty shall be reduced for each year for which an application 1796  
for the reduction has been approved. The reduction shall equal 1797  
the product obtained by multiplying fifty thousand dollars of 1798  
the true value of the property in money, as adjusted under 1799  
division (A) (1) (d) of this section, by the amounts described in 1800  
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 1801  
is in lieu of any reduction under section 323.158 of the Revised 1802  
Code or division (A) (1) or (2) of this section. The reduction 1803  
applies to only one homestead owned and occupied by such a 1804  
surviving spouse. A homestead qualifies for a reduction in taxes 1805  
under division (A) (3) of this section for the tax year in which 1806  
the public service officer dies through the tax year in which 1807  
the surviving spouse dies or remarries. 1808

(B) To provide a partial exemption, real property taxes on 1809  
any homestead, and manufactured home taxes on any manufactured 1810  
or mobile home on which a manufactured home tax is assessed 1811  
pursuant to division (D) (2) of section 4503.06 of the Revised 1812  
Code, shall be reduced for each year for which an application 1813  
for the reduction has been approved. The amount of the reduction 1814

shall equal two and one-half per cent of the amount of taxes to 1815  
be levied by qualifying levies on the homestead or the 1816  
manufactured or mobile home after applying section 319.301 of 1817  
the Revised Code. For the purposes of this division, "qualifying 1818  
levy" has the same meaning as in section 319.302 of the Revised 1819  
Code. 1820

(C) The reductions granted by this section do not apply to 1821  
special assessments or respread of assessments levied against 1822  
the homestead, and if there is a transfer of ownership 1823  
subsequent to the filing of an application for a reduction in 1824  
taxes, such reductions are not forfeited for such year by virtue 1825  
of such transfer. 1826

(D) The reductions in taxable value referred to in this 1827  
section shall be applied solely as a factor for the purpose of 1828  
computing the reduction of taxes under this section and shall 1829  
not affect the total value of property in any subdivision or 1830  
taxing district as listed and assessed for taxation on the tax 1831  
lists and duplicates, or any direct or indirect limitations on 1832  
indebtedness of a subdivision or taxing district. If, in the 1833  
case of a township, after application of sections 5705.31 and 1834  
5705.32 of the Revised Code, including the allocation of all 1835  
levies within the ten-mill limitation to debt charges to the 1836  
extent therein provided, there would be insufficient funds for 1837  
payment of debt charges not provided for by levies ~~in excess of~~ 1838  
~~the ten-mill limitation~~ approved by electors, the reduction of 1839  
taxes provided for in sections 323.151 to 323.159 of the Revised 1840  
Code shall be proportionately adjusted to the extent necessary 1841  
to provide such funds from levies within the ten-mill 1842  
limitation. 1843

(E) No reduction shall be made on the taxes due on the 1844

homestead of any person convicted of violating division (D) or 1845  
(E) of section 323.153 of the Revised Code for a period of three 1846  
years following the conviction. 1847

**Sec. 323.155.** The tax bill prescribed under section 1848  
323.131 of the Revised Code shall indicate the net amount of 1849  
taxes due following the reductions in taxes under sections 1850  
319.301, 319.302, 319.303, 319.304, 323.152, and 323.16 of the 1851  
Revised Code. 1852

Any reduction in taxes under section 323.152 of the 1853  
Revised Code shall be disregarded as income or resources in 1854  
determining eligibility for any program or calculating any 1855  
payment under Title LI of the Revised Code. 1856

**Sec. 323.158.** (A) As used in this section, "qualifying 1857  
county" means a county to which both of the following apply: 1858

(1) At least one major league professional athletic team 1859  
plays its home schedule in the county for the season beginning 1860  
in 1996; 1861

(2) The majority of the electors of the county, voting at 1862  
an election held in 1996, approved a referendum on a resolution 1863  
of the board of county commissioners levying a sales and use tax 1864  
under sections 5739.026 and 5741.023 of the Revised Code. 1865

(B) On or before December 31, 1996, the board of county 1866  
commissioners of a qualifying county may adopt a resolution 1867  
under this section. The resolution shall grant a partial real 1868  
property tax exemption to each homestead in the county that also 1869  
receives the tax reduction under division (B) of section 323.152 1870  
of the Revised Code. The partial exemption shall take the form 1871  
of the reduction by a specified percentage each year of the real 1872  
property taxes on the homestead. The resolution shall specify 1873



the percentage, which may be any amount. The board may include 1874  
in the resolution a condition that the partial exemption will 1875  
apply only upon the receipt by the county of additional revenue 1876  
from a source specified in the resolution. The resolution shall 1877  
specify the tax year in which the partial exemption first 1878  
applies, which may be the tax year in which the resolution takes 1879  
effect as long as the resolution takes effect before the county 1880  
auditor certifies the tax duplicate of real and public utility 1881  
property for that tax year to the county treasurer. Upon 1882  
adopting the resolution, the board shall certify copies of it to 1883  
the county auditor and the tax commissioner. 1884

(C) After complying with sections 319.301, 319.302, 1885  
319.303, 319.304, and 323.152 of the Revised Code, the county 1886  
auditor shall reduce the remaining sum to be levied against a 1887  
homestead by the percentage called for in the resolution adopted 1888  
under division (B) of this section. The auditor shall certify 1889  
the amount of taxes remaining after the reduction to the county 1890  
treasurer for collection as the real property taxes charged and 1891  
payable on the homestead. 1892

(D) For each tax year, the county auditor shall certify to 1893  
the board of county commissioners the total amount by which real 1894  
property taxes were reduced under this section. At the time of 1895  
each semi-annual settlement of real property taxes between the 1896  
county auditor and county treasurer, the board of county 1897  
commissioners shall pay to the auditor one-half of that total 1898  
amount. Upon receipt of the payment, the county auditor shall 1899  
distribute it among the various taxing districts in the county 1900  
as if it had been levied, collected, and settled as real 1901  
property taxes. The board of county commissioners shall make the 1902  
payment from the county general fund or from any other county 1903  
revenue that may be used for that purpose. In making the 1904

payment, the board may use revenue from taxes levied by the 1905  
county to provide additional general revenue under sections 1906  
5739.021 and 5741.021 of the Revised Code or to provide 1907  
additional revenue for the county general fund under sections 1908  
5739.026 and 5741.023 of the Revised Code. 1909

(E) The partial exemption under this section shall not 1910  
directly or indirectly affect the determination of the principal 1911  
amount of notes that may be issued in anticipation of a tax levy 1912  
or the amount of securities that may be issued for any permanent 1913  
improvements authorized in conjunction with a tax levy. 1914

(F) At any time, the board of county commissioners may 1915  
adopt a resolution amending or repealing the partial exemption 1916  
granted under this section. Upon adopting a resolution amending 1917  
or repealing the partial exemption, the board shall certify 1918  
copies of it to the county auditor and the tax commissioner. The 1919  
resolution shall specify the tax year in which the amendment or 1920  
repeal first applies, which may be the tax year in which the 1921  
resolution takes effect as long as the resolution takes effect 1922  
before the county auditor certifies the tax duplicate of real 1923  
and public utility property for that tax year to the county 1924  
treasurer. 1925

(G) If a person files a late application for a tax 1926  
reduction under division (B) of section 323.152 of the Revised 1927  
Code for the preceding year, and is granted the reduction, the 1928  
person also shall receive the reduction under this section for 1929  
the preceding year. The county auditor shall credit the amount 1930  
of the reduction against the person's current year taxes, and 1931  
shall include the amount of the reduction in the amount 1932  
certified to the board of county commissioners under division 1933  
(D) of this section. 1934

**Sec. 323.32.** As used in this section, "railroad note" 1935  
means a note issued pursuant to a court order in the 1936  
reorganization of a railroad company under section 77 of the 1937  
Bankruptcy Act. 1938

Notwithstanding any other provision of law to the 1939  
contrary, with respect to all payments received in settlement of 1940  
claims arising from delinquent property tax charges and ordered 1941  
to be paid by a railroad company under a plan of reorganization 1942  
as ordered by a federal district court in accordance with 1943  
provisions of Chapter VIII of the "Federal Bankruptcy Act," 11 1944  
U.S.C.A. 201-208, the following provisions shall apply: 1945

(A) Except as provided in division (H) of this section, 1946  
all of such payments shall be made payable, and delivered, to 1947  
the county in which the taxing district sharing in a claim for 1948  
delinquent taxes is located. Any notes included in such payment 1949  
shall be issued to such county treasurer, who shall be the 1950  
custodian of all of said notes, and who shall be liable therefor 1951  
upon the treasurer's bond until such time as said notes mature, 1952  
are sold, or otherwise lawfully pass from the treasurer's 1953  
custody. 1954

(B) Upon receipt of a payment by cash or check, the county 1955  
treasurer shall immediately cause such funds to be paid into the 1956  
county treasury and credited to a special fund established for 1957  
this purpose, which shall be known as the "undivided bankruptcy 1958  
claims fund." All of such moneys so received, including any 1959  
earned interest, shall be credited to said fund. 1960

(C) When the total claim for each county has been 1961  
satisfied by the receipt of cash or notes, or both, the county 1962  
auditor shall remit from the tax list and duplicate of real and 1963  
public utility property in each county, all charges appearing 1964

thereon in the name of the railroad company for which such 1965  
payment has been made, which are delinquent and unpaid from any 1966  
year previous to the tax year 1977. 1967

(D) At any time that funds are present in the undivided 1968  
bankruptcy claims fund, either upon initial settlement or at any 1969  
later time, the county auditor shall, forthwith, distribute by 1970  
auditors' warrant, such funds to the various taxing districts of 1971  
the county, in which the property taxes, from which the claim in 1972  
bankruptcy has derived, were originally charged. The funds so 1973  
distributed shall be apportioned among the various taxing 1974  
authorities within each taxing district in the same proportions 1975  
as the said taxes were originally levied, taking into account 1976  
the various rates of taxation levied for different purposes for 1977  
each year in which such taxes were charged and remained unpaid, 1978  
and any unpaid special assessments, including compound interest 1979  
thereon at the rate of six per cent per annum to January 1, 1980  
1978. 1981

In making such distribution, the auditor shall, first, 1982  
deduct an amount equal to one per cent of the total amount to be 1983  
distributed, as fees for services of the county auditor and 1984  
treasurer in making collection and distribution of the claim in 1985  
bankruptcy. Such deduction shall be in lieu of all fees provided 1986  
for in sections 319.54 and 321.26 of the Revised Code. The 1987  
amount so deducted shall be credited to the general fund of the 1988  
county. 1989

If any funds received pursuant to this section represent 1990  
taxes which, if collected, would have resulted from any ~~general~~ 1991  
~~or emergency~~ levy which has since expired, such funds may be 1992  
credited to the general operating fund and expended as though 1993  
they are proceeds from a current levy, and if any of such funds 1994

represent taxes from any current general bond retirement levy or 1995  
one which has since expired, said funds may be credited to the 1996  
current bond retirement fund and used to service any current 1997  
bond indebtedness, or may be credited to the general operating 1998  
fund of the district, if so designated by a majority of the 1999  
members of the taxing authority of the taxing district. 2000

(E) Except as provided in division (H) of this section, 2001  
when, as a part of the settlement of a claim in bankruptcy of a 2002  
reorganized railroad company a county receives notes on behalf 2003  
of a taxing authority in partial payment of said claim, the 2004  
county treasurer shall, within a reasonable length of time, 2005  
notify the taxing authority of each taxing district sharing in 2006  
the claim that such notes are in the treasurer's custody. Within 2007  
sixty days of receipt of such notice, each taxing authority 2008  
shall decide by a resolution approved by a majority of its 2009  
members whether: 2010

(1) The notes shall remain in custody of the county 2011  
treasurer, as issued, and allowed to mature according to the 2012  
terms presented on their face with the proceeds to be 2013  
distributed upon maturity pursuant to division (D) of this 2014  
section; or 2015

(2) The railroad notes shall be exchanged for several new 2016  
notes in denominations equal to the proportionate share, or 2017  
portion thereof, of the taxing district having a share in the 2018  
claim in bankruptcy as determined in division (D) of this 2019  
section. The new notes shall be distributed, upon receipt, to 2020  
each taxing authority in full satisfaction of its claim or in 2021  
full satisfaction of the portion of its claim represented by the 2022  
notes so received. If notes cannot be issued in denominations 2023  
equal to the taxing district's proportionate share, the 2024

treasurer shall certify to the taxing authority of the district 2025  
the amount of notes held by the treasurer on behalf of the 2026  
district and for which notes cannot be issued pursuant to the 2027  
taxing authority's decision under this subdivision. Upon receipt 2028  
of such certification, the taxing authority may borrow money and 2029  
issue notes against such certification in the same manner as is 2030  
provided by division (F) of this section. 2031

If a taxing authority elects the option provided under 2032  
division (E)(1) of this section, it may at any subsequent time 2033  
elect instead the option provided under division (E)(2) of this 2034  
section by resolution approved by a majority of its members. The 2035  
election of the option provided under division (E)(2) of this 2036  
section becomes final upon receipt by the taxing authority of 2037  
the new notes or certification distributed by the county 2038  
treasurer under such division. 2039

Each taxing authority shall certify a copy of any 2040  
resolution adopted under this division to the county treasurer 2041  
who shall take appropriate action as directed by each taxing 2042  
authority. 2043

(F) A taxing authority having possession of any railroad 2044  
note or a treasurer's certification issued under division (E)(2) 2045  
of this section may, by approval of a majority of its members, 2046  
borrow money and issue its note in anticipation of the revenue 2047  
payable on maturity of the railroad note and pledge the railroad 2048  
note or the proceeds thereof. Such anticipation note shall 2049  
mature no later than the railroad note and shall be in an amount 2050  
no greater than seventy per cent of the face amount of said 2051  
railroad note. By like action a taxing authority may sell any 2052  
railroad note in its possession at public or private offering 2053  
for not less than the prevailing market price. Such a sale or 2054

borrowing shall be exempt from all other requirements and 2055  
limitations of the Revised Code, including the requirements of 2056  
the Uniform Bond Law. 2057

(1) If a taxing authority desires to issue delinquent tax 2058  
bonds pursuant to section 131.23 of the Revised Code prior to 2059  
either receipt of any payment from a railroad in bankruptcy or 2060  
utilization of the authority granted in this section, the taxing 2061  
authority may determine whether or not the net amount of 2062  
delinquent taxes unpledged for purposes of division (B) (5) of 2063  
section 131.23 of the Revised Code shall include all or part of 2064  
the delinquent taxes owed by a railroad, or, if notes have been 2065  
received pursuant to this section, the unpaid principal amount 2066  
of such notes. If the taxing authority determines that any such 2067  
railroad delinquencies or note amount shall be included under 2068  
section 131.23 of the Revised Code, the amount which may be 2069  
borrowed pursuant to this section may not exceed seventy per 2070  
cent of the total face amount of railroad notes remaining after 2071  
deducting the amount so included. 2072

(2) If a taxing authority desires to issue delinquent tax 2073  
bonds pursuant to section 131.23 of the Revised Code after 2074  
utilization of the authority granted in this section, the net 2075  
amount of delinquent taxes unpledged for purposes of division 2076  
(B) (5) of section 131.23 of the Revised Code may not include the 2077  
principal amount of railroad notes which have been borrowed 2078  
against or sold pursuant to this section. 2079

(G) When a taxing authority receives a railroad note, the 2080  
face amount of such note shall not be considered as revenue for 2081  
any purpose in the year in which the note is received. Upon sale 2082  
or maturity of the note, any proceeds not pledged pursuant to 2083  
division (F) of this section shall be considered as 2084

unanticipated revenue from a new source and all of the 2085  
provisions of law pertaining to such revenue, including section 2086  
5705.36 of the Revised Code, shall apply. 2087

(H) When there are present in a county nonrepresented 2088  
taxing districts as provided in amended substitute house bill 2089  
336 of the 112th general assembly, all of the provisions of this 2090  
section shall apply to such districts, except as follows: 2091

(1) Payments by cash or check may be made payable, and 2092  
delivered, directly to the treasurer of the taxing district. Any 2093  
notes included in the settlement of the district's claim may be 2094  
issued, and delivered, directly to said treasurer. 2095

Upon receipt of any of such payments, the treasurer of the 2096  
taxing district shall certify, to the county treasurer of the 2097  
county in which the district is located, the fact of such 2098  
receipt and the amounts so received. 2099

(2) If the claim of a nonrepresented taxing district is 2100  
not paid directly to the treasurer of the district but is 2101  
included with payments for the remainder of the county, cash 2102  
payments included in the initial settlement shall be distributed 2103  
as provided in divisions (B) and (D) of this section. Any notes 2104  
received as payment shall be exchanged and distributed to 2105  
nonrepresented taxing districts upon receipt. 2106

**Sec. 345.01.** (A) As used in this chapter, "the county 2107  
auditor's appraised value" has the same meaning as in section 2108  
5705.01 of the Revised Code. 2109

(B) The taxing authority of any municipal corporation, 2110  
township, or county, at any time not less than one hundred days 2111  
prior to a general election in any year, by a vote of two-thirds 2112  
of all members of the taxing authority, may, and upon 2113



presentation to the clerk or fiscal officer, as the case may be, 2114  
of the taxing authority of a petition signed by not less than 2115  
two per cent of the electors of the political subdivision, as 2116  
shown at the preceding general election held in the subdivision, 2117  
shall, declare by resolution that ~~the amount of taxes which may~~ 2118  
~~be raised within the ten-mill limitation will be insufficient to~~ 2119  
~~provide an adequate amount for the necessary requirements of the~~ 2120  
~~subdivision, and that it is necessary to levy property taxes in-~~ 2121  
~~excess of the limitation for either or both of the following~~ 2122  
purposes: 2123

(1) For purchasing a site, and for erecting, equipping, 2124  
and furnishing, or for establishing a memorial to commemorate 2125  
the services of all members and veterans of the armed forces of 2126  
the United States; 2127

(2) For the operation and maintenance of a memorial, and 2128  
for the functions related to it. 2129

The resolution shall be confined to the purposes set forth 2130  
in this section, and shall specify the amount of increase in 2131  
rate which it is necessary to levy, expressed both in mills for 2132  
each one dollar of taxable value and in dollars for each one 2133  
hundred thousand dollars of the county auditor's appraised 2134  
value, the purpose of the rate increase, and the number of years 2135  
during which the increase shall be in effect. The increase may 2136  
include a levy upon the tax duplicate of the current year. The 2137  
number of years shall be any number not exceeding ten. The 2138  
question of an increase in tax rate under divisions (B) (1) and 2139  
(2) of this section may be submitted to the electors on one 2140  
ballot. 2141

The total tax for the purposes included in this section 2142  
shall not, in any year, exceed one mill of each dollar of 2143

taxable value. 2144

The resolution shall go into immediate effect upon its 2145  
passage, and no publication of the resolution, other than that 2146  
provided for in the notice of election, shall be necessary. 2147

**Sec. 345.05.** If a majority of the electors voting on the 2148  
tax levy provided for in section 345.01 of the Revised Code, 2149  
vote in favor thereof, the taxing authority of a political 2150  
subdivision, as provided by such section, may levy a tax within 2151  
such subdivision, at the additional rate ~~outside of the ten-mill~~ 2152  
~~limitation~~, during the period and for the purpose stated in the 2153  
resolution, or at any lesser rate, or for any of such years or 2154  
purposes. 2155

**Sec. 345.07.** A tax levy ~~voted outside the ten-mill~~ 2156  
~~limitation~~ under sections 345.03 to 345.05 of the Revised Code, 2157  
shall be certified to the taxing authority of the political 2158  
subdivision in the first year of such levy. The levy shall be 2159  
extended on the tax lists after the February settlement 2160  
succeeding such election. If such additional tax is to be placed 2161  
on the tax list of the current year, as specified in the 2162  
resolution providing for the submission thereof, the result of 2163  
the election shall be certified, immediately after the canvass 2164  
by the board of elections, to the taxing authority, which shall 2165  
forthwith make the necessary levy and certify it to the county 2166  
auditor, who shall extend it on the tax list for collection. 2167  
Such levy shall, in all years after the first year, be included 2168  
in the annual tax budget that is certified to the county budget 2169  
commission. 2170

**Sec. 511.18.** (A) When any number of electors in a 2171  
township, including the electors of all municipal corporations 2172  
in the township, equal to or exceeding one-tenth of the total 2173

vote cast in the township at the most recent general election, 2174  
files a petition with the board of township trustees for 2175  
proceedings to organize a park district and to establish one or 2176  
more public parks within the township, the board shall certify 2177  
that fact to the court of common pleas of the county, which 2178  
court, or a judge of the court, shall appoint a board of park 2179  
commissioners for the township. However, if an entire park 2180  
district is contained within the unincorporated area of the 2181  
township, the board of township trustees, instead of the court 2182  
of common pleas of the county, shall, regardless of when the 2183  
park district was established, appoint the board of park 2184  
commissioners, unless the board of township trustees, by 2185  
unanimous vote, adopts a resolution authorizing the court of 2186  
common pleas to appoint the board of park commissioners. For 2187  
purposes of this division, an entire park district shall be 2188  
considered to be contained within the unincorporated area of the 2189  
township if the electors of the unincorporated area would be the 2190  
only persons entitled to vote on a tax levy submitted under 2191  
division ~~(B)~~ (A) of section 511.27 of the Revised Code, 2192  
regardless of where real property owned by the district is 2193  
located. 2194

If the board of township trustees adopts a resolution 2195  
described in this division, the court, or a judge of the court, 2196  
shall appoint the board of park commissioners. If, at any time 2197  
after the adoption of that resolution, the board of township 2198  
trustees wishes to rescind the resolution and again assume the 2199  
authority provided under this division to appoint the board of 2200  
park commissioners, it may adopt a resolution, by unanimous 2201  
vote, rescinding the previous resolution and its authorization 2202  
for the court of common pleas to appoint the board of park 2203  
commissioners. After the adoption of a rescinding resolution, 2204

the board of township trustees shall appoint the board of park  
commissioners.

(B) Regardless of when a township park district was  
established, at least seventy-five per cent of the acreage owned  
by a township park district shall be located within the  
boundaries of the township, unless the township has ceased to  
exist since the establishment of the park district.

**Sec. 511.27.** (A) ~~To defray the expenses of the township  
park district and for purchasing, appropriating, operating,  
maintaining, and improving lands for parks or recreational  
purposes, the board of park commissioners may levy a sufficient  
tax within the ten-mill limitation, not to exceed one mill on  
each dollar of taxable value on all real and personal property  
within the township, and on all real and personal property  
within any municipal corporation that is within the township,  
that was within the township at the time that the park district  
was established, or the boundaries of which are coterminous with  
or include the township. The levy shall be over and above all  
other taxes and limitations on such property authorized by law.~~

~~(B)~~ Except as otherwise provided in division ~~(C)~~ (B) of  
this section, the board of park commissioners, not less than  
ninety days before the day of the election, may declare by  
resolution that ~~the amount of taxes that may be raised within  
the ten-mill limitation will be insufficient to provide an  
adequate amount for the necessary requirements of the district  
and that it is necessary to levy a property tax in excess of  
that limitation~~ for the use of the district. The resolution  
shall specify the information required for a resolution adopted  
under division (B) (1) of section 5705.03 of the Revised Code.  
Upon the adoption of the resolution, the board shall certify the

resolution to the county auditor, who shall certify to the board 2235  
the information required under division (B) (2) of that section 2236  
in the manner provided in that division. Upon receipt of that 2237  
certification, the question of levying the taxes shall be 2238  
submitted to the electors of the township and the electors of 2239  
any municipal corporation that is within the township, that was 2240  
within the township at the time that the park district was 2241  
established, or the boundaries of which are coterminous with or 2242  
include the township, at a special election to be held on 2243  
whichever of the following occurs first: 2244

(1) The day of the next ensuing general election; 2245

(2) The first Tuesday after the first Monday in May of any 2246  
calendar year, except that, if a presidential primary election 2247  
is held in that calendar year, then the day of that election. 2248

The rate submitted to the electors at any one election 2249  
shall not exceed ~~two~~ three mills annually upon each dollar of 2250  
taxable value. If a majority of the electors voting upon the 2251  
question of the levy vote in favor of the levy, the tax shall be 2252  
levied on all real and personal property within the township and 2253  
on all real and personal property within any municipal 2254  
corporation that is within the township, that was within the 2255  
township at the time that the park district was established, or 2256  
the boundaries of which are coterminous with or include the 2257  
township, and the levy shall be over and above all other taxes 2258  
and limitations on such property authorized by law. 2259

~~(C)~~ (B) In any township park district that contains only 2260  
unincorporated territory, if the township board of park 2261  
commissioners is appointed by the board of township trustees, 2262  
before a tax can be levied and certified to the county auditor 2263  
pursuant to section 5705.34 of the Revised Code or before a 2264

resolution for a tax levy can be certified to the board of 2265  
elections pursuant to section 511.28 of the Revised Code, the 2266  
board of park commissioners shall receive approval for its levy 2267  
request from the board of township trustees. The board of park 2268  
commissioners shall adopt a resolution requesting the board of 2269  
township trustees to approve the levy request, stating the 2270  
annual rate of the proposed levy and the reason for the levy 2271  
request. On receiving this request, the board of township 2272  
trustees shall vote on whether to approve the request and, if a 2273  
majority votes to approve it, shall issue a resolution approving 2274  
the levy at the requested rate. 2275

**Sec. 511.28.** A copy of any resolution for a tax levy 2276  
adopted by the township board of park commissioners as provided 2277  
in section 511.27 of the Revised Code shall be certified by the 2278  
clerk of the board of park commissioners to the board of 2279  
elections of the proper county, together with a certified copy 2280  
of the resolution approving the levy, passed by the board of 2281  
township trustees if such a resolution is required by division 2282  
~~(C)~~(B) of section 511.27 of the Revised Code, and the county 2283  
auditor's certification, not less than ninety days before a 2284  
general or primary election in any year. The board of elections 2285  
shall submit the proposal to the electors as provided in section 2286  
511.27 of the Revised Code at the succeeding general or primary 2287  
election. A resolution to renew an existing levy may not be 2288  
placed on the ballot unless the question is submitted at the 2289  
general election held during the last year the tax to be renewed 2290  
may be extended on the real and public utility property tax list 2291  
and duplicate, or at any election held in the ensuing year. The 2292  
board of park commissioners shall cause notice that the vote 2293  
will be taken to be published once a week for two consecutive 2294  
weeks prior to the election in a newspaper of general 2295

circulation, or as provided in section 7.16 of the Revised Code, 2296  
in the county within which the park district is located. 2297  
Additionally, if the board of elections operates and maintains a 2298  
web site, the board of elections shall post that notice on its 2299  
web site for thirty days prior to the election. The notice shall 2300  
state the purpose of the proposed levy, the levy's estimated 2301  
annual collections, the levy's annual rate or, if applicable, 2302  
the levy's effective rate, expressed in dollars for each one 2303  
hundred thousand dollars of the county auditor's appraised value 2304  
as well as the annual rate expressed in mills for each one 2305  
dollar of taxable value, the number of consecutive years during 2306  
which the levy shall be in effect, and the time and place of the 2307  
election. 2308

The form of the ballots cast at the election shall be: "An 2309  
additional tax for the benefit of (name of township park 2310  
district) \_\_\_\_\_ for the purpose of (purpose stated in the 2311  
order of the board) \_\_\_\_\_, that the county auditor 2312  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 2313  
\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to 2314  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 2315  
value, for (number of years the levy is to run) \_\_\_\_\_ 2316  
2317

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, or 2318  
decrease an existing levy, the form of the ballot specified in 2319  
this section shall be changed by substituting for the words "An 2320  
additional" at the beginning of the form, the words "A renewal 2321  
of a" in the case of a proposal to renew an existing levy in the 2322

same amount; the words "A renewal of \_\_\_\_\_ mills and an 2323  
increase of \_\_\_\_\_ mills for each \$1 of taxable value to 2324  
constitute a" in the case of an increase; or the words "A 2325  
renewal of part of an existing levy, being a reduction of 2326  
\_\_\_\_\_ mills for each \$1 of taxable value, to constitute a" 2327  
in the case of a decrease in the rate of the existing levy. 2328  
Additionally, the effective rate, in lieu of the rate, shall be 2329  
expressed for each one hundred thousand dollars of the county 2330  
auditor's appraised value. 2331

If the tax is to be placed on the current tax list, the 2332  
form of the ballot shall be modified by adding, after the 2333  
statement of the number of years the levy is to run, the phrase 2334  
", commencing in \_\_\_\_\_ (first year the tax is to be 2335  
levied), first due in calendar year \_\_\_\_\_ (first calendar 2336  
year in which the tax shall be due)." 2337

The question covered by the order shall be submitted as a 2338  
separate proposition, but may be printed on the same ballot with 2339  
any other proposition submitted at the same election, other than 2340  
the election of officers. More than one such question may be 2341  
submitted at the same election. 2342

As used in this section, "the county auditor's appraised 2343  
value" and "effective rate" have the same meanings as in section 2344  
5705.01 of the Revised Code. 2345

**Sec. 511.34.** In townships composed of islands, and on one 2346  
of which islands lands have been conveyed in trust for the 2347  
benefit of the inhabitants of the island for use as a park, and 2348  
a board of park trustees has been provided for the control of 2349  
the park, the board of township trustees may create a tax 2350  
district of the island to raise funds by taxation as provided 2351  
under divisions (A) and (B) of this section. 2352



(A) For the care and maintenance of parks on the island, 2353  
the board of township trustees annually may levy a tax, not to 2354  
exceed one mill for each one dollar of taxable value, upon all 2355  
the taxable property in the district. The tax shall be in 2356  
addition to all other levies authorized by law, and subject to 2357  
no limitation on tax rates except as provided in this division. 2358

The proceeds of the tax levy shall be expended by the 2359  
board of township trustees for the purpose of the care and 2360  
maintenance of the parks, and shall be paid out of the township 2361  
treasury upon the orders of the board of park trustees. 2362

(B) For the purpose of acquiring additional land for use 2363  
as a park, the board of township trustees may levy a property 2364  
~~tax in excess of the ten-mill limitation~~ on all taxable property 2365  
in the district. The tax shall be proposed by resolution adopted 2366  
by two-thirds of the members of the board of township trustees. 2367  
The resolution shall specify the purpose and rate of the tax and 2368  
the number of years the tax will be levied, which shall not 2369  
exceed five years, and which may include a levy on the current 2370  
tax list and duplicate. The resolution shall go into immediate 2371  
effect upon its passage, and no publication of the resolution is 2372  
necessary other than that provided for in the notice of 2373  
election. The board of township trustees shall certify a copy of 2374  
the resolution to the proper board of elections not later than 2375  
ninety days before the primary or general election in the 2376  
township, and the board of elections shall submit the question 2377  
of the tax to the voters of the district at the succeeding 2378  
primary or general election. The board of elections shall make 2379  
the necessary arrangements for the submission of the question to 2380  
the electors of the district, and the election shall be 2381  
conducted, canvassed, and certified in the same manner as 2382  
regular elections in the township for the election of officers. 2383

Notice of the election shall be published in a newspaper of 2384  
general circulation in the township once a week for two 2385  
consecutive weeks, or as provided in section 7.16 of the Revised 2386  
Code prior to the election. If the board of elections operates 2387  
and maintains a web site, notice of the election also shall be 2388  
posted on that web site for thirty days prior to the election. 2389  
The notice shall state the purpose of the tax, the levy's 2390  
estimated annual collections, the proposed rate of the tax 2391  
expressed in dollars for each one hundred thousand dollars of 2392  
the county auditor's appraised value and mills for each one 2393  
dollar of taxable value, the number of years the tax will be in 2394  
effect, the first year the tax will be levied, and the time and 2395  
place of the election. 2396

The form of the ballots cast at an election held under 2397  
this division shall be as follows: 2398

"An additional tax for the benefit of \_\_\_\_\_ (name of 2399  
the township) for the purpose of acquiring additional park land, 2400  
that the county auditor estimates will collect \$\_\_\_\_\_ annually, 2401  
at a rate of \_\_\_\_\_ mills for each \$1 of taxable value, which 2402  
amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's 2403  
appraised value, for \_\_\_\_\_ (number of years the levy is to 2404  
run) beginning in \_\_\_\_\_ (first year the tax will be 2405  
levied). 2406

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

The question shall be submitted as a separate proposition 2408  
but may be printed on the same ballot with any other proposition 2409  
submitted at the same election other than the election of 2410

officers. More than one such question may be submitted at the 2411  
same election. 2412

If the levy is approved by a majority of electors voting 2413  
on the question, the board of elections shall certify the result 2414  
of the election to the tax commissioner. In the first year of 2415  
the levy, the tax shall be extended on the tax lists after the 2416  
February settlement following the election. If the tax is to be 2417  
placed on the tax lists of the current year as specified in the 2418  
resolution, the board of elections shall certify the result of 2419  
the election immediately after the canvass to the board of 2420  
township trustees, which shall forthwith make the necessary levy 2421  
and certify the levy to the county auditor, who shall extend the 2422  
levy on the tax lists for collection. After the first year of 2423  
the levy, the levy shall be included in the annual tax budget 2424  
that is certified to the county budget commission. 2425

As used in this section, "the county auditor's appraised 2426  
value" has the same meaning as in section 5705.01 of the Revised 2427  
Code. 2428

**Sec. 513.13.** The board of elections of the county in which 2429  
a joint township hospital district, or the most populous portion 2430  
of such district, lies shall, by resolution approved by a two- 2431  
thirds vote of the joint township district hospital board, place 2432  
upon the ballot for submission to the electorate of such 2433  
district, at the next primary or general election, occurring not 2434  
less than ninety nor more than one hundred thirty-five days 2435  
after the request is received from such joint township district 2436  
hospital board, the question of levying a property tax, not to 2437  
exceed one mill ~~outside the ten-mill limitation~~, for a period 2438  
not to exceed five years, to provide funds for the payment of 2439  
necessary expenses incurred in the operation of hospital 2440

facilities or, if required by agreement made under section 2441  
140.03 of the Revised Code, for costs of hospital facilities or 2442  
current operating expenses of hospital facilities, or both. Such 2443  
resolution shall be certified to the board of elections not 2444  
later than four p.m. of the ninetieth day before the day of the 2445  
election. If a majority of the electors in such district voting 2446  
on the proposition, vote in favor thereof, the county auditor of 2447  
each county in which such district lies shall annually place a 2448  
levy on the tax duplicate against the property in such district, 2449  
in the amount required by the joint board of trustees of the 2450  
district, but not to exceed one mill. 2451

**Sec. 513.18.** In the event any township, contiguous to a 2452  
joint township hospital district, desires to become a part of 2453  
such district in existence under sections 513.07 to 513.18 of 2454  
the Revised Code, its board of township trustees, by a two- 2455  
thirds favorable vote of the members of such board, after the 2456  
existing joint township hospital board has, by a majority 2457  
favorable vote of the members thereof, approved the terms under 2458  
which such township proposes to join the district, shall become 2459  
a part of the joint township district hospital board under such 2460  
terms and with all the rights, privileges, and responsibilities 2461  
enjoyed by and extended to the existing members of the hospital 2462  
board under such sections, including representation on the board 2463  
of hospital governors by the appointment of an elector of such 2464  
township as a member thereof. 2465

If the terms under which such township proposes to join 2466  
the hospital district involve a tax levy for the purpose of 2467  
sharing the existing obligations, including bonded indebtedness, 2468  
of the district or the necessary operating expenses of such 2469  
hospital, such township shall not become a part of the district 2470  
until its electors have approved such levy as provided in this 2471

section. In such a case, the board of township trustees and the  
county auditor shall proceed in the same manner as required for  
a tax levy under section 5705.03 of the Revised Code, except  
that the levy's annual collections shall be estimated assuming  
that the township has been added to the hospital district.

Upon request of the board of township trustees of the  
township proposing to join such district, by resolution approved  
by a two-thirds vote of its members, the board of elections of  
the county in which the township lies shall place upon the  
ballot for submission to the electorate of such township at the  
next primary or general election occurring not less than ninety  
nor more than one hundred thirty-five days after such request is  
received from the board of township trustees the question of  
levying a property tax, not to exceed one mill~~outside the ten-~~  
~~mill limitation~~, for a period of not to exceed five years, to  
provide funds for the payment of the township's share of the  
necessary expenses incurred in the operation of such hospital,  
or the question of levying a tax to pay the township's share of  
the existing obligations, including bonded indebtedness, of the  
district, or both questions may be submitted at the same primary  
or general election. The question appearing on the ballot shall  
read:

"Shall \_\_\_\_\_ (name of township) be added to the \_\_\_\_\_  
(name of joint township hospital district), and property tax be  
levied for the purpose of \_\_\_\_\_ (purpose of tax), that the  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a  
rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value,  
which amounts to \$\_\_\_\_\_ (rate or effective rate, as applicable)  
for each \$100,000 of the county auditor's appraised value, to be  
in effect for \_\_\_\_\_ (number of years the tax is to be in  
effect)?"

If a majority of the electors voting on the propositions 2503  
vote in favor thereof, the county auditor shall place such 2504  
levies on the tax duplicate against the property in the 2505  
township, which township shall thereby become a part of said 2506  
joint township hospital district. 2507

As used in this section, "the county auditor's appraised 2508  
value" and "effective rate" have the same meanings as in section 2509  
5705.01 of the Revised Code. 2510

**Sec. 703.372.** Except as expressly provided in sections 2511  
703.377 and 703.378 of the Revised Code, the township or 2512  
townships into which the territory of a village is dissolved do 2513  
not assume the voted debts, obligations, or liabilities of the 2514  
village. 2515

~~Unvoted debt serviced by property taxes levied within the 2516  
ten-mill limitation shall be assumed by the township or 2517  
townships into which the territory of the village is dissolved 2518  
in proportion to the total assessed valuation of territory that 2519  
each township has within the former boundaries of the dissolved 2520  
village as compared to the total assessed valuation of all 2521  
territory within the former boundaries of the dissolved village. 2522  
For the purpose of this section, the total assessed valuation of 2523  
village territory shall be determined based on the tax year in 2524  
which the dissolution is effective. 2525~~

**Sec. 725.01.** As used in sections 725.01 to 725.11 of the 2526  
Revised Code: 2527

(A) "Slum area" means an area within a municipal 2528  
corporation, in which area there is a predominance of buildings 2529  
or improvements, whether residential or nonresidential, which by 2530  
reason of dilapidation, deterioration, age or obsolescence, 2531

inadequate provision for ventilation, light, air, sanitation, or 2532  
open spaces, high density of population and overcrowding, or the 2533  
existence of conditions which endanger life or property, by fire 2534  
and other causes, or any combination of such factors, is 2535  
conducive to ill health, transmission of disease, infant 2536  
mortality, juvenile delinquency, or crime, and is detrimental to 2537  
public health, safety, morals, or welfare. 2538

(B) "Blighted area" means an area within a municipal 2539  
corporation that substantially impairs or arrests the sound 2540  
growth of a municipal corporation, retards the provision of 2541  
housing accommodations, or constitutes an economic or social 2542  
liability and is a menace to the public health, safety, morals, 2543  
or welfare in its present condition and use by reason of the 2544  
presence of a substantial number of slums, deteriorated or 2545  
deteriorating structures, predominance of defective or 2546  
inadequate street layout, faulty lot layout in relation to size, 2547  
adequacy, accessibility, or usefulness, unsanitary or unsafe 2548  
conditions, contamination by hazardous substances or petroleum, 2549  
deterioration of site or other improvements, diversity of 2550  
ownership, tax or special assessment delinquency exceeding the 2551  
fair value of the land, defective or unusual conditions to 2552  
title, or the existence of conditions which endanger life or 2553  
property by fire and other causes, or any combination of such 2554  
factors. 2555

(C) (1) "Development agreement" means an agreement that 2556  
includes as a minimum all of the following agreements between a 2557  
municipal corporation as obligee and the following parties as 2558  
obligors: 2559

(a) An agreement to construct or rehabilitate the 2560  
structures and facilities described in the development agreement 2561

on real property described in the agreement situated in an urban 2562  
renewal area, the obligor of such agreement to be a party 2563  
determined by the legislative authority of the municipal 2564  
corporation to have the ability to perform or cause the 2565  
performance of the agreement; 2566

(b) The agreement required by section 725.04 of the 2567  
Revised Code, the obligor of the agreement to be the owner or 2568  
owners of the improvements to be constructed or rehabilitated; 2569

(c) An agreement of the owner or owners of the fee simple 2570  
of the real property to which the development agreement 2571  
pertains, as obligor, that the owner or owners and their 2572  
successors and assigns shall use, develop, and redevelop the 2573  
real property in accordance with, and for the period of, the 2574  
urban renewal plan and shall so bind their successors and 2575  
assigns by appropriate agreements and covenants running with the 2576  
land enforceable by the municipal corporation. 2577

(2) A municipal corporation on behalf of the holders of 2578  
urban renewal bonds may be the obligor of any of the agreements 2579  
described in division (C) (1) of this section. 2580

(D) "Revenues" means all rentals received under leases 2581  
made by the municipal corporation in any part or all of one or 2582  
more urban renewal areas; all proceeds of the sale or other 2583  
disposition of property of the municipal corporation in any part 2584  
or all of one or more urban renewal areas; all revenue available 2585  
to the municipal corporation pursuant to a development agreement 2586  
described in division (C) (1) of this section; and all urban 2587  
renewal service payments collected from any part or all of one 2588  
or more urban renewal areas. 2589

(E) "Urban renewal area" means a slum area or a blighted 2590



area or a combination thereof which the legislative authority of 2591  
the municipal corporation designates as appropriate for an urban 2592  
renewal project. 2593

(F) "Urban renewal bonds" means, unless the context 2594  
indicates a different meaning, definitive bonds, interim 2595  
receipts, temporary bonds, and urban renewal refunding bonds 2596  
issued pursuant to sections 725.01 to 725.11 of the Revised 2597  
Code, and bonds issued pursuant to Article XVIII, Section 3, 2598  
Ohio Constitution, for the uses specified in section 725.07 of 2599  
the Revised Code. 2600

(G) "Urban renewal refunding bonds" means the refunding 2601  
bonds authorized by section 725.07 of the Revised Code. 2602

(H) "Urban renewal plan" means a plan, as it exists from 2603  
time to time, for an urban renewal project, which plan shall do 2604  
both of the following: 2605

(1) Conform to the general plan for the municipal 2606  
corporation, if any; 2607

(2) Be sufficiently complete to indicate such land 2608  
acquisition, demolition, and removal of structures, 2609  
redevelopment, improvements, cleanup or remediation of hazardous 2610  
substances or petroleum, and rehabilitation as may be proposed 2611  
to be carried out in the urban renewal area, zoning, and 2612  
planning changes, if any, land uses, maximum densities, and 2613  
building requirements. 2614

(I) "Urban renewal project" may include undertakings and 2615  
activities of a municipal corporation in an urban renewal area 2616  
for the elimination and for the prevention of the development or 2617  
spread of slums and blight. "Urban renewal project" may involve 2618  
slum clearance and redevelopment in an urban renewal area, or 2619

rehabilitation or conservation in an urban renewal area, or any 2620  
combination or part thereof, in accordance with an urban renewal 2621  
plan, and such aforesaid undertakings and activities may include 2622  
any of the following: 2623

(1) Acquisition of a slum area or a blighted area, or 2624  
portion thereof, demolition and removal of buildings and 2625  
improvements; 2626

(2) Installation, construction, or reconstruction of 2627  
streets, utilities, parks, playgrounds, public buildings and 2628  
facilities, and other improvements necessary for carrying out in 2629  
the urban renewal area the urban renewal objectives in 2630  
accordance with the urban renewal plan, disposition of any 2631  
property acquired in the urban renewal area, including sale, 2632  
leasing, or retention by the municipal corporation itself, at 2633  
its fair value for uses in accordance with the urban renewal 2634  
plan; 2635

(3) Carrying out plans for a program of voluntary or 2636  
compulsory repair and rehabilitation of buildings or other 2637  
improvements in accordance with the urban renewal plan; 2638

(4) The cleanup or remediation of hazardous substances or 2639  
petroleum in fulfillment of revitalization purposes provided for 2640  
in Article VIII, section 2q, Ohio Constitution; 2641

(5) The acquisition, construction, enlargement, 2642  
improvement, or equipment of property, structures, equipment, or 2643  
facilities for industry, commerce, distribution, or research 2644  
from the proceeds of urban renewal bonds issued pursuant to 2645  
division ~~(C)~~(B) of section 725.05 of the Revised Code; and 2646

(6) Acquisition of any other real property in the urban 2647  
renewal area where necessary to eliminate unhealthful, 2648

unsanitary, or unsafe conditions, lessen density, eliminate 2649  
obsolete, or other uses detrimental to the public welfare, or 2650  
otherwise to remove or prevent the spread of blight or 2651  
deterioration, or to provide land for needed public facilities. 2652

(J) "Urban renewal debt retirement fund" means a fund, 2653  
created pursuant to section 725.03 of the Revised Code by the 2654  
legislative authority of a municipal corporation when 2655  
authorizing a single issue or a series of urban renewal bonds, 2656  
to be used for payment of the principal of and interest and 2657  
redemption premium on such urban renewal bonds, trustee's fees, 2658  
and costs and expenses of providing credit facilities, put 2659  
arrangements, and interest rate hedges, and for fees and 2660  
expenses of agents, and other fees, costs, and expenses, in 2661  
connection with arrangements under sections 9.98 to 9.983 of the 2662  
Revised Code; or when authorizing the repayment of loans from 2663  
the state issued pursuant to Chapter 164. of the Revised Code 2664  
and used for urban renewal projects, to be used to repay the 2665  
principal and interest on such loans. When so authorized by the 2666  
legislative authority of a municipal corporation, such a fund 2667  
may be used for both purposes permitted under this division. 2668

(K) "Urban renewal service payments" means the urban 2669  
renewal service payments, in lieu of taxes, provided for in 2670  
section 725.04 of the Revised Code. 2671

(L) "Improvements" means the structures and facilities 2672  
constructed or rehabilitated pursuant to a development 2673  
agreement. 2674

(M) "Exemption period" means that period during which all 2675  
or a portion of the assessed valuation of the improvements has 2676  
been exempted from real property taxation pursuant to section 2677  
725.02 of the Revised Code. 2678

(N) "Cleanup or remediation" means any action to contain, 2679  
remove, or dispose of hazardous substances or petroleum at a 2680  
brownfield. "Cleanup or remediation" includes the acquisition of 2681  
a brownfield, demolition performed at a brownfield, and the 2682  
installation or upgrade of the minimum amount of infrastructure 2683  
that is necessary to make a brownfield operational for economic 2684  
development activity. 2685

(O) "Hazardous substances" and "petroleum" have the same 2686  
meanings as in section 3746.01 of the Revised Code. 2687

**Sec. 725.05.** A municipal corporation creating an urban 2688  
renewal debt retirement fund pursuant to section 725.03 of the 2689  
Revised Code, may: 2690

(A) Issue unvoted urban renewal bonds, which pledge and 2691  
are payable solely from all or any portion of the revenues as 2692  
defined in division (D) of section 725.01 of the Revised Code. 2693  
The revenues pledged shall be placed in the urban renewal debt 2694  
retirement fund established for such urban renewal bonds and 2695  
applied to the payment of interest on, principal of and 2696  
redemption premium for such urban renewal bonds, trustee's fees, 2697  
and costs and expenses of providing credit facilities, put 2698  
arrangements, and interest rate hedges, and for fees and 2699  
expenses of agents, and other fees, costs, and expenses, in 2700  
connection with arrangements under sections 9.98 to 9.983 of the 2701  
Revised Code. 2702

~~(B) Issue unvoted urban renewal bonds, which pledge the 2703~~  
~~full faith and credit of the municipal corporation and that may 2704~~  
~~also pledge and be payable from all or any portion of the 2705~~  
~~revenues as defined in division (D) of section 725.01 of the 2706~~  
~~Revised Code. 2707~~

~~For bonds issued pursuant to this division, the ordinance~~ 2708  
~~provided for in section 725.06 of the Revised Code shall provide~~ 2709  
~~for the levying of a tax on real and tangible personal property,~~ 2710  
~~within the ten-mill limitation, sufficient in amount to pay the~~ 2711  
~~interest on and to provide a sinking fund for all of the~~ 2712  
~~principal of the urban renewal bonds authorized by that~~ 2713  
~~ordinance for their final redemption at maturity; but the amount~~ 2714  
~~of the tax to be levied in any year may be reduced by the amount~~ 2715  
~~available for such purposes from revenues, and any available~~ 2716  
~~moneys in the applicable urban renewal debt retirement fund. The~~ 2717  
~~ordinance providing for the levy of a tax pursuant to this~~ 2718  
~~division shall provide both of the following:~~ 2719

~~(1) That the first principal maturity of the urban renewal~~ 2720  
~~bonds or the first mandatory sinking fund deposit therefor shall~~ 2721  
~~not be later than seven years following the issuance of the~~ 2722  
~~bonds;~~ 2723

~~(2) That no principal maturity, mandatory sinking fund~~ 2724  
~~requirement, or combination thereof, shall be more than one and~~ 2725  
~~one-half times the amount of the next preceding principal~~ 2726  
~~maturity, mandatory sinking fund requirement, or combination~~ 2727  
~~thereof.~~ 2728

~~A copy of such ordinance levying such tax shall be~~ 2729  
~~certified by the fiscal officer of the municipal corporation to~~ 2730  
~~the county auditor of the county in which the municipal~~ 2731  
~~corporation is located. The revenues pledged and the moneys~~ 2732  
~~derived from the levy of such tax shall be placed in the urban~~ 2733  
~~renewal debt retirement fund established for such urban renewal~~ 2734  
~~bonds and applied to the payment of interest on, principal of,~~ 2735  
~~and redemption premium for such urban renewal bonds, trustee's~~ 2736  
~~fees, and costs and expenses of providing credit facilities, put~~ 2737

~~arrangements, and interest rate hedges, and for fees and~~ 2738  
~~expenses of agents, and other fees, costs, and expenses, in~~ 2739  
~~connection with arrangements under sections 9.98 to 9.983 of the~~ 2740  
~~Revised Code.~~ 2741

~~(C)~~ Issue unvoted urban renewal bonds pursuant to Article 2742  
VIII, Section 13, Ohio Constitution, to create and preserve jobs 2743  
and employment opportunities and to improve the economic welfare 2744  
of the people of the municipal corporation, which pledge and are 2745  
payable from revenues as defined in division (D) of section 2746  
725.01 of the Revised Code and from any moneys selected by the 2747  
municipal corporation that are not moneys raised by taxation. 2748

For bonds issued pursuant to this division, the urban 2749  
renewal project and the ordinance provided for in section 725.06 2750  
of the Revised Code shall provide for the acquisition, 2751  
construction, enlargement, improvement, or equipment of 2752  
property, structures, equipment or facilities for industry, 2753  
commerce, distribution, or research and for the obligating and 2754  
pledging of moneys not raised by taxation as selected by the 2755  
legislative authority of the municipal corporation sufficient in 2756  
amount to pay all or any portion of the interest on and to 2757  
provide a sinking fund for all or any portion of the principal 2758  
of the urban renewal bonds authorized by the ordinance for their 2759  
final redemption at maturity. The revenues pledged and the 2760  
moneys so obligated and pledged shall be deposited in the urban 2761  
renewal debt retirement fund established for such urban renewal 2762  
bonds and applied to the payment of interest on, principal of, 2763  
and redemption premium for such urban renewal bonds, trustee's 2764  
fees, and costs and expenses of providing credit facilities, put 2765  
arrangements, and interest rate hedges, and for fees and 2766  
expenses of agents, and other fees, costs, and expenses, in 2767  
connection with arrangements under sections 9.98 to 9.983 of the 2768

Revised Code. The amount of the moneys so deposited in any year 2769  
may be reduced by the amount available for such purposes from 2770  
revenues as defined in division (D) of section 725.01 of the 2771  
Revised Code, and any available moneys in the applicable urban 2772  
renewal debt retirement fund. 2773

~~(D)~~ (C) Make and enter into all contracts and agreements 2774  
necessary or incidental to the exercise of its powers under 2775  
sections 725.01 to 725.11 of the Revised Code. 2776

**Sec. 725.07.** Moneys derived from the sale of urban renewal 2777  
bonds issued pursuant to sections 725.01 to 725.11 of the 2778  
Revised Code shall be used for an urban renewal project or 2779  
projects, or any part thereof, including the refunding of urban 2780  
renewal bonds previously issued. The principal of and interest 2781  
on such urban renewal bonds shall be payable as provided in 2782  
section 725.05 of the Revised Code. Such principal and interest 2783  
shall be payable at the times and in the order and manner 2784  
provided in the ordinance authorizing the issuance of such urban 2785  
renewal bonds and in any trust agreements securing such bonds 2786  
entered into pursuant to such ordinance. 2787

Each issue of urban renewal bonds issued pursuant to 2788  
sections 725.01 to 725.11 of the Revised Code shall be dated, 2789  
shall mature at such time or times, not to exceed thirty years, 2790  
as determined by the legislative authority of the municipal 2791  
corporation issuing such bonds and may be made redeemable before 2792  
maturity, at the option of the municipal corporation, under 2793  
conditions fixed by the legislative authority of the municipal 2794  
corporation issuing such bonds. 2795

All bonds issued under sections 725.01 to 725.11 of the 2796  
Revised Code shall be negotiable instruments. The bonds may be 2797  
issued in coupon or in registered form or both as the 2798

legislative authority of the municipal corporation issuing such 2799  
bonds determines. Provision may be made for the registration of 2800  
any coupon bonds as to the principal alone and also to both 2801  
principal and interest. 2802

Prior to the preparation of definitive bonds, the 2803  
municipal corporation may, under like restrictions, issue 2804  
interim receipts, or temporary bonds, with or without coupons, 2805  
exchangeable for definitive bonds when such bonds have been 2806  
executed and are available for delivery. 2807

The municipal corporation, whenever it determines 2808  
refunding to be expedient, including funding and retirement and 2809  
advance refunding with or without payment or redemption prior to 2810  
maturity, may refund any urban renewal bonds by the issuance of 2811  
urban renewal refunding bonds, and issue bonds partly to refund 2812  
bonds then outstanding and partly for any other authorized 2813  
purpose for urban renewal bonds. The refunding bonds may be 2814  
issued in amounts sufficient for the payment of the principal 2815  
amount of the bonds to be so refunded, any redemption premiums 2816  
thereon, interest accrued or to accrue to the maturity dates or 2817  
dates of redemption of such bonds, and any expenses incurred or 2818  
to be incurred in connection with the refunding, funding, and 2819  
retirement and the issuance of the urban renewal refunding 2820  
bonds. ~~The ordinance authorizing urban renewal refunding bonds~~ 2821  
~~may provide for the levying of a tax on real and tangible~~ 2822  
~~personal property, within the ten-mill limitation, pursuant to~~ 2823  
~~division (B) of section 725.05 of the Revised Code whether or~~ 2824  
~~not such a tax was provided for the bonds being refunded or for~~ 2825  
~~the obligating and pledging of moneys not raised by taxation~~ 2826  
~~pursuant to division (C) of section 725.05 of the Revised Code~~ 2827  
~~whether or not such moneys were obligated and pledged for the~~ 2828  
~~bonds being refunded.~~ 2829



**Sec. 725.09.** (A) Urban renewal bonds issued pursuant to 2830  
divisions (A) and ~~(C)~~(B) of section 725.05 of the Revised Code 2831  
do not constitute a debt, or a pledge of the faith and credit of 2832  
the issuing municipal corporation. 2833

All such urban renewal bonds described in this division 2834  
shall contain on the face thereof a statement to the effect that 2835  
the bonds, as to both principal and interest, are not a general 2836  
obligation of the issuing municipal corporation but are payable 2837  
solely from receipts pledged for their payment. 2838

~~(B) Urban renewal bonds issued pursuant to division (B) of~~ 2839  
~~section 725.05 of the Revised Code shall constitute a debt and~~ 2840  
~~shall include a pledge of the full faith and credit of the~~ 2841  
~~issuing municipal corporation.~~ 2842

~~All such urban renewal bonds described in this division~~ 2843  
~~shall contain on the face thereof a statement to the effect that~~ 2844  
~~the bonds, as to both principal and interest, are a general~~ 2845  
~~obligation of the issuing municipal corporation and include a~~ 2846  
~~pledge of the full faith and credit of the issuing municipal~~ 2847  
~~corporation.~~ 2848

~~(C)~~Section 9.96 and sections 9.98 to 9.983 of the Revised 2849  
Code are applicable to urban renewal bonds, but urban renewal 2850  
bonds need not comply with and are not subject to the 2851  
limitations or requirements of any other law applicable to the 2852  
issuance of bonds and notes or net indebtedness including, but 2853  
not limited to, Chapter 133. of the Revised Code. 2854

~~(D)~~(C) Urban renewal bonds and coupons attached thereto 2855  
shall be executed in the name of the municipal corporation by 2856  
the manual or facsimile signatures of such official or officials 2857  
as are then empowered by law to execute bonds payable from the 2858

general funds of such municipal corporation. In case any officer 2859  
whose manual or facsimile signature appears on any such bond or 2860  
coupon shall cease to be such officer before the delivery of 2861  
such bonds, such signature shall nevertheless be valid and 2862  
sufficient for all purposes as if ~~he~~ the officer had remained in 2863  
office until such delivery. The ordinance or trust agreement may 2864  
provide for the certification or authentication of the bonds by 2865  
the trustee, bond registrar, or fiscal agent thereunder. 2866

**Sec. 742.33.** ~~(A)~~ Each employer shall pay monthly, on such 2867  
dates as the board of trustees of the Ohio police and fire 2868  
pension fund requires, from its general fund, or from a levy 2869  
imposed pursuant to division (J), (W), or (JJ) of section 2870  
5705.19 of the Revised Code, to the fund an amount known as the 2871  
"police officer employers' contribution," which shall be 2872  
nineteen and one-half per cent of the salaries as defined in 2873  
division (L) of section 742.01 of the Revised Code of the 2874  
members of the police department of the employer. 2875

~~(B) The taxing authority of each municipal corporation in- 2876  
which there was a police relief and pension fund on October 1, 2877  
1965, shall annually, in the manner provided for making other 2878  
municipal levies and in addition to all other levies authorized 2879  
by law, levy a tax of three-tenths of one mill upon all the real 2880  
and personal property as listed for taxation in the municipal 2881  
corporation for the purpose of paying the police officer- 2882  
employers' contribution and the municipal corporation's accrued 2883  
liability for its former police relief and pension fund and 2884  
interest thereon, and of defraying the current operating 2885  
expenses of the municipal corporation. The annual revenues 2886  
derived from the tax shall be used in the following order: 2887~~

~~(1) First, to pay the current police officer employers' 2888~~

~~contribution and any interest related thereto;~~ 2889

~~(2) Second, to pay any accrued liability chargeable to the 2890  
municipal corporation during the current calendar year for its 2891  
former police relief and pension fund and any interest related 2892  
thereto;~~ 2893

~~(3) Third, to defray the current operating expenses of the 2894  
municipal corporation.~~ 2895

**Sec. 742.34.** ~~(A)~~ Each employer shall pay monthly, on such 2896  
dates as the board of trustees of the Ohio police and fire 2897  
pension fund requires, from its general fund, or from a levy 2898  
imposed pursuant to division (I), (W), or (JJ) of section 2899  
5705.19 of the Revised Code, to the fund an amount known as the 2900  
"firefighter employers' contribution," which shall be twenty- 2901  
four per cent of the salaries as defined in division (L) of 2902  
section 742.01 of the Revised Code of the members of the fire 2903  
department of the employer. 2904

~~(B) The taxing authority of each municipal corporation in 2905  
which there was a firemen's relief and pension fund on October 2906  
1, 1965, shall annually, in the manner provided for making other 2907  
municipal levies and in addition to all other levies authorized 2908  
by law, levy a tax of three-tenths of one mill upon all the real 2909  
and personal property as listed for taxation in the municipal 2910  
corporation for the purpose of paying the firefighter employers' 2911  
contribution and the municipal corporation's accrued liability 2912  
for its former firemen's relief and pension fund and interest 2913  
thereon, and of defraying the current operating expenses of the 2914  
municipal corporation. The annual revenues derived from the tax 2915  
shall be used in the following order:~~ 2916

~~(1) First, to pay the current firefighter employers' 2917~~

~~contribution and any interest related thereto;~~ 2918

~~(2) Second, to pay any accrued liability chargeable to the 2919  
municipal corporation during the current calendar year for its 2920  
former firemen's relief and pension fund and any interest 2921  
related thereto;~~ 2922

~~(3) Third, to defray the current operating expenses of the 2923  
municipal corporation.~~ 2924

**Sec. 757.01.** The taxing authority of any municipal 2925  
corporation, as defined by section 5705.01 of the Revised Code, 2926  
shall, upon the filing of a petition therefor, signed by the 2927  
qualified electors of such municipal corporation equal in number 2928  
to ten per cent of the votes cast for governor in the last 2929  
regular election, submit to the vote of the electors of the 2930  
municipal corporation the question of levying annually for a 2931  
period of five years a special property tax ~~of~~ not to exceed 2932  
one-half mill ~~outside the ten mill limitation provided for in~~ 2933  
~~section 5705.02 of the Revised Code~~ for the purpose of 2934  
equipping, uniforming, maintaining, and employing a municipal 2935  
band or orchestra for cultural and entertainment purposes, and 2936  
to do all things, in so far as funds are available therefor, 2937  
necessary to accomplish such purpose. 2938

**Sec. 759.341.** The legislative authority of each municipal 2939  
corporation and the board of township trustees of each township 2940  
that has united in the establishment and management of a 2941  
cemetery under section 759.27 of the Revised Code, by an 2942  
affirmative vote of a majority of each legislative authority and 2943  
board, may form a union cemetery district comprised of all of 2944  
the territory within the united municipal corporation and 2945  
township for the purpose of levying taxes within the territory 2946  
of the district for the establishment, operation, and 2947

maintenance of the cemetery. The legislative authority and 2948  
board, acting jointly, shall constitute the taxing authority of 2949  
the union cemetery district. Notwithstanding sections 759.37, 2950  
5705.19, and 5705.191 of the Revised Code, in order to adopt a 2951  
resolution to levy a property tax ~~in excess of the ten-mill-~~ 2952  
~~limitation~~ within the district, a majority of the members of 2953  
each legislative authority and board of township trustees 2954  
constituting the taxing authority must vote in favor of the 2955  
resolution. In all other matters, when the legislative authority 2956  
and board are acting jointly as the taxing authority of the 2957  
union cemetery district, each member of the legislative 2958  
authority and board shall have one vote as described in section 2959  
759.37 of the Revised Code. 2960

**Sec. 940.05.** (A) The board of supervisors of a soil and 2961  
water conservation district shall consist of five supervisors, 2962  
as provided for in section 940.04 of the Revised Code. 2963

(B) The board shall organize annually by selecting a 2964  
chairperson, a secretary, and a treasurer. It shall designate 2965  
one of its members as fiscal agent. A majority of the board 2966  
shall constitute a quorum. The concurrence of a majority of the 2967  
board in any matter shall be required for its determination. A 2968  
supervisor shall receive no compensation for the supervisor's 2969  
services, except when both of the following occur: 2970

(1) A district board of supervisors designates one or more 2971  
of its supervisors to represent the district on a joint district 2972  
board or if an agency or instrumentality of the United States, 2973  
of this state, or of a political subdivision of this state 2974  
requires or requests district board representation; 2975

(2) Such compensation is provided for by public moneys 2976  
other than moneys in the special fund of the local district 2977

created pursuant to section ~~940.12~~ 940.15 of the Revised Code. 2978

(C) A supervisor is entitled to be reimbursed for the 2979  
necessary expenses incurred in the discharge of official duties. 2980

(D) The board of supervisors shall furnish to the Ohio 2981  
soil and water conservation commission, upon its request, copies 2982  
of rules, orders, contracts, forms, and other documents it 2983  
adopts or employs and other information concerning its 2984  
activities as it requires in the performance of its duties under 2985  
this chapter. 2986

(E) At least once each year, a district shall submit to 2987  
the commission a report of progress and operations, including a 2988  
summary of receipts and disbursements during the period covered 2989  
by the report. A district shall submit additional financial 2990  
reports as requested by the commission. 2991

(F) For all employees and officers who are entrusted with 2992  
funds, the board shall either: 2993

(1) Provide for the execution of surety bonds; 2994

(2) By resolution, adopt a policy to allow for use of an 2995  
employee dishonesty and faithful performance of duty insurance 2996  
policy to cover financial or property loss caused by the 2997  
fraudulent or dishonest actions of, and the failure to perform a 2998  
duty prescribed by law for, an officer, employee, or appointee 2999  
that is otherwise required by law to give an individual surety 3000  
bond before entering upon the discharge of official duties. 3001

(G) The board shall provide for the keeping of a full and 3002  
accurate record of all proceedings and of all resolutions and 3003  
orders issued or adopted. 3004

(H) Any supervisor may be removed by the commission upon 3005

notice and hearing for neglect of duty or malfeasance in office. 3006

**Sec. 940.08.** The board of supervisors of a soil and water 3007  
conservation district may employ assistants and such other 3008  
employees as it considers necessary and may provide for the 3009  
payment of the reasonable compensation of such assistants and 3010  
employees and expenses incurred by them in the discharge of 3011  
their duties from the special fund established for the district 3012  
pursuant to section ~~940.12~~940.15 of the Revised Code. 3013

District employees are entitled to the sick leave benefits 3014  
that are provided in section 124.38 of the Revised Code and the 3015  
vacation leave benefits that are provided in section 325.19 of 3016  
the Revised Code and are entitled to participate in the sick 3017  
leave donation program established under section 940.09 of the 3018  
Revised Code. 3019

The board may designate the amounts and forms of other 3020  
benefits, including insurance protection, to be provided to 3021  
employees and may make payments of benefits from the district 3022  
fund that is created with moneys accepted by the supervisors in 3023  
accordance with division (E) of section 940.06 of the Revised 3024  
Code or from the special fund created pursuant to section ~~940.12~~ 3025  
940.15 of the Revised Code. The board of county commissioners 3026  
may make payments of benefits that are provided under this 3027  
section. 3028

The board of supervisors may purchase such materials, 3029  
equipment, and supplies, may lease such equipment, and may rent, 3030  
purchase, or construct, and maintain, such offices, and provide 3031  
for such equipment and supplies therefor, as it considers 3032  
necessary and may pay for the same from the special fund 3033  
established for the district pursuant to section ~~940.12~~940.15 3034  
of the Revised Code. 3035

**Sec. 940.15.** (A) Within the limits of funds appropriated 3036  
to the department of agriculture and the soil and water 3037  
conservation district assistance fund created in this section, 3038  
there shall be paid in each calendar year to each soil and water 3039  
conservation district a matching amount not to exceed one dollar 3040  
for each one dollar received by a district as follows: 3041

~~(1) In accordance with section 940.12 of the Revised Code;~~ 3042

~~(2) From tax levies in excess of the ten-mill levy~~ 3043  
~~limitation approved for the benefit of soil and water~~ 3044  
conservation districts; or 3045

~~(3)~~ (2) From an appropriation by a municipal corporation or 3046  
a township to a maximum of eight thousand dollars, provided that 3047  
the Ohio soil and water conservation commission may approve 3048  
payment to a district in an amount in excess of eight thousand 3049  
dollars in any calendar year upon receipt of a request and 3050  
justification from the district. 3051

The county auditor shall credit such payments to ~~the a~~ 3052  
special fund ~~established pursuant to section 940.12 of the~~ 3053  
~~Revised Code for the soil and water conservation district~~ for the 3054  
credit of the district, to be expended for the purposes 3055  
prescribed in section 940.08 of the Revised Code or under the 3056  
policy adopted under section 940.11 of the Revised Code, for 3057  
construction and maintenance of improvements by the district, 3058  
and for other expenses incurred in carrying out the program of 3059  
the district upon the written order of the fiscal agent for the 3060  
district after authorization by a majority of the board of 3061  
supervisors of the district. The department may make advances at 3062  
least quarterly to each district on the basis of the estimated 3063  
contribution of the state to each district. Moneys received by 3064  
each district shall be expended for the purposes of the 3065



district. 3066

(B) For the purpose of providing money to soil and water 3067  
conservation districts under this section, there is hereby 3068  
created in the state treasury the soil and water conservation 3069  
district assistance fund consisting of money credited to it 3070  
under sections 3714.073 and 3734.901 and division (A) (4) of 3071  
section 3734.57 of the Revised Code. 3072

**Sec. 940.33.** (A) A board of county commissioners may 3073  
declare by resolution that it is necessary to levy a tax upon 3074  
the property within the area to be benefited by an improvement 3075  
in order to pay the costs of the improvement not otherwise 3076  
funded. 3077

The resolution shall specify all of the following: 3078

(1) The rate that it is necessary to levy; 3079

(2) The purpose of the tax levy; 3080

(3) The number of years during which the increase is in 3081  
effect, which may include the current year. 3082

(B) A copy of the resolution shall be certified to the 3083  
board of elections for the county not less than ninety days 3084  
before the general election in any year and the board shall 3085  
submit the proposal to the electors within the area to be 3086  
benefited by an improvement at the succeeding November election 3087  
in accordance with section 5705.25 of the Revised Code. For 3088  
purposes of that section, the subdivision is the area to be 3089  
benefited by an improvement. 3090

(C) If the per cent required for approval of a levy as set 3091  
forth in section 5705.26 of the Revised Code vote in favor 3092  
thereof, the board of county commissioners may levy a tax within 3093

the area to be benefited by an improvement,~~outside the ten-mill~~ 3094  
~~limitation,~~ during the period and for the purpose stated in the 3095  
resolution, or at any less rate or for any less number of years. 3096

(D) The board may issue bonds and notes in anticipation of 3097  
the collection of taxes levied under this section, and notes in 3098  
anticipation of the issuance of bonds. 3099

**Sec. 1545.041.** (A) Any township park district created 3100  
pursuant to section 511.18 of the Revised Code that includes 3101  
park land located outside the township in which the park 3102  
district was established may be converted under the procedures 3103  
provided in this section into a park district to be operated and 3104  
maintained as provided for in this chapter, provided that there 3105  
is no existing park district created under section 1545.04 of 3106  
the Revised Code in the county in which the township park 3107  
district is located. The proposed park district shall include 3108  
within its boundary all townships and municipal corporations in 3109  
which lands owned by the township park district seeking 3110  
conversion are located, and may include any other townships and 3111  
municipal corporations in the county in which the township park 3112  
district is located. 3113

(B) Conversion of a township park district into a park 3114  
district operated and maintained under this chapter shall be 3115  
initiated by a resolution adopted by the board of park 3116  
commissioners of the park district. Any resolution initiating a 3117  
conversion shall include the following: 3118

(1) The name of the township park district seeking 3119  
conversion; 3120

(2) The name of the proposed park district; 3121

(3) An accurate description of the territory to be 3122

included in the proposed district; 3123

(4) An accurate map or plat of the proposed park district. 3124  
The resolution may also include a proposed tax levy for the 3125  
operation and maintenance of the proposed park district. If such 3126  
a tax levy is proposed, the resolution shall specify the annual 3127  
rate of the tax, expressed in dollars for each one hundred 3128  
thousand dollars of the county auditor's appraised value and in 3129  
mills for each dollar of taxable value, and the number of 3130  
consecutive years the levy will be in effect. The annual rate of 3131  
such a tax may not be higher than the total combined millage of 3132  
all levies then in effect for the benefit of the township park 3133  
district named in the resolution. 3134

(C) Upon adoption of the resolution provided for in 3135  
division (B) of this section, the board of park commissioners of 3136  
the township park district seeking conversion under this section 3137  
shall certify the resolution to the county auditor, who shall 3138  
certify to the board the information required for a tax levy 3139  
under section 5705.03 of the Revised Code, in the same manner as 3140  
required under that section. 3141

The board shall certify the resolution and the county 3142  
auditor's certification to the board of elections of the county 3143  
in which the park district is located no later than four p.m. of 3144  
the seventy-fifth day before the day of the election at which 3145  
the question will be voted upon. Upon certification of the 3146  
resolution to the board, the board of elections shall make the 3147  
necessary arrangements to submit the question of conversion of 3148  
the township park into a park district operated and maintained 3149  
under Chapter 1545. of the Revised Code, to the electors 3150  
qualified to vote at the next primary or general election who 3151  
reside in the territory of the proposed park district. The 3152

question shall provide for a tax levy if such a levy is 3153  
specified in the resolution. 3154

(D) The ballot submitted to the electors as provided in 3155  
division (C) of this section shall contain the following 3156  
language: 3157

"Shall the \_\_\_\_\_ (name of the township park 3158  
district seeking conversion) be converted into a park district 3159  
to be operated and maintained under Chapter 1545. of the Revised 3160  
Code under the name of \_\_\_\_\_ (name of proposed park 3161  
district), which park district shall include the following 3162  
townships and municipal corporations: 3163

(Name townships and municipal corporations) 3164

Approval of the proposed conversion will result in the 3165  
termination of all existing tax levies voted for the benefit of 3166  
\_\_\_\_\_ (name of the township park district sought to be 3167  
converted) and in the levy of a new tax for the operation and 3168  
maintenance of \_\_\_\_\_ (name of proposed park district), 3169  
that the county auditor estimates will collect \$\_\_\_\_\_ annually, 3170  
at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable 3171  
value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the 3172  
county auditor's appraised value, for \_\_\_\_\_ (number of years the 3173  
millage is to be imposed) years, commencing on the \_\_\_\_\_ (year) 3174  
tax duplicate. 3175

3176

	For the proposed conversion
	Against the proposed conversion

"

(E) If the proposed conversion is approved by at least a 3177  
majority of the electors voting on the proposal, the township 3178

park district that seeks conversion shall become a park district 3179  
subject to Chapter 1545. of the Revised Code effective the first 3180  
day of January following approval by the voters. The park 3181  
district shall have the name specified in the resolution, and 3182  
effective the first day of January following approval by the 3183  
voters, the following shall occur: 3184

(1) The indebtedness of the former township park district 3185  
shall be assumed by the new park district; 3186

(2) All rights, assets, properties, and other interests of 3187  
the former township park district shall become vested in the new 3188  
park district, including the rights to any tax revenues 3189  
previously vested in the former township park district; 3190  
provided, that all tax levies ~~in excess of the ten mill~~ 3191  
~~limitation~~ approved by electors for the benefit of the former 3192  
township park district shall be removed from the tax lists after 3193  
the February settlement next succeeding the conversion. Any tax 3194  
levy approved in connection with the conversion shall be 3195  
certified as provided in section 5705.25 of the Revised Code. 3196

(3) The members of the board of park commissioners of the 3197  
former township park district shall be the members of the board 3198  
of park commissioners of the new park district, with all the 3199  
same powers and duties as if appointed under section 1545.05 of 3200  
the Revised Code. The term of each such commissioner shall 3201  
expire on the first day of January of the year following the 3202  
year in which his term would have expired under section 511.19 3203  
of the Revised Code. Thereafter, commissioners shall be 3204  
appointed pursuant to section 1545.05 of the Revised Code. 3205

As used in this section, "the county auditor's appraised 3206  
value" has the same meaning as in section 5705.01 of the Revised 3207  
Code. 3208

**Sec. 1545.16.** In the event of the annexation to a park 3209  
district of territory located in a county other than the county 3210  
in which such district was created, ~~the budget commissioners of~~ 3211  
~~the county in which such annexed territory is located shall~~ 3212  
~~exercise, with reference to such annexed territory, the powers~~ 3213  
~~conferred upon budget commissioners by section 1545.20 of the~~ 3214  
~~Revised Code, and the county auditor and county treasurer of the~~ 3215  
county in which such annexed territory is located shall 3216  
exercise, with reference to taxes levied and collected by the 3217  
board of park commissioners upon such annexed territory, the 3218  
powers conferred upon auditors and treasurers by section 1545.22 3219  
of the Revised Code. 3220

**Sec. 1545.21.** (A) The board of park commissioners, by 3221  
resolution, may submit to the electors of the park district the 3222  
question of levying taxes for the use of the district. The 3223  
resolution shall declare the necessity of levying such taxes, 3224  
shall specify the purpose for which such taxes shall be used, 3225  
the annual rate proposed, and the number of consecutive years 3226  
the rate shall be levied. Such resolution shall be forthwith 3227  
certified to the board of elections in each county in which any 3228  
part of such district is located, not later than the ninetieth 3229  
day before the day of the election, and the question of the levy 3230  
of taxes as provided in such resolution shall be submitted to 3231  
the electors of the district at a special election to be held on 3232  
whichever of the following occurs first: 3233

(1) The day of the next general election; 3234

(2) The first Tuesday after the first Monday in May in any 3235  
calendar year, except that if a presidential primary election is 3236  
held in that calendar year, then the day of that election. 3237

A resolution to renew, renew and increase, or renew and 3238

decrease any existing levy shall not be placed on the ballot 3239  
unless the question is submitted at the general election held 3240  
during the last year the tax to be renewed may be extended on 3241  
the tax list, or at any election described in division (A) (1) or 3242  
(2) of this section in the ensuing year. Such a resolution may 3243  
specify that the renewal, increase, or decrease of the existing 3244  
levy shall be extended on the tax list for the tax year 3245  
specified in the resolution, which may be the last year the 3246  
existing levy may be extended on the list for the ensuing year. 3247  
If the renewal, increase, or decrease is to be extended on the 3248  
tax list for the last tax year the existing levy would otherwise 3249  
be extended, the existing levy shall not be extended on the tax 3250  
list for that last year unless the question of the renewal, 3251  
increase, or decrease is not approved by a majority of electors 3252  
voting on the question, in which case the existing levy shall be 3253  
extended on the tax list for that last year. 3254

Except as otherwise prescribed in division (B) of this 3255  
section, the ballot shall set forth the purpose for which the 3256  
taxes shall be levied, the levy's estimated annual collections, 3257  
the annual rate of levy, expressed in mills for each dollar of 3258  
taxable value and in dollars for each one hundred thousand 3259  
dollars of the county auditor's appraised value, and the number 3260  
of years of such levy. If the tax is to be placed on the current 3261  
tax list, the form of the ballot shall state that the tax will 3262  
be levied in the current tax year and shall indicate the first 3263  
calendar year the tax will be due. 3264

(B) (1) If the resolution of the board of park 3265  
commissioners provides that an existing levy will be renewed, 3266  
increased, or decreased upon the passage of the ballot question, 3267  
the form of the ballot shall be the same as prescribed for such 3268  
levies in divisions (B) and (C) of section 5705.25 of the 3269

Revised Code. 3270

(2) If the resolution of the board of park commissioners 3271  
provides that an existing levy will be canceled upon the passage 3272  
of the new levy, the board shall request that the county 3273  
auditor, in addition to the information the auditor is required 3274  
to certify under section 5705.03 of the Revised Code, certify 3275  
the effective rate of the existing levy. In such an instance, 3276  
the ballot must include a statement that: "an existing levy of 3277  
\_\_\_ mills (stating the original levy millage) for each \$1 of 3278  
taxable value, which amounts to \$\_\_\_ (effective rate) for each 3279  
\$100,000 of the county auditor's appraised value, having \_\_\_ 3280  
years remaining, will be canceled and replaced upon the passage 3281  
of this levy." In such case, the ballot may refer to the new 3282  
levy as a "replacement levy" if the new millage does not exceed 3283  
the original millage of the levy being canceled or as a 3284  
"replacement and additional levy" if the new millage exceeds the 3285  
original millage of the levy being canceled. 3286

(C) If a majority of the electors voting upon the question 3287  
of such levy vote in favor thereof, such taxes shall be levied 3288  
and shall be in addition to ~~the taxes authorized by section~~ 3289  
~~1545.20 of the Revised Code, and~~ all other taxes authorized by 3290  
law. The rate submitted to the electors at any one time shall 3291  
not exceed two mills annually upon each dollar of taxable value 3292  
unless the purpose of the levy includes providing operating 3293  
revenues for one of Ohio's major metropolitan zoos, as defined 3294  
in section 4503.74 of the Revised Code, in which case the rate 3295  
shall not exceed three mills annually upon each dollar of 3296  
taxable value. When a tax levy has been authorized as provided 3297  
in this section or in section 1545.041 of the Revised Code, the 3298  
board of park commissioners may issue bonds pursuant to section 3299  
133.24 of the Revised Code in anticipation of the collection of 3300



such levy, provided that such bonds shall be issued only for the 3301  
purpose of acquiring and improving lands. Such levy, when 3302  
collected, shall be applied in payment of the bonds so issued 3303  
and the interest thereon. The amount of bonds so issued and 3304  
outstanding at any time shall not exceed one per cent of the 3305  
total taxable value in such district. Such bonds shall bear 3306  
interest at a rate not to exceed the rate determined as provided 3307  
in section 9.95 of the Revised Code. 3308

(D) As used in this section, "the county auditor's 3309  
appraised value" and "effective rate" have the same meanings as 3310  
in section 5705.01 of the Revised Code. 3311

**Sec. 1545.40.** On dissolution of a park district, the board 3312  
of park commissioners is dissolved and all of its duties and 3313  
responsibilities shall be exercised by the probate court until 3314  
all of the board's business is completed and all of its property 3315  
disposed of. The court may retain special counsel and another 3316  
person who in the court's discretion are qualified to assist it 3317  
in the closing out of business and disposal of property and any 3318  
employee of the district the court determines is necessary to 3319  
closing out the business or to maintaining the property of the 3320  
district in good order until it is disposed of. Any employee not 3321  
retained by the court shall be terminated within ten working 3322  
days of the board's dissolution and paid one month's base salary 3323  
or for one hundred seventy-three hours, whichever is applicable, 3324  
in addition to all other pay and allowances due ~~him~~the employee. 3325  
The same shall be paid to any employee retained by the court 3326  
upon ~~his~~-termination. 3327

The court shall send the director of natural resources 3328  
notice of the dissolution together with an inventory of the 3329  
district's real property, any personal property of the district 3330

that ~~he~~the court considers to be functionally related to the use 3331  
or management of the real property, and a full and accurate 3332  
statement of any indebtedness that is secured by the real 3333  
property. The director shall, within sixty days of receipt of 3334  
such notice, notify the court of ~~his~~the director's acceptance or 3335  
rejection of any such real property and its related personal 3336  
property and indebtedness. If the director accepts, the court 3337  
shall convey the real property to the state, subject to any deed 3338  
or other restrictions placed upon use of the real property as a 3339  
condition of receiving federal or state assistance for its 3340  
acquisition or development, and transfer the related personal 3341  
property to the department of natural resources. If the director 3342  
rejects, the court shall convey any real property of the 3343  
district and transfer any related personal property to any other 3344  
agency of the state or any political subdivision or 3345  
instrumentality of the state located within the former park 3346  
district or within a county in which territory that was annexed 3347  
to the district is located, that is interested in acquiring the 3348  
real property for parks and recreation, conservation, or other 3349  
public purposes, in that order of priority, and that is willing 3350  
to assume any related indebtedness and fulfill any deed 3351  
restrictions and any other restrictions placed upon use of the 3352  
real property as a condition of receiving federal or state 3353  
assistance for its acquisition or development. 3354

If no state agency, political subdivision, or 3355  
instrumentality of the state is willing to accept the real 3356  
property and related personal property and indebtedness, the 3357  
court shall convey such property to the board of county 3358  
commissioners of the county in which the property is located. 3359  
The board of county commissioners may sell, lease, or transfer 3360  
such property in accordance with sections 307.09 to 307.12 of 3361

the Revised Code. If there is any outstanding indebtedness on 3362  
such property sold or leased, the proceeds from the sale or 3363  
lease shall be paid into the fund from which payments are made 3364  
to extinguish the indebtedness on such property and the proceeds 3365  
shall be used for that purpose; otherwise the proceeds shall be 3366  
paid into the general fund of the county. The budget commission 3367  
shall continue to levy and collect taxes necessary for the 3368  
payment of any outstanding indebtedness of the district for 3369  
which tax revenues of the district were pledged and that is not 3370  
otherwise assumed. 3371

Except as otherwise provided in this section, upon 3372  
dissolution of a park district, the probate court shall order 3373  
the budget commission of each county affected to terminate the 3374  
tax levies of the park district, levied under section ~~1545.20 or~~ 3375  
1545.21 of the Revised Code, and the assessments levied under 3376  
section 1545.18 of the Revised Code and divide the net 3377  
indebtedness of the district among the state, political 3378  
subdivisions, and instrumentalities that acquire the district's 3379  
real property on the basis of the market value of the real 3380  
property that each acquires. Upon disposal of the district's 3381  
real property, the court shall notify the budget commission, 3382  
which shall transfer the remaining funds of the district to the 3383  
proper authorities. 3384

**Sec. 3311.20.** A joint vocational school district board of 3385  
education by a vote of at least two-thirds of its full 3386  
membership may, at any time, submit to the electors of the joint 3387  
vocational school district the question of issuing bonds of such 3388  
district for the purpose of paying the cost of purchasing a site 3389  
or enlargement thereof, and for the erection and equipment of 3390  
buildings, or for the purpose of enlarging, improving, or 3391  
rebuilding thereof, and also the necessity of a levy of a 3392

~~property tax outside the limitation imposed by Section 2 of~~ 3393  
~~Article XII, Ohio Constitution,~~ to pay the interest on and 3394  
retire such bonds. The proceedings for such election and for the 3395  
issuance and sale of such bonds shall be the same as required of 3396  
a board of education by Chapter 133. of the Revised Code, 3397  
provided that such bond issue may be submitted to the electors 3398  
and such bonds may be issued for any one or more improvements 3399  
which the district is authorized to acquire or construct, 3400  
notwithstanding the fact that such improvements may not be for 3401  
one purpose under Chapter 133. of the Revised Code. Notes may be 3402  
issued in anticipation of such bonds as provided in section 3403  
133.22 of the Revised Code. The joint vocational school district 3404  
board of education shall be the taxing authority of the district 3405  
as this term is used in Chapter 133. of the Revised Code. The 3406  
annual levy necessary to pay the debt charges on such bonds 3407  
shall be extended by the auditor of each county in which 3408  
territory of the joint vocational school district is located on 3409  
the tax lists of the school districts in ~~his~~ the auditor's 3410  
county participating in the joint vocational school district for 3411  
each year for which the levy is made and shall be placed for 3412  
collection on the tax duplicates of such districts in ~~his~~ the 3413  
auditor's county to be collected at the same time and in the 3414  
same manner as other taxes on such duplicates. Such taxes 3415  
authorized by this section when collected shall be paid to the 3416  
treasurer of the joint vocational school district and deposited 3417  
by ~~him~~ the treasurer to the credit of the bond retirement fund. 3418

**Sec. 3311.21.** (A) In addition to the resolutions 3419  
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 3420  
and 5705.213 of the Revised Code, the board of education of a 3421  
joint vocational or cooperative education school district by a 3422  
vote of two-thirds of its full membership may at any time adopt 3423

a resolution declaring the necessity to levy a property tax ~~in-~~ 3424  
~~excess of the ten-mill limitation~~ for a period not to exceed ten 3425  
years to provide funds for any one or more of the following 3426  
purposes, which may be stated in the following manner in such 3427  
resolution, the ballot, and the notice of election: purchasing a 3428  
site or enlargement thereof and for the erection and equipment 3429  
of buildings; for the purpose of enlarging, improving, or 3430  
rebuilding thereof; for the purpose of providing for the current 3431  
expenses of the joint vocational or cooperative school district; 3432  
or for a continuing period for the purpose of providing for the 3433  
current expenses of the joint vocational or cooperative 3434  
education school district. The resolution shall specify the 3435  
amount of the proposed rate and, if a renewal, whether the levy 3436  
is to renew all, or a portion of, the existing levy, and shall 3437  
specify the first year in which the levy will be imposed. If the 3438  
levy provides for but is not limited to current expenses, the 3439  
resolution shall apportion the annual rate of the levy between 3440  
current expenses and the other purpose or purposes. Such 3441  
apportionment may but need not be the same for each year of the 3442  
levy, but the respective portions of the rate actually levied 3443  
each year for current expenses and the other purpose or purposes 3444  
shall be limited by such apportionment. The portion of any such 3445  
rate actually levied for current expenses of a joint vocational 3446  
or cooperative education school district shall be used in 3447  
applying division (A) of section 3317.01 of the Revised Code. 3448  
The portion of any such rate not apportioned to the current 3449  
expenses of a joint vocational or cooperative education school 3450  
district shall be used in applying division (B) of this section. 3451  
On the adoption of such resolution, the joint vocational or 3452  
cooperative education school district board of education shall 3453  
certify the resolution to the board of elections of the county 3454  
containing the most populous portion of the district, which 3455

board shall receive resolutions for filing and send them to the 3456  
boards of elections of each county in which territory of the 3457  
district is located, furnish all ballots for the election as 3458  
provided in section 3505.071 of the Revised Code, and prepare 3459  
the election notice; and the board of elections of each county 3460  
in which the territory of such district is located shall make 3461  
the other necessary arrangements for the submission of the 3462  
question to the electors of the joint vocational or cooperative 3463  
education school district at the next primary or general 3464  
election occurring not less than ninety days after the 3465  
resolution was received from the joint vocational or cooperative 3466  
education school district board of education, or at a special 3467  
election to be held at a time designated by the district board 3468  
of education consistent with the requirements of section 3501.01 3469  
of the Revised Code, which date shall not be earlier than ninety 3470  
days after the adoption and certification of the resolution. 3471

The board of elections of the county or counties in which 3472  
territory of the joint vocational or cooperative education 3473  
school district is located shall cause to be published in a 3474  
newspaper of general circulation in that district an 3475  
advertisement of the proposed tax levy question, together with a 3476  
statement of the amount of the proposed levy once a week for two 3477  
consecutive weeks or as provided in section 7.16 of the Revised 3478  
Code, prior to the election at which the question is to appear 3479  
on the ballot. If the board of elections operates and maintains 3480  
a web site, the board also shall post the advertisement on its 3481  
web site for thirty days prior to that election. 3482

If a majority of the electors voting on the question of 3483  
levying such tax vote in favor of the levy, the joint vocational 3484  
or cooperative education school district board of education 3485  
shall annually make the levy within the district at the rate 3486

specified in the resolution and ballot or at any lesser rate, 3487  
and the county auditor of each affected county shall annually 3488  
place the levy on the tax list and duplicate of each school 3489  
district in the county having territory in the joint vocational 3490  
or cooperative education school district. The taxes realized 3491  
from the levy shall be collected at the same time and in the 3492  
same manner as other taxes on the duplicate, and the taxes, when 3493  
collected, shall be paid to the treasurer of the joint 3494  
vocational or cooperative education school district and 3495  
deposited to a special fund, which shall be established by the 3496  
joint vocational or cooperative education school district board 3497  
of education for all revenue derived from any tax levied 3498  
pursuant to this section and for the proceeds of anticipation 3499  
notes which shall be deposited in such fund. After the approval 3500  
of the levy, the joint vocational or cooperative education 3501  
school district board of education may anticipate a fraction of 3502  
the proceeds of the levy and from time to time, during the life 3503  
of the levy, but in any year prior to the time when the tax 3504  
collection from the levy so anticipated can be made for that 3505  
year, issue anticipation notes in an amount not exceeding fifty 3506  
per cent of the estimated proceeds of the levy to be collected 3507  
in each year up to a period of five years after the date of the 3508  
issuance of the notes, less an amount equal to the proceeds of 3509  
the levy obligated for each year by the issuance of anticipation 3510  
notes, provided that the total amount maturing in any one year 3511  
shall not exceed fifty per cent of the anticipated proceeds of 3512  
the levy for that year. Each issue of notes shall be sold as 3513  
provided in Chapter 133. of the Revised Code, and shall, except 3514  
for such limitation that the total amount of such notes maturing 3515  
in any one year shall not exceed fifty per cent of the 3516  
anticipated proceeds of the levy for that year, mature serially 3517  
in substantially equal installments, during each year over a 3518

period not to exceed five years after their issuance. 3519

(B) Prior to the application of section 319.301 of the 3520  
Revised Code, the rate of a levy that is limited to, or to the 3521  
extent that it is apportioned to, purposes other than current 3522  
expenses shall be reduced in the same proportion in which the 3523  
district's total valuation increases during the life of the levy 3524  
because of additions to such valuation that have resulted from 3525  
improvements added to the tax list and duplicate. 3526

(C) The form of ballot cast at an election under division 3527  
(A) of this section shall be as prescribed by section 5705.25 of 3528  
the Revised Code. 3529

**Sec. 3315.10.** The custody, management, and administration 3530  
of all estates or funds, given or transferred in trust to any 3531  
municipal corporation for the promotion of education, and 3532  
accepted by the council thereof, and any institution for the 3533  
promotion of education so founded, other than a university, 3534  
shall be committed to, and exercised by, the board of education 3535  
of the school district including such municipal corporation. 3536  
Such board shall be the representative and trustee of such 3537  
municipal corporation in the management and control of such 3538  
estates and funds so held in trust and in the administration of 3539  
such institution, excepting funds and estates held by any 3540  
municipal corporation which are used to maintain a university. 3541

~~For the uses and purposes of such board in administering 3542~~  
~~the trusts, the council of such municipal corporation annually 3543~~  
~~may levy taxes on all the taxable property of such municipal 3544~~  
~~corporation to the amount of three tenths of one mill on the 3545~~  
~~dollar valuation thereof. 3546~~

**Sec. 3317.01.** As used in this section, "school district," 3547



unless otherwise specified, means any city, local, exempted 3548  
village, joint vocational, or cooperative education school 3549  
district and any educational service center. 3550

This chapter shall be administered by the department of 3551  
education and workforce. The department of education and 3552  
workforce shall calculate the amounts payable to each school 3553  
district and shall certify the amounts payable to each eligible 3554  
district to the treasurer of the district as provided by this 3555  
chapter. Certification of moneys pursuant to this section shall 3556  
include the amounts payable to each school building, at a 3557  
frequency determined by the department, for each subgroup of 3558  
students, as defined in section 3317.40 of the Revised Code, 3559  
receiving services, provided for by state funding, from the 3560  
district or school. No moneys shall be distributed pursuant to 3561  
this chapter without the approval of the controlling board. 3562

The department shall, in accordance with appropriations 3563  
made by the general assembly, meet the financial obligations of 3564  
this chapter. 3565

Moneys distributed to school districts pursuant to this 3566  
chapter shall be calculated based on the annual enrollment 3567  
calculated from the three reports required under sections 3568  
3317.03 and 3317.036 of the Revised Code and paid on a fiscal 3569  
year basis, beginning with the first day of July and extending 3570  
through the thirtieth day of June. In any given fiscal year, 3571  
prior to school districts submitting the first report required 3572  
under section 3317.03 of the Revised Code, enrollment for the 3573  
districts shall be calculated based on the third report 3574  
submitted by the districts for the previous fiscal year. The 3575  
moneys appropriated for each fiscal year shall be distributed 3576  
periodically to each school district unless otherwise provided 3577

for. The department, in June of each year, shall submit to the 3578  
controlling board the department's year-end distributions 3579  
pursuant to this chapter. 3580

Except as otherwise provided, payments under this chapter 3581  
shall be made only to those school districts in which: 3582

(A) The school district, except for any educational 3583  
service center and any joint vocational or cooperative education 3584  
school district, levies for current operating expenses at least 3585  
twenty mills for tax year 2027 and every tax year thereafter, 3586  
unless the school district is levying less than that amount due 3587  
to a reduction in collections made under division (D) of section 3588  
5705.31 of the Revised Code or division (A) of section 5705.32 3589  
of the Revised Code relating to a declaration made by the board 3590  
under division (E) of section 5705.29 of the Revised Code. 3591  
Levies for joint vocational or cooperative education school 3592  
districts or county school financing districts, limited to or to 3593  
the extent apportioned to current expenses, shall be included in 3594  
this qualification requirement. School district income tax 3595  
levies under Chapter 5748. of the Revised Code, limited to or to 3596  
the extent apportioned to current operating expenses, shall be 3597  
included in this qualification requirement to the extent 3598  
determined by the tax commissioner under division (C) of section 3599  
3317.021 of the Revised Code. 3600

(B) The school year next preceding the fiscal year for 3601  
which such payments are authorized meets the requirement of 3602  
section 3313.48 of the Revised Code, with regard to the minimum 3603  
number of hours school must be open for instruction with pupils 3604  
in attendance, for individualized parent-teacher conference and 3605  
reporting periods, and for professional meetings of teachers. 3606

A school district shall not be considered to have failed 3607

to comply with this division because schools were open for 3608  
instruction but either twelfth grade students were excused from 3609  
attendance for up to the equivalent of three school days or only 3610  
a portion of the kindergarten students were in attendance for up 3611  
to the equivalent of three school days in order to allow for the 3612  
gradual orientation to school of such students. 3613

A board of education or governing board of an educational 3614  
service center which has not conformed with other law and the 3615  
rules pursuant thereto, shall not participate in the 3616  
distribution of funds authorized by this chapter, except for 3617  
good and sufficient reason established to the satisfaction of 3618  
the department and the state controlling board. 3619

All funds allocated to school districts under this 3620  
chapter, except those specifically allocated for other purposes, 3621  
shall be used to pay current operating expenses only. 3622

**Sec. 3318.06.** (A) After receipt of the conditional 3623  
approval of the Ohio facilities construction commission, the 3624  
school district board by a majority of all of its members shall, 3625  
if it desires to proceed with the project, declare all of the 3626  
following by resolution: 3627

(1) That by issuing bonds in an amount equal to the school 3628  
district's portion of the basic project cost the district is 3629  
unable to provide adequate classroom facilities without 3630  
assistance from the state; 3631

(2) Unless the school district board has resolved to 3632  
transfer money in accordance with section 3318.051 of the 3633  
Revised Code or to apply the proceeds of a property tax or the 3634  
proceeds of an income tax, or a combination of proceeds from 3635  
such taxes, as authorized under section 3318.052 of the Revised 3636

Code, that to qualify for such state assistance it is necessary 3637  
to do either of the following: 3638

(a) Levy a property tax ~~outside the ten-mill limitation~~ 3639  
the proceeds of which shall be used to pay the cost of 3640  
maintaining and upgrading the classroom facilities included in 3641  
the project. The use of the proceeds for upgrades is subject to 3642  
the approval by the commission under division (E) of section 3643  
3318.05 of the Revised Code. 3644

(b) Earmark for maintenance of classroom facilities from 3645  
the proceeds of an existing permanent improvement tax levied 3646  
under section 5705.21 of the Revised Code, if such tax can be 3647  
used for maintenance, an amount equivalent to the amount of the 3648  
additional tax otherwise required under this section and 3649  
sections 3318.05 and 3318.08 of the Revised Code. 3650

(3) That the question of any tax levy specified in a 3651  
resolution described in division (A)(2)(a) of this section, if 3652  
required, shall be submitted to the electors of the school 3653  
district at the next general or primary election, if there be a 3654  
general or primary election not less than ninety and not more 3655  
than one hundred ten days after the day of the adoption of such 3656  
resolution or, if not, at a special election to be held at a 3657  
time specified in the resolution which shall be not less than 3658  
ninety days after the day of the adoption of the resolution and 3659  
which shall be in accordance with the requirements of section 3660  
3501.01 of the Revised Code. 3661

Such resolution shall also state that the question of 3662  
issuing bonds of the board shall be combined in a single 3663  
proposal with the question of such tax levy. More than one 3664  
election under this section may be held in any one calendar 3665  
year. Such resolution shall specify both of the following: 3666

(a) That the rate which it is necessary to levy shall be 3667  
at the rate of not less than one-half mill for each one dollar 3668  
of taxable value, and that such tax shall be levied for a period 3669  
of twenty-three years; 3670

(b) That the proceeds of the tax shall be used to pay the 3671  
cost of maintaining the classroom facilities included in the 3672  
project or upgrading those facilities if approved by the 3673  
commission. 3674

(B) A copy of a resolution adopted under division (A) of 3675  
this section shall after its passage and not less than ninety 3676  
days prior to the date set therein for the election be certified 3677  
to the county board of elections. 3678

The resolution of the school district board, in addition 3679  
to meeting other applicable requirements of section 133.18 of 3680  
the Revised Code, shall state that the amount of bonds to be 3681  
issued will be an amount equal to the school district's portion 3682  
of the basic project cost, and state the maximum maturity of the 3683  
bonds which may be any number of years not exceeding the term 3684  
calculated under section 133.20 of the Revised Code as 3685  
determined by the board. In estimating the amount of bonds to be 3686  
issued, the board shall take into consideration the amount of 3687  
moneys then in the bond retirement fund and the amount of moneys 3688  
to be collected for and disbursed from the bond retirement fund 3689  
during the remainder of the year in which the resolution of 3690  
necessity is adopted. 3691

If the bonds are to be issued in more than one series, the 3692  
resolution may state, in addition to the information required to 3693  
be stated under division (B) (3) of section 133.18 of the Revised 3694  
Code, the number of series, which shall not exceed five, the 3695  
principal amount of each series, and the approximate date each 3696

series will be issued, and may provide that no series, or any 3697  
portion thereof, may be issued before such date. Upon such a 3698  
resolution being certified to the county auditor as required by 3699  
division (C) of section 133.18 of the Revised Code, the county 3700  
auditor, in calculating, advising, and confirming the estimated 3701  
average annual property tax levy under that division, shall also 3702  
calculate, advise, and confirm by certification the estimated 3703  
average property tax levy for each series of bonds to be issued. 3704

Notice of the election shall include the fact that the tax 3705  
levy shall be at the rate of not less than one-half mill for 3706  
each one dollar of taxable value for a period of twenty-three 3707  
years, and that the proceeds of the tax shall be used to pay the 3708  
cost of maintaining or upgrading the classroom facilities 3709  
included in the project. The notice shall also express the rate 3710  
in dollars for each one hundred thousand dollars of the county 3711  
auditor's appraised value and the county auditor's estimate of 3712  
the amount the tax levy is estimated to collect for each tax 3713  
year it is levied, as certified pursuant to section 5705.03 of 3714  
the Revised Code. 3715

If the bonds are to be issued in more than one series, the 3716  
board of education, when filing copies of the resolution with 3717  
the board of elections as required by division (D) of section 3718  
133.18 of the Revised Code, may direct the board of elections to 3719  
include in the notice of election the principal amount and 3720  
approximate date of each series, the maximum number of years 3721  
over which the principal of each series may be paid, the 3722  
estimated additional average property tax levy for each series, 3723  
and the first calendar year in which the tax is expected to be 3724  
due for each series, in addition to the information required to 3725  
be stated in the notice under divisions (E) (3) (a), (b), (c), 3726  
(e), and (f) of section 133.18 of the Revised Code. 3727

(C) (1) Except as otherwise provided in division (C) (2) of 3728  
this section, the form of the ballot to be used at such election 3729  
shall be: 3730

"A majority affirmative vote is necessary for passage. 3731

Shall bonds be issued by the \_\_\_\_\_ (here insert 3732  
name of school district) school district to pay the local share 3733  
of school construction under the State of Ohio Classroom 3734  
Facilities Assistance Program in the principal amount of 3735  
\$\_\_\_\_\_ (here insert principal amount of the bond issue), 3736  
to be repaid annually over a maximum period of \_\_\_\_\_ 3737  
(here insert the maximum number of years over which the 3738  
principal of the bonds may be paid) years, and an annual levy of 3739  
property taxes be made ~~outside the ten-mill limitation,~~ 3740  
estimated by the county auditor to average over the repayment 3741  
period of the bond issue \_\_\_\_\_ mills for each \$1 of 3742  
taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 3743  
of the county auditor's appraised value to pay the annual debt 3744  
charges on the bonds and to pay debt charges on any notes issued 3745  
in anticipation of the bonds?" 3746

and, unless the additional levy 3747

of taxes is not required pursuant 3748

to division (C) of section 3749

3318.05 of the Revised Code, 3750

"Shall an additional levy of taxes be made for a period of 3751  
twenty-three years to benefit the \_\_\_\_\_ (here insert name 3752  
of school district) school district, the proceeds of which shall 3753  
be used to pay the cost of maintaining (or upgrading if approved 3754  
by the commission) the classroom facilities included in the 3755  
project, that the county auditor estimates will collect \$\_\_\_\_\_ 3756

annually, at the rate of \_\_\_\_\_ (here insert the number of 3757  
mills, which shall not be less than one-half mill) mills for 3758  
each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each 3759  
\$100,000 of the county auditor's appraised value? 3760  
3761

	FOR THE BOND ISSUE AND TAX LEVY	"
	AGAINST THE BOND ISSUE AND TAX LEVY	

(2) If authority is sought to issue bonds in more than one 3762  
series and the board of education so elects, the form of the 3763  
ballot shall be as prescribed in section 3318.062 of the Revised 3764  
Code. If the board of education elects the form of the ballot 3765  
prescribed in that section, it shall so state in the resolution 3766  
adopted under this section. 3767

(D) If it is necessary for the school district to acquire 3768  
a site for the classroom facilities to be acquired pursuant to 3769  
sections 3318.01 to 3318.20 of the Revised Code, the district 3770  
board may propose either to issue bonds of the board or to levy 3771  
a tax to pay for the acquisition of such site, and may combine 3772  
the question of doing so with the questions specified in 3773  
division (B) of this section. Bonds issued under this division 3774  
for the purpose of acquiring a site are a general obligation of 3775  
the school district and are Chapter 133. securities. 3776

The form of that portion of the ballot to include the 3777  
question of either issuing bonds or levying a tax for site 3778  
acquisition purposes shall be one of the following: 3779

(1) "Shall bonds be issued by the \_\_\_\_\_ (here 3780  
insert name of the school district) school district to pay costs 3781  
of acquiring a site for classroom facilities under the State of 3782



Ohio Classroom Facilities Assistance Program in the principal 3783  
amount of \$\_\_\_\_\_ (here insert principal amount of the bond 3784  
issue), to be repaid annually over a maximum period of 3785  
\_\_\_\_\_ (here insert maximum number of years over which the 3786  
principal of the bonds may be paid) years, and an annual levy of 3787  
property taxes be made ~~outside the ten-mill limitation,~~ 3788  
estimated by the county auditor to average over the repayment 3789  
period of the bond issue \_\_\_\_\_ mills for each \$1 of taxable 3790  
value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the 3791  
county auditor's appraised value to pay the annual debt charges 3792  
on the bonds and to pay debt charges on any notes issued in 3793  
anticipation of the bonds?" 3794

(2) "Shall an additional levy of taxes ~~outside the ten-~~ 3795  
~~mill limitation be made~~ for the benefit of the \_\_\_\_\_ (here 3796  
insert name of the school district) school district for the 3797  
purpose of acquiring a site for classroom facilities in the sum 3798  
of \$\_\_\_\_\_ (here insert annual amount the levy is to produce) 3799  
estimated by the county auditor to average \_\_\_\_\_ mills for 3800  
each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each 3801  
\$100,000 of the county auditor's appraised value, for a period 3802  
of \_\_\_\_\_ (here insert number of years the millage is to be 3803  
imposed) years?" 3804

Where it is necessary to combine the question of issuing 3805  
bonds of the school district and levying a tax as described in 3806  
division (B) of this section with the question of issuing bonds 3807  
of the school district for acquisition of a site, the question 3808  
specified in that division to be voted on shall be "For the Bond 3809  
Issues and the Tax Levy" and "Against the Bond Issues and the 3810  
Tax Levy." 3811

Where it is necessary to combine the question of issuing 3812

bonds of the school district and levying a tax as described in 3813  
division (B) of this section with the question of levying a tax 3814  
for the acquisition of a site, the question specified in that 3815  
division to be voted on shall be "For the Bond Issue and the Tax 3816  
Levies" and "Against the Bond Issue and the Tax Levies." 3817

Where the school district board chooses to combine the 3818  
question in division (B) of this section with any of the 3819  
additional questions described in divisions (A) to (D) of 3820  
section 3318.056 of the Revised Code, the question specified in 3821  
division (B) of this section to be voted on shall be "For the 3822  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 3823  
the Tax Levies." 3824

If a majority of those voting upon a proposition hereunder 3825  
which includes the question of issuing bonds vote in favor 3826  
thereof, and if the agreement provided for by section 3318.08 of 3827  
the Revised Code has been entered into, the school district 3828  
board may proceed under Chapter 133. of the Revised Code, with 3829  
the issuance of bonds or bond anticipation notes in accordance 3830  
with the terms of the agreement. 3831

**Sec. 3318.062.** (A) If authority is sought to issue bonds 3832  
in more than one series to pay the school district's portion of 3833  
the basic project cost under sections 3318.01 to 3318.20 of the 3834  
Revised Code, the form of the ballot shall be: 3835

"Shall bonds be issued by the \_\_\_\_\_ (here insert name 3836  
of school district) school district to pay the local share of 3837  
school construction under the State of Ohio Classroom Facilities 3838  
Assistance Program in the total principal amount of \$\_\_\_\_\_ 3839  
(total principal amount of the bond issue), to be issued in 3840  
\_\_\_\_\_ (number of series) series, each series to be repaid 3841  
annually over not more than \_\_\_\_\_ (maximum number of years over 3842

which the principal of each series may be paid) years, and an 3843  
annual levy of property taxes be made ~~outside the ten-mill-~~ 3844  
~~limitation~~ to pay the annual debt charges on the bonds and on 3845  
any notes issued in anticipation of the bonds, at a rate 3846  
estimated by the county auditor to average over the repayment 3847  
period of each series as follows: \_\_\_\_\_ (insert the 3848  
following for each series: "the \_\_\_\_\_ series, in a 3849  
principal amount of \$\_\_\_\_\_, that the county auditor 3850  
estimates will require \_\_\_\_\_ mills for each \$1 of taxable 3851  
value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 3852  
auditor's appraised value, commencing in \_\_\_\_\_ and first 3853  
payable in \_\_\_\_\_)?" 3854

and, unless the additional levy 3855

of taxes is not required pursuant 3856

to division (C) of section 3857

3318.05 of the Revised Code, 3858

"Shall an additional levy of taxes be made for a period of 3859  
twenty-three years to benefit the \_\_\_\_\_ (here insert name 3860  
of school district) school district, the proceeds of which shall 3861  
be used to pay the cost of maintaining (or upgrading if approved 3862  
by the Ohio facilities construction commission) the classroom 3863  
facilities included in the project, that the county auditor 3864  
estimates will collect \$\_\_\_\_\_ annually, at the rate of 3865  
\_\_\_\_\_ (here insert the number of mills, which shall not be 3866  
less than one-half mill) mills for each \$1 of taxable value, 3867  
which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 3868  
auditor's appraised value? 3869

3870

	For the bond issue
--	--------------------

	Against the bond issue	"
--	------------------------	---

(B) If it is necessary for the school district to acquire 3871  
a site for the classroom facilities to be acquired pursuant to 3872  
sections 3318.01 to 3318.20 of the Revised Code, the district 3873  
board may propose either to issue bonds of the board or to levy 3874  
a tax to pay for the acquisition of such site, and may combine 3875  
the question of doing so with the questions specified in 3876  
division (A) of this section. Bonds issued under this division 3877  
for the purpose of acquiring a site are a general obligation of 3878  
the school district and are Chapter 133. securities. 3879

The form of that portion of the ballot to include the 3880  
question of either issuing bonds or levying a tax for site 3881  
acquisition purposes shall be one of the forms prescribed in 3882  
division (D) of section 3318.06 of the Revised Code. 3883

(C) Where the school district board chooses to combine the 3884  
question in division (A) of this section with any of the 3885  
additional questions described in divisions (A) to (D) of 3886  
section 3318.056 of the Revised Code, the question specified in 3887  
division (A) of this section to be voted on shall be "For the 3888  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 3889  
the Tax Levies." 3890

(D) If a majority of those voting upon a proposition 3891  
prescribed in this section which includes the question of 3892  
issuing bonds vote in favor of that issuance, and if the 3893  
agreement prescribed in section 3318.08 of the Revised Code has 3894  
been entered into, the school district board may proceed under 3895  
Chapter 133. of the Revised Code with the issuance of bonds or 3896  
bond anticipation notes in accordance with the terms of the 3897  
agreement. 3898

**Sec. 3318.36.** (A) (1) As used in this section: 3899

(a) "Ohio facilities construction commission," "classroom 3900  
facilities," "school district," "school district board," "net 3901  
bonded indebtedness," "required percentage of the basic project 3902  
costs," "basic project cost," "valuation," and "percentile" have 3903  
the same meanings as in section 3318.01 of the Revised Code. 3904

(b) "Required level of indebtedness" means five per cent 3905  
of the school district's valuation for the year preceding the 3906  
year in which the commission and school district enter into an 3907  
agreement under division (B) of this section, plus [two one- 3908  
hundredths of one per cent multiplied by (the percentile in 3909  
which the district ranks minus one)]. 3910

(c) "Local resources" means any moneys generated in any 3911  
manner permitted for a school district board to raise the school 3912  
district portion of a project undertaken with assistance under 3913  
sections 3318.01 to 3318.20 of the Revised Code. 3914

(2) For purposes of determining the required level of 3915  
indebtedness, the required percentage of the basic project costs 3916  
under division (C) (1) of this section, and priority for 3917  
assistance under sections 3318.01 to 3318.20 of the Revised 3918  
Code, the percentile ranking of a school district with which the 3919  
commission has entered into an agreement under this section 3920  
between the first day of July and the thirty-first day of August 3921  
in each fiscal year is the percentile ranking calculated for 3922  
that district for the immediately preceding fiscal year, and the 3923  
percentile ranking of a school district with which the 3924  
commission has entered into such agreement between the first day 3925  
of September and the thirtieth day of June in each fiscal year 3926  
is the percentile ranking calculated for that district for the 3927  
current fiscal year. 3928

(B) (1) There is hereby established the school building 3929  
assistance expedited local partnership program. Under the 3930  
program, the Ohio facilities construction commission may enter 3931  
into an agreement with the board of any school district under 3932  
which the board may proceed with the new construction or major 3933  
repairs of a part of the district's classroom facilities needs, 3934  
as determined under sections 3318.01 to 3318.20 of the Revised 3935  
Code, through the expenditure of local resources prior to the 3936  
school district's eligibility for state assistance under those 3937  
sections, and may apply that expenditure toward meeting the 3938  
school district's portion of the basic project cost of the total 3939  
of the district's classroom facilities needs, as recalculated 3940  
under division (E) of this section, when the district becomes 3941  
eligible for state assistance under sections 3318.01 to 3318.20 3942  
or section 3318.364 of the Revised Code. 3943

Any school district that is reasonably expected to receive 3944  
assistance under sections 3318.01 to 3318.20 of the Revised Code 3945  
within two fiscal years from the date the school district adopts 3946  
its resolution under division (B) of this section shall not be 3947  
eligible to participate in the program established under this 3948  
section unless that school district divides its project under 3949  
those sections into segments as authorized by section 3318.034 3950  
of the Revised Code. In the case of a school district that has 3951  
segmented its project as authorized in section 3318.034 of the 3952  
Revised Code, the district shall select a discrete portion of 3953  
one or more future segments of its project, to which the 3954  
district may apply local resources under an agreement under this 3955  
section prior to further state assistance for those future 3956  
segments under sections 3318.01 to 3318.20 of the Revised Code. 3957

(2) To participate in the program, a school district board 3958  
shall first adopt a resolution certifying to the commission the 3959

board's intent to participate in the program. 3960

The resolution shall specify the approximate date that the 3961  
board intends to seek elector approval of any bond or tax 3962  
measures or to apply other local resources to use to pay the 3963  
cost of classroom facilities to be constructed under this 3964  
section. The resolution may specify the application of local 3965  
resources or elector-approved bond or tax measures after the 3966  
resolution is adopted by the board, and in such case the board 3967  
may proceed with a discrete portion of its project under this 3968  
section as soon as the commission and the controlling board have 3969  
approved the basic project cost of the district's classroom 3970  
facilities needs as specified in division (D) of this section. 3971  
The board shall submit its resolution to the commission not 3972  
later than ten days after the date the resolution is adopted by 3973  
the board. 3974

The commission shall not consider any resolution that is 3975  
submitted pursuant to division (B) (2) of this section, as 3976  
amended by this amendment, sooner than September 14, 2000. 3977

(3) For purposes of determining when a district that 3978  
enters into an agreement under this section becomes eligible for 3979  
assistance under sections 3318.01 to 3318.20 of the Revised Code 3980  
or priority for assistance under section 3318.364 of the Revised 3981  
Code, the commission shall use the district's percentile ranking 3982  
determined at the time the district entered into the agreement 3983  
under this section, as prescribed by division (A) (2) of this 3984  
section. 3985

(4) Any project under this section shall comply with 3986  
section 3318.03 of the Revised Code and with any specifications 3987  
for plans and materials for classroom facilities adopted by the 3988  
commission under section 3318.04 of the Revised Code. 3989

(5) If a school district that enters into an agreement 3990  
under this section has not begun a project applying local 3991  
resources as provided for under that agreement at the time the 3992  
district is notified by the commission that it is eligible to 3993  
receive state assistance for its project under sections 3318.01 3994  
to 3318.20 of the Revised Code or for a segment of its project, 3995  
if the district previously segmented its project as authorized 3996  
in section 3318.034 of the Revised Code, all assessment and 3997  
agreement documents entered into under this section are void. 3998

(6) Only construction of or repairs to classroom 3999  
facilities that have been approved by the commission and have 4000  
been therefore included as part of a district's basic project 4001  
cost qualify for application of local resources under this 4002  
section. 4003

(C) Based on the results of on-site visits and assessment, 4004  
the commission shall determine the basic project cost of the 4005  
school district's classroom facilities needs. The commission 4006  
shall determine the school district's portion of such basic 4007  
project cost, which shall be the greater of: 4008

(1) The required percentage of the basic project costs, 4009  
determined based on the school district's percentile ranking; 4010

(2) An amount necessary to raise the school district's net 4011  
bonded indebtedness, as of the fiscal year the commission and 4012  
the school district enter into the agreement under division (B) 4013  
of this section, to within five thousand dollars of the required 4014  
level of indebtedness. 4015

(D) (1) When the commission determines the basic project 4016  
cost of the classroom facilities needs of a school district and 4017  
the school district's portion of that basic project cost under 4018



division (C) of this section, the project shall be conditionally 4019  
approved. Such conditional approval shall be submitted to the 4020  
controlling board for approval thereof. The controlling board 4021  
shall forthwith approve or reject the commission's 4022  
determination, conditional approval, and the amount of the 4023  
state's portion of the basic project cost; however, no state 4024  
funds shall be encumbered under this section. Upon approval by 4025  
the controlling board, the school district board may identify a 4026  
discrete part of its classroom facilities needs, which shall 4027  
include only new construction of or additions or major repairs 4028  
to a particular building, to address with local resources. Upon 4029  
identifying a part of the school district's basic project cost 4030  
to address with local resources, the school district board may 4031  
allocate any available school district moneys to pay the cost of 4032  
that identified part, including the proceeds of an issuance of 4033  
bonds if approved by the electors of the school district. 4034

All local resources utilized under this division shall 4035  
first be deposited in the project construction account required 4036  
under section 3318.08 of the Revised Code. 4037

(2) Unless the school district board exercises its option 4038  
under division (D)(3) of this section, for a school district to 4039  
qualify for participation in the program authorized under this 4040  
section, one of the following conditions shall be satisfied: 4041

(a) The electors of the school district by a majority vote 4042  
shall approve the levy of taxes ~~outside the ten-mill limitation~~ 4043  
for a period of twenty-three years at the rate of not less than 4044  
one-half mill for each dollar of valuation to be used to pay the 4045  
cost of maintaining or upgrading, if approved by the commission, 4046  
the classroom facilities included in the basic project cost as 4047  
determined by the commission. The form of the ballot to be used 4048

to submit the question whether to approve the tax required under 4049  
this division to the electors of the school district shall be 4050  
the form for an additional levy of taxes prescribed in section 4051  
3318.361 of the Revised Code, which may be combined in a single 4052  
ballot question with the questions prescribed under section 4053  
5705.218 of the Revised Code. 4054

(b) As authorized under division (C) of section 3318.05 of 4055  
the Revised Code, the school district board shall earmark from 4056  
the proceeds of a permanent improvement tax levied under section 4057  
5705.21 of the Revised Code, an amount equivalent to the 4058  
additional tax otherwise required under division (D) (2) (a) of 4059  
this section for the maintenance of the classroom facilities 4060  
included in the basic project cost as determined by the 4061  
commission. 4062

(c) As authorized under section 3318.051 of the Revised 4063  
Code, the school district board shall, if approved by the 4064  
commission, annually transfer into the maintenance fund required 4065  
under section 3318.05 of the Revised Code the amount prescribed 4066  
in section 3318.051 of the Revised Code in lieu of the tax 4067  
otherwise required under division (D) (2) (a) of this section for 4068  
the maintenance of the classroom facilities included in the 4069  
basic project cost as determined by the commission. 4070

(d) If the school district board has rescinded the 4071  
agreement to make transfers under section 3318.051 of the 4072  
Revised Code, as provided under division (F) of that section, 4073  
the electors of the school district, in accordance with section 4074  
3318.063 of the Revised Code, first shall approve the levy of 4075  
taxes ~~outside the ten-mill limitation~~ for the period specified 4076  
in that section at a rate of not less than one-half mill for 4077  
each dollar of valuation. 4078

(e) The school district board shall apply the proceeds of 4079  
a tax to leverage bonds as authorized under section 3318.052 of 4080  
the Revised Code or dedicate a local donated contribution in the 4081  
manner described in division (B) of section 3318.084 of the 4082  
Revised Code in an amount equivalent to the additional tax 4083  
otherwise required under division (D)(2)(a) of this section for 4084  
the maintenance of the classroom facilities included in the 4085  
basic project cost as determined by the commission. 4086

(3) A school district board may opt to delay taking any of 4087  
the actions described in division (D)(2) of this section until 4088  
the school district becomes eligible for state assistance under 4089  
sections 3318.01 to 3318.20 of the Revised Code. In order to 4090  
exercise this option, the board shall certify to the commission 4091  
a resolution indicating the board's intent to do so prior to 4092  
entering into an agreement under division (B) of this section. 4093

(4) If pursuant to division (D)(3) of this section a 4094  
district board opts to delay levying an additional tax until the 4095  
district becomes eligible for state assistance, it shall submit 4096  
the question of levying that tax to the district electors as 4097  
follows: 4098

(a) In accordance with section 3318.06 of the Revised Code 4099  
if it will also be necessary pursuant to division (E) of this 4100  
section to submit a proposal for approval of a bond issue; 4101

(b) In accordance with section 3318.361 of the Revised 4102  
Code if it is not necessary to also submit a proposal for 4103  
approval of a bond issue pursuant to division (E) of this 4104  
section. 4105

(5) No state assistance under sections 3318.01 to 3318.20 4106  
of the Revised Code shall be released until a school district 4107

board that adopts and certifies a resolution under division (D) 4108  
of this section also demonstrates to the satisfaction of the 4109  
commission compliance with the provisions of division (D) (2) of 4110  
this section. 4111

Any amount required for maintenance under division (D) (2) 4112  
of this section shall be deposited into a separate fund as 4113  
specified in division (D) of section 3318.05 of the Revised 4114  
Code. 4115

(E) (1) If the school district becomes eligible for state 4116  
assistance under sections 3318.01 to 3318.20 of the Revised Code 4117  
for its entire project or for future segments, if the district 4118  
previously segmented its project as authorized in section 4119  
3318.034 of the Revised Code, based on its percentile ranking 4120  
under division (B) (3) of this section or is offered assistance 4121  
under section 3318.364 of the Revised Code, the commission shall 4122  
conduct a new assessment of the school district's classroom 4123  
facilities needs and shall recalculate the basic project cost 4124  
based on this new assessment. The basic project cost 4125  
recalculated under this division shall include the amount of 4126  
expenditures made by the school district board under division 4127  
(D) (1) of this section. The commission shall then recalculate 4128  
the school district's portion of the new basic project cost, 4129  
which shall be the percentage of the original basic project cost 4130  
assigned to the school district as its portion under division 4131  
(C) of this section. The commission shall deduct the expenditure 4132  
of school district moneys made under division (D) (1) of this 4133  
section from the school district's portion of the basic project 4134  
cost as recalculated under this division. If the amount of 4135  
school district resources applied by the school district board 4136  
to the school district's portion of the basic project cost under 4137  
this section is less than the total amount of such portion as 4138

recalculated under this division, the school district board by a 4139  
majority vote of all of its members shall, if it desires to seek 4140  
state assistance under sections 3318.01 to 3318.20 of the 4141  
Revised Code, adopt a resolution as specified in section 3318.06 4142  
of the Revised Code to submit to the electors of the school 4143  
district the question of approval of a bond issue in order to 4144  
pay any additional amount of school district portion required 4145  
for state assistance. Any tax levy approved under division (D) 4146  
of this section satisfies the requirements to levy the 4147  
additional tax under section 3318.06 of the Revised Code. 4148

(2) If the amount of school district resources applied by 4149  
the school district board to the school district's portion of 4150  
the basic project cost under this section is more than the total 4151  
amount of such portion as recalculated under this division, 4152  
within two years after the school district's portion is 4153  
recalculated under division (E) (1) of this section the 4154  
commission may grant to the school district the difference 4155  
between the two calculated portions, but at no time shall the 4156  
commission expend any state funds on a project in an amount 4157  
greater than the state's portion of the basic project cost as 4158  
recalculated under this division. 4159

Any reimbursement under this division shall be only for 4160  
local resources the school district has applied toward 4161  
construction cost expenditures for the classroom facilities 4162  
approved by the commission, which shall not include any 4163  
financing costs associated with that construction. 4164

The school district board shall use any moneys reimbursed 4165  
to the district under this division to pay off any debt service 4166  
the district owes for classroom facilities constructed under its 4167  
project under this section before such moneys are applied to any 4168

other purpose. However, the district board first may deposit 4169  
moneys reimbursed under this division into the district's 4170  
general fund or a permanent improvement fund to replace local 4171  
resources the district withdrew from those funds, as long as, 4172  
and to the extent that, those local resources were used by the 4173  
district for constructing classroom facilities included in the 4174  
district's basic project cost. 4175

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 4176  
of the Revised Code applies, if a joint vocational school 4177  
district board of education proposes to issue securities to 4178  
generate all or part of the school district's portion of the 4179  
basic project cost of the school district's project under 4180  
sections 3318.40 to 3318.45 of the Revised Code, the school 4181  
district board shall adopt a resolution in accordance with 4182  
Chapter 133. and section 3311.20 of the Revised Code. Unless the 4183  
school district board seeks authority to issue securities in 4184  
more than one series, the school district board shall adopt the 4185  
form of the ballot prescribed in section 133.18 of the Revised 4186  
Code. 4187

(B) If authority is sought to issue bonds in more than one 4188  
series, the form of the ballot shall be: 4189

"Shall bonds be issued by the \_\_\_\_\_ (here insert name 4190  
of joint vocational school district) joint vocational school 4191  
district to pay the local share of school construction under the 4192  
State of Ohio Joint Vocational School Facilities Assistance 4193  
Program in the total principal amount of \$\_\_\_\_\_ (total 4194  
principal amount of the bond issue), to be issued in \_\_\_\_\_ 4195  
(number of series) series, each series to be repaid annually 4196  
over not more than \_\_\_\_\_ (maximum number of years over which 4197  
the principal of each series may be paid) years, and an annual 4198

levy of property taxes be made ~~outside the ten-mill limitation~~ 4199  
to pay the annual debt charges on the bonds and on any notes 4200  
issued in anticipation of the bonds, at a rate estimated by the 4201  
county auditor to average over the repayment period of each 4202  
series as follows: \_\_\_\_\_ [insert the following for each 4203  
series: "the \_\_\_\_\_ series, in a principal amount of 4204  
\$\_\_\_\_\_, that the county auditor estimates will require 4205  
\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to 4206  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 4207  
value, commencing in \_\_\_\_\_ and first payable in 4208  
\_\_\_\_\_"]? 4209  
4210

	For the bond issue	"
	Against the bond issue	

(C) If it is necessary for the school district to acquire 4211  
a site for the classroom facilities to be acquired pursuant to 4212  
sections 3318.40 to 3318.45 of the Revised Code, the district 4213  
board may propose either to issue bonds of the board or to levy 4214  
a tax to pay for the acquisition of such site and may combine 4215  
the question of doing so with the question specified by 4216  
reference in division (A) of this section or the question 4217  
specified in division (B) of this section. Bonds issued under 4218  
this division for the purpose of acquiring a site are a general 4219  
obligation of the school district and are Chapter 133. 4220  
securities. 4221

The form of that portion of the ballot to include the 4222  
question of either issuing bonds or levying a tax for site 4223  
acquisition purposes shall be one of the following: 4224

(1) "Shall bonds be issued by the \_\_\_\_\_ (here 4225

insert name of the joint vocational school district) joint 4226  
vocational school district to pay costs of acquiring a site for 4227  
classroom facilities under the State of Ohio Joint Vocational 4228  
School Facilities Assistance Program in the principal amount of 4229  
\$\_\_\_\_\_ (here insert principal amount of the bond issue), to 4230  
be repaid annually over a maximum period of \_\_\_\_\_ (here 4231  
insert maximum number of years over which the principal of the 4232  
bonds may be paid) years, and an annual levy of property taxes 4233  
be made ~~outside the ten-mill limitation~~, estimated by the county 4234  
auditor to average over the repayment period of the bond issue 4235  
\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to 4236  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 4237  
value, to pay the annual debt charges on the bonds and to pay 4238  
debt charges on any notes issued in anticipation of the bonds?" 4239

(2) "Shall an additional levy of taxes ~~outside the ten-~~ 4240  
~~mill limitation~~ be made for the benefit of the \_\_\_\_\_ (here 4241  
insert name of the joint vocational school district) joint 4242  
vocational school district for the purpose of acquiring a site 4243  
for classroom facilities in the sum of \$\_\_\_\_\_ (here insert 4244  
annual amount the levy is to produce) estimated by the county 4245  
auditor to collect \$\_\_\_\_\_ annually and to average \_\_\_\_\_ mills 4246  
for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for 4247  
each \$100,000 of the county auditor's appraised value, for a 4248  
period of \_\_\_\_\_ (here insert number of years the millage is 4249  
to be imposed) years?" 4250

Where it is necessary to combine the question of issuing 4251  
bonds of the joint vocational school district as described in 4252  
division (A) of this section with the question of issuing bonds 4253  
of the school district for acquisition of a site, the question 4254  
specified in that division to be voted on shall be "For the bond 4255  
issues" and "Against the bond issues." 4256



Where it is necessary to combine the question of issuing 4257  
bonds of the joint vocational school district as described in 4258  
division (A) of this section with the question of levying a tax 4259  
for the acquisition of a site, the question specified in that 4260  
division to be voted on shall be "For the bond issue and the tax 4261  
levy" and "Against the bond issue and the tax levy." 4262

(D) Where the school district board chooses to combine a 4263  
question specified in this section with any of the additional 4264  
questions described in division (C) of section 3318.44 of the 4265  
Revised Code, the question to be voted on shall be "For the bond 4266  
issues and the tax levies" and "Against the bond issues and the 4267  
tax levies." 4268

(E) If a majority of those voting upon a proposition 4269  
prescribed in this section which includes the question of 4270  
issuing bonds vote in favor of that issuance and if the 4271  
agreement prescribed in section 3318.08 of the Revised Code has 4272  
been entered into, the school district board may proceed under 4273  
Chapter 133. of the Revised Code with the issuance of bonds or 4274  
bond anticipation notes in accordance with the terms of the 4275  
agreement. 4276

**Sec. 3349.25.** For the purpose of levying any tax which may 4277  
be found necessary to meet fiscal obligations under any 4278  
agreement authorized by section 3349.23 or section 3349.241 of 4279  
the Revised Code, that portion of said county lying outside of 4280  
the corporate limits of such municipality in which the 4281  
university is situated, when the county enters into such an 4282  
agreement, or any township, municipal corporation, or school 4283  
district which enters into such an agreement shall be a taxing 4284  
district to be known as a municipal university taxing district. 4285  
The areas composing such a district need not be contiguous. 4286

After the establishment of such a taxing district, when the 4287  
county or any township, municipal corporation, or school 4288  
district not already constituting a municipal university taxing 4289  
district enters into such an agreement, for the purpose of 4290  
levying any tax which may be found necessary to meet the fiscal 4291  
obligations under any agreement authorized by section 3349.23 or 4292  
section 3349.241 of the Revised Code, that portion of the county 4293  
lying outside the limits of an already established municipal 4294  
university taxing district, or those townships, municipal 4295  
corporations, or school districts which enter into such 4296  
agreements, shall be a taxing district to be known as an 4297  
additional municipal university taxing district. 4298

The board of county commissioners of a county, the board 4299  
of trustees of a township, the legislative authority of a 4300  
municipal corporation, or the board of education of a school 4301  
district entering into an agreement pursuant to sections 3349.23 4302  
or 3349.241 of the Revised Code, shall be the taxing authority 4303  
and shall submit to the electors of said taxing district, in the 4304  
manner provided by sections 5705.01 to 5705.26, inclusive, of 4305  
the Revised Code, the question of authorizing the taxing 4306  
authority to levy a property tax for such purpose, ~~within the~~ 4307  
~~constitutional ten mill limitation.~~ 4308

In the event such issue is approved by the percentage of 4309  
vote required in section 5705.26 of the Revised Code the taxing 4310  
authority of the district shall levy such tax upon all lands 4311  
within such district, and it shall order from time to time the 4312  
transfer to the board of directors of the municipal university, 4313  
by warrant of the auditor, such sums of tax moneys collected as 4314  
are necessary to meet its obligations under such contract. 4315

The taxing authority for the purposes of the agreement 4316

authorized by section 3349.23 or section 3349.241 of the Revised 4317  
Code may also submit to the electors of such taxing district in 4318  
the manner provided for by sections 5705.01 to 5705.26, 4319  
inclusive, of the Revised Code, a proposal to levy a property 4320  
tax ~~outside the ten mill limitation~~ at a specified rate and for 4321  
a specified period not to exceed five years, but to terminate 4322  
upon termination of the agreement authorized by section 3349.23 4323  
or section 3349.241 of the Revised Code under which the taxing 4324  
district was established. 4325

**Sec. 3354.11.** A community college district may submit to 4326  
the electors of the district pursuant to Chapter 133. of the 4327  
Revised Code the question of issuing bonds of such district for 4328  
the purpose of paying all or a part of the cost of purchasing 4329  
sites and for the erection, furnishing, and equipment of 4330  
buildings and for the acquisition or construction of any 4331  
property which the board of trustees of a community college 4332  
district is authorized to acquire or construct and which has an 4333  
estimated life of usefulness of five years or more as certified 4334  
by the fiscal officer, and also the necessity of the levy of a 4335  
tax on all the taxable property in the community college 4336  
district ~~outside the limitation imposed by Section 2 of Article~~ 4337  
~~XII, Ohio Constitution,~~ to pay the interest on and to retire 4338  
such bonds. 4339

The bonds may be issued for one or more improvements which 4340  
the district is authorized to acquire or construct, 4341  
notwithstanding the fact that such improvements may not be for 4342  
one purpose under Chapter 133. of the Revised Code. Notes may be 4343  
issued in anticipation of such bonds as provided in section 4344  
133.22 of the Revised Code. 4345

The treasurer of the district shall be its fiscal officer, 4346

and the board of trustees shall be the taxing authority of the  
district as those terms are used in Chapter 133. of the Revised  
Code.

**Sec. 3354.12.** (A) Upon the request by resolution approved  
by the board of trustees of a community college district, and  
upon certification to the board of elections not less than  
ninety days prior to the election, the boards of elections of  
the county or counties comprising such district shall place upon  
the ballot in their respective counties the question of levying  
a tax on all the taxable property in the community college  
district ~~outside the ten-mill limitation~~, for a specified period  
of years or for a continuing period of time, to provide funds  
for any one or more of the following purposes: the acquisition  
of sites, the erection, furnishing, and equipment of buildings,  
the acquisition, construction, or improvement of any property  
which the board of trustees of a community college district is  
authorized to acquire, construct, or improve and which has an  
estimated life of usefulness of five years or more as certified  
by the fiscal officer, and the payment of operating costs. Not  
more than two special elections shall be held in any one  
calendar year. Levies for a continuing period of time adopted  
under this section may be reduced in accordance with section  
5705.261 of the Revised Code.

If such proposal is to be or include the renewal of an  
existing levy at the expiration thereof, the ballot for such  
election shall state whether it is a renewal of a tax; a renewal  
of a stated number of mills and an increase of a stated number  
of mills, or a renewal of a part of an existing levy with a  
reduction of a stated number of mills; the year of the tax  
duplicate on which such renewal will first be made; and if  
earlier, the year of the tax duplicate on which such additional

levy will first be made, which may include the tax duplicate for 4378  
the current year unless the election is to be held after the 4379  
first Tuesday after the first Monday in November of the current 4380  
tax year. The ballot shall also state the period of years for 4381  
such levy or that it is for a continuing period of time. If a 4382  
levy for a continuing period of time provides for but is not 4383  
limited to current expenses, the resolution of the board of 4384  
trustees providing for the election on such levy shall apportion 4385  
the annual rate of the levy between current expenses and the 4386  
other purpose or purposes. Such apportionment need not be the 4387  
same for each year of the levy, but the respective portions of 4388  
the rate actually levied each year for current expenses and the 4389  
other purpose or purposes shall be limited by such 4390  
apportionment. The portion of the rate apportioned to the other 4391  
purpose or purposes shall be reduced as provided in division (B) 4392  
of this section. 4393

If a majority of the electors in such district voting on 4394  
such question approve thereof, the county auditor or auditors of 4395  
the county or counties comprising such district shall annually, 4396  
for the applicable years, place such levy on the tax duplicate 4397  
in such district, in an amount determined by the board of 4398  
trustees, but not to exceed the amount set forth in the 4399  
proposition approved by the electors. 4400

The boards of trustees of a community college district 4401  
shall establish a special fund for all revenue derived from any 4402  
tax levied pursuant to this section. 4403

The boards of elections of the county or counties 4404  
comprising the district shall cause to be published in a 4405  
newspaper of general circulation in each such county an 4406  
advertisement of the proposed tax levy question once a week for 4407

two consecutive weeks, or as provided in section 7.16 of the 4408  
Revised Code, prior to the election at which the question is to 4409  
appear on the ballot. If a board of elections operates and 4410  
maintains a web site, that board also shall post the 4411  
advertisement on its web site for thirty days prior to that 4412  
election. 4413

After the approval of such levy by vote, the board of 4414  
trustees of a community college district may anticipate a 4415  
fraction of the proceeds of such levy and from time to time 4416  
issue anticipation notes having such maturity or maturities that 4417  
the aggregate principal amount of all such notes maturing in any 4418  
calendar year shall not exceed seventy-five per cent of the 4419  
anticipated proceeds from such levy for such year, and that no 4420  
note shall mature later than the thirty-first day of December of 4421  
the tenth calendar year following the calendar year in which 4422  
such note is issued. Each issue of notes shall be sold as 4423  
provided in Chapter 133. of the Revised Code. 4424

The amount of bonds or anticipatory notes authorized 4425  
pursuant to Chapter 3354. of the Revised Code, may include sums 4426  
to repay moneys previously borrowed, advanced, or granted and 4427  
expended for the purposes of such bond or anticipatory note 4428  
issues, whether such moneys were advanced from the available 4429  
funds of the community college district or by other persons, and 4430  
the community college district may restore and repay to such 4431  
funds or persons from the proceeds of such issues the moneys so 4432  
borrowed, advanced or granted. 4433

All operating costs of such community college may be paid 4434  
out of any gift or grant from the state, pursuant to division 4435  
(K) of section 3354.09 of the Revised Code; out of student fees 4436  
and tuition collected pursuant to division (G) of section 4437

3354.09 of the Revised Code; or out of unencumbered funds from 4438  
any other source of the community college income not prohibited 4439  
by law. 4440

(B) Prior to the application of section 319.301 of the 4441  
Revised Code, the rate of a levy that is limited to, or to the 4442  
extent that it is apportioned to, purposes other than current 4443  
expenses shall be reduced in the same proportion in which the 4444  
district's total valuation increases during the life of the levy 4445  
because of additions to such valuation that have resulted from 4446  
improvements added to the tax list and duplicate. 4447

**Sec. 3355.08.** A university branch district may submit to 4448  
the electors of the district the question of issuing bonds of 4449  
such district for the purpose of paying all or a part of the 4450  
cost of purchasing a site or enlargement thereof, and for the 4451  
erection and equipment of buildings, or for the purpose of 4452  
enlarging, improving, or rebuilding thereof, and also the 4453  
necessity of the levy of a tax ~~outside the limitation imposed by~~ 4454  
~~Section 2 of Article XII, Ohio Constitution,~~ to pay the interest 4455  
on and to retire such bonds. The proceedings for such election 4456  
and for the issuance and sale of such bonds shall be as provided 4457  
by Chapter 133. of the Revised Code, provided that such bond 4458  
issue may be submitted to the electors and such bonds may be 4459  
issued for any one or more improvements which the district is 4460  
authorized to acquire or construct, notwithstanding the fact 4461  
that such improvements may not be for one purpose under Chapter 4462  
133. of the Revised Code. If a majority of those voting upon the 4463  
proposal vote in favor thereof, the board may proceed with the 4464  
issuance of such bonds and the levy of a tax outside the ten- 4465  
mill limitation, sufficient in amount to pay the interest on and 4466  
retire such bonds at maturity. Notes may be issued in 4467  
anticipation of such bonds as provided in section 133.22 of the 4468

Revised Code. 4469

The secretary of the district shall be its fiscal officer, 4470  
and the board of trustees shall be the taxing authority of the 4471  
district, as those terms are used in Chapter 133. of the Revised 4472  
Code. 4473

**Sec. 3355.09.** Upon receipt of a request from the 4474  
university branch district managing authority, the boards of 4475  
elections of the county or counties comprising such district 4476  
shall place upon the ballot in the district at the next primary 4477  
or general election occurring not less than ninety days after 4478  
submission of such request by such managing authority, the 4479  
question of levying a property tax ~~outside the ten-mill~~ 4480  
~~limitation~~, for a specified period of years, to provide funds 4481  
for any of the following purposes: 4482

(A) Purchasing a site or enlargement thereof; 4483

(B) The erection and equipment of buildings; 4484

(C) Enlarging, improving, or rebuilding buildings; 4485

(D) The acquisition, construction, or improvement of any 4486  
property which the university branch district managing authority 4487  
is authorized to acquire, construct, or improve and which has 4488  
been certified by the fiscal officer to have an estimated useful 4489  
life of five or more years. 4490

If a majority of the electors in such district voting on 4491  
such question approve, the county auditor of the county or 4492  
counties comprising such district shall annually place such levy 4493  
on the tax duplicate in such district, in the amount set forth 4494  
in the proposition approved by the electors. 4495

The managing authority of the university branch district 4496



shall establish a special fund pursuant to section 3355.07 of 4497  
the Revised Code for all revenue derived from any tax levied 4498  
pursuant to provisions of this section. 4499

The boards of election of the county or counties 4500  
comprising the district shall cause to be published in a 4501  
newspaper of general circulation in each such county an 4502  
advertisement of the proposed tax levy question once a week for 4503  
two consecutive weeks, or as provided in section 7.16 of the 4504  
Revised Code, prior to the election at which the question is to 4505  
appear on the ballot. If a board of elections operates and 4506  
maintains a web site, that board also shall post the 4507  
advertisement on its web site for thirty days prior to the 4508  
election. 4509

After the approval of such levy by vote, the managing 4510  
authority of the university branch district may anticipate a 4511  
fraction of the proceeds of such levy and from time to time, 4512  
during the life of such levy, issue anticipation notes in an 4513  
amount not to exceed seventy-five per cent of the estimated 4514  
proceeds of such levy to be collected in each year over a period 4515  
of five years after the date of the issuance of such notes, less 4516  
an amount equal to the proceeds of such levy previously 4517  
obligated for such year by the issuance of anticipation notes, 4518  
provided, that the total amount maturing in any one year shall 4519  
not exceed seventy-five per cent of the anticipated proceeds of 4520  
such levy for that year. 4521

Each issue of notes shall be sold as provided in Chapter 4522  
133. of the Revised Code and shall mature serially in 4523  
substantially equal amounts, during each remaining year of the 4524  
levy, not to exceed five, after their issuance. 4525

**Sec. 3357.021.** As used in this section, "technical college 4526

district" means a district created under division (A), (B), (C), 4527  
or (D) of section 3357.02 of the Revised Code the voters of 4528  
which have not authorized the levy of a property tax~~outside the~~ 4529  
~~ten-mill limitation.~~ 4530

The board of education of any city or exempted village 4531  
school district that has territory in or that is contiguous to a 4532  
technical college district may by resolution adopted by a 4533  
majority of the members of the board request the inclusion of 4534  
all of the school district's territory in the technical college 4535  
district. The governing board of an educational service center 4536  
whose service area contains the whole territory of a county or 4537  
that is contiguous to a county that is contiguous to or that has 4538  
territory in a technical college district may, by resolution 4539  
adopted by a majority of the members of the board, request the 4540  
inclusion of all of the county's territory in the technical 4541  
college district. A copy of the resolution shall be certified to 4542  
the board of trustees of the technical college district. 4543

The board of trustees of a technical college district to 4544  
which a resolution has been certified may by resolution adopted 4545  
by a majority of the members of the board propose the expansion 4546  
of the technical college district to include all of the 4547  
territory described in the resolution, and certify a copy of the 4548  
resolution to the chancellor of higher education, who may 4549  
approve or disapprove the expansion and designate the date on 4550  
which the expansion shall take effect. If a college district 4551  
board of trustees has received more than one resolution 4552  
requesting inclusion in the district, the board's resolution may 4553  
propose the expansion to include the territory of more than one 4554  
school district or one county, provided that all such territory 4555  
is contiguous either to the college district or to territory 4556  
described in the board's resolution. 4557

The expansion of a technical college district under this 4558  
section does not affect the terms of district trustees serving 4559  
on the date of such expansion. If expansion of the technical 4560  
college district requires the appointment of two additional 4561  
trustees pursuant to section 3357.05 of the Revised Code, the 4562  
additional trustees shall meet the requirements set forth in 4563  
such section and shall be appointed within ninety days of the 4564  
effective date of the expansion. One such trustee shall be 4565  
appointed by the governor with the advice and consent of the 4566  
senate for a term ending the same day of the same month of the 4567  
year as the terms of other trustees appointed by the governor 4568  
end, in the first year during which the term of no other trustee 4569  
appointed by the governor ends. For appointments made prior to 4570  
January 1, 2024, one trustee shall be initially appointed by the 4571  
presidents or their representatives of the city and exempted 4572  
village school district boards of education and the educational 4573  
service center governing boards whose territories are embraced 4574  
by the expanded technical college district. Prior to the 4575  
appointment of the trustee the president of the board of 4576  
education of the city school district having the largest pupil 4577  
enrollment shall call a caucus of the presidents of the 4578  
foregoing boards at a time and place designated by such 4579  
president. At such caucus the board presidents or their 4580  
representatives shall select the trustee by majority vote of 4581  
those attending. For appointments made on or after January 1, 4582  
2024, one trustee initially shall be appointed by the technical 4583  
college's trustee selection committee in the manner set forth 4584  
under division (A) (2) of section 3357.05 of the Revised Code, 4585  
except for the required term of office length. The initial 4586  
appointments of trustees not appointed by the governor shall be 4587  
for a term ending the same day of the same month of the year as 4588  
the terms of trustees not appointed by the governor in the first 4589

year during which the term of only one such trustee ends. 4590  
Thereafter, all appointments of trustees shall be made in the 4591  
manner set forth in section 3357.05 of the Revised Code. 4592

**Sec. 3357.11.** For the purposes of purchasing a site or 4593  
enlargement thereof, and for the erection and equipment of 4594  
buildings, or for the purpose of enlarging, improving, or 4595  
rebuilding existing facilities, the board of trustees of a 4596  
technical college district shall determine the amount of bonds 4597  
to be issued and such other matters as pertain thereto, and may 4598  
when authorized by the vote of the electors of the district, 4599  
issue and sell such bonds as provided in Chapter 133. of the 4600  
Revised Code. Such board of trustees shall have the same 4601  
authority and be subject to the same procedure as provided in 4602  
such chapter in the case where the board of education proposes a 4603  
bond issue for the purposes noted in this section. 4604

At any time the board of trustees of a technical college 4605  
district by a vote of two-thirds of all its members may declare 4606  
by resolution the necessity of a property tax ~~outside the ten-~~ 4607  
~~mill limitation~~ for a period of years not to exceed ten years, 4608  
to provide funds for one or more of the following purposes: for 4609  
operation and maintenance, for purchasing a site or enlargement 4610  
thereof, for the erection and construction or equipment of 4611  
buildings, or for the purpose of enlarging or improving or 4612  
rebuilding thereon. A copy of such resolution shall be certified 4613  
to the board of elections of the county or counties in which 4614  
such technical college district is situated, for the purpose of 4615  
placing the proposal on the ballot at an election to be held at 4616  
a date designated by such board of trustees, which date shall be 4617  
consistent with the requirements of section 3501.01 of the 4618  
Revised Code, but shall not be earlier than ninety days after 4619  
the adoption and certification of such resolution. If a majority 4620

of the electors in such district voting on such question vote in 4621  
favor of such levy, the resolution shall go into immediate 4622  
effect. The trustees shall certify their action to the auditors 4623  
of the county or counties in which such technical college 4624  
district is situated, who shall annually thereafter place such 4625  
levy on the tax duplicate in such district in the amount set 4626  
forth in the proposition approved by the voters. 4627

After the approval of such levy by vote the board of 4628  
trustees of a technical college district may anticipate a 4629  
fraction of the proceeds of such levy and from time to time, 4630  
during the life of such levy, issue anticipation notes in an 4631  
amount not to exceed seventy-five per cent of the estimated 4632  
proceeds of such levy to be collected in each year over a period 4633  
of five years after the date of the issuance of such notes, less 4634  
an amount equal to the proceeds of such levy previously 4635  
obligated for each year by the issuance of anticipation notes, 4636  
provided, that the total amount maturing in any one year shall 4637  
not exceed seventy-five per cent of the anticipated proceeds of 4638  
such levy for that year. 4639

Each issue of notes shall be sold as provided in Chapter 4640  
133. of the Revised Code and shall mature serially in 4641  
substantially equal amounts, during each remaining year of the 4642  
levy, not to exceed five, after their issuance. 4643

All necessary expenses for the operation of such technical 4644  
college may be paid from any gifts, from grants of the state or 4645  
federal government, from student fees and tuition collected 4646  
pursuant to division (G) of section 3357.09 of the Revised Code, 4647  
or from unencumbered funds from any other source of the 4648  
technical college income, not prohibited by law. 4649

**Sec. 3358.11.** (A) In the same manner as a tax may be 4650

proposed by a board of trustees of a community college district 4651  
under section 3354.12 of the Revised Code, the board of trustees 4652  
of a state community college district may adopt and certify a 4653  
resolution to the board of elections of one or more of the 4654  
counties comprising the state community college district 4655  
directing the board of elections to place on the ballot at any 4656  
general or special election the question of levying a tax ~~in-~~ 4657  
~~excess of the ten-mill limitation~~ on all the taxable property in 4658  
that county or those counties. The tax may be for any of the 4659  
following purposes, as stated in the resolution: 4660

(1) The acquisition of sites in that county or those 4661  
counties; 4662

(2) The erection, furnishing, and equipment of buildings 4663  
in that county or those counties; 4664

(3) The acquisition, construction, or improvement of any 4665  
property in that county or those counties which the board of 4666  
trustees of a state community college is authorized to acquire, 4667  
construct, or improve and which has an estimated life or 4668  
usefulness of five years or more as certified by the treasurer 4669  
of the board of trustees. 4670

The resolution shall declare that the proceeds of the levy 4671  
or issue may be used solely within the county or counties in 4672  
which the tax is levied and state the term of the tax, which may 4673  
be for any term authorized for a tax levied under section 4674  
3354.12 of the Revised Code. The question of such a tax may not 4675  
be submitted at more than two special elections held in any one 4676  
calendar year. Levies for a continuing period of time adopted 4677  
under this section may be reduced in accordance with section 4678  
5705.261 of the Revised Code. 4679

The election shall be held, canvassed, and certified in 4680  
the manner provided for the submission of a tax levy under 4681  
section 3354.12 of the Revised Code. A tax levied under this 4682  
section may be renewed in the same manner as a tax levied under 4683  
section 3354.12 of the Revised Code or replaced in accordance 4684  
with section 5705.192 of the Revised Code. 4685

If electors approve the levy, the board of trustees may 4686  
anticipate a fraction of the proceeds of the levy and may, from 4687  
time to time, issue anticipation notes in the same manner and 4688  
subject to the same limitations provided under section 3354.12 4689  
of the Revised Code. 4690

(B) In accordance with Chapter 133. of the Revised Code, 4691  
the board of trustees of a state community college district may 4692  
adopt and certify a resolution to the board of elections of one 4693  
or more of the counties comprising the district directing the 4694  
board of elections to place on the ballot at any election 4695  
authorized under section 133.18 of the Revised Code both of the 4696  
following questions: 4697

(1) The question of issuing bonds for paying all or part 4698  
of the cost of the following: 4699

(a) The purchase of sites in that county or those 4700  
counties; 4701

(b) The erection, furnishings, and equipment of buildings 4702  
in that county or those counties; 4703

(c) The acquisition or construction of any property in 4704  
that county or those counties which the board of trustees is 4705  
authorized to acquire or construct and which has an estimated 4706  
life or usefulness of five years or more as certified by the 4707  
treasurer of the board of trustees. 4708

(2) The question of levying a tax ~~in excess of the ten-~~ 4709  
~~mill limitation~~ on all the taxable property in that county or 4710  
those counties to pay the interest on and retire any bonds 4711  
approved by the electors under division (B) (1) of this section. 4712

The election shall be held, canvassed, and certified in 4713  
the manner provided for the submission of a bond issuance and 4714  
tax levy under section 3354.11 of the Revised Code. Bonds 4715  
approved by electors under division (B) (1) of this section may 4716  
be issued for one or more improvements which the district is 4717  
authorized to acquire or construct, notwithstanding the fact 4718  
that such improvements may not be for more than one purpose 4719  
under Chapter 133. of the Revised Code. 4720

Notes may be issued in anticipation of any bonds that may 4721  
be approved by the electors under division (B) (1) of this 4722  
section in the manner provided under section 133.22 of the 4723  
Revised Code. 4724

For the purpose of applying Chapter 133. of the Revised 4725  
Code to division (B) of this section, the treasurer of the state 4726  
community college district shall be considered to be the 4727  
district's fiscal officer, and the board of trustees of the 4728  
state community college district shall be considered to be the 4729  
taxing authority. 4730

(C) The board of trustees of a state community college 4731  
district that levies a tax or proposes to levy a tax under 4732  
division (A) or (B) of this section shall be considered to be a 4733  
taxing authority, the county or counties in which the tax is 4734  
levied shall be considered to be a subdivision, and the 4735  
treasurer of the board of trustees shall be considered to be a 4736  
fiscal officer for the purposes of Chapter 5705. of the Revised 4737  
Code, except for section 5705.19 of the Revised Code. 4738



**Sec. 3381.08.** The regional arts and cultural district may 4739  
submit to the electors within its territory the question of 4740  
issuing bonds of such district and also the necessity of a 4741  
property tax outside the limitation of Section 2 of Article XII, 4742  
~~Ohio Constitution,~~ to pay the interest on and to retire such 4743  
bonds. Such bonds when approved by the electors may be issued by 4744  
the district to purchase, acquire, construct, replace, improve, 4745  
extend, enlarge, renovate, remodel, equip, or furnish any 4746  
artistic or cultural facility, provided that the net 4747  
indebtedness, as defined for a municipal corporation in section 4748  
133.05 of the Revised Code, incurred by a district shall never 4749  
exceed five per cent of the tax valuation of the district, and 4750  
that no part of the proceeds of such bonds shall at any time be 4751  
used to meet or defray any of the normal operating expenses of 4752  
the district or any qualifying arts or cultural organization. 4753  
The proceedings for such election and for the issuance and sale 4754  
of such bonds shall be as provided by Chapter 133. of the 4755  
Revised Code, provided that such a bond issue may be submitted 4756  
to the electors and the bonds may be issued for any one or more 4757  
of the purposes set forth in this section. Notes may be issued 4758  
in anticipation of such bonds as provided in section 133.22 of 4759  
the Revised Code. The board of trustees shall be the taxing 4760  
authority or bond issuing authority of the district. 4761

**Sec. 3381.16.** (A) Upon the affirmative vote of at least a 4762  
majority of the qualified electors within the territory of a 4763  
regional arts and cultural district voting on the question at an 4764  
election held for the purpose, the district may levy upon the 4765  
property within its territory a property tax outside the ten- 4766  
~~mill limitation~~ to provide funds for any one or more of the 4767  
purposes set forth in this section as specified in such 4768  
question, not in excess of four mills annually on the total 4769

value of all property as listed and assessed for taxation for 4770  
any period not exceeding five years. The district may use the 4771  
funds provided from such levy for any one or more of the 4772  
following purposes: to make grants to support the operating or 4773  
capital expenses of any arts or cultural organization located 4774  
within the district as provided in section 3381.17 of the 4775  
Revised Code, to meet the operating expenses of the district 4776  
including, without limitation, the operating expenses of any 4777  
artistic or cultural facility controlled by the district, and to 4778  
defray the cost of acquiring, constructing, equipping, 4779  
furnishing, improving, enlarging, renovating, remodeling, or 4780  
maintaining an artistic or cultural facility. Such election 4781  
shall be called, held, canvassed, and certified in the same 4782  
manner as is provided for elections held pursuant to section 4783  
5705.191 of the Revised Code. On approval of such a levy, notes 4784  
may be issued in anticipation of the collection of the proceeds 4785  
thereof, in the amount and manner and at the times as are 4786  
provided in section 5705.193 of the Revised Code, for the 4787  
issuance of notes by a county in anticipation of the proceeds of 4788  
a tax levy. The district may borrow money in anticipation of the 4789  
collection of current revenues as provided in section 133.10 of 4790  
the Revised Code. 4791

(B) Whenever the question of a tax upon property as 4792  
provided in division (A) of this section has been rejected at an 4793  
election, the district may thereafter submit the question at a 4794  
subsequent election to the qualified electors of the largest 4795  
municipal corporation located within the territory of the 4796  
district, and to the qualified electors of any other municipal 4797  
corporation or township located within such territory when its 4798  
legislative authority or board of trustees has adopted a 4799  
resolution requesting to be included in such election and has 4800

filed a copy thereof with the executive director of the district 4801  
not later than ninety days prior to the date of the election. 4802

Upon the affirmative vote of a majority of the qualified 4803  
electors of the largest municipal corporation voting on the 4804  
question, the district may levy a tax as provided in division 4805  
(A) of this section upon all property within the municipal 4806  
corporation, and upon all property within any other municipal 4807  
corporation or township included in the election when a majority 4808  
of the qualified electors of such municipal corporation or 4809  
township have authorized the tax. 4810

Whenever a tax upon property has been authorized pursuant 4811  
to this division, the legislative authority of any municipal 4812  
corporation or the board of trustees of any township that is not 4813  
subject to the tax, but is included within the territory of the 4814  
district, may adopt a resolution requesting the district to hold 4815  
an election submitting the question of levying the tax to the 4816  
electors of such municipal corporation or township. 4817

Any election held pursuant to this division shall be 4818  
called, held, canvassed, and certified in the same manner as 4819  
provided for elections held pursuant to division (A) of this 4820  
section, and any tax authorized by an election held under this 4821  
division shall grant the same authority and be subject to the 4822  
same requirements with respect to the issuance of notes and the 4823  
borrowing of money as provided in division (A) of this section. 4824

(C) Any tax authorized by an election held under this 4825  
section shall be levied annually as provided in section 5705.34 4826  
of the Revised Code during the period authorized, and any tax 4827  
authorized under division (B) of this section shall be used only 4828  
in those municipal corporations or townships which have 4829  
authorized the tax. The collection of such tax levy shall 4830

conform in all matters to the provisions of the Revised Code 4831  
governing the collection of taxes and assessments levied by 4832  
taxing districts, and the same provisions concerning the 4833  
nonpayment of taxes shall apply to taxes levied pursuant to this 4834  
section. 4835

**Sec. 3709.29.** If the estimated amount of money necessary 4836  
to meet the expenses of a general health district program will 4837  
not be forthcoming to the board of health of such district out 4838  
of the district health fund ~~because the taxes within the ten-~~ 4839  
~~mill limitation will be insufficient,~~ the board of health shall 4840  
certify the fact of such insufficiency to the board of county 4841  
commissioners of the county in which such district is located. 4842  
Such board of county commissioners is hereby ordained to be a 4843  
special taxing authority for the purposes of this section only, 4844  
and, notwithstanding any other law to the contrary, the board of 4845  
county commissioners of any county in which a general health 4846  
district is located is the taxing authority for such special 4847  
levy ~~outside the ten-mill limitation.~~ The board of county 4848  
commissioners shall thereupon, in the year preceding that in 4849  
which such health program will be effective, by vote of two- 4850  
thirds of all the members of that body, declare by resolution 4851  
that ~~the amount of taxes which may be raised within the ten-mill~~ 4852  
~~limitation will be insufficient to provide an adequate amount~~ 4853  
~~for the necessary requirements of such district within the~~ 4854  
~~county, and that it is necessary to levy a tax in excess of such~~ 4855  
~~limitation in order to~~ provide the board of health with 4856  
sufficient funds to carry out such health program. Such 4857  
resolution shall be filed with the board of elections not later 4858  
than four p.m. of the ninetieth day before the day of election. 4859

Such resolution shall specify the amount of increase in 4860  
rate which it is necessary to levy and the number of years 4861

during which such increase shall be in effect, which shall not 4862  
be for a longer period than ten years. 4863

The resolution shall conform to section 5705.191 of the 4864  
Revised Code and be certified and submitted in the manner 4865  
provided in section 5705.25 of the Revised Code, provided that 4866  
the proposal shall be placed on the ballot at the next primary 4867  
or general election occurring more than ninety days after the 4868  
resolution is filed with the board of elections. 4869

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 4870  
home that has acquired situs in this state shall pay either a 4871  
real property tax pursuant to Title LVII of the Revised Code or 4872  
a manufactured home tax pursuant to division (C) of this 4873  
section. 4874

(B) The owner of a manufactured or mobile home shall pay 4875  
real property taxes if either of the following applies: 4876

(1) The manufactured or mobile home acquired situs in the 4877  
state or ownership in the home was transferred on or after 4878  
January 1, 2000, and all of the following apply: 4879

(a) The home is affixed to a permanent foundation as 4880  
defined in division (C) (5) of section 3781.06 of the Revised 4881  
Code. 4882

(b) The home is located on land that is owned by the owner 4883  
of the home. 4884

(c) The certificate of title has been inactivated by the 4885  
clerk of the court of common pleas that issued it, pursuant to 4886  
division (H) of section 4505.11 of the Revised Code. 4887

(2) The manufactured or mobile home acquired situs in the 4888  
state or ownership in the home was transferred before January 1, 4889

2000, and all of the following apply: 4890

(a) The home is affixed to a permanent foundation as 4891  
defined in division (C) (5) of section 3781.06 of the Revised 4892  
Code. 4893

(b) The home is located on land that is owned by the owner 4894  
of the home. 4895

(c) The owner of the home has elected to have the home 4896  
taxed as real property and, pursuant to section 4505.11 of the 4897  
Revised Code, has surrendered the certificate of title to the 4898  
auditor of the county containing the taxing district in which 4899  
the home has its situs, together with proof that all taxes have 4900  
been paid. 4901

(d) The county auditor has placed the home on the real 4902  
property tax list and delivered the certificate of title to the 4903  
clerk of the court of common pleas that issued it and the clerk 4904  
has inactivated the certificate. 4905

(C) (1) Any mobile or manufactured home that is not taxed 4906  
as real property as provided in division (B) of this section is 4907  
subject to an annual manufactured home tax, payable by the 4908  
owner, for locating the home in this state. The tax as levied in 4909  
this section is for the purpose of supplementing the general 4910  
revenue funds of the local subdivisions in which the home has 4911  
its situs pursuant to this section. 4912

(2) The year for which the manufactured home tax is levied 4913  
commences on the first day of January and ends on the following 4914  
thirty-first day of December. The state shall have the first 4915  
lien on any manufactured or mobile home on the list for the 4916  
amount of taxes, penalties, and interest charged against the 4917  
owner of the home under this section. The lien of the state for 4918

the tax for a year shall attach on the first day of January to a home that has acquired situs on that date. The lien for a home that has not acquired situs on the first day of January, but that acquires situs during the year, shall attach on the next first day of January. The lien shall continue until the tax, including any penalty or interest, is paid.

(3) (a) The situs of a manufactured or mobile home located in this state on the first day of January is the local taxing district in which the home is located on that date.

(b) The situs of a manufactured or mobile home not located in this state on the first day of January, but located in this state subsequent to that date, is the local taxing district in which the home is located thirty days after it is acquired or first enters this state.

(4) The tax is collected by and paid to the county treasurer of the county containing the taxing district in which the home has its situs.

(D) The manufactured home tax shall be computed and assessed by the county auditor of the county containing the taxing district in which the home has its situs as follows:

(1) On a home that acquired situs in this state prior to January 1, 2000:

(a) By multiplying the assessable value of the home by the tax rate of the taxing district in which the home has its situs, and deducting from the product thus obtained any reduction authorized under section 4503.065 of the Revised Code. The tax levied under this formula shall not be less than thirty-six dollars, unless the home qualifies for a reduction in assessable value under section 4503.065 of the Revised Code, in which case

there shall be no minimum tax and the tax shall be the amount 4948  
calculated under this division. 4949

(b) The assessable value of the home shall be forty per 4950  
cent of the amount arrived at by the following computation: 4951

(i) If the cost to the owner, or market value at time of 4952  
purchase, whichever is greater, of the home includes the 4953  
furnishings and equipment, such cost or market value shall be 4954  
multiplied according to the following schedule: 4955  
4956

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 4957  
day of January and the thirty-first day of December of the first 4958



year. 4959

(ii) If the cost to the owner, or market value at the time 4960  
of purchase, whichever is greater, of the home does not include 4961  
the furnishings and equipment, such cost or market value shall 4962  
be multiplied according to the following schedule: 4963  
4964

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 4965  
day of January and the thirty-first day of December of the first 4966  
year. 4967

(2) On a home in which ownership was transferred or that 4968  
first acquired situs in this state on or after January 1, 2000: 4969

(a) By multiplying the assessable value of the home by the  
effective tax rate, as defined in section 323.08 of the Revised  
Code, for residential real property of the taxing district in  
which the home has its situs, and deducting from the product  
thus obtained the reductions required or authorized under  
section 319.302, 319.303, 319.304, or 4503.065 or division (B)  
of section 323.152, ~~or section 4503.065~~ of the Revised Code.

(b) The assessable value of the home shall be thirty-five  
per cent of its true value as determined under division (L) of  
this section.

(3) On or before the fifteenth day of January each year,  
the county auditor shall record the assessable value and the  
amount of tax on the manufactured or mobile home on the tax list  
and deliver a duplicate of the list to the county treasurer. In  
the case of an emergency as defined in section 323.17 of the  
Revised Code, the tax commissioner, by journal entry, may extend  
the times for delivery of the duplicate for an additional  
fifteen days upon receiving a written application from the  
county auditor regarding an extension for the delivery of the  
duplicate, or from the county treasurer regarding an extension  
of the time for the billing and collection of taxes. The  
application shall contain a statement describing the emergency  
that will cause the unavoidable delay and must be received by  
the tax commissioner on or before the last day of the month  
preceding the day delivery of the duplicate is otherwise  
required. When an extension is granted for delivery of the  
duplicate, the time period for payment of taxes shall be  
extended for a like period of time. When a delay in the closing  
of a tax collection period becomes unavoidable, the tax  
commissioner, upon application by the county auditor and county  
treasurer, may order the time for payment of taxes to be

extended if the tax commissioner determines that penalties have 5001  
accrued or would otherwise accrue for reasons beyond the control 5002  
of the taxpayers of the county. The order shall prescribe the 5003  
final extended date for payment of taxes for that collection 5004  
period. 5005

(4) After January 1, 1999, the owner of a manufactured or 5006  
mobile home taxed pursuant to division (D)(1) of this section 5007  
may elect to have the home taxed pursuant to division (D)(2) of 5008  
this section by filing a written request with the county auditor 5009  
of the taxing district in which the home is located on or before 5010  
the first day of December of any year. Upon the filing of the 5011  
request, the county auditor shall determine whether all taxes 5012  
levied under division (D)(1) of this section have been paid, and 5013  
if those taxes have been paid, the county auditor shall tax the 5014  
manufactured or mobile home pursuant to division (D)(2) of this 5015  
section commencing in the next tax year. 5016

(5) A manufactured or mobile home that acquired situs in 5017  
this state prior to January 1, 2000, shall be taxed pursuant to 5018  
division (D)(2) of this section if no manufactured home tax had 5019  
been paid for the home and the home was not exempted from 5020  
taxation pursuant to division (E) of this section for the year 5021  
for which the taxes were not paid. 5022

(6) (a) Immediately upon receipt of any manufactured home 5023  
tax duplicate from the county auditor, but not less than twenty 5024  
days prior to the last date on which the first one-half taxes 5025  
may be paid without penalty as prescribed in division (F) of 5026  
this section, the county treasurer shall cause to be prepared 5027  
and mailed or delivered to each person charged on that duplicate 5028  
with taxes, or to an agent designated by such person, the tax 5029  
bill prescribed by the tax commissioner under division (D)(7) of 5030

this section. When taxes are paid by installments, the county 5031  
treasurer shall mail or deliver to each person charged on such 5032  
duplicate or the agent designated by that person a second tax 5033  
bill showing the amount due at the time of the second tax 5034  
collection. The second half tax bill shall be mailed or 5035  
delivered at least twenty days prior to the close of the second 5036  
half tax collection period. A change in the mailing address, 5037  
electronic mail address, or telephone number of any tax bill 5038  
shall be made in writing to the county treasurer. Failure to 5039  
receive a bill required by this section does not excuse failure 5040  
or delay to pay any taxes shown on the bill or, except as 5041  
provided in division (B) (1) of section 5715.39 of the Revised 5042  
Code, avoid any penalty, interest, or charge for such delay. 5043

A policy adopted by a county treasurer under division (A) 5044  
(2) of section 323.13 of the Revised Code shall also allow any 5045  
person required to receive a tax bill under division (D) (6) (a) 5046  
of this section to request electronic delivery of that tax bill 5047  
in the same manner. A person may rescind such a request in the 5048  
same manner as a request made under division (A) (2) of section 5049  
323.13 of the Revised Code. The request shall terminate upon a 5050  
change in the name of the person charged with the taxes pursuant 5051  
to section 4503.061 of the Revised Code. 5052

(b) After delivery of the copy of the delinquent 5053  
manufactured home tax list under division (H) of this section, 5054  
the county treasurer may prepare and mail to each person in 5055  
whose name a home is listed an additional tax bill showing the 5056  
total amount of delinquent taxes charged against the home as 5057  
shown on the list. The tax bill shall include a notice that the 5058  
interest charge prescribed by division (G) of this section has 5059  
begun to accrue. 5060

(7) Each tax bill prepared and mailed or delivered under 5061  
division (D) (6) of this section shall be in the form and contain 5062  
the information required by the tax commissioner. The 5063  
commissioner may prescribe different forms for each county and 5064  
may authorize the county auditor to make up tax bills and tax 5065  
receipts to be used by the county treasurer. The tax bill shall 5066  
not contain or be mailed or delivered with any information or 5067  
material that is not required by this section or that is not 5068  
authorized by section 321.45 of the Revised Code or by the tax 5069  
commissioner. In addition to the information required by the 5070  
commissioner, each tax bill shall contain the following 5071  
information: 5072

(a) The taxes levied and the taxes charged and payable 5073  
against the manufactured or mobile home; 5074

(b) The following notice: "Notice: If the taxes are not 5075  
paid within sixty days after the county auditor delivers the 5076  
delinquent manufactured home tax list to the county treasurer, 5077  
you and your home may be subject to collection proceedings for 5078  
tax delinquency." Failure to provide such notice has no effect 5079  
upon the validity of any tax judgment to which a home may be 5080  
subjected. 5081

(c) In the case of manufactured or mobile homes taxed 5082  
under division (D) (2) of this section, the following additional 5083  
information: 5084

(i) The effective tax rate. The words "effective tax rate" 5085  
shall appear in boldface type. 5086

(ii) The following notice: "Notice: If the taxes charged 5087  
against this home have been reduced by the 2-1/2 per cent tax 5088  
reduction for residences occupied by the owner but the home is 5089

not a residence occupied by the owner, the owner must notify the  
county auditor's office not later than March 31 of the year for  
which the taxes are due. Failure to do so may result in the  
owner being convicted of a fourth degree misdemeanor, which is  
punishable by imprisonment up to 30 days, a fine up to \$250, or  
both, and in the owner having to repay the amount by which the  
taxes were erroneously or illegally reduced, plus any interest  
that may apply.

If the taxes charged against this home have not been  
reduced by the 2-1/2 per cent tax reduction and the home is a  
residence occupied by the owner, the home may qualify for the  
tax reduction. To obtain an application for the tax reduction or  
further information, the owner may contact the county auditor's  
office at \_\_\_\_\_ (insert the address and telephone number of  
the county auditor's office)."

(E) (1) A manufactured or mobile home is not subject to  
this section when any of the following applies:

(a) It is taxable as personal property pursuant to section  
5709.01 of the Revised Code. Any manufactured or mobile home  
that is used as a residence shall be subject to this section and  
shall not be taxable as personal property pursuant to section  
5709.01 of the Revised Code.

(b) It bears a license plate issued by any state other  
than this state unless the home is in this state in excess of an  
accumulative period of thirty days in any calendar year.

(c) The annual tax has been paid on the home in this state  
for the current year.

(d) The tax commissioner has determined, pursuant to  
section 5715.27 of the Revised Code, that the property is exempt

from taxation, or would be exempt from taxation under Chapter 5119  
5709. of the Revised Code if it were classified as real 5120  
property. 5121

(2) A travel trailer or park trailer, as these terms are 5122  
defined in section 4501.01 of the Revised Code, is not subject 5123  
to this section if it is unused or unoccupied and stored at the 5124  
owner's normal place of residence or at a recognized storage 5125  
facility. 5126

(3) A travel trailer or park trailer, as these terms are 5127  
defined in section 4501.01 of the Revised Code, is subject to 5128  
this section and shall be taxed as a manufactured or mobile home 5129  
if it has a situs longer than thirty days in one location and is 5130  
connected to existing utilities, unless either of the following 5131  
applies: 5132

(a) The situs is in a state facility or a camping or park 5133  
area as defined in division (C), (Q), (S), or (V) of section 5134  
3729.01 of the Revised Code. 5135

(b) The situs is in a camping or park area that is a tract 5136  
of land that has been limited to recreational use by deed or 5137  
zoning restrictions and subdivided for sale of five or more 5138  
individual lots for the express or implied purpose of occupancy 5139  
by either self-contained recreational vehicles as defined in 5140  
division (T) of section 3729.01 of the Revised Code or by 5141  
dependent recreational vehicles as defined in division (D) of 5142  
section 3729.01 of the Revised Code. 5143

(F) Except as provided in division (D) (3) of this section, 5144  
the manufactured home tax is due and payable as follows: 5145

(1) When a manufactured or mobile home has a situs in this 5146  
state, as provided in this section, on the first day of January, 5147

one-half of the amount of the tax is due and payable on or 5148  
before the first day of March and the balance is due and payable 5149  
on or before the thirty-first day of July. At the option of the 5150  
owner of the home, the tax for the entire year may be paid in 5151  
full on the first day of March. 5152

(2) When a manufactured or mobile home first acquires a 5153  
situs in this state after the first day of January, no tax is 5154  
due and payable for that year. 5155

(G) (1) (a) Except as otherwise provided in division (G) (1) 5156  
(b) of this section, if one-half of the current taxes charged 5157  
under this section against a manufactured or mobile home, 5158  
together with the full amount of any delinquent taxes, are not 5159  
paid on or before the first day of March in that year, or on or 5160  
before the last day for such payment as extended pursuant to 5161  
section 4503.063 of the Revised Code, a penalty of ten per cent 5162  
shall be charged against the unpaid balance of such half of the 5163  
current taxes. If the total amount of all such taxes is not paid 5164  
on or before the thirty-first day of July, next thereafter, or 5165  
on or before the last day for payment as extended pursuant to 5166  
section 4503.063 of the Revised Code, a like penalty shall be 5167  
charged on the balance of the total amount of the unpaid current 5168  
taxes. 5169

(b) After a valid delinquent tax contract that includes 5170  
unpaid current taxes from a first-half collection period 5171  
described in division (F) of this section has been entered into 5172  
under section 323.31 of the Revised Code, no ten per cent 5173  
penalty shall be charged against such taxes after the second- 5174  
half collection period while the delinquent tax contract remains 5175  
in effect. On the day a delinquent tax contract becomes void, 5176  
the ten per cent penalty shall be charged against such taxes and 5177



shall equal the amount of penalty that would have been charged 5178  
against unpaid current taxes outstanding on the date on which 5179  
the second-half penalty would have been charged thereon under 5180  
division (G) (1) (a) of this section if the contract had not been 5181  
in effect. 5182

(2) (a) On the first day of the month following the last 5183  
day the second installment of taxes may be paid without penalty 5184  
beginning in 2000, interest shall be charged against and 5185  
computed on all delinquent taxes other than the current taxes 5186  
that became delinquent taxes at the close of the last day such 5187  
second installment could be paid without penalty. The charge 5188  
shall be for interest that accrued during the period that began 5189  
on the preceding first day of December and ended on the last day 5190  
of the month that included the last date such second installment 5191  
could be paid without penalty. The interest shall be computed at 5192  
the rate per annum prescribed by section 5703.47 of the Revised 5193  
Code and shall be entered as a separate item on the delinquent 5194  
manufactured home tax list compiled under division (H) of this 5195  
section. 5196

(b) On the first day of December beginning in 2000, the 5197  
interest shall be charged against and computed on all delinquent 5198  
taxes. The charge shall be for interest that accrued during the 5199  
period that began on the first day of the month following the 5200  
last date prescribed for the payment of the second installment 5201  
of taxes in the current year and ended on the immediately 5202  
preceding last day of November. The interest shall be computed 5203  
at the rate per annum prescribed by section 5703.47 of the 5204  
Revised Code and shall be entered as a separate item on the 5205  
delinquent manufactured home tax list. 5206

(c) After a valid undertaking has been entered into for 5207

the payment of any delinquent taxes, no interest shall be 5208  
charged against such delinquent taxes while the undertaking 5209  
remains in effect in compliance with section 323.31 of the 5210  
Revised Code. If a valid undertaking becomes void, interest 5211  
shall be charged against the delinquent taxes for the periods 5212  
that interest was not permitted to be charged while the 5213  
undertaking was in effect. The interest shall be charged on the 5214  
day the undertaking becomes void and shall equal the amount of 5215  
interest that would have been charged against the unpaid 5216  
delinquent taxes outstanding on the dates on which interest 5217  
would have been charged thereon under divisions (G) (1) and (2) 5218  
of this section had the undertaking not been in effect. 5219

(3) If the full amount of the taxes due at either of the 5220  
times prescribed by division (F) of this section is paid within 5221  
ten days after such time, the county treasurer shall waive the 5222  
collection of and the county auditor shall remit one-half of the 5223  
penalty provided for in this division for failure to make that 5224  
payment by the prescribed time. 5225

(4) The treasurer shall compile and deliver to the county 5226  
auditor a list of all tax payments the treasurer has received as 5227  
provided in division (G) (3) of this section. The list shall 5228  
include any information required by the auditor for the 5229  
remission of the penalties waived by the treasurer. The taxes so 5230  
collected shall be included in the settlement next succeeding 5231  
the settlement then in process. 5232

(H) (1) The county auditor shall compile annually a 5233  
"delinquent manufactured home tax list" consisting of homes the 5234  
county treasurer's records indicate have taxes that were not 5235  
paid within the time prescribed by divisions (D) (3) and (F) of 5236  
this section, have taxes that remain unpaid from prior years, or 5237

have unpaid tax penalties or interest that have been assessed. 5238

(2) Within thirty days after the settlement under division 5239  
(H) (2) of section 321.24 of the Revised Code, the county auditor 5240  
shall deliver a copy of the delinquent manufactured home tax 5241  
list to the county treasurer. The auditor shall update and 5242  
publish the delinquent manufactured home tax list annually in 5243  
the same manner as delinquent real property tax lists are 5244  
published. The county auditor may apportion the cost of 5245  
publishing the list among taxing districts in proportion to the 5246  
amount of delinquent manufactured home taxes so published that 5247  
each taxing district is entitled to receive upon collection of 5248  
those taxes, or the county auditor may charge the owner of a 5249  
home on the list a flat fee established under section 319.54 of 5250  
the Revised Code for the cost of publishing the list and, if the 5251  
fee is not paid, may place the fee upon the delinquent 5252  
manufactured home tax list as a lien on the listed home, to be 5253  
collected as other manufactured home taxes. 5254

(3) When taxes, penalties, or interest are charged against 5255  
a person on the delinquent manufactured home tax list and are 5256  
not paid within sixty days after the list is delivered to the 5257  
county treasurer, the county treasurer shall, in addition to any 5258  
other remedy provided by law for the collection of taxes, 5259  
penalties, and interest, enforce collection of such taxes, 5260  
penalties, and interest by civil action in the name of the 5261  
treasurer against the owner for the recovery of the unpaid taxes 5262  
following the procedures for the recovery of delinquent real 5263  
property taxes in sections 323.25 to 323.28 of the Revised Code. 5264  
The action may be brought in municipal or county court, provided 5265  
the amount charged does not exceed the monetary limitations for 5266  
original jurisdiction for civil actions in those courts. 5267

It is sufficient, having made proper parties to the suit, 5268  
for the county treasurer to allege in the treasurer's bill of 5269  
particulars or petition that the taxes stand chargeable on the 5270  
books of the county treasurer against such person, that they are 5271  
due and unpaid, and that such person is indebted in the amount 5272  
of taxes appearing to be due the county. The treasurer need not 5273  
set forth any other matter relating thereto. If it is found on 5274  
the trial of the action that the person is indebted to the 5275  
state, judgment shall be rendered in favor of the county 5276  
treasurer prosecuting the action. The judgment debtor is not 5277  
entitled to the benefit of any law for stay of execution or 5278  
exemption of property from levy or sale on execution in the 5279  
enforcement of the judgment. 5280

Upon the filing of an entry of confirmation of sale or an 5281  
order of forfeiture in a proceeding brought under this division, 5282  
title to the manufactured or mobile home shall be in the 5283  
purchaser. The clerk of courts shall issue a certificate of 5284  
title to the purchaser upon presentation of proof of filing of 5285  
the entry of confirmation or order and, in the case of a 5286  
forfeiture, presentation of the county auditor's certificate of 5287  
sale. 5288

(I) The total amount of taxes collected shall be 5289  
distributed in the following manner: four per cent shall be 5290  
allowed as compensation to the county auditor for the county 5291  
auditor's service in assessing the taxes; two per cent shall be 5292  
allowed as compensation to the county treasurer for the services 5293  
the county treasurer renders as a result of the tax levied by 5294  
this section. Such amounts shall be paid into the county 5295  
treasury, to the credit of the county general revenue fund, on 5296  
the warrant of the county auditor. Fees to be paid to the credit 5297  
of the real estate assessment fund shall be collected pursuant 5298

to division (C) of section 319.54 of the Revised Code and paid 5299  
into the county treasury, on the warrant of the county auditor. 5300  
The balance of the taxes collected shall be distributed among 5301  
the taxing subdivisions of the county in which the taxes are 5302  
collected and paid in the same proportions that the amount of 5303  
manufactured home tax levied by each taxing subdivision of the 5304  
county in the current tax year bears to the amount of such tax 5305  
levied by all such subdivisions in the county in the current tax 5306  
year. The taxes levied and revenues collected under this section 5307  
shall be in lieu of any general property tax and any tax levied 5308  
with respect to the privilege of using or occupying a 5309  
manufactured or mobile home in this state except as provided in 5310  
sections 4503.04 and 5741.02 of the Revised Code. 5311

(J) An agreement to purchase or a bill of sale for a 5312  
manufactured home shall show whether or not the furnishings and 5313  
equipment are included in the purchase price. 5314

(K) If the county treasurer and the county prosecuting 5315  
attorney agree that an item charged on the delinquent 5316  
manufactured home tax list is uncollectible, they shall certify 5317  
that determination and the reasons to the county board of 5318  
revision. If the board determines the amount is uncollectible, 5319  
it shall certify its determination to the county auditor, who 5320  
shall strike the item from the list. 5321

(L) (1) The county auditor shall appraise at its true value 5322  
any manufactured or mobile home in which ownership is 5323  
transferred or which first acquires situs in this state on or 5324  
after January 1, 2000, and any manufactured or mobile home the 5325  
owner of which has elected, under division (D) (4) of this 5326  
section, to have the home taxed under division (D) (2) of this 5327  
section. The true value shall include the value of the home, any 5328

additions, and any fixtures, but not any furnishings in the 5329  
home. In determining the true value of a manufactured or mobile 5330  
home, the auditor shall consider all facts and circumstances 5331  
relating to the value of the home, including its age, its 5332  
capacity to function as a residence, any obsolete 5333  
characteristics, and other factors that may tend to prove its 5334  
true value. 5335

(2) (a) If a manufactured or mobile home has been the 5336  
subject of an arm's length sale between a willing seller and a 5337  
willing buyer within a reasonable length of time prior to the 5338  
determination of true value, the county auditor shall consider 5339  
the sale price of the home to be the true value for taxation 5340  
purposes. 5341

(b) The sale price in an arm's length transaction between 5342  
a willing seller and a willing buyer shall not be considered the 5343  
true value of the home if either of the following occurred after 5344  
the sale: 5345

(i) The home has lost value due to a casualty. 5346

(ii) An addition or fixture has been added to the home. 5347

(3) The county auditor shall have each home viewed and 5348  
appraised at least once in each six-year period in the same year 5349  
in which real property in the county is appraised pursuant to 5350  
Chapter 5713. of the Revised Code, and shall update the 5351  
appraised values in the third calendar year following the 5352  
appraisal. The person viewing or appraising a home may enter the 5353  
home to determine by actual view any additions or fixtures that 5354  
have been added since the last appraisal. In conducting the 5355  
appraisals and establishing the true value, the auditor shall 5356  
follow the procedures set forth for appraising real property in 5357

sections 5713.01 and 5713.03 of the Revised Code. 5358

(4) The county auditor shall place the true value of each 5359  
home on the manufactured home tax list upon completion of an 5360  
appraisal. 5361

(5) (a) If the county auditor changes the true value of a 5362  
home, the auditor shall notify the owner of the home in writing, 5363  
delivered by mail or in person. The notice shall be given at 5364  
least thirty days prior to the issuance of any tax bill that 5365  
reflects the change. Failure to receive the notice does not 5366  
invalidate any proceeding under this section. 5367

(b) Any owner of a home or any other person or party that 5368  
would be authorized to file a complaint under division (A) of 5369  
section 5715.19 of the Revised Code if the home was real 5370  
property may file a complaint against the true value of the home 5371  
as appraised under this section. The complaint shall be filed 5372  
with the county auditor on or before the thirty-first day of 5373  
March of the current tax year or the date of closing of the 5374  
collection for the first half of manufactured home taxes for the 5375  
current tax year, whichever is later. The auditor shall present 5376  
to the county board of revision all complaints filed with the 5377  
auditor under this section. The board shall hear and investigate 5378  
the complaint and may take action on it as provided under 5379  
sections 5715.11 to 5715.19 of the Revised Code. 5380

(c) If the county board of revision determines, pursuant 5381  
to a complaint against the valuation of a manufactured or mobile 5382  
home filed under this section, that the amount of taxes, 5383  
assessments, or other charges paid was in excess of the amount 5384  
due based on the valuation as finally determined, then the 5385  
overpayment shall be refunded in the manner prescribed in 5386  
section 5715.22 of the Revised Code. 5387

(d) Payment of all or part of a tax under this section for 5388  
any year for which a complaint is pending before the county 5389  
board of revision does not abate the complaint or in any way 5390  
affect the hearing and determination thereof. 5391

(M) If the county auditor determines that any tax or other 5392  
charge or any part thereof has been erroneously charged as a 5393  
result of a clerical error as defined in section 319.35 of the 5394  
Revised Code, the county auditor shall call the attention of the 5395  
county board of revision to the erroneous charges. If the board 5396  
finds that the taxes or other charges have been erroneously 5397  
charged or collected, it shall certify the finding to the 5398  
auditor. Upon receipt of the certification, the auditor shall 5399  
remove the erroneous charges on the manufactured home tax list 5400  
or delinquent manufactured home tax list in the same manner as 5401  
is prescribed in section 319.35 of the Revised Code for 5402  
erroneous charges against real property, and refund any 5403  
erroneous charges that have been collected, with interest, in 5404  
the same manner as is prescribed in section 319.36 of the 5405  
Revised Code for erroneous charges against real property. 5406

(N) As used in this section and section 4503.061 of the 5407  
Revised Code: 5408

(1) "Manufactured home taxes" includes taxes, penalties, 5409  
and interest charged under division (C) or (G) of this section 5410  
and any penalties charged under division (G) or (H) (5) of 5411  
section 4503.061 of the Revised Code. 5412

(2) "Current taxes" means all manufactured home taxes 5413  
charged against a manufactured or mobile home that have not 5414  
appeared on the manufactured home tax list for any prior year. 5415  
Current taxes become delinquent taxes if they remain unpaid 5416  
after the last day prescribed for payment of the second 5417



installment of current taxes without penalty, whether or not 5418  
they have been certified delinquent. 5419

(3) "Delinquent taxes" means: 5420

(a) Any manufactured home taxes that were charged against 5421  
a manufactured or mobile home for a prior year, including any 5422  
penalties or interest charged for a prior year and the costs of 5423  
publication under division (H) (2) of this section, and that 5424  
remain unpaid; 5425

(b) Any current manufactured home taxes charged against a 5426  
manufactured or mobile home that remain unpaid after the last 5427  
day prescribed for payment of the second installment of current 5428  
taxes without penalty, whether or not they have been certified 5429  
delinquent, including any penalties or interest and the costs of 5430  
publication under division (H) (2) of this section. 5431

**Sec. 4503.065.** (A) (1) Division (A) of this section applies 5432  
to any of the following persons: 5433

(a) An individual who is permanently and totally disabled; 5434

(b) An individual who is sixty-five years of age or older; 5435

(c) An individual who is the surviving spouse of a 5436  
deceased person who was permanently and totally disabled or 5437  
sixty-five years of age or older and who applied and qualified 5438  
for a reduction in assessable value under this section in the 5439  
year of death, provided the surviving spouse is at least fifty- 5440  
nine but not sixty-five or more years of age on the date the 5441  
deceased spouse dies. 5442

(2) The manufactured home tax on a manufactured or mobile 5443  
home that is paid pursuant to division (C) of section 4503.06 of 5444  
the Revised Code and that is owned and occupied as a home by an 5445

individual whose domicile is in this state and to whom this 5446  
section applies, shall be reduced for any tax year for which an 5447  
application for such reduction has been approved, provided the 5448  
individual did not acquire ownership from a person, other than 5449  
the individual's spouse, related by consanguinity or affinity 5450  
for the purpose of qualifying for the reduction. An owner 5451  
includes a settlor of a revocable or irrevocable inter vivos 5452  
trust holding the title to a manufactured or mobile home 5453  
occupied by the settlor as of right under the trust. 5454

(a) For manufactured and mobile homes for which the tax 5455  
imposed by section 4503.06 of the Revised Code is computed under 5456  
division (D)(2) of that section, the reduction shall equal one 5457  
of the following amounts, as applicable to the person: 5458

(i) If the person received a reduction under this section 5459  
for tax year 2007, the greater of the reduction for that tax 5460  
year or the amount computed under division (A)(2)(b) of this 5461  
section; 5462

(ii) If the person received, for any homestead, a 5463  
reduction under division (A) of this section for tax year 2014 5464  
or under division (A)(1) of section 323.152 of the Revised Code 5465  
for tax year 2013 or the person is the surviving spouse of such 5466  
a person and the surviving spouse is at least fifty-nine years 5467  
of age on the date the deceased spouse dies, the amount computed 5468  
under division (A)(2)(b) of this section. 5469

(iii) If the person is not described in division (A)(2)(a) 5470  
(i) or (ii) of this section and the person's total income does 5471  
not exceed thirty thousand dollars, as adjusted under division 5472  
(A)(2)(e) of this section, the amount computed under division 5473  
(A)(2)(b) of this section. 5474

(b) The amount of the reduction under division (A) (2) (b) 5475  
of this section equals the product of the following: 5476

(i) Twenty-five thousand dollars of the true value of the 5477  
property in money, as adjusted under division (A) (2) (e) of this 5478  
section; 5479

(ii) The assessment percentage established by the tax 5480  
commissioner under division (B) of section 5715.01 of the 5481  
Revised Code, not to exceed thirty-five per cent; 5482

(iii) The effective tax rate used to calculate the taxes 5483  
charged against the property for the current year, where 5484  
"effective tax rate" is defined as in section 323.08 of the 5485  
Revised Code; 5486

(iv) The quantity equal to one minus the sum of the 5487  
percentage reductions in taxes received by the property for the 5488  
current tax year under ~~section~~ sections 319.302 and 319.303 of 5489  
the Revised Code and division (B) of section 323.152 of the 5490  
Revised Code. 5491

(c) For manufactured and mobile homes for which the tax 5492  
imposed by section 4503.06 of the Revised Code is computed under 5493  
division (D) (1) of that section, the reduction shall equal one 5494  
of the following amounts, as applicable to the person: 5495

(i) If the person received a reduction under this section 5496  
for tax year 2007, the greater of the reduction for that tax 5497  
year or the amount computed under division (A) (2) (d) of this 5498  
section; 5499

(ii) If the person received, for any homestead, a 5500  
reduction under division (A) of this section for tax year 2014 5501  
or under division (A) (1) of section 323.152 of the Revised Code 5502  
for tax year 2013 or the person is the surviving spouse of such 5503

a person and the surviving spouse is at least fifty-nine years 5504  
of age on the date the deceased spouse dies, the amount computed 5505  
under division (A) (2) (d) of this section. 5506

(iii) If the person is not described in division (A) (2) (c) 5507  
(i) or (ii) of this section and the person's total income does 5508  
not exceed thirty thousand dollars, as adjusted under division 5509  
(A) (2) (e) of this section, the amount computed under division 5510  
(A) (2) (d) of this section. 5511

(d) The amount of the reduction under division (A) (2) (d) 5512  
of this section equals the product of the following: 5513

(i) Twenty-five thousand dollars of the cost to the owner, 5514  
or the market value at the time of purchase, whichever is 5515  
greater, as those terms are used in division (D) (1) of section 5516  
4503.06 of the Revised Code, and as adjusted under division (A) 5517  
(2) (e) of this section; 5518

(ii) The percentage from the appropriate schedule in 5519  
division (D) (1) (b) of section 4503.06 of the Revised Code; 5520

(iii) The assessment percentage of forty per cent used in 5521  
division (D) (1) (b) of section 4503.06 of the Revised Code; 5522

(iv) The tax rate of the taxing district in which the home 5523  
has its situs. 5524

(e) The tax commissioner shall adjust the income threshold 5525  
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 5526  
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 5527  
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 5528  
completing the following calculations in September of each year: 5529

(i) Determine the percentage increase in the gross 5530  
domestic product deflator determined by the bureau of economic 5531

analysis of the United States department of commerce from the 5532  
first day of January of the preceding calendar year to the last 5533  
day of December of the preceding calendar year; 5534

(ii) Multiply that percentage increase by the total income 5535  
threshold or reduction amount for the ensuing tax year, as 5536  
applicable; 5537

(iii) Add the resulting product to the total income 5538  
threshold or reduction amount, as applicable for the ensuing tax 5539  
year; 5540

(iv) Round the resulting sum to the nearest multiple of 5541  
one hundred dollars. 5542

The commissioner shall certify the amount resulting from 5543  
each adjustment to each county auditor not later than the first 5544  
day of December each year. The certified amount applies to the 5545  
second ensuing tax year. The commissioner shall not make the 5546  
applicable adjustment in any calendar year in which the amount 5547  
resulting from the adjustment would be less than the total 5548  
income threshold or the reduction amount for the ensuing tax 5549  
year. 5550

(B) (1) The manufactured home tax levied pursuant to 5551  
division (C) of section 4503.06 of the Revised Code on a 5552  
manufactured or mobile home that is owned and occupied by a 5553  
disabled veteran shall be reduced for any tax year for which an 5554  
application for such reduction has been approved, provided the 5555  
disabled veteran did not acquire ownership from a person, other 5556  
than the disabled veteran's spouse, related by consanguinity or 5557  
affinity for the purpose of qualifying for the reduction. An 5558  
owner includes an owner within the meaning of division (A) (2) of 5559  
this section. 5560

(a) For manufactured and mobile homes for which the tax 5561  
imposed by section 4503.06 of the Revised Code is computed under 5562  
division (D)(2) of that section, the reduction shall equal the 5563  
product obtained by multiplying fifty thousand dollars of the 5564  
true value of the property in money, as adjusted under division 5565  
(A)(2)(e) of this section, by the amounts described in divisions 5566  
(A)(2)(b)(ii) to (iv) of this section. 5567

(b) For manufactured and mobile homes for which the tax 5568  
imposed by section 4503.06 of the Revised Code is computed under 5569  
division (D)(1) of that section, the reduction shall equal the 5570  
product obtained by multiplying fifty thousand dollars of the 5571  
cost to the owner, or the market value at the time of purchase, 5572  
whichever is greater, as those terms are used in division (D)(1) 5573  
of section 4503.06 of the Revised Code, as adjusted under 5574  
division (A)(2)(e) of this section, by the amounts described in 5575  
divisions (A)(2)(d)(ii) to (iv) of this section. 5576

The reduction is in lieu of any reduction under section 5577  
4503.0610 of the Revised Code or division (A), (B)(2), or (C) of 5578  
this section. The reduction applies to only one manufactured or 5579  
mobile home owned and occupied by a disabled veteran. 5580

(2) The manufactured home tax levied pursuant to division 5581  
(C) of section 4503.06 of the Revised Code on a manufactured or 5582  
mobile home that is owned and occupied by the surviving spouse 5583  
of a disabled veteran shall be reduced for each tax year for 5584  
which an application for such reduction has been approved. The 5585  
reduction shall equal the amount of the reduction authorized 5586  
under division (B)(1)(a) or (b) of this section, as applicable. 5587  
An owner includes an owner within the meaning of division (A)(2) 5588  
of this section. 5589

The reduction is in lieu of any reduction under section 5590

4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 5591  
this section. The reduction applies to only one manufactured or 5592  
mobile home owned and occupied by the surviving spouse of a 5593  
disabled veteran. A manufactured or mobile home qualifies for a 5594  
reduction in taxes under division (B) (2) of this section 5595  
beginning in one of the following tax years: 5596

(a) For a surviving spouse described in division (H) (1) of 5597  
section 4503.064 of the Revised Code, the year the disabled 5598  
veteran dies; 5599

(b) For a surviving spouse described in division (H) (2) of 5600  
section 4503.064 of the Revised Code, the first year on the 5601  
first day of January of which the total disability rating 5602  
described in division (F) of section 323.151 of the Revised Code 5603  
has been received for the deceased spouse. 5604

In either case, the reduction shall continue through the 5605  
tax year in which the surviving spouse dies or remarries. 5606

(C) The manufactured home tax levied pursuant to division 5607  
(C) of section 4503.06 of the Revised Code on a manufactured or 5608  
mobile home that is owned and occupied by the surviving spouse 5609  
of a public service officer killed in the line of duty shall be 5610  
reduced for any tax year for which an application for such 5611  
reduction has been approved, provided the surviving spouse did 5612  
not acquire ownership from a person, other than the surviving 5613  
spouse's deceased public service officer spouse, related by 5614  
consanguinity or affinity for the purpose of qualifying for the 5615  
reduction. An owner includes an owner within the meaning of 5616  
division (A) (2) of this section. 5617

(1) For manufactured and mobile homes for which the tax 5618  
imposed by section 4503.06 of the Revised Code is computed under 5619

division (D) (2) of that section, the reduction shall equal the 5620  
product obtained by multiplying fifty thousand dollars of the 5621  
true value of the property in money, as adjusted under division 5622  
(A) (2) (e) of this section, by the amounts described in divisions 5623  
(A) (2) (b) (ii) to (iv) of this section. 5624

(2) For manufactured and mobile homes for which the tax 5625  
imposed by section 4503.06 of the Revised Code is computed under 5626  
division (D) (1) of that section, the reduction shall equal the 5627  
product obtained by multiplying fifty thousand dollars of the 5628  
cost to the owner, or the market value at the time of purchase, 5629  
whichever is greater, as those terms are used in division (D) (1) 5630  
of section 4503.06 of the Revised Code, as adjusted under 5631  
division (A) (2) (e) of this section, by the amounts described in 5632  
divisions (A) (2) (d) (ii) to (iv) of this section. 5633

The reduction is in lieu of any reduction under section 5634  
4503.0610 of the Revised Code or division (A) or (B) of this 5635  
section. The reduction applies to only one manufactured or 5636  
mobile home owned and occupied by such a surviving spouse. A 5637  
manufactured or mobile home qualifies for a reduction in taxes 5638  
under this division for the tax year in which the public service 5639  
officer dies through the tax year in which the surviving spouse 5640  
dies or remarries. 5641

(D) If the owner or the spouse of the owner of a 5642  
manufactured or mobile home is eligible for a homestead 5643  
exemption on the land upon which the home is located, the 5644  
reduction to which the owner or spouse is entitled under this 5645  
section shall not exceed the difference between the reduction to 5646  
which the owner or spouse is entitled under division (A), (B), 5647  
or (C) of this section and the amount of the reduction under the 5648  
homestead exemption. 5649



(E) No reduction shall be made with respect to the home of 5650  
any person convicted of violating division (C) or (D) of section 5651  
4503.066 of the Revised Code for a period of three years 5652  
following the conviction. 5653

**Sec. 4503.0610.** (A) If a board of county commissioners 5654  
adopts a resolution granting a partial real property tax 5655  
exemption under section 323.158 of the Revised Code, it also 5656  
shall adopt a resolution under this section granting a partial 5657  
manufactured home tax exemption. The partial exemption shall 5658  
take the form of a reduction each year in the manufactured home 5659  
tax charged against each manufactured home in the county under 5660  
section 4503.06 of the Revised Code, by the same percentage by 5661  
which real property taxes were reduced for the preceding year in 5662  
the resolution adopted under section 323.158 of the Revised 5663  
Code. Upon adopting the resolution under this section, the board 5664  
shall certify copies of it to the county auditor and the tax 5665  
commissioner. 5666

(B) After complying with sections 319.303, 319.304, 5667  
4503.06, and 4503.065 of the Revised Code, the county auditor 5668  
shall reduce the remaining sum to be levied against a 5669  
manufactured home by the percentage called for in the resolution 5670  
adopted under division (A) of this section. The auditor shall 5671  
certify the amount of tax remaining after the reduction to the 5672  
county treasurer for collection as the manufactured home tax 5673  
charged and payable on the manufactured home. 5674

(C) For each tax year, the county auditor shall certify to 5675  
the board of county commissioners the total amount by which 5676  
manufactured home taxes are reduced under this section. At the 5677  
time of each semi-annual distribution of manufactured home taxes 5678  
in the county, the board shall pay to the auditor one-half of 5679

that total amount. Upon receipt of the payment, the auditor 5680  
shall distribute it among the various taxing districts in the 5681  
county as though it had been levied and collected as 5682  
manufactured home taxes. The board shall make the payment from 5683  
the county general fund or from any other county revenue that 5684  
may be used for that purpose. 5685

(D) If a board of county commissioners repeals a 5686  
resolution adopted under section 323.158 of the Revised Code, it 5687  
also shall repeal the resolution adopted under this section. 5688

**Sec. 5555.44.** When the compensation, damages, and expenses 5689  
of an improvement, other than the portion thereof to be 5690  
specially assessed against benefited real estate, are to be paid 5691  
in part by the county and in part by the townships in which such 5692  
improvement is situated, under an agreement between the board of 5693  
county commissioners and the boards of township trustees entered 5694  
into under section 5555.41 or 5555.43 of the Revised Code, the 5695  
part of such compensation, damages, and expenses to be paid by 5696  
the interested townships may be paid from the proceeds ~~of any~~ 5697  
~~levy made by the board of county commissioners under section~~ 5698  
~~5555.49 of the Revised Code or from the proceeds of any levy~~ 5699  
made by the boards of township trustees under section 5573.13 of 5700  
the Revised Code. When bonds are issued to provide funds for any 5701  
such improvement, the shares of the county and of the townships 5702  
and of the real estate specially assessed may be provided by a 5703  
bond issue by the board of county commissioners under section 5704  
5555.51 of the Revised Code; or in lieu of such method of 5705  
providing the necessary funds, the board of county commissioners 5706  
may issue bonds under section 5555.51 of the Revised Code in an 5707  
amount sufficient to provide the share of the county and of the 5708  
real estate specially assessed and the remainder of the 5709  
necessary funds, being the share of the interested townships, 5710

may be provided by the boards of township trustees by an issue 5711  
of bonds under section 5573.14 of the Revised Code. 5712

**Sec. 5555.48.** The proportion of the compensation, damages, 5713  
and expenses of the improvement to be paid by the county shall 5714  
be paid out of any road improvement fund available therefor. 5715

~~For the purpose of providing by taxation a fund for the 5716  
payment of the county's proportion of the compensation, damages, 5717  
and expenses of constructing, reconstructing, improving, 5718  
maintaining, and repairing roads under sections 5555.01 to 5719  
5555.72, inclusive, of the Revised Code, the board of county 5720  
commissioners may levy annually a tax not exceeding two mills 5721  
upon each dollar of the taxable property of the county. Said 5722  
levy shall be in addition to all other levies authorized by law 5723  
for county purposes, and subject only to the limitation on the 5724  
combined maximum rate for all taxes. 5725~~

**Sec. 5555.50.** Sections 5555.41 to ~~5555.49~~5555.48, 5726  
inclusive, of the Revised Code apply to the proportion of the 5727  
compensation, damages, and expenses of any improvement to be 5728  
paid by any county or township if such improvement is authorized 5729  
and constructed by any joint board of county commissioners, or 5730  
by agreement entered into between such joint board and the board 5731  
of township trustees of one or more townships. 5732

**Sec. 5705.01.** As used in this chapter: 5733

(A) "Subdivision" means any county; municipal corporation; 5734  
township; township police district; joint police district; 5735  
township fire district; joint fire district; joint ambulance 5736  
district; joint emergency medical services district; fire and 5737  
ambulance district; joint recreation district; township waste 5738  
disposal district; township road district; community college 5739

district; technical college district; detention facility 5740  
district; a district organized under section 2151.65 of the 5741  
Revised Code; a combined district organized under sections 5742  
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 5743  
drug addiction, and mental health service district; a drainage 5744  
improvement district created under section 6131.52 of the 5745  
Revised Code; a lake facilities authority created under Chapter 5746  
353. of the Revised Code; a union cemetery district; a county 5747  
school financing district; a city, local, exempted village, 5748  
cooperative education, joint vocational school district; a 5749  
regional student education district created under section 5750  
3313.83 of the Revised Code; or a career-technical cooperative 5751  
education district created under section 3313.831 of the Revised 5752  
Code. 5753

(B) "Municipal corporation" means all municipal 5754  
corporations, including those that have adopted a charter under 5755  
Article XVIII, Ohio Constitution. 5756

(C) "Taxing authority" or "bond issuing authority" means,— 5757  
in any of the following: 5758

(1) In the case of any county, the board of county 5759  
commissioners; in the case of a municipal corporation, the 5760  
council or other legislative authority of the municipal 5761  
corporation; in the case of a city, local, exempted village, 5762  
cooperative education, or joint vocational school district, the 5763  
board of education; in the case of a community college district, 5764  
the board of trustees of the district; in the case of a 5765  
technical college district, the board of trustees of the 5766  
district; in the case of a detention facility district, a 5767  
district organized under section 2151.65 of the Revised Code, or 5768  
a combined district organized under sections 2152.41 and 2151.65 5769

of the Revised Code, the joint board of county commissioners of 5770  
the district; in the case of a township, the board of township 5771  
trustees; in the case of a joint police district, the joint 5772  
police district board; in the case of a joint fire district, the 5773  
board of fire district trustees; in the case of a joint 5774  
recreation district, the joint recreation district board of 5775  
trustees; in the case of a joint-county alcohol, drug addiction, 5776  
and mental health service district, the district's board of 5777  
alcohol, drug addiction, and mental health services; in the case 5778  
of a joint ambulance district or a fire and ambulance district, 5779  
the board of trustees of the district; in the case of a union 5780  
cemetery district, the legislative authority of the municipal 5781  
corporation and the board of township trustees, acting jointly 5782  
as described in section 759.341 of the Revised Code; in the case 5783  
of a drainage improvement district, the board of county 5784  
commissioners of the county in which the drainage district is 5785  
located; in the case of a lake facilities authority, the board 5786  
of directors; in the case of a joint emergency medical services 5787  
district, the joint board of county commissioners of all 5788  
counties in which all or any part of the district lies; and in 5789  
the case of a township police district, a township fire 5790  
district, a township road district, or a township waste disposal 5791  
district, the board of township trustees of the township in 5792  
which the district is located. ~~"Taxing authority" also means the~~ 5793

(2) The educational service center governing board that 5794  
serves as the taxing authority of a county school financing 5795  
district as provided in section 3311.50 of the Revised Code, the 5796  
board of directors of a regional student education district 5797  
created under section 3313.83 of the Revised Code, and the board 5798  
of directors of a career-technical cooperative education 5799  
district created under section 3313.831 of the Revised Code. 5800

(3) The governing body responsible for levying a tax for 5801  
any taxing unit for which a taxing authority is not defined 5802  
pursuant to division (C) (1) or (2) of this section. 5803

(D) "Fiscal officer" in the case of a county, means the 5804  
county auditor; in the case of a municipal corporation, the city 5805  
auditor or village clerk, or an officer who, by virtue of the 5806  
charter, has the duties and functions of the city auditor or 5807  
village clerk, except that in the case of a municipal university 5808  
the board of directors of which have assumed, in the manner 5809  
provided by law, the custody and control of the funds of the 5810  
university, the chief accounting officer of the university shall 5811  
perform, with respect to the funds, the duties vested in the 5812  
fiscal officer of the subdivision by sections 5705.41 and 5813  
5705.44 of the Revised Code; in the case of a school district, 5814  
the treasurer of the board of education; in the case of a county 5815  
school financing district, the treasurer of the educational 5816  
service center governing board that serves as the taxing 5817  
authority; in the case of a township, the township fiscal 5818  
officer; in the case of a joint police district, the treasurer 5819  
of the district; in the case of a joint fire district, the clerk 5820  
of the board of fire district trustees; in the case of a joint 5821  
ambulance district, the clerk of the board of trustees of the 5822  
district; in the case of a joint emergency medical services 5823  
district, the person appointed as fiscal officer pursuant to 5824  
division (D) of section 307.053 of the Revised Code; in the case 5825  
of a fire and ambulance district, the person appointed as fiscal 5826  
officer pursuant to division (B) of section 505.375 of the 5827  
Revised Code; in the case of a joint recreation district, the 5828  
person designated pursuant to section 755.15 of the Revised 5829  
Code; in the case of a union cemetery district, the clerk of the 5830  
municipal corporation designated in section 759.34 of the 5831

Revised Code; in the case of a children's home district, 5832  
educational service center, general health district, joint- 5833  
county alcohol, drug addiction, and mental health service 5834  
district, county library district, detention facility district, 5835  
district organized under section 2151.65 of the Revised Code, a 5836  
combined district organized under sections 2152.41 and 2151.65 5837  
of the Revised Code, or a metropolitan park district for which 5838  
no treasurer has been appointed pursuant to section 1545.07 of 5839  
the Revised Code, the county auditor of the county designated by 5840  
law to act as the auditor of the district; in the case of a 5841  
metropolitan park district which has appointed a treasurer 5842  
pursuant to section 1545.07 of the Revised Code, that treasurer; 5843  
in the case of a drainage improvement district, the auditor of 5844  
the county in which the drainage improvement district is 5845  
located; in the case of a lake facilities authority, the fiscal 5846  
officer designated under section 353.02 of the Revised Code; in 5847  
the case of a regional student education district, the fiscal 5848  
officer appointed pursuant to section 3313.83 of the Revised 5849  
Code; in the case of a career-technical cooperative education 5850  
district, the fiscal officer appointed pursuant to section 5851  
3313.831 of the Revised Code; and in all other cases, the 5852  
officer responsible for keeping the appropriation accounts and 5853  
drawing warrants for the expenditure of the moneys of the 5854  
district or taxing unit. 5855

(E) "Permanent improvement" or "improvement" means any 5856  
property, asset, or improvement with an estimated life or 5857  
usefulness of five years or more, including land and interests 5858  
therein, and reconstructions, enlargements, and extensions 5859  
thereof having an estimated life or usefulness of five years or 5860  
more. 5861

(F) "Current operating expenses" and "current expenses" 5862

mean the lawful expenditures of a subdivision, except those for 5863  
permanent improvements, and except payments for interest, 5864  
sinking fund, and retirement of bonds, notes, and certificates 5865  
of indebtedness of the subdivision. 5866

(G) "Debt charges" means interest, sinking fund, and 5867  
retirement charges on bonds, notes, or certificates of 5868  
indebtedness. 5869

(H) "Taxing unit" means any subdivision or other 5870  
governmental district having authority to levy taxes on the 5871  
property in the district or issue bonds that constitute a charge 5872  
against the property of the district, including conservancy 5873  
districts, metropolitan park districts, sanitary districts, road 5874  
districts, and other districts. 5875

(I) "District authority" means any board of directors, 5876  
trustees, commissioners, or other officers controlling a 5877  
district institution or activity that derives its income or 5878  
funds from two or more subdivisions, such as the educational 5879  
service center, the trustees of district children's homes, the 5880  
district board of health, a joint-county alcohol, drug 5881  
addiction, and mental health service district's board of 5882  
alcohol, drug addiction, and mental health services, detention 5883  
facility districts, a joint recreation district board of 5884  
trustees, districts organized under section 2151.65 of the 5885  
Revised Code, combined districts organized under sections 5886  
2152.41 and 2151.65 of the Revised Code, and other such boards. 5887

(J) "Tax list" and "tax duplicate" mean the general tax 5888  
lists and duplicates prescribed by sections 319.28 and 319.29 of 5889  
the Revised Code. 5890

(K) "Property" as applied to a tax levy means taxable 5891



property listed on general tax lists and duplicates. 5892

(L) "Association library district" means a territory, the 5893  
boundaries of which are defined by the state library board 5894  
pursuant to division (I) of section 3375.01 of the Revised Code, 5895  
in which a library association or private corporation maintains 5896  
a free public library. 5897

(M) "Library district" means a territory, the boundaries 5898  
of which are defined by the state library board pursuant to 5899  
section 3375.01 of the Revised Code, in which the board of 5900  
trustees of a county, municipal corporation, school district, or 5901  
township public library maintains a free public library. 5902

(N) "Qualifying library levy" means either of the 5903  
following: 5904

(1) A levy for the support of a library association or 5905  
private corporation that has an association library district 5906  
with boundaries that are not identical to those of a 5907  
subdivision; 5908

(2) A levy proposed under section 5705.23 of the Revised 5909  
Code for the support of the board of trustees of a public 5910  
library that has a library district with boundaries that are not 5911  
identical to those of a subdivision. 5912

(O) "School library district" means a school district in 5913  
which a free public library has been established that is under 5914  
the control and management of a board of library trustees as 5915  
provided in section 3375.15 of the Revised Code. 5916

(P) "The county auditor's appraised value" means the true 5917  
value in money of real property. 5918

(Q) (1) "Effective rate" means one of the following: 5919

(a) For a levy that is the renewal of an existing levy or 5920  
an existing levy extended to additional territory, the effective 5921  
tax rate of the levy on class one property, as most recently 5922  
determined by the county auditor under section 323.08 of the 5923  
Revised Code; 5924

(b) For a levy that is the increase of an existing levy, 5925  
the effective tax rate of the portion of the levy equal to the 5926  
rate of the existing levy on class one property, as most 5927  
recently determined by the county auditor under section 323.08 5928  
of the Revised Code, plus the rate of the additional portion of 5929  
the levy; 5930

(c) For a levy that is the decrease of an existing levy, 5931  
the effective tax rate of the levy on class one property, as 5932  
most recently determined by the county auditor under section 5933  
323.08 of the Revised Code, and as proportionately reduced to 5934  
account for the decrease pursuant to rules adopted by the tax 5935  
commissioner. 5936

(2) As used in division (Q) (1) of this section: 5937

(a) "Effective tax rate" has the same meaning in section 5938  
323.08 of the Revised Code. 5939

(b) "Class one property" means real property classified as 5940  
residential or agricultural under section 5713.041 of the 5941  
Revised Code. 5942

**Sec. 5705.02.** (A) The aggregate amount of taxes that may 5943  
be levied on any taxable property in any subdivision or other 5944  
taxing unit shall not in any one year exceed ten mills on each 5945  
dollar of tax valuation of such subdivision or other taxing 5946  
unit, except for taxes specifically authorized to be levied in 5947  
excess thereof. The limitation provided by this section shall be 5948

known as the "ten-mill limitation," and wherever said term is 5949  
used in the Revised Code, it refers to and includes both the 5950  
limitation imposed by this section and the limitation imposed by 5951  
Section 2 of Article XII, Ohio Constitution. 5952

(B) Notwithstanding any other provision of the Revised 5953  
Code to the contrary, beginning for tax year 2025 and every tax 5954  
year thereafter: 5955

(1) No subdivision or taxing unit, except for a township, 5956  
may levy taxes within the ten-mill limitation; 5957

(2) No township may levy a tax within the ten-mill 5958  
limitation at a rate in excess of the aggregate rate of such 5959  
taxes it levied for tax year 2024. 5960

**Sec. 5705.03.** (A) The taxing authority of each subdivision 5961  
may levy taxes annually, subject to the limitations of sections 5962  
5705.01 to 5705.47 of the Revised Code, on the real and personal 5963  
property within the subdivision for the purpose of paying the 5964  
current operating expenses of the subdivision and acquiring or 5965  
constructing permanent improvements. The taxing authority of 5966  
each subdivision and taxing unit shall, subject to the 5967  
limitations of such sections, levy such taxes annually as are 5968  
necessary to pay the interest and sinking fund on and retire at 5969  
maturity the bonds, notes, and certificates of indebtedness of 5970  
such subdivision and taxing unit, including levies in 5971  
anticipation of which the subdivision or taxing unit has 5972  
incurred indebtedness. 5973

(B) (1) When a taxing authority determines that it is 5974  
necessary to levy a tax ~~outside the ten-mill limitation~~ 5975  
requiring elector approval for any purpose authorized by the 5976  
Revised Code, the taxing authority shall certify to the county 5977

auditor a resolution or ordinance requesting that the county 5978  
auditor certify to the taxing authority the amounts described in 5979  
division (B) (2) of this section. The resolution or ordinance 5980  
shall state all of the following: 5981

(a) The proposed rate of the tax, expressed in mills for 5982  
each one dollar of taxable value, or the dollar amount of 5983  
revenue to be generated by the proposed tax; 5984

(b) The purpose of the tax; 5985

(c) Whether the tax is an additional levy, a renewal or a 5986  
replacement of an existing tax, a renewal or replacement of an 5987  
existing tax with an increase or a decrease, a reduction or 5988  
decrease of an existing tax, or an extension of an existing tax 5989  
to additional territory; 5990

(d) The section of the Revised Code authorizing submission 5991  
of the question of the tax; 5992

(e) The term of years of the tax or if the tax is for a 5993  
continuing period of time; 5994

(f) That the tax is to be levied upon the entire territory 5995  
of the subdivision or, if authorized by the Revised Code, a 5996  
description of the portion of the territory of the subdivision 5997  
in which the tax is to be levied; 5998

(g) The date of the election at which the question of the 5999  
tax shall appear on the ballot; 6000

(h) That the ballot measure shall be submitted to the 6001  
entire territory of the subdivision or, if authorized by the 6002  
Revised Code, a description of the portion of the territory of 6003  
the subdivision to which the ballot measure shall be submitted; 6004

(i) The tax year in which the tax will first be levied and 6005

the calendar year in which the tax will first be collected; 6006

(j) Each such county in which the subdivision has 6007  
territory. 6008

(2) Upon receipt of a resolution or ordinance certified 6009  
under division (B)(1) of this section, the county auditor shall 6010  
certify to the taxing authority each of the following, as 6011  
applicable to that levy: 6012

(a) The total current tax valuation of the subdivision. 6013

(b) The number of mills for each one dollar of taxable 6014  
value that is required to generate a specified amount of 6015  
revenue. 6016

(c) Either of the following: 6017

(i) If the levy is to renew, renew and increase, renew and 6018  
decrease, reduce or decrease, or extend to additional territory 6019  
an existing levy that is subject to reduction under section 6020  
319.301 of the Revised Code, the levy's effective rate, 6021  
expressed in dollars, rounded to the nearest dollar, for each 6022  
one hundred thousand dollars of the county auditor's appraised 6023  
value; 6024

(ii) For all other levies, the levy's rate, described in 6025  
division (B)(2)(b) or (d) of this section, expressed in dollars, 6026  
rounded to the nearest dollar, for each one hundred thousand 6027  
dollars of the county auditor's appraised value. 6028

(d) The dollar amount of revenue, rounded to the nearest 6029  
dollar, that would be generated by a specified number of mills 6030  
for each one dollar of taxable value. 6031

(e) For any levy or portion of a levy except a levy or 6032  
portion of a levy to pay debt charges, an estimate of the levy's 6033

annual collections, rounded to the nearest dollar, which shall  
be calculated assuming that the amount of the tax list of the  
taxing authority remains throughout the life of the levy the  
same as the amount of the tax list most recently certified by  
the auditor under division (A) of section 319.28 of the Revised  
Code.

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

(3) Upon receiving the certification from the county  
auditor under division (B) (2) of this section, the taxing  
authority may adopt a resolution or ordinance stating the rate  
of the tax levy, expressed in mills for each one dollar of  
taxable value and the rate or effective rate, as applicable, in  
dollars for each one hundred thousand dollars of the county  
auditor's appraised value, as estimated by the county auditor,  
and, except as otherwise provided in this division, that the  
taxing authority will proceed with the submission of the  
question of the tax to electors.

If the taxing authority is a board of county  
commissioners, the resolution shall direct the county budget  
commission to hold a public hearing to consider whether the  
question of the tax should be submitted to the electors. The  
board of county commissioners shall certify the resolution or  
ordinance to the county budget commission, which shall schedule  
a hearing for a date that is not less than ten and not more than

thirty days after the date of certification.

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During the hearing before each commission, the board of  
county commissioners, or a county department, authority,  
commission, office, or board designated by the board of county  
commissioners, shall present evidence demonstrating the  
necessity of the levy to the county budget commission. The  
county budget commission shall make a recommendation, issued on  
a majority vote of the commissioners.

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The taxing authority shall certify ~~this~~ the resolution or  
ordinance adopted under division (B) (3) of this section, a copy  
of the county auditor's certifications, a copy of the county  
budget commission's recommendation if required, and the  
resolution or ordinance the taxing authority adopted under  
division (B) (1) of this section to the proper county board of  
elections in the manner and within the time prescribed by the  
section of the Revised Code governing submission of the  
question. The county board of elections shall not submit the  
question of the tax to electors unless a copy of the county  
auditor's certification ~~accompanies~~ and any necessary county  
budget commission recommendation accompanies the resolutions or  
ordinances the taxing authority certifies to the board. Before  
requesting a taxing authority to submit a tax levy, any agency  
or authority authorized to make that request shall first request  
the certification from the county auditor provided under this  
section.

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(4) This division is supplemental to, and not in  
derogation of, any similar requirement governing the  
certification by the county auditor of the tax valuation of a  
subdivision or necessary tax rates for the purposes of the  
submission of the question of a tax ~~in excess of the ten mill~~

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~~limitation~~, including sections 133.18 and 5705.195 of the 6094  
Revised Code. 6095

(C) All taxes levied on property shall be extended on the 6096  
tax list and duplicate by the county auditor of the county in 6097  
which the property is located, and shall be collected by the 6098  
county treasurer of such county in the same manner and under the 6099  
same laws and rules as are prescribed for the assessment and 6100  
collection of county taxes. The proceeds of any tax levied by or 6101  
for any subdivision when received by its fiscal officer shall be 6102  
deposited in its treasury to the credit of the appropriate fund. 6103

**Sec. 5705.04.** The taxing authority of each subdivision 6104  
shall divide the taxes levied into the following separate 6105  
levies: 6106

(A) ~~The~~ In the case of a township, the general levy for 6107  
debt charges within the ten-mill limitation; 6108

(B) ~~The~~ In the case of a township, the general levy for 6109  
current expense within the ten-mill limitation; 6110

(C) ~~Special~~ In the case of a township, special levies 6111  
authorized by sections 5705.01 to 5705.47, inclusive, of the 6112  
Revised Code, within the ten-mill limitation; 6113

(D) The general levy for debt charges authorized by law or 6114  
by vote of the people in excess of the ten-mill limitation; 6115

(E) Other special or general levies authorized by law or 6116  
by vote of the people in excess of the ten-mill limitation. 6117

**Sec. 5705.05.** The purpose and intent of ~~the general~~ a levy 6118  
for current expenses is to provide one general operating fund 6119  
derived from taxation from which any expenditures for current 6120  
expenses of any kind may be made. The taxing authority of a 6121



political subdivision may include in such levy the amounts 6122  
required for carrying into effect any of the general or special 6123  
powers granted by law to such subdivision, including the 6124  
acquisition or construction of permanent improvements and the 6125  
payment of judgments, but excluding the payment of debt charges 6126  
and, in the case of counties, the construction, reconstruction, 6127  
resurfacing, or repair of roads and bridges. The power to 6128  
include in ~~the general~~ a levy for current expenses additional 6129  
amounts for purposes for which a special tax is authorized shall 6130  
not affect the right or obligation to levy such special tax. 6131  
Without prejudice to the generality of the authority to levy a 6132  
~~general~~ tax for any current expense, such ~~general~~ levy shall 6133  
include: 6134

(A) The amounts certified to be necessary for the payment 6135  
of final judgments; 6136

(B) The amounts necessary for general, special, and 6137  
primary elections; 6138

(C) The amounts necessary for boards and commissioners of 6139  
health, and other special or district appropriating authorities 6140  
deriving their revenue in whole or part from the subdivision; 6141

(D) In the case of municipal corporations, the amounts 6142  
necessary for the maintenance, operation, and repair of public 6143  
buildings, wharves, bridges, parks, and streets, for the 6144  
prevention, control, and abatement of air pollution, and for a 6145  
sanitary fund; 6146

(E) In the case of counties, the amounts necessary for the 6147  
maintenance, operation, and repair of public buildings, for 6148  
providing or maintaining senior citizens services or facilities, 6149  
for the relief and support of the poor, for the relief of needy 6150

blind, for the support of mental health or developmental 6151  
disability services, for the relief of honorably discharged 6152  
soldiers, indigent soldiers, sailors, and marines, for the 6153  
operation and maintenance and the acquisition, construction, or 6154  
improvement of permanent improvements, including, without 6155  
limitation, the acquisition and improvement of land and 6156  
buildings owned or used by a county land reutilization 6157  
corporation organized under Chapter 1724. of the Revised Code, 6158  
for mothers' pension fund, support of soil and water 6159  
conservation districts, watershed conservancy districts, and 6160  
educational television, for the prevention, control, and 6161  
abatement of air pollution, and for the county's share of the 6162  
compensation paid judges; 6163

(F) In the case of a school district, the amounts 6164  
necessary for tuition, the state teachers retirement system, and 6165  
the maintenance, operation, and repair of schools; 6166

(G) In the case of a township, the amounts necessary for 6167  
the relief of the poor and for the prevention, control, and 6168  
abatement of air pollution. 6169

~~This section does not require the inclusion within the 6170  
general levy of amounts for any purpose for which a special levy 6171  
is authorized by section 5705.06 of the Revised Code. 6172~~

**Sec. 5705.06.** ~~The following~~ A township may levy the 6173  
following special levies ~~are hereby authorized~~ without vote of 6174  
the people: 6175

(A) A levy for any specific permanent improvement which 6176  
the ~~subdivision~~ township is authorized by law to acquire, 6177  
construct, or improve, or any class of such improvements which 6178  
could be included in a single bond issue; 6179

(B) A levy for the library purposes of the 6180  
~~subdivision~~township, in accordance with the provisions of the 6181  
Revised Code authorizing levies for such purposes, but only to 6182  
the extent so authorized; 6183

~~(C) In the case of a municipal corporation, a levy for a 6184  
municipal university under section 3349.13 of the Revised Code, 6185  
but only to the extent authorized; 6186~~

~~(D) In the case of a county, a levy for the construction, 6187  
reconstruction, resurfacing, and repair of roads and bridges, 6188  
other than state roads and bridges; 6189~~

~~(E) In the case of a county, a levy for paying the 6190  
county's proportion of the cost of the construction, 6191  
improvement, and maintenance of state highways; 6192~~

~~(F) In the case of a township, a A levy for the 6193  
construction, reconstruction, resurfacing, and repair of roads 6194  
and bridges, excluding state roads and bridges, including the 6195  
township's portion of the cost of the construction, improvement, 6196  
maintenance, and repair of county roads and bridges; 6197~~

~~(G) The levies prescribed by division (B) of sections 6198  
742.33 and 742.34 of the Revised Code. 6199~~

Each such special levy shall be within the ten-mill 6200  
limitation and shall be subject to the control of the county 6201  
budget commission, as provided by sections 5705.01 to 5705.47 of 6202  
the Revised Code. 6203

Except for the special levies authorized in divisions (A), 6204  
and (B), ~~(C), (D), (E), and (G)~~ of this section, any authority 6205  
granted by the Revised Code for a township to levy a special tax 6206  
within the ten-mill limitation for a current expense shall be 6207  
construed as authority to provide for such expense by the 6208

general levy for current expenses. 6209

**Sec. 5705.10.** (A) All revenue derived from ~~the general a~~ 6210  
levy for current expense ~~within the ten-mill limitation, from~~ 6211  
~~any general levy for current expense authorized by vote in~~ 6212  
~~excess of the ten-mill limitation,~~ and from sources other than 6213  
the general property tax, unless its use for a particular 6214  
purpose is prescribed by law, shall be paid into the general 6215  
fund. 6216

(B) All revenue derived from general or special levies for 6217  
debt charges, ~~whether within or in excess of the ten-mill~~ 6218  
~~limitation,~~ which is levied for the debt charges on serial 6219  
bonds, notes, or certificates of indebtedness having a life less 6220  
than five years, shall be paid into the bond retirement fund; 6221  
and all such revenue which is levied for the debt charges on all 6222  
other bonds, notes, or certificates of indebtedness shall be 6223  
paid into the sinking fund. 6224

(C) All revenue derived from a special levy shall be 6225  
credited to a special fund for the purpose for which the levy 6226  
was made. 6227

(D) Except as otherwise provided by resolution adopted 6228  
pursuant to section 3315.01 of the Revised Code, all revenue 6229  
derived from a source other than the general property tax and 6230  
which the law prescribes shall be used for a particular purpose, 6231  
shall be paid into a special fund for such purpose. Except as 6232  
otherwise provided by resolution adopted pursuant to section 6233  
3315.01 of the Revised Code or as otherwise provided by section 6234  
3315.40 of the Revised Code, all revenue derived from a source 6235  
other than the general property tax, for which the law does not 6236  
prescribe use for a particular purpose, including interest 6237  
earned on the principal of any special fund, regardless of the 6238

source or purpose of the principal, shall be paid into the 6239  
general fund. 6240

(E) All proceeds from the sale of public obligations or 6241  
fractionalized interests in public obligations as defined in 6242  
section 133.01 of the Revised Code, except premium and accrued 6243  
interest, shall be paid into a special fund for the purpose of 6244  
such issue, and any interest and other income earned on money in 6245  
such special fund may be used for the purposes for which the 6246  
indebtedness was authorized or may be credited to the general 6247  
fund or other fund or account as the taxing authority authorizes 6248  
and used for the purposes of that fund or account. The premium 6249  
and accrued interest received from such sale shall be paid into 6250  
the sinking fund or the bond retirement fund of the subdivision. 6251

(F) Except as provided in divisions (G) and (H) of this 6252  
section, if a permanent improvement of the subdivision is sold, 6253  
the amount received from the sale shall be paid into the sinking 6254  
fund, the bond retirement fund, or a special fund for the 6255  
construction or acquisition of permanent improvements; provided 6256  
that the proceeds from the sale of a public utility shall be 6257  
paid into the sinking fund or bond retirement fund to the extent 6258  
necessary to provide for the retirement of the outstanding 6259  
indebtedness incurred in the construction or acquisition of such 6260  
utility. Proceeds from the sale of property other than a 6261  
permanent improvement shall be paid into the fund from which 6262  
such property was acquired or is maintained or, if there is no 6263  
such fund, into the general fund. 6264

(G) A township that has a population greater than fifteen 6265  
thousand according to the most recent federal decennial census 6266  
and that has declared one or more improvements in the township 6267  
to be a public purpose under section 5709.73 of the Revised Code 6268

may pay proceeds from the sale of a permanent improvement of the 6269  
township into its general fund if both of the following 6270  
conditions are satisfied: 6271

(1) The township fiscal officer determines that all 6272  
foreseeable public infrastructure improvements, as defined in 6273  
section 5709.40 of the Revised Code, to be made in the township 6274  
in the ten years immediately following the date the permanent 6275  
improvement is sold will have been financed through resolutions 6276  
adopted under section 5709.73 of the Revised Code on or before 6277  
the date of the sale. The fiscal officer shall provide written 6278  
certification of this determination for the township's records. 6279

(2) The permanent improvement being sold was financed 6280  
entirely from moneys in the township's general fund. 6281

(H) If a board of education of a school district disposes 6282  
of real property under section 3313.41, 3313.411, or 3313.413 of 6283  
the Revised Code, the proceeds received on or after September 6284  
29, 2013, from the sale shall be used for either of the 6285  
following purposes: 6286

(1) The retirement of any debt that was incurred by the 6287  
district with respect to that real property. Proceeds in excess 6288  
of the funds necessary to retire that debt may be paid into the 6289  
school district's capital and maintenance fund and used only to 6290  
pay for the costs of nonoperating capital expenses related to 6291  
technology infrastructure and equipment to be used for 6292  
instruction and assessment. 6293

(2) Payment into a special fund for the construction or 6294  
acquisition of permanent improvements. 6295

(I) Money paid into any fund shall be used only for the 6296  
purposes for which such fund is established. 6297

**Sec. 5705.13.** (A) A taxing authority of a subdivision, by 6298  
resolution or ordinance, may establish reserve balance accounts 6299  
to accumulate currently available resources for the following 6300  
purposes: 6301

(1) To stabilize subdivision budgets against cyclical 6302  
changes in revenues and expenditures; 6303

(2) Except as otherwise provided by this section, to 6304  
provide for the payment of claims and deductibles under an 6305  
individual or joint self-insurance program for the subdivision, 6306  
if the subdivision is permitted by law to establish such a 6307  
program; 6308

(3) To provide for the payment of claims, assessments, and 6309  
deductibles under a self-insurance program, individual 6310  
retrospective ratings plan, group rating plan, group 6311  
retrospective rating plan, medical only program, deductible 6312  
plan, or large deductible plan for workers' compensation. 6313

The ordinance or resolution establishing a reserve balance 6314  
account shall state the purpose for which the account is 6315  
established, the fund in which the account is to be established, 6316  
and the total amount of money to be reserved in the account. 6317

Not more than one reserve balance account may be 6318  
established for each of the purposes permitted under divisions 6319  
(A) (2) and (3) of this section. Money to the credit of a reserve 6320  
balance account may be expended only for the purpose for which 6321  
the account was established. 6322

A reserve balance account established for the purpose 6323  
described in division (A) (1) of this section may be established 6324  
in the general fund or in one or more special funds for 6325  
operating purposes of the subdivision. The amount of money to be 6326

reserved in such an account in any fiscal year shall not exceed 6327  
five per cent of the revenue credited in the preceding fiscal 6328  
year to the fund in which the account is established, or, in the 6329  
case of a reserve balance account of a county or of a township, 6330  
the greater of that amount or one-sixth of the expenditures 6331  
during the preceding fiscal year from the fund in which the 6332  
account is established. Subject to division ~~(F)~~ (G) of section 6333  
5705.29 of the Revised Code, any reserve balance in an account 6334  
established under division (A) (1) of this section shall not be 6335  
considered part of the unencumbered balance or revenue of the 6336  
subdivision under division (A) of section 5705.35 or division 6337  
(A) (1) of section 5705.36 of the Revised Code. 6338

At any time, a taxing authority of a subdivision, by 6339  
resolution or ordinance, may reduce or eliminate the reserve 6340  
balance in a reserve balance account established for the purpose 6341  
described in division (A) (1) of this section. 6342

A reserve balance account established for the purpose 6343  
described in division (A) (2) or (3) of this section shall be 6344  
established in the general fund of the subdivision or by the 6345  
establishment of a separate internal service fund established to 6346  
account for the operation of an individual or joint self- 6347  
insurance program described in division (A) (2) of this section 6348  
or a workers' compensation program or plan described in division 6349  
(A) (3) of this section, and shall be based on sound actuarial 6350  
principles. The total amount of money in a reserve balance 6351  
account for self-insurance may be expressed in dollars or as the 6352  
amount determined to represent an adequate reserve according to 6353  
sound actuarial principles. 6354

A taxing authority of a subdivision, by resolution or 6355  
ordinance, may rescind a reserve balance account established 6356



under this division. If a reserve balance account is rescinded, 6357  
money that has accumulated in the account shall be transferred 6358  
to the fund or funds from which the money originally was 6359  
transferred. 6360

(B) A taxing authority of a subdivision, by resolution or 6361  
ordinance, may establish a special revenue fund for the purpose 6362  
of accumulating resources for the payment of accumulated sick 6363  
leave and vacation leave, and for payments in lieu of taking 6364  
compensatory time off, upon the termination of employment or the 6365  
retirement of officers and employees of the subdivision. The 6366  
special revenue fund may also accumulate resources for payment 6367  
of salaries during any fiscal year when the number of pay 6368  
periods exceeds the usual and customary number of pay periods. 6369  
Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the 6370  
Revised Code, the taxing authority, by resolution or ordinance, 6371  
may transfer money to the special revenue fund from any other 6372  
fund of the subdivision from which such payments may lawfully be 6373  
made. The taxing authority, by resolution or ordinance, may 6374  
rescind a special revenue fund established under this division. 6375  
If a special revenue fund is rescinded, money that has 6376  
accumulated in the fund shall be transferred to the fund or 6377  
funds from which the money originally was transferred. 6378

(C) A taxing authority of a subdivision, by resolution or 6379  
ordinance, may establish a capital projects fund for the purpose 6380  
of accumulating resources for the acquisition, construction, or 6381  
improvement of fixed assets of the subdivision. For the purposes 6382  
of this section, "fixed assets" includes motor vehicles. More 6383  
than one capital projects fund may be established and may exist 6384  
at any time. The ordinance or resolution shall identify the 6385  
source of the money to be used to acquire, construct, or improve 6386  
the fixed assets identified in the resolution or ordinance, the 6387

amount of money to be accumulated for that purpose, the period 6388  
of time over which that amount is to be accumulated, and the 6389  
fixed assets that the taxing authority intends to acquire, 6390  
construct, or improve with the money to be accumulated in the 6391  
fund. 6392

A taxing authority of a subdivision shall not accumulate 6393  
money in a capital projects fund for more than ten years after 6394  
the resolution or ordinance establishing the fund is adopted. If 6395  
the subdivision has not entered into a contract for the 6396  
acquisition, construction, or improvement of fixed assets for 6397  
which money was accumulated in such a fund before the end of 6398  
that ten-year period, the fiscal officer of the subdivision 6399  
shall transfer all money in the fund to the fund or funds from 6400  
which that money originally was transferred or the fund that 6401  
originally was intended to receive the money. 6402

A taxing authority of a subdivision, by resolution or 6403  
ordinance, may rescind a capital projects fund. If a capital 6404  
projects fund is rescinded, money that has accumulated in the 6405  
fund shall be transferred to the fund or funds from which the 6406  
money originally was transferred. 6407

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of 6408  
the Revised Code, the taxing authority of a subdivision, by 6409  
resolution or ordinance, may transfer money to the capital 6410  
projects fund from any other fund of the subdivision that may 6411  
lawfully be used for the purpose of acquiring, constructing, or 6412  
improving the fixed assets identified in the resolution or 6413  
ordinance. 6414

**Sec. 5705.18.** Sections 5705.02 and 5705.32 of the Revised 6415  
Code do not apply to the tax levies of any municipal corporation 6416  
which, by its charter or amendment thereto, provides for a 6417

limitation of the total tax rate which may be levied without a 6418  
vote of the people for all the purposes of the municipal 6419  
corporation, or for the current operating expenses thereof. Said 6420  
charter or charter amendment may also provide for the levying of 6421  
taxes by said legislative authority in excess of said charter 6422  
limitation upon approval by the majority of the electors of said 6423  
municipal corporation voting thereon at a November election. 6424

~~For the purpose of calculating the ten-mill limitation and 6425  
the distribution of taxes under section 5705.32 of the Revised 6426  
Code within such limitation to counties, boards of education, 6427  
and townships, the tax rate in each such municipal corporation 6428  
is deemed to be the same as the average rate allowed to such 6429  
municipal corporation within such limitation, or the fifteen- 6430  
mill limitation prescribed by law prior to January 1, 1934, for 6431  
the three years next preceeding the year in which a charter 6432  
provision has originally taken effect, except that: 6433~~

~~(A) For the purpose of computing such average rate the 6434  
annual rate allowed in the year 1933 or in any year prior 6435  
thereto for the purposes of the next succeeding year shall be 6436  
taken to be two thirds of the rate actually allowed in each such 6437  
year for such purposes. 6438~~

~~(B) If the rate actually levied by a municipal corporation 6439  
for current operating expenses within the ten-mill limitation 6440  
whether pursuant to the provisions of the Revised Code or 6441  
pursuant to any provision of the charter of such municipal 6442  
corporation or any ordinance enacted under authority of such a 6443  
charter, whereby a part of the taxes levied by such corporation 6444  
are apportioned to the ten-mill limitation is less than such 6445  
average rate, then the rate actually levied within the ten-mill 6446  
limitation shall be considered the rate of the municipal 6447~~

~~corporation for the purpose of calculating said limitation.~~

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**Sec. 5705.19.** This section does not apply to school  
districts, county school financing districts, or lake facilities  
authorities.

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The taxing authority of any subdivision at any time and in  
any year, by vote of two-thirds of all the members of the taxing  
authority, may declare by resolution and certify the resolution  
to the board of elections not less than ninety days before the  
election upon which it will be voted that ~~the amount of taxes~~  
~~that may be raised within the ten-mill limitation will be~~  
~~insufficient to provide for the necessary requirements of the~~  
~~subdivision and that it is necessary to levy a tax in excess of~~  
~~that limitation~~ for any of the following purposes:

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(A) For current expenses of the subdivision, except that  
the total levy for current expenses of a detention facility  
district or district organized under section 2151.65 of the  
Revised Code shall not exceed two mills and that the total levy  
for current expenses of a combined district organized under  
sections 2151.65 and 2152.41 of the Revised Code shall not  
exceed four mills;

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(B) For the payment of debt charges on certain described  
bonds, notes, or certificates of indebtedness of the subdivision  
issued subsequent to January 1, 1925;

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(C) For the debt charges on all bonds, notes, and  
certificates of indebtedness issued and authorized to be issued  
prior to January 1, 1925;

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(D) For a public library of, or supported by, the  
subdivision under whatever law organized or authorized to be  
supported;

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(E) For a municipal university, not to exceed two mills— 6477  
~~over the limitation of one mill prescribed in section 3349.13 of~~ 6478  
~~the Revised Code;~~ 6479

(F) For the construction or acquisition of any specific 6480  
permanent improvement or class of improvements that the taxing 6481  
authority of the subdivision may include in a single bond issue; 6482

(G) For the general construction, reconstruction, 6483  
resurfacing, and repair of streets, roads, and bridges in 6484  
municipal corporations, counties, or townships; 6485

(H) For parks and recreational purposes; 6486

(I) For providing and maintaining fire apparatus, 6487  
mechanical resuscitators, underwater rescue and recovery 6488  
equipment, or other fire equipment and appliances, buildings and 6489  
sites therefor, or sources of water supply and materials 6490  
therefor, for the establishment and maintenance of lines of 6491  
fire-alarm communications, for the payment of firefighting 6492  
companies or permanent, part-time, or volunteer firefighting, 6493  
emergency medical service, administrative, or communications 6494  
personnel to operate the same, including the payment of any 6495  
employer contributions required for such personnel under section 6496  
145.48 or 742.34 of the Revised Code, for the purchase of 6497  
ambulance equipment, for the provision of ambulance, paramedic, 6498  
or other emergency medical services operated by a fire 6499  
department or firefighting company, or for the payment of other 6500  
related costs; 6501

(J) For providing and maintaining motor vehicles, 6502  
communications, other equipment, buildings, and sites for such 6503  
buildings used directly in the operation of a police department, 6504  
for the payment of salaries of permanent or part-time police, 6505

communications, or administrative personnel to operate the same, 6506  
including the payment of any employer contributions required for 6507  
such personnel under section 145.48 or 742.33 of the Revised 6508  
Code, for the payment of the costs incurred by townships as a 6509  
result of contracts made with other political subdivisions in 6510  
order to obtain police protection, for the provision of 6511  
ambulance or emergency medical services operated by a police 6512  
department, or for the payment of other related costs; 6513

(K) For the maintenance and operation of a county home or 6514  
detention facility; 6515

(L) For community developmental disabilities programs and 6516  
services pursuant to Chapter 5126. of the Revised Code, except 6517  
that such levies shall be subject to the procedures and 6518  
requirements of section 5705.222 of the Revised Code; 6519

(M) For regional planning; 6520

(N) For a county's share of the cost of maintaining and 6521  
operating schools, district detention facilities, forestry 6522  
camps, or other facilities, or any combination thereof, 6523  
established under section 2151.65 or 2152.41 of the Revised Code 6524  
or both of those sections; 6525

(O) For providing for flood defense, providing and 6526  
maintaining a flood wall or pumps, and other purposes to prevent 6527  
floods; 6528

(P) For maintaining and operating sewage disposal plants 6529  
and facilities; 6530

(Q) For the purpose of purchasing, acquiring, 6531  
constructing, enlarging, improving, equipping, repairing, 6532  
maintaining, or operating, or any combination of the foregoing, 6533  
a county transit system pursuant to sections 306.01 to 306.13 of 6534

the Revised Code, or of making any payment to a board of county 6535  
commissioners operating a transit system or a county transit 6536  
board pursuant to section 306.06 of the Revised Code; 6537

(R) For the subdivision's share of the cost of acquiring 6538  
or constructing any schools, forestry camps, detention 6539  
facilities, or other facilities, or any combination thereof, 6540  
under section 2151.65 or 2152.41 of the Revised Code or both of 6541  
those sections; 6542

(S) For the prevention, control, and abatement of air 6543  
pollution; 6544

(T) For maintaining and operating cemeteries; 6545

(U) For providing ambulance service, emergency medical 6546  
service, or both; 6547

(V) For providing for the collection and disposal of 6548  
garbage or refuse, including yard waste; 6549

(W) For the payment of the police officer employers' 6550  
contribution or the firefighter employers' contribution required 6551  
under sections 742.33 and 742.34 of the Revised Code; 6552

(X) For the construction and maintenance of a drainage 6553  
improvement pursuant to section 6131.52 of the Revised Code; 6554

(Y) For providing or maintaining senior citizens services 6555  
or facilities as authorized by section 307.694, 307.85, 505.70, 6556  
or 505.706 or division (EE) of section 717.01 of the Revised 6557  
Code; 6558

(Z) For the provision and maintenance of zoological park 6559  
services and facilities as authorized under section 307.76 of 6560  
the Revised Code; 6561

(AA) For the maintenance and operation of a free public 6562  
museum of art, science, or history; 6563

(BB) For the establishment and operation of a 9-1-1 6564  
system, as defined in section 128.01 of the Revised Code; 6565

(CC) For the purpose of acquiring, rehabilitating, or 6566  
developing rail property or rail service. As used in this 6567  
division, "rail property" and "rail service" have the same 6568  
meanings as in section 4981.01 of the Revised Code. This 6569  
division applies only to a county, township, or municipal 6570  
corporation. 6571

(DD) For the purpose of acquiring property for, 6572  
constructing, operating, and maintaining community centers as 6573  
provided for in section 755.16 of the Revised Code; 6574

(EE) For the creation and operation of an office or joint 6575  
office of economic development, for any economic development 6576  
purpose of the office, and to otherwise provide for the 6577  
establishment and operation of a program of economic development 6578  
pursuant to sections 307.07 and 307.64 of the Revised Code, or 6579  
to the extent that the expenses of a county land reutilization 6580  
corporation organized under Chapter 1724. of the Revised Code 6581  
are found by the board of county commissioners to constitute the 6582  
promotion of economic development, for the payment of such 6583  
operations and expenses; 6584

(FF) For the purpose of acquiring, establishing, 6585  
constructing, improving, equipping, maintaining, or operating, 6586  
or any combination of the foregoing, a township airport, landing 6587  
field, or other air navigation facility pursuant to section 6588  
505.15 of the Revised Code; 6589

(GG) For the payment of costs incurred by a township as a 6590



result of a contract made with a county pursuant to section 6591  
505.263 of the Revised Code in order to pay all or any part of 6592  
the cost of constructing, maintaining, repairing, or operating a 6593  
water supply improvement; 6594

(HH) For a board of township trustees to acquire, other 6595  
than by appropriation, an ownership interest in land, water, or 6596  
wetlands, or to restore or maintain land, water, or wetlands in 6597  
which the board has an ownership interest, not for purposes of 6598  
recreation, but for the purposes of protecting and preserving 6599  
the natural, scenic, open, or wooded condition of the land, 6600  
water, or wetlands against modification or encroachment 6601  
resulting from occupation, development, or other use, which may 6602  
be styled as protecting or preserving "greenspace" in the 6603  
resolution, notice of election, or ballot form. Except as 6604  
otherwise provided in this division, land is not acquired for 6605  
purposes of recreation, even if the land is used for 6606  
recreational purposes, so long as no building, structure, or 6607  
fixture used for recreational purposes is permanently attached 6608  
or affixed to the land. Except as otherwise provided in this 6609  
division, land that previously has been acquired in a township 6610  
for these greenspace purposes may subsequently be used for 6611  
recreational purposes if the board of township trustees adopts a 6612  
resolution approving that use and no building, structure, or 6613  
fixture used for recreational purposes is permanently attached 6614  
or affixed to the land. The authorization to use greenspace land 6615  
for recreational use does not apply to land located in a 6616  
township that had a population, at the time it passed its first 6617  
greenspace levy, of more than thirty-eight thousand within a 6618  
county that had a population, at that time, of at least eight 6619  
hundred sixty thousand. 6620

(II) For the support by a county of a crime victim 6621

assistance program that is provided and maintained by a county 6622  
agency or a private, nonprofit corporation or association under 6623  
section 307.62 of the Revised Code; 6624

(JJ) For any or all of the purposes set forth in divisions 6625  
(I) and (J) of this section. This division applies only to a 6626  
municipal corporation or a township. 6627

(KK) For a countywide public safety communications system 6628  
under section 307.63 of the Revised Code. This division applies 6629  
only to counties. 6630

(LL) For the support by a county of criminal justice 6631  
services under section 307.45 of the Revised Code; 6632

(MM) For the purpose of maintaining and operating a jail 6633  
or other detention facility as defined in section 2921.01 of the 6634  
Revised Code; 6635

(NN) For purchasing, maintaining, or improving, or any 6636  
combination of the foregoing, real estate on which to hold, and 6637  
the operating expenses of, agricultural fairs operated by a 6638  
county agricultural society or independent agricultural society 6639  
under Chapter 1711. of the Revised Code. This division applies 6640  
only to a county. 6641

(OO) For constructing, rehabilitating, repairing, or 6642  
maintaining sidewalks, walkways, trails, bicycle pathways, or 6643  
similar improvements, or acquiring ownership interests in land 6644  
necessary for the foregoing improvements; 6645

(PP) For both of the purposes set forth in divisions (G) 6646  
and (OO) of this section. 6647

(QQ) For both of the purposes set forth in divisions (H) 6648  
and (HH) of this section. This division applies only to a 6649

township. 6650

(RR) For the legislative authority of a municipal 6651  
corporation, board of county commissioners of a county, or board 6652  
of township trustees of a township to acquire agricultural 6653  
easements, as defined in section 5301.67 of the Revised Code, 6654  
and to supervise and enforce the easements. 6655

(SS) For both of the purposes set forth in divisions (BB) 6656  
and (KK) of this section. This division applies only to a 6657  
county. 6658

(TT) For the maintenance and operation of a facility that 6659  
is organized in whole or in part to promote the sciences and 6660  
natural history under section 307.761 of the Revised Code. 6661

(UU) For the creation and operation of a county land 6662  
reutilization corporation and for any programs or activities of 6663  
the corporation found by the board of directors of the 6664  
corporation to be consistent with the purposes for which the 6665  
corporation is organized; 6666

(VV) For construction and maintenance of improvements and 6667  
expenses of soil and water conservation district programs under 6668  
Chapter 940. of the Revised Code; 6669

(WW) For the OSU extension fund created under section 6670  
3335.35 of the Revised Code for the purposes prescribed under 6671  
section 3335.36 of the Revised Code for the benefit of the 6672  
citizens of a county. This division applies only to a county. 6673

(XX) For a municipal corporation that withdraws or 6674  
proposes by resolution to withdraw from a regional transit 6675  
authority under section 306.55 of the Revised Code to provide 6676  
transportation services for the movement of persons within, 6677  
from, or to the municipal corporation; 6678

(YY) For any combination of the purposes specified in 6679  
divisions (NN), (VV), and (WW) of this section. This division 6680  
applies only to a county. 6681

(ZZ) For any combination of the following purposes: the 6682  
acquisition, construction, improvement, or maintenance of 6683  
buildings, equipment, and supplies for police, firefighting, or 6684  
emergency medical services; the construction, reconstruction, 6685  
resurfacing, or repair of streets, roads, and bridges; or for 6686  
general infrastructure projects. This division applies only to a 6687  
township or municipal corporation. 6688

(AAA) For any combination of the purposes specified in 6689  
divisions (G), (K), (N), (O), (P), (X), (BB), and (MM) of this 6690  
section, for the acquisition, construction or maintenance of 6691  
county facilities, or for the acquisition of or improvements to 6692  
land. This division applies only to a county. 6693

The resolution shall be confined to the purpose or 6694  
purposes described in one division of this section, to which the 6695  
revenue derived therefrom shall be applied. The existence in any 6696  
other division of this section of authority to levy a tax for 6697  
any part or all of the same purpose or purposes does not 6698  
preclude the use of such revenues for any part of the purpose or 6699  
purposes of the division under which the resolution is adopted. 6700

The resolution shall specify the amount of the increase in 6701  
rate that it is necessary to levy, the purpose of that increase 6702  
in rate, and the number of years during which the increase in 6703  
rate shall be in effect, which may or may not include a levy 6704  
upon the duplicate of the current year. The number of years may 6705  
be any number not exceeding five, except as follows: 6706

(1) When the additional rate is for the payment of debt 6707

charges, the increased rate shall be for the life of the 6708  
indebtedness. 6709

(2) When the additional rate is for any of the following, 6710  
the increased rate shall be for a continuing period of time: 6711

(a) For the current expenses for a detention facility 6712  
district, a district organized under section 2151.65 of the 6713  
Revised Code, or a combined district organized under sections 6714  
2151.65 and 2152.41 of the Revised Code; 6715

(b) For providing a county's share of the cost of 6716  
maintaining and operating schools, district detention 6717  
facilities, forestry camps, or other facilities, or any 6718  
combination thereof, established under section 2151.65 or 6719  
2152.41 of the Revised Code or under both of those sections. 6720

(3) When the additional rate is for either of the 6721  
following, the increased rate may be for a continuing period of 6722  
time: 6723

(a) For the purposes set forth in division (I), (J), (U), 6724  
(JJ), or (KK) of this section; 6725

(b) For the maintenance and operation of a joint 6726  
recreation district. 6727

(4) When the increase is for the purpose or purposes set 6728  
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 6729  
section, the tax levy may be for any specified number of years 6730  
or for a continuing period of time, as set forth in the 6731  
resolution. 6732

(5) When the increase is for the purpose set forth in 6733  
division (ZZ) or (AAA) of this section, the tax levy may be for 6734  
any number of years not exceeding ten. 6735

A levy for one of the purposes set forth in division (G), (I), (J), (U), or (JJ) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), (U), or (JJ) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax ~~in excess of the ten-mill limitation~~ for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes

enumerated in this paragraph, provided that any such obligations 6767  
have been specifically described in the resolution. 6768

A resolution adopted by the legislative authority of a 6769  
municipal corporation that is for the purpose in division (XX) 6770  
of this section may be combined with the purpose provided in 6771  
section 306.55 of the Revised Code, by vote of two-thirds of all 6772  
members of the legislative authority. The legislative authority 6773  
may certify the resolution to the board of elections as a 6774  
combined question. The question appearing on the ballot shall be 6775  
as provided in section 5705.252 of the Revised Code. 6776

A levy for the purpose set forth in division (BB) of this 6777  
section may be imposed in all or a portion of the territory of a 6778  
subdivision. If the 9-1-1 system to be established and operated 6779  
with levy funds excludes territory located within the 6780  
subdivision, the resolution adopted under this section, or a 6781  
resolution proposing to renew such a levy that was imposed in 6782  
all of the territory of the subdivision, may describe the area 6783  
served or to be served by the system and specify that the 6784  
proposed tax would be imposed only in the areas receiving or to 6785  
receive the service. Upon passage of such a resolution, the 6786  
board of elections shall submit the question of the tax levy 6787  
only to those electors residing in the area or areas in which 6788  
the tax would be imposed. If the 9-1-1 system would serve the 6789  
entire subdivision, the resolution shall not exclude territory 6790  
from the tax levy. 6791

The resolution shall go into immediate effect upon its 6792  
passage, and no publication of the resolution is necessary other 6793  
than that provided for in the notice of election. 6794

When the electors of a subdivision or, in the case of a 6795  
qualifying library levy for the support of a library association 6796

or private corporation, the electors of the association library 6797  
district or, in the case of a 9-1-1 system levy serving only a 6798  
portion of the territory of a subdivision, the electors of the 6799  
portion of the subdivision in which the levy would be imposed 6800  
have approved a tax levy under this section, the taxing 6801  
authority of the subdivision may anticipate a fraction of the 6802  
proceeds of the levy and issue anticipation notes in accordance 6803  
with section 5705.191 or 5705.193 of the Revised Code. 6804

**Sec. 5705.191.** The taxing authority of any subdivision, 6805  
other than the board of education of a school district or the 6806  
taxing authority of a county school financing district, by a 6807  
vote of two-thirds of all its members, may declare by resolution 6808  
that ~~the amount of taxes that may be raised within the ten-mill-~~ 6809  
~~limitation by levies on the current tax duplicate will be~~ 6810  
~~insufficient to provide an adequate amount for the necessary~~ 6811  
~~requirements of the subdivision, and that it is necessary to~~ 6812  
~~levy a tax in excess of such limitation for any of the purposes~~ 6813  
in section 5705.19 of the Revised Code, or to supplement the 6814  
general fund for the purpose of making appropriations for one or 6815  
more of the following purposes: public assistance, human or 6816  
social services, relief, welfare, hospitalization, health, and 6817  
support of general hospitals, and that the question of such 6818  
additional tax levy shall be submitted to the electors of the 6819  
subdivision at a general, primary, or special election to be 6820  
held at a time therein specified. In the case of a qualifying 6821  
library levy for the support of a library association or private 6822  
corporation, the question of the levy shall be submitted to the 6823  
electors of the association library district. Such resolution 6824  
shall not include a levy on the current tax list and duplicate 6825  
unless such election is to be held at or prior to the general 6826  
election day of the current tax year. Such resolution shall 6827



conform to the requirements of section 5705.19 of the Revised 6828  
Code, except that a levy to supplement the general fund for the 6829  
purposes of public assistance, human or social services, relief, 6830  
welfare, hospitalization, health, or the support of general or 6831  
tuberculosis hospitals may not be for a longer period than ten 6832  
years. All other levies under this section may not be for a 6833  
longer period than five years unless a longer period is 6834  
permitted by section 5705.19 of the Revised Code, and the 6835  
resolution shall specify the date of holding such election, 6836  
which shall not be earlier than ninety days after the adoption 6837  
and certification of such resolution. The resolution shall go 6838  
into immediate effect upon its passage and no publication of the 6839  
same is necessary other than that provided for in the notice of 6840  
election. A copy of such resolution, immediately after its 6841  
passage, shall be certified to the board of elections of the 6842  
proper county or counties in the manner provided by section 6843  
5705.25 of the Revised Code, and such section shall govern the 6844  
arrangements for the submission of such question and other 6845  
matters with respect to such election, to which section 5705.25 6846  
of the Revised Code refers, excepting that such election shall 6847  
be held on the date specified in the resolution, which shall be 6848  
consistent with the requirements of section 3501.01 of the 6849  
Revised Code, provided that only one special election for the 6850  
submission of such question may be held in any one calendar year 6851  
and provided that a special election may be held upon the same 6852  
day a primary election is held. Publication of notice of that 6853  
election shall be made in a newspaper of general circulation in 6854  
the county once a week for two consecutive weeks, or as provided 6855  
in section 7.16 of the Revised Code, prior to the election. If 6856  
the board of elections operates and maintains a web site, the 6857  
board of elections shall post notice of the election on its web 6858  
site for thirty days prior to the election. 6859

If a majority of the electors voting on the question vote  
in favor thereof, the taxing authority of the subdivision may  
make the necessary levy within such subdivision or, in the case  
of a qualifying library levy for the support of a library  
association or private corporation, within the association  
library district, at the additional rate or at any lesser rate  
~~outside the ten-mill limitation~~ on the tax list and duplicate  
for the purpose stated in the resolution. Such tax levy shall be  
included in the next annual tax budget that is certified to the  
county budget commission.

After the approval of such a levy by the electors, the  
taxing authority of the subdivision may anticipate a fraction of  
the proceeds of such levy and issue anticipation notes. In the  
case of a continuing levy that is not levied for the purpose of  
current expenses, notes may be issued at any time after approval  
of the levy in an amount not more than fifty per cent of the  
total estimated proceeds of the levy for the succeeding ten  
years, less an amount equal to the fraction of the proceeds of  
the levy previously anticipated by the issuance of anticipation  
notes. In the case of a levy for a fixed period that is not for  
the purpose of current expenses, notes may be issued at any time  
after approval of the levy in an amount not more than fifty per  
cent of the total estimated proceeds of the levy throughout the  
remaining life of the levy, less an amount equal to the fraction  
of the proceeds of the levy previously anticipated by the  
issuance of anticipation notes. In the case of a levy for  
current expenses, notes may be issued after the approval of the  
levy by the electors and prior to the time when the first tax  
collection from the levy can be made. Such notes may be issued  
in an amount not more than fifty per cent of the total estimated  
proceeds of the levy throughout the term of the levy in the case

of a levy for a fixed period, or fifty per cent of the total 6891  
estimated proceeds for the first ten years of the levy in the 6892  
case of a continuing levy. 6893

No anticipation notes that increase the net indebtedness 6894  
of a county may be issued without the prior consent of the board 6895  
of county commissioners of that county. The notes shall be 6896  
issued as provided in section 133.24 of the Revised Code, shall 6897  
have principal payments during each year after the year of their 6898  
issuance over a period not exceeding the life of the levy 6899  
anticipated, and may have a principal payment in the year of 6900  
their issuance. 6901

"Taxing authority" and "subdivision" have the same 6902  
meanings as in section 5705.01 of the Revised Code. 6903

This section is supplemental to and not in derogation of 6904  
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 6905

**Sec. 5705.192.** (A) For the purposes of this section only, 6906  
"taxing authority" includes a township board of park 6907  
commissioners appointed under section 511.18 of the Revised 6908  
Code. 6909

(B) A taxing authority may propose to replace an existing 6910  
levy that the taxing authority is authorized to levy, regardless 6911  
of the section of the Revised Code under which the authority is 6912  
granted, except a ~~school district emergency~~ levy proposed 6913  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 6914  
The taxing authority may propose to replace the existing levy in 6915  
its entirety at the rate at which it is authorized to be levied; 6916  
may propose to replace a portion of the existing levy at a 6917  
lesser rate; or may propose to replace the existing levy in its 6918  
entirety and increase the rate at which it is levied. If the 6919

taxing authority proposes to replace an existing levy, the 6920  
proposed levy shall be called a replacement levy and shall be so 6921  
designated on the ballot. Except as otherwise provided in this 6922  
division, a replacement levy shall be limited to the purpose of 6923  
the existing levy, and shall appear separately on the ballot 6924  
from, and shall not be conjoined with, the renewal of any other 6925  
existing levy. In the case of an existing school district levy 6926  
imposed under section 5705.21 of the Revised Code for the 6927  
purpose specified in division (F) of section 5705.19 of the 6928  
Revised Code, or in the case of an existing school district levy 6929  
imposed under section 5705.217 of the Revised Code for the 6930  
acquisition, construction, enlargement, renovation, and 6931  
financing of permanent improvements, the replacement for that 6932  
existing levy may be for the same purpose or for the purpose of 6933  
general permanent improvements as defined in section 5705.21 of 6934  
the Revised Code. The replacement for an existing levy imposed 6935  
under division (L) of section 5705.19 or section 5705.222 of the 6936  
Revised Code may be for any purpose authorized for a levy 6937  
imposed under section 5705.222 of the Revised Code. 6938

The resolution proposing a replacement levy shall specify 6939  
the purpose of the levy; its proposed rate expressed in mills 6940  
for each one dollar of taxable value and in dollars for each one 6941  
hundred thousand dollars of the county auditor's appraised 6942  
value; whether the proposed rate is the same as the rate of the 6943  
existing levy, a reduction, or an increase; the extent of any 6944  
reduction or increase expressed in mills for each one dollar of 6945  
taxable value and in dollars for each one hundred thousand 6946  
dollars of the county auditor's appraised value; the first 6947  
calendar year in which the levy will be due; and the term of the 6948  
levy, expressed in years or, if applicable, that it will be 6949  
levied for a continuing period of time. 6950

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

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

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

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

(b) For the replacement of a levy imposed for a continuing  
period of time, the date of any election held in any year after  
the year the levy to be replaced is first approved by the  
electors, except that only one election on the question of  
replacing the levy may be held during any calendar year.

The failure by the electors to approve a proposal to

replace a levy imposed for a continuing period of time does not 6980  
terminate the existing continuing levy. 6981

(3) In the case of an existing school district levy 6982  
imposed under division (B) of section 5705.21, division (C) of 6983  
section 5705.212, or division (J) of section 5705.218 of the 6984  
Revised Code, the rates allocated to the qualifying school 6985  
district and to partnering community schools each may be 6986  
increased or decreased or remain the same, and the total rate 6987  
may be increased, decreased, or remain the same. 6988

(4) In the case of an existing levy imposed under division 6989  
(L) of section 5705.19 of the Revised Code, the term may be for 6990  
any number of years not exceeding ten or for a continuing period 6991  
of time. 6992

(5) In addition to other required information, the 6993  
election notice shall express the levy's annual collections, as 6994  
estimated and certified by the county auditor under section 6995  
5705.03 of the Revised Code. 6996

(C) The form of the ballot at the election on the question 6997  
of a replacement levy shall be as follows: 6998

"A replacement of a tax for the benefit of \_\_\_\_\_ 6999  
(name of subdivision or public library) for the purpose of 7000  
\_\_\_\_\_ (the purpose stated in the resolution), that the 7001  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate 7002  
not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, 7003  
which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 7004  
auditor's appraised value, for \_\_\_\_\_ (number of years levy 7005  
is to run, or that it will be levied for a continuous period of 7006  
time) 7007  
7008

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

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

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

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

The question covered by the resolution shall be submitted 7036  
as a separate proposition, but may be printed on the same ballot 7037  
with any other proposition submitted at the same election, other 7038  
than the election of officers. More than one such question may 7039  
be submitted at the same election. 7040

(D) Two or more existing levies, or any portion of those 7041  
levies, may be combined into one replacement levy, so long as 7042  
all of the existing levies are for the same purpose and either 7043  
all are due to expire the same year or all are for a continuing 7044  
period of time. The question of combining all or portions of 7045  
those existing levies into the replacement levy shall appear as 7046  
one ballot proposition before the electors. If the electors 7047  
approve the ballot proposition, all or the stated portions of 7048  
the existing levies are replaced by one replacement levy. 7049

(E) A levy approved ~~in excess of the ten-mill limitation~~ 7050  
under this section shall be certified to the tax commissioner. 7051  
In the first year of a levy approved under this section, the 7052  
levy shall be extended on the tax lists after the February 7053  
settlement succeeding the election at which the levy was 7054  
approved. If the levy is to be placed on the tax lists of the 7055  
current year, as specified in the resolution providing for its 7056  
submission, the result of the election shall be certified 7057  
immediately after the canvass by the board of elections to the 7058  
taxing authority, which shall forthwith make the necessary levy 7059  
and certify it to the county auditor, who shall extend it on the 7060  
tax lists for collection. After the first year, the levy shall 7061  
be included in the annual tax budget that is certified to the 7062  
county budget commission. 7063

If notes are authorized to be issued in anticipation of 7064  
the proceeds of the existing levy, notes may be issued in 7065



anticipation of the proceeds of the replacement levy, and such 7066  
issuance is subject to the terms and limitations governing the 7067  
issuance of notes in anticipation of the proceeds of the 7068  
existing levy. 7069

(F) This section does not authorize a tax to be levied in 7070  
any year after the year in which revenue is not needed for the 7071  
purpose for which the tax is levied. 7072

**Sec. 5705.194.** The board of education of any city, local, 7073  
exempted village, cooperative education, or joint vocational 7074  
school district at any time may declare by resolution that the 7075  
revenue that will be raised by all tax levies which the district 7076  
is authorized to impose, when combined with state and federal 7077  
revenues, will be insufficient to provide for the ~~emergency~~ 7078  
~~requirements of the school district or to avoid an operating~~ 7079  
~~deficit~~, and that it is therefore necessary to levy an 7080  
additional tax ~~in excess of the ten-mill limitation~~ for the 7081  
current expenses of the district. The resolution shall be 7082  
confined to ~~a single purpose and shall specify that purpose~~. If 7083  
the levy is proposed to renew all or a portion of the proceeds 7084  
derived from one or more existing levies imposed pursuant to 7085  
this section, it shall be called a renewal levy and shall be so 7086  
designated on the ballot, except that an existing levy may not 7087  
be renewed under this section if the purpose of that levy is to 7088  
avoid an operating deficit or to provide for the emergency 7089  
requirements of the school district. If two or more existing 7090  
levies are to be included in a single renewal levy but are not 7091  
scheduled to expire in the same year, the resolution shall 7092  
specify that the existing levies to be renewed shall not be 7093  
levied after the year preceding the year in which the renewal 7094  
levy is first imposed. ~~Notwithstanding the original purpose of~~ 7095  
~~any one or more existing levies that are to be in any single~~ 7096

~~renewal levy, the purpose of the renewal levy may be either to~~ 7097  
~~avoid an operating deficit or to provide for the emergency~~ 7098  
~~requirements of the school district.~~ The resolution shall 7099  
further specify the amount of money it is necessary to raise for 7100  
the specified purpose for each calendar year the millage is to 7101  
be imposed; if a renewal levy, whether the levy is to renew all, 7102  
or a portion of, the proceeds derived from one or more existing 7103  
levies; and the number of years in which the millage is to be in 7104  
effect, which may include a levy upon the current year's tax 7105  
list. The number of years may be any number not exceeding ten. 7106

The question shall be submitted at a special election on a 7107  
date specified in the resolution. The date shall not be earlier 7108  
than eighty days after the adoption and certification of the 7109  
resolution to the county auditor and shall be consistent with 7110  
the requirements of section 3501.01 of the Revised Code. A 7111  
resolution for a renewal levy shall not be placed on the ballot 7112  
unless the question is submitted on a date on which a special 7113  
election may be held under division (D) of section 3501.01 of 7114  
the Revised Code, except for the first Tuesday after the first 7115  
Monday in August, during the last year the levy to be renewed 7116  
may be extended on the real and public utility property tax list 7117  
and duplicate, or at any election held in the ensuing year, 7118  
except that if the resolution proposes renewing two or more 7119  
existing levies, the question shall be submitted on the date of 7120  
the general or primary election held during the last year at 7121  
least one of the levies to be renewed may be extended on that 7122  
list and duplicate, or at any election held during the ensuing 7123  
year. For purposes of this section and sections 5705.197 and 7124  
5705.199 of the Revised Code, a levy shall be considered to be 7125  
an "existing levy" through the year following the last year it 7126  
can be placed on the real and public utility property tax list 7127

and duplicate. 7128

The submission of questions to the electors under this 7129  
section is subject to the limitation on the number of election 7130  
dates established by section 5705.214 of the Revised Code. 7131

The resolution shall go into immediate effect upon its 7132  
passage, and no publication of the resolution shall be necessary 7133  
other than that provided for in the notice of election. A copy 7134  
of the resolution shall immediately after its passing be 7135  
certified to the county auditor of the proper county. Section 7136  
5705.195 of the Revised Code shall govern the arrangements for 7137  
the submission of questions to the electors under this section 7138  
and other matters concerning the election. Publication of notice 7139  
of the election shall be made in one newspaper of general 7140  
circulation in the county once a week for two consecutive weeks, 7141  
or as provided in section 7.16 of the Revised Code, prior to the 7142  
election. If the board of elections operates and maintains a web 7143  
site, the board of elections shall post notice of the election 7144  
on its web site for thirty days prior to the election. If a 7145  
majority of the electors voting on the question submitted in an 7146  
election vote in favor of the levy, the board of education of 7147  
the school district may make the additional levy necessary to 7148  
raise the amount specified in the resolution for the purpose 7149  
stated in the resolution. The tax levy shall be included in the 7150  
next tax budget that is certified to the county budget 7151  
commission. 7152

After the approval of the levy and prior to the time when 7153  
the first tax collection from the levy can be made, the board of 7154  
education may anticipate a fraction of the proceeds of the levy 7155  
and issue anticipation notes in an amount not exceeding the 7156  
total estimated proceeds of the levy to be collected during the 7157

first year of the levy.

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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 principal payment in the year of their  
issuance.

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**Sec. 5705.196.** The election provided for in section  
5705.194 of the Revised Code shall be held at the regular places  
for voting in the district, and shall be conducted, canvassed,  
and certified in the same manner as regular elections in the  
district for the election of county officers, provided that in  
any such election in which only part of the electors of a  
precinct are qualified to vote, the board of elections may  
assign voters in such part to an adjoining precinct. Such an  
assignment may be made to an adjoining precinct in another  
county with the consent and approval of the board of elections  
of such other county. Notice of the election shall be published  
in one newspaper of general circulation in the district once a  
week for two consecutive weeks or as provided in section 7.16 of  
the Revised Code, prior to the election. If the board of  
elections operates and maintains a web site, the board of  
elections shall post notice of the election on its web site for  
thirty days prior to the election. Such notice shall state the  
annual proceeds of the proposed levy, the purpose for which such  
proceeds are to be used, the number of years during which the  
levy shall run, and the estimated average additional tax rate  
expressed in dollars for each one hundred thousand dollars of  
the county auditor's appraised value as well as in mills for  
each one dollar of taxable value, ~~outside the limitation imposed~~  
~~by Section 2 of Article XII, Ohio Constitution,~~ as certified by  
the county auditor.

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**Sec. 5705.197.** The form of the ballot to be used at the election provided for in section 5705.195 of the Revised Code shall be as follows:

"Shall a fixed-sum levy be imposed by the \_\_\_\_\_ (here insert name of school district) for the purpose of \_\_\_\_\_ ~~(here insert purpose of levy)~~ current operating expenses in the sum of \$\_\_\_\_\_ (here insert annual amount the levy is to produce) and a levy of taxes to be made ~~outside~~ ~~of the ten-mill limitation,~~ \_\_\_\_\_ estimated by the county auditor to average \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised value, for a period of \_\_\_\_\_ (here insert the number of years the millage is to be imposed) years?"

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

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

If the levy submitted is a proposal to renew all or a portion of an existing levy, the form of the ballot specified in this section must be changed by adding the following at the beginning of the form, after the words "shall a levy":

(A) "Renewing an existing levy" in the case of a proposal to renew an existing levy in the same amount;

(B) "Renewing \$\_\_\_\_\_ and providing an increase of \$\_\_\_\_\_

" in the case of an increase; 7215

(C) "Renewing part of an existing levy, being a reduction 7216  
of \$ \_\_\_\_\_ " in the case of a renewal of only part of an 7217  
existing levy. 7218

If the levy submitted is a proposal to renew all or a 7219  
portion of more than one existing levy, the form of the ballot 7220  
may be changed in any of the manners provided in division (A), 7221  
(B), or (C) of this section, or any combination of those 7222  
manners, as appropriate, so long as the form of the ballot 7223  
reflects the number of levies to be renewed, whether the amount 7224  
of any of the levies will be increased or decreased, the amount 7225  
of any such increase or decrease for each levy, and that none of 7226  
the existing levies to be renewed will be levied after the year 7227  
preceding the year in which the renewal levy is first imposed. 7228  
The form of the ballot shall be changed by adding the following 7229  
statement after "for a period of \_\_\_\_\_ years?" and before "For 7230  
the Tax Levy" and "Against the Tax Levy": 7231

"If approved, any remaining tax years on any of the above 7232  
\_\_\_\_\_ (here insert the number of existing levies) existing 7233  
levies will not be collected after \_\_\_\_\_ (here insert the 7234  
current tax year or, if not the current tax year, the applicable 7235  
tax year)." 7236

**Sec. 5705.199.** (A) At any time before the effective date 7237  
of this amendment the board of education of a city, local, 7238  
exempted village, cooperative education, or joint vocational 7239  
school district, by a vote of two-thirds of all its members, may 7240  
declare by resolution that the revenue that will be raised by 7241  
all tax levies that the district is authorized to impose, when 7242  
combined with state and federal revenues, will be insufficient 7243  
to provide for the necessary requirements of the school 7244

district, and that it is therefore necessary to levy a tax ~~in-~~ 7245  
~~excess of the ten-mill limitation~~ for the purpose of providing 7246  
for the necessary requirements of the school district. Such a 7247  
levy shall be proposed as a substitute for all or a portion of 7248  
one or more existing levies imposed under sections 5705.194 to 7249  
5705.197 of the Revised Code or under this section, by levying a 7250  
tax as follows: 7251

(1) In the initial year the levy is in effect, the levy 7252  
shall be in a specified amount of money equal to the aggregate 7253  
annual dollar amount of proceeds derived from the levy or 7254  
levies, or portion thereof, being substituted. 7255

(2) In each subsequent year the levy is in effect, the 7256  
levy shall be in a specified amount of money equal to the sum of 7257  
the following: 7258

(a) The dollar amount of the proceeds derived from the 7259  
levy in the prior year; and 7260

(b) The dollar amount equal to the product of the total 7261  
taxable value of all taxable real property in the school 7262  
district in the then-current year, excluding carryover property 7263  
as defined in section 319.301 of the Revised Code, multiplied by 7264  
the annual levy, expressed in mills for each one dollar of 7265  
taxable value, that was required to produce the annual dollar 7266  
amount of the levy under this section in the prior year; 7267  
provided, that the amount under division (A) (2) (b) of this 7268  
section shall not be less than zero. 7269

~~(B) The resolution proposing the substitute levy shall~~ 7270  
~~specify the annual dollar amount the levy is to produce in its~~ 7271  
~~initial year; the first calendar year in which the levy will be~~ 7272  
~~due; and the term of the levy expressed in years, which may be~~ 7273

~~any number not exceeding ten, or for a continuing period of~~ 7274  
~~time. The resolution shall specify the date of holding the~~ 7275  
~~election, which shall not be earlier than ninety days after~~ 7276  
~~certification of the resolution to the board of elections, and~~ 7277  
~~which shall be consistent with the requirements of section~~ 7278  
~~3501.01 of the Revised Code. If two or more existing levies are~~ 7279  
~~to be included in a single substitute levy, but are not~~ 7280  
~~scheduled to expire in the same year, the resolution shall~~ 7281  
~~specify that the existing levies to be substituted shall not be~~ 7282  
~~levied after the year preceding the year in which the substitute~~ 7283  
~~levy is first imposed.~~ 7284

~~The resolution shall go into immediate effect upon its~~ 7285  
~~passage, and no publication of the resolution shall be necessary~~ 7286  
~~other than that provided for in the notice of election. A copy~~ 7287  
~~of the resolution shall immediately after its passage be~~ 7288  
~~certified to the county auditor in the manner provided by~~ 7289  
~~section 5705.195 of the Revised Code, and sections 5705.194 and~~ 7290  
~~5705.196 of the Revised Code shall govern the arrangements for~~ 7291  
~~the submission of the question and other matters concerning the~~ 7292  
~~notice of election and the election, except as may be provided~~ 7293  
~~otherwise in this section.~~ 7294

~~(C) The form of the ballot to be used at the election on~~ 7295  
~~the question of a levy under this section shall be as follows:~~ 7296

~~"Shall a tax levy substituting for an existing levy be~~ 7297  
~~imposed by the \_\_\_\_\_ (here insert name of school district)~~ 7298  
~~for the purpose of providing for the necessary requirements of~~ 7299  
~~the school district in the initial sum of \$ \_\_\_\_\_ (here~~ 7300  
~~insert the annual dollar amount the levy is to produce in its~~ 7301  
~~initial year), and a levy of taxes be made outside of the ten-~~ 7302  
~~mill limitation estimated by the county auditor to require~~ 7303



~~\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to~~  
~~\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised~~  
~~value for the initial year of the tax, for a period of~~  
~~\_\_\_\_\_ (here insert the number of years the levy is to be~~  
~~imposed, or that it will be levied for a continuing period of~~  
~~time), commencing in \_\_\_\_\_ (first year the tax is to be~~  
~~levied), first due in calendar year \_\_\_\_\_ (first calendar~~  
~~year in which the tax shall be due), with the sum of such tax to~~  
~~increase only if and as new land or real property improvements~~  
~~not previously taxed by the school district are added to its tax~~  
~~list?~~

	<del>FOR THE TAX LEVY</del>	
	<del>AGAINST THE TAX LEVY</del>	"

~~If the levy submitted is a proposal to substitute all or a~~  
~~portion of more than one existing levy, the form of the ballot~~  
~~may be changed so long as the ballot reflects the number of~~  
~~levies to be substituted and that none of the existing levies to~~  
~~be substituted will be levied after the year preceding the year~~  
~~in which the substitute levy is first imposed. The form of the~~  
~~ballot shall be modified by substituting the statement "Shall a~~  
~~tax levy substituting for an existing levy" with "Shall a tax~~  
~~levy substituting for existing levies" and adding the following~~  
~~statement after "added to its tax list?" and before "For the Tax~~  
~~Levy":~~

~~"If approved, any remaining tax years on any of the~~  
~~\_\_\_\_\_ (here insert the number of existing levies) existing~~  
~~levies will not be collected after \_\_\_\_\_ (here insert the~~  
~~current tax year or, if not the current tax year, the applicable~~

~~tax year).~~" 7331

~~(D) The submission of questions to the electors under this~~ 7332  
~~section is subject to the limitation on the number of election~~ 7333  
~~dates established by section 5705.214 of the Revised Code.~~ 7334

~~(E)~~ If a majority of the electors voting on the question 7335  
so submitted in an election vote in favor of the levy, the board 7336  
of education may make the necessary levy within the school 7337  
district at the rate and for the purpose stated in the 7338  
resolution. The tax levy shall be included in the next tax 7339  
budget that is certified to the county budget commission. 7340

~~(F)~~ (C) A levy for a continuing period of time may be 7341  
decreased pursuant to section 5705.261 of the Revised Code. 7342

~~(G) A levy under this section substituting for all or a~~ 7343  
~~portion of one or more existing levies imposed under sections~~ 7344  
~~5705.194 to 5705.197 of the Revised Code or under this section~~ 7345  
~~shall be treated as having renewed the levy or levies being~~ 7346  
~~substituted for purposes of the payments made under sections~~ 7347  
~~5751.20 to 5751.22 of the Revised Code.~~ 7348

~~(H)~~ (D) After the approval of a levy on the current tax 7349  
list and duplicate, and prior to the time when the first tax 7350  
collection from the levy can be made, the board of education may 7351  
anticipate a fraction of the proceeds of the levy and issue 7352  
anticipation notes in a principal amount not exceeding fifty per 7353  
cent of the total estimated proceeds of the levy to be collected 7354  
during the first year of the levy. The notes shall be issued as 7355  
provided in section 133.24 of the Revised Code, shall have 7356  
principal payments during each year after the year of their 7357  
issuance over a period not to exceed five years, and may have a 7358  
principal payment in the year of their issuance. 7359

Sec. 5705.20. The board of county commissioners of any 7360  
county, in any year, after providing the normal and customary 7361  
percentage of the total general fund appropriations for the 7362  
support of the tuberculosis treatment specified under section 7363  
339.73 of the Revised Code or for the support of tuberculosis 7364  
clinics established pursuant to section 339.76 of the Revised 7365  
Code, by vote of two-thirds of all the members of said board may 7366  
declare by resolution that ~~the amount of taxes which may be~~ 7367  
~~raised within the ten-mill limitation will be insufficient to~~ 7368  
~~provide an adequate amount for that support, and that it is~~ 7369  
necessary to levy a tax ~~in excess of the ten-mill limitation to~~ 7370  
supplement such general fund appropriations for ~~such the~~ purpose 7371  
of providing an adequate amount for the support of such clinics, 7372  
but the total levy for this purpose shall not exceed sixty-five 7373  
one hundredths of a mill. 7374

Such resolution shall conform to section 5705.19 of the 7375  
Revised Code and be certified to the board of elections not less 7376  
than ninety days before the general election and submitted in 7377  
the manner provided in section 5705.25 of the Revised Code. 7378

If the majority of electors voting on a levy to supplement 7379  
general fund appropriations for the support of the tuberculosis 7380  
treatment specified under section 339.73 of the Revised Code or 7381  
for the support of tuberculosis clinics established pursuant to 7382  
section 339.76 of the Revised Code, vote in favor thereof, the 7383  
board of said county may levy a tax within such county at the 7384  
additional rate ~~in excess of the ten-mill limitation during the~~ 7385  
period and for the purpose stated in the resolution or at any 7386  
less rate or for any of said years. 7387

If a tax was levied under this section for the support of 7388  
tuberculosis clinics before October 10, 2000, the levy may be 7389

renewed for that purpose on or after October 10, 2000, in 7390  
accordance with section 5705.25 of the Revised Code. 7391

**Sec. 5705.21.** (A) At any time, the board of education of 7392  
any city, local, exempted village, cooperative education, or 7393  
joint vocational school district, by a vote of two-thirds of all 7394  
its members, may declare by resolution that ~~the amount of taxes~~ 7395  
~~that may be raised within the ten-mill limitation by levies on~~ 7396  
~~the current tax list will be insufficient to provide an adequate~~ 7397  
~~amount for the necessary requirements of the school district,~~ 7398  
~~that it is necessary to levy a tax in excess of such limitation~~ 7399  
for one of the purposes specified in division (A), (D), (F), 7400  
(H), or (DD) of section 5705.19 of the Revised Code, for general 7401  
permanent improvements, for the purpose of operating a cultural 7402  
center, for the purpose of providing for school safety and 7403  
security, or for the purpose of providing education technology, 7404  
and that the question of such additional tax levy shall be 7405  
submitted to the electors of the school district at a special 7406  
election on a day to be specified in the resolution. In the case 7407  
of a qualifying library levy for the support of a library 7408  
association or private corporation, the question shall be 7409  
submitted to the electors of the association library district. 7410  
If the resolution states that the levy is for the purpose of 7411  
operating a cultural center, the ballot shall state that the 7412  
levy is "for the purpose of operating the \_\_\_\_\_ (name of 7413  
cultural center)." 7414

As used in this division, "cultural center" means a 7415  
freestanding building, separate from a public school building, 7416  
that is open to the public for educational, musical, artistic, 7417  
and cultural purposes; "education technology" means, but is not 7418  
limited to, computer hardware, equipment, materials, and 7419  
accessories, equipment used for two-way audio or video, and 7420

software; "general permanent improvements" means permanent 7421  
improvements without regard to the limitation of division (F) of 7422  
section 5705.19 of the Revised Code that the improvements be a 7423  
specific improvement or a class of improvements that may be 7424  
included in a single bond issue; and "providing for school 7425  
safety and security" includes but is not limited to providing 7426  
for permanent improvements to provide or enhance security, 7427  
employment of or contracting for the services of safety 7428  
personnel, providing mental health services and counseling, or 7429  
providing training in safety and security practices and 7430  
responses. 7431

A resolution adopted under this division shall be confined 7432  
to a single purpose and shall specify the amount of the increase 7433  
in rate that it is necessary to levy, the purpose of the levy, 7434  
and the number of years during which the increase in rate shall 7435  
be in effect. The number of years may be any number not 7436  
exceeding five or, if the levy is for current expenses of the 7437  
district or for general permanent improvements, for a continuing 7438  
period of time. 7439

(B) (1) The board of education of a qualifying school 7440  
district, by resolution, may declare that it is necessary to 7441  
levy a tax ~~in excess of the ten-mill limitation~~ for the purpose 7442  
of paying the current expenses of partnering community schools 7443  
and, if any of the levy proceeds are so allocated, of the 7444  
district. A qualifying school district that is not a municipal 7445  
school district may allocate all of the levy proceeds to 7446  
partnering community schools. A municipal school district shall 7447  
allocate a portion of the levy proceeds to the current expenses 7448  
of the district. The resolution shall declare that the question 7449  
of the additional tax levy shall be submitted to the electors of 7450  
the school district at a special election on a day to be 7451

specified in the resolution. The resolution shall state the 7452  
purpose of the levy, the rate of the tax expressed in mills for 7453  
each one dollar of taxable value, the number of such mills to be 7454  
levied for the current expenses of the partnering community 7455  
schools and the number of such mills, if any, to be levied for 7456  
the current expenses of the school district, the number of years 7457  
the tax will be levied, and the first year the tax will be 7458  
levied. The number of years the tax may be levied may be any 7459  
number not exceeding ten years, or for a continuing period of 7460  
time. 7461

The levy of a tax for the current expenses of a partnering 7462  
community school under this section and the distribution of 7463  
proceeds from the tax by a qualifying school district to 7464  
partnering community schools is hereby determined to be a proper 7465  
public purpose. 7466

(2) (a) If any portion of the levy proceeds are to be 7467  
allocated to the current expenses of the qualifying school 7468  
district, the form of the ballot at an election held pursuant to 7469  
division (B) of this section shall be as follows: 7470

"Shall a levy be imposed by the\_\_\_\_\_ (insert the name 7471  
of the qualifying school district) for the purpose of current 7472  
expenses of the school district and of partnering community 7473  
schools, that the county auditor estimates will collect \$\_\_\_\_\_ 7474  
annually, at a rate not exceeding\_\_\_\_\_ mills for each \$1 of 7475  
taxable value, of which\_\_\_\_\_ (insert the number of mills to be 7476  
allocated to partnering community schools) mills is to be 7477  
allocated to partnering community schools, which amounts to 7478  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 7479  
value, for\_\_\_\_\_ (insert the number of years the levy is to be 7480  
imposed, or that it will be levied for a continuing period of 7481

time), beginning\_\_\_\_\_ (insert first year the tax is to be 7482  
levied), which will first be payable in calendar year\_\_\_\_\_ 7483  
(insert the first calendar year in which the tax would be 7484  
payable)? 7485

7486

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

(b) If all of the levy proceeds are to be allocated to the 7487  
current expenses of partnering community schools, the form of 7488  
the ballot shall be as follows: 7489

"Shall a levy be imposed by the\_\_\_\_\_ (insert the name 7490  
of the qualifying school district) for the purpose of current 7491  
expenses of partnering community schools, that the county 7492  
auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not 7493  
exceeding\_\_\_\_\_ mills for each \$1 of taxable value which amounts 7494  
to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 7495  
value, for\_\_\_\_\_ (insert the number of years the levy is to be 7496  
imposed, or that it will be levied for a continuing period of 7497  
time), beginning\_\_\_\_\_ (insert first year the tax is to be 7498  
levied), which will first be payable in calendar year\_\_\_\_\_ 7499  
(insert the first calendar year in which the tax would be 7500  
payable)? 7501

7502

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

(3) Upon each receipt of a tax distribution by the 7503  
qualifying school district, the board of education shall credit 7504

the portion allocated to partnering community schools to the 7505  
partnering community schools fund. All income from the 7506  
investment of money in the partnering community schools fund 7507  
shall be credited to that fund. 7508

(a) If the qualifying school district is a municipal 7509  
school district, the board of education shall distribute the 7510  
partnering community schools amount among the then qualifying 7511  
community schools not more than forty-five days after the school 7512  
district receives and deposits each tax distribution. From each 7513  
tax distribution, each such partnering community school shall 7514  
receive a portion of the partnering community schools amount in 7515  
the proportion that the number of its resident students bears to 7516  
the aggregate number of resident students of all such partnering 7517  
community schools as of the date of receipt and deposit of the 7518  
tax distribution. 7519

(b) If the qualifying school district is not a municipal 7520  
school district, the board of education may distribute all or a 7521  
portion of the amount in the partnering community schools fund 7522  
during a fiscal year to partnering community schools on or 7523  
before the first day of June of the preceding fiscal year. Each 7524  
such partnering community school shall receive a portion of the 7525  
amount distributed by the board from the partnering community 7526  
schools fund during the fiscal year in the proportion that the 7527  
number of its resident students bears to the aggregate number of 7528  
resident students of all such partnering community schools as of 7529  
the date the school district received and deposited the most 7530  
recent tax distribution. On or before the fifteenth day of June 7531  
of each fiscal year, the board of education shall announce an 7532  
estimated allocation to partnering community schools for the 7533  
ensuing fiscal year. The board is not required to allocate to 7534  
partnering community schools the entire partnering community 7535



schools amount in the fiscal year in which a tax distribution is 7536  
received and deposited in the partnering community schools fund. 7537  
The estimated allocation shall be published on the web site of 7538  
the school district and expressed as a dollar amount per 7539  
resident student. The actual allocation to community schools in 7540  
a fiscal year need not conform to the estimate published by the 7541  
school district so long if the estimate was made in good faith. 7542

Distributions by a school district under division (B) (3) 7543  
(b) of this section shall be made in accordance with 7544  
distribution agreements entered into by the board of education 7545  
and each partnering community school eligible for distributions 7546  
under this division. The distribution agreements shall be 7547  
certified to the department of education each fiscal year before 7548  
the thirtieth day of July. Each agreement shall provide for at 7549  
least three distributions by the school district to the 7550  
partnering community school during the fiscal year and shall 7551  
require the initial distribution be made on or before the 7552  
thirtieth day of July. 7553

(c) For the purposes of division (B) of this section, the 7554  
number of resident students shall be the number of such students 7555  
reported under section 3317.03 of the Revised Code and 7556  
established by the department of education as of the date of 7557  
receipt and deposit of the tax distribution. 7558

(4) To the extent an agreement whereby the qualifying 7559  
school district and a community school endorse each other's 7560  
programs is necessary for the community school to qualify as a 7561  
partnering community school under division (B) (6) (b) of this 7562  
section, the board of education of the school district shall 7563  
certify to the department of education the agreement along with 7564  
the determination that such agreement satisfies the requirements 7565

of that division. The board's determination is conclusive. 7566

(5) For the purposes of Chapter 3317. of the Revised Code 7567  
or other laws referring to the "taxes charged and payable" for a 7568  
school district, the taxes charged and payable for a qualifying 7569  
school district that levies a tax under division (B) of this 7570  
section includes only the taxes charged and payable under that 7571  
levy for the current expenses of the school district, and does 7572  
not include the taxes charged and payable for the current 7573  
expenses of partnering community schools. The taxes charged and 7574  
payable for the current expenses of partnering community schools 7575  
shall not affect the calculation of "state education aid" as 7576  
defined in section 5751.20 of the Revised Code. 7577

(6) As used in division (B) of this section: 7578

(a) "Qualifying school district" means a municipal school 7579  
district, as defined in section 3311.71 of the Revised Code or a 7580  
school district that contains within its territory a partnering 7581  
community school. 7582

(b) "Partnering community school" means a community school 7583  
established under Chapter 3314. of the Revised Code that is 7584  
located within the territory of the qualifying school district 7585  
and meets one of the following criteria: 7586

(i) If the qualifying school district is a municipal 7587  
school district, the community school is sponsored by the 7588  
district or is a party to an agreement with the district whereby 7589  
the district and the community school endorse each other's 7590  
programs; 7591

(ii) If the qualifying school district is not a municipal 7592  
school district, the community school is sponsored by a sponsor 7593  
that was rated as "exemplary" in the ratings most recently 7594

published under section 3314.016 of the Revised Code before the 7595  
resolution proposing the levy is certified to the board of 7596  
elections. 7597

(c) "Partnering community schools amount" means the 7598  
product obtained, as of the receipt and deposit of the tax 7599  
distribution, by multiplying the amount of a tax distribution by 7600  
a fraction, the numerator of which is the number of mills per 7601  
dollar of taxable value of the property tax to be allocated to 7602  
partnering community schools, and the denominator of which is 7603  
the total number of mills per dollar of taxable value authorized 7604  
by the electors in the election held under division (B) of this 7605  
section, each as set forth in the resolution levying the tax. If 7606  
the resolution allocates all of the levy proceeds to partnering 7607  
community schools, the "partnering schools amount" equals the 7608  
amount of the tax distribution. 7609

(d) "Partnering community schools fund" means a separate 7610  
fund established by the board of education of a qualifying 7611  
school district for the deposit of partnering community school 7612  
amounts under this section. 7613

(e) "Resident student" means a student enrolled in a 7614  
partnering community school who is entitled to attend school in 7615  
the qualifying school district under section 3313.64 or 3313.65 7616  
of the Revised Code. 7617

(f) "Tax distribution" means a distribution of proceeds of 7618  
the tax authorized by division (B) of this section under section 7619  
321.24 of the Revised Code and distributions that are 7620  
attributable to that tax under sections 323.156 and 4503.068 of 7621  
the Revised Code or other applicable law. 7622

(C) A resolution adopted under this section shall specify 7623

the date of holding the election, which shall not be earlier 7624  
than ninety days after the adoption and certification of the 7625  
resolution and which shall be consistent with the requirements 7626  
of section 3501.01 of the Revised Code. 7627

A resolution adopted under this section may propose to 7628  
renew one or more existing levies imposed under division (A) or 7629  
(B) of this section or to increase or decrease a single levy 7630  
imposed under either such division. 7631

If the board of education imposes one or more existing 7632  
levies for the purpose specified in division (F) of section 7633  
5705.19 of the Revised Code, the resolution may propose to renew 7634  
one or more of those existing levies, or to increase or decrease 7635  
a single such existing levy, for the purpose of general 7636  
permanent improvements. 7637

If the resolution proposes to renew two or more existing 7638  
levies, the levies shall be levied for the same purpose. The 7639  
resolution shall identify those levies and the rates at which 7640  
they are levied. The resolution also shall specify that the 7641  
existing levies shall not be extended on the tax lists after the 7642  
year preceding the year in which the renewal levy is first 7643  
imposed, regardless of the years for which those levies 7644  
originally were authorized to be levied. 7645

If the resolution proposes to renew an existing levy 7646  
imposed under division (B) of this section, the rates allocated 7647  
to the qualifying school district and to partnering community 7648  
schools each may be increased or decreased or remain the same, 7649  
and the total rate may be increased, decreased, or remain the 7650  
same. The resolution and notice of election shall specify the 7651  
number of the mills to be levied for the current expenses of the 7652  
partnering community schools and the number of the mills, if 7653

any, to be levied for the current expenses of the qualifying 7654  
school district. 7655

A resolution adopted under this section shall go into 7656  
immediate effect upon its passage, and no publication of the 7657  
resolution shall be necessary other than that provided for in 7658  
the notice of election. A copy of the resolution shall 7659  
immediately after its passing be certified, along with the 7660  
county auditor's certification provided under section 5705.03 of 7661  
the Revised Code, to the board of elections of the proper county 7662  
in the manner provided by section 5705.25 of the Revised Code. 7663  
That section shall govern the arrangements for the submission of 7664  
such question and other matters concerning the election to which 7665  
that section refers, including publication of notice of the 7666  
election, except that the election shall be held on the date 7667  
specified in the resolution. In the case of a resolution adopted 7668  
under division (B) of this section, the publication of notice of 7669  
that election shall state the number of the mills, if any, to be 7670  
levied for the current expenses of partnering community schools 7671  
and the number of the mills to be levied for the current 7672  
expenses of the qualifying school district. If a majority of the 7673  
electors voting on the question so submitted in an election vote 7674  
in favor of the levy, the board of education may make the 7675  
necessary levy within the school district or, in the case of a 7676  
qualifying library levy for the support of a library association 7677  
or private corporation, within the association library district, 7678  
at the additional rate, or at any lesser rate in excess of the 7679  
ten-mill limitation on the tax list, for the purpose stated in 7680  
the resolution. A levy for a continuing period of time may be 7681  
reduced pursuant to section 5705.261 of the Revised Code. The 7682  
tax levy shall be included in the next tax budget that is 7683  
certified to the county budget commission. 7684

(D) (1) After the approval of a levy on the current tax 7685  
list and duplicate for current expenses, for recreational 7686  
purposes, for community centers provided for in section 755.16 7687  
of the Revised Code, or for a public library of the district 7688  
under division (A) of this section, and prior to the time when 7689  
the first tax collection from the levy can be made, the board of 7690  
education may anticipate a fraction of the proceeds of the levy 7691  
and issue anticipation notes in a principal amount not exceeding 7692  
fifty per cent of the total estimated proceeds of the levy to be 7693  
collected during the first year of the levy. 7694

(2) After the approval of a levy for general permanent 7695  
improvements for a specified number of years or for permanent 7696  
improvements having the purpose specified in division (F) of 7697  
section 5705.19 of the Revised Code, the board of education may 7698  
anticipate a fraction of the proceeds of the levy and issue 7699  
anticipation notes in a principal amount not exceeding fifty per 7700  
cent of the total estimated proceeds of the levy remaining to be 7701  
collected in each year over a period of five years after the 7702  
issuance of the notes. 7703

The notes shall be issued as provided in section 133.24 of 7704  
the Revised Code, shall have principal payments during each year 7705  
after the year of their issuance over a period not to exceed 7706  
five years, and may have a principal payment in the year of 7707  
their issuance. 7708

(3) After approval of a levy for general permanent 7709  
improvements for a continuing period of time, the board of 7710  
education may anticipate a fraction of the proceeds of the levy 7711  
and issue anticipation notes in a principal amount not exceeding 7712  
fifty per cent of the total estimated proceeds of the levy to be 7713  
collected in each year over a specified period of years, not 7714

exceeding ten, after the issuance of the notes. 7715

The notes shall be issued as provided in section 133.24 of 7716  
the Revised Code, shall have principal payments during each year 7717  
after the year of their issuance over a period not to exceed ten 7718  
years, and may have a principal payment in the year of their 7719  
issuance. 7720

(4) After the approval of a levy on the current tax list 7721  
and duplicate under division (B) of this section, and prior to 7722  
the time when the first tax collection from the levy can be 7723  
made, the board of education may anticipate a fraction of the 7724  
proceeds of the levy for the current expenses of the school 7725  
district and issue anticipation notes in a principal amount not 7726  
exceeding fifty per cent of the estimated proceeds of the levy 7727  
to be collected during the first year of the levy and allocated 7728  
to the school district. The portion of the levy proceeds to be 7729  
allocated to partnering community schools under that division 7730  
shall not be included in the estimated proceeds anticipated 7731  
under this division and shall not be used to pay debt charges on 7732  
any anticipation notes. 7733

The notes shall be issued as provided in section 133.24 of 7734  
the Revised Code, shall have principal payments during each year 7735  
after the year of their issuance over a period not to exceed 7736  
five years, and may have a principal payment in the year of 7737  
their issuance. 7738

(E) The submission of questions to the electors under this 7739  
section is subject to the limitation on the number of election 7740  
dates established by section 5705.214 of the Revised Code. 7741

(F) The board of education of any school district that 7742  
levies a tax under this section for the purpose of providing for 7743

school safety and security may report to the department of 7744  
education how the district is using revenue from that tax. 7745

The board of education of any school district that 7746  
proposes to levy a tax for the purpose of providing for school 7747  
safety and security may share the proceeds of the tax with 7748  
chartered nonpublic schools, as defined by section 3310.01 of 7749  
the Revised Code, that are located in the territory of the 7750  
school district as provided in this division. The resolution 7751  
levying the tax and the form of the ballot shall state that 7752  
proceeds from the levy are to be shared with chartered nonpublic 7753  
schools and shall state the percentage of the proceeds that is 7754  
to be shared with those schools. 7755

If a percentage of the proceeds of such a tax are to be 7756  
shared with chartered nonpublic schools under this division, 7757  
such proceeds shall be shared with all chartered nonpublic 7758  
schools located in the territory of the school district. Of the 7759  
percentage of the proceeds to be shared with chartered nonpublic 7760  
schools, each such school shall receive an amount that bears the 7761  
same proportion of that percentage that the number of resident 7762  
students attending that school bears to the total number of 7763  
resident students attending all such schools in the territory of 7764  
the school district. For the purposes of this section, a 7765  
resident student is a student enrolled in a chartered nonpublic 7766  
school located in the territory of the school district who is 7767  
entitled to attend school in the school district under section 7768  
3313.64 or 3313.65 of the Revised Code. 7769

All proceeds of the levy shall be credited to a fund of 7770  
the school district created for that purpose, and the board of 7771  
education shall pay each chartered nonpublic school its share of 7772  
the proceeds from that fund not less frequently than once after 7773



each settlement of taxes under divisions (A) and (C) of section 7774  
321.24 of the Revised Code. Any chartered nonpublic school 7775  
receiving payments under this section shall use all of such 7776  
payments only for providing for school safety and security. 7777

**Sec. 5705.212.** (A) (1) The board of education of any school 7778  
district, at any time and by a vote of two-thirds of all of its 7779  
members, may declare by resolution that ~~the amount of taxes that~~ 7780  
~~may be raised within the ten-mill limitation will be~~ 7781  
~~insufficient to provide an adequate amount for the present and~~ 7782  
~~future requirements of the school district, that it is necessary~~ 7783  
to levy not more than five taxes in excess of that limitation 7784  
for current expenses, and that each of the proposed taxes first 7785  
will be levied in a different year, over a specified period of 7786  
time. The board shall identify the taxes proposed under this 7787  
section as follows: the first tax to be levied shall be called 7788  
the "original tax." Each tax subsequently levied shall be called 7789  
an "incremental tax." The rate of each incremental tax shall be 7790  
identical, but the rates of such incremental taxes need not be 7791  
the same as the rate of the original tax. The resolution also 7792  
shall state that the question of these additional taxes shall be 7793  
submitted to the electors of the school district at a special 7794  
election. The resolution shall specify separately for each tax 7795  
proposed: the amount of the increase in rate that it is 7796  
necessary to levy, expressed separately for the original tax and 7797  
each incremental tax; that the purpose of the levy is for 7798  
current expenses; the number of years during which the original 7799  
tax shall be in effect; a specification that the last year in 7800  
which the original tax is in effect shall also be the last year 7801  
in which each incremental tax shall be in effect; and the year 7802  
in which each tax first is proposed to be levied. The original 7803  
tax may be levied for any number of years not exceeding ten, or 7804

for a continuing period of time. The resolution shall specify 7805  
the date of holding the special election, which shall not be 7806  
earlier than ninety days after the adoption and certification of 7807  
the resolution and shall be consistent with the requirements of 7808  
section 3501.01 of the Revised Code. 7809

(2) The board of education, by a vote of two-thirds of all 7810  
of its members, may adopt a resolution proposing to renew taxes 7811  
levied other than for a continuing period of time under division 7812  
(A) (1) of this section. Such a resolution shall provide for 7813  
levying a tax and specify all of the following: 7814

(a) That the tax shall be called and designated on the 7815  
ballot as a renewal levy; 7816

(b) The rate of the renewal tax, which shall be a single 7817  
rate that combines the rate of the original tax and each 7818  
incremental tax into a single rate. The rate of the renewal tax 7819  
shall not exceed the aggregate rate of the original and 7820  
incremental taxes. 7821

(c) The number of years, not to exceed ten, that the 7822  
renewal tax will be levied, or that it will be levied for a 7823  
continuing period of time; 7824

(d) That the purpose of the renewal levy is for current 7825  
expenses; 7826

(e) Subject to the certification and notification 7827  
requirements of section 5705.251 of the Revised Code, that the 7828  
question of the renewal levy shall be submitted to the electors 7829  
of the school district at the general election held during the 7830  
last year the original tax may be extended on the real and 7831  
public utility property tax list and duplicate or at a special 7832  
election held during the ensuing year. 7833

(3) A resolution adopted under division (A) (1) or (2) of 7834  
this section shall go into immediate effect upon its adoption 7835  
and no publication of the resolution is necessary other than 7836  
that provided for in the notice of election. Immediately after 7837  
its adoption, a copy of the resolution shall be certified to the 7838  
board of elections of the proper county in the manner provided 7839  
by division (A) of section 5705.251 of the Revised Code, and 7840  
that division shall govern the arrangements for the submission 7841  
of the question and other matters concerning the election to 7842  
which that section refers. The election shall be held on the 7843  
date specified in the resolution. If a majority of the electors 7844  
voting on the question so submitted in an election vote in favor 7845  
of the taxes or a renewal tax, the board of education, if the 7846  
original or a renewal tax is authorized to be levied for the 7847  
current year, immediately may make the necessary levy within the 7848  
school district at the authorized rate, or at any lesser rate ~~in~~ 7849  
~~excess of the ten-mill limitation,~~ for the purpose stated in the 7850  
resolution. No tax shall be imposed prior to the year specified 7851  
in the resolution as the year in which it is first proposed to 7852  
be levied. The rate of the original tax and the rate of each 7853  
incremental tax shall be cumulative, so that the aggregate rate 7854  
levied in any year is the sum of the rates of both the original 7855  
tax and all incremental taxes levied in or prior to that year 7856  
under the same proposal. A tax levied for a continuing period of 7857  
time under this section may be reduced pursuant to section 7858  
5705.261 of the Revised Code. 7859

(B) Notwithstanding section 133.30 of the Revised Code, 7860  
after the approval of a tax to be levied in the current or the 7861  
succeeding year and prior to the time when the first tax 7862  
collection from that levy can be made, the board of education 7863  
may anticipate a fraction of the proceeds of the levy and issue 7864

anticipation notes in an amount not to exceed fifty per cent of 7865  
the total estimated proceeds of the levy to be collected during 7866  
the first year of the levy. The notes shall be sold as provided 7867  
in Chapter 133. of the Revised Code. If anticipation notes are 7868  
issued, they shall mature serially and in substantially equal 7869  
amounts during each year over a period not to exceed five years; 7870  
and the amount necessary to pay the interest and principal as 7871  
the anticipation notes mature shall be deemed appropriated for 7872  
those purposes from the levy, and appropriations from the levy 7873  
by the board of education shall be limited each fiscal year to 7874  
the balance available in excess of that amount. 7875

If the auditor of state has certified a deficit pursuant 7876  
to section 3313.483 of the Revised Code, the notes authorized 7877  
under this section may be sold in accordance with Chapter 133. 7878  
of the Revised Code, except that the board may sell the notes 7879  
after providing a reasonable opportunity for competitive 7880  
bidding. 7881

(C) (1) The board of education of a qualifying school 7882  
district, at any time and by a vote of two-thirds of all its 7883  
members, may declare by resolution that it is necessary to levy 7884  
not more than five taxes ~~in excess of the ten-mill limitation~~ 7885  
for the current expenses of partnering community schools and, if 7886  
any of the levy proceeds are so allocated, of the school 7887  
district, and that each of the proposed taxes first will be 7888  
levied in a different year, over a specified period of time. A 7889  
qualifying school district that is not a municipal school 7890  
district may allocate all of the levy proceeds to partnering 7891  
community schools. A municipal school district shall allocate a 7892  
portion of the levy proceeds to the current expenses of the 7893  
district. The board shall identify the taxes proposed under this 7894  
division in the same manner as in division (A) (1) of this 7895

section. The rate of each incremental tax shall be identical, 7896  
but the rates of such incremental taxes need not be the same as 7897  
the rate of the original tax. In addition to the specifications 7898  
required of the resolution in division (A) of this section, the 7899  
resolution shall state the number of the mills to be levied each 7900  
year for the current expenses of the partnering community 7901  
schools and the number of the mills, if any, to be levied each 7902  
year for the current expenses of the school district. The number 7903  
of mills for the current expenses of partnering community 7904  
schools shall be the same for each of the incremental taxes, and 7905  
the number of mills for the current expenses of the qualifying 7906  
school district shall be the same for each of the incremental 7907  
taxes. 7908

The levy of taxes for the current expenses of a partnering 7909  
community school under division (C) of this section and the 7910  
distribution of proceeds from the tax by a qualifying school 7911  
district to partnering community schools is hereby determined to 7912  
be a proper public purpose. 7913

(2) The board of education, by a vote of two-thirds of all 7914  
of its members, may adopt a resolution proposing to renew taxes 7915  
levied other than for a continuing period of time under division 7916  
(C) (1) of this section. In such a renewal levy, the rates 7917  
allocated to the qualifying school district and to partnering 7918  
community schools each may be increased or decreased or remain 7919  
the same, and the total rate may be increased, decreased, or 7920  
remain the same. In addition to the requirements of division (A) 7921  
(2) of this section, the resolution shall state the number of 7922  
the mills to be levied for the current expenses of the 7923  
partnering community schools and the number of the mills to be 7924  
levied for the current expenses of the school district. 7925

(3) A resolution adopted under division (C) (1) or (2) of 7926  
this section is subject to the rules and procedures prescribed 7927  
by division (A) (3) of this section. 7928

(4) The proceeds of each tax levied under division (C) (1) 7929  
or (2) of this section shall be credited and distributed in the 7930  
manner prescribed by division (B) (3) of section 5705.21 of the 7931  
Revised Code, and divisions (B) (4), (5), and (6) of that section 7932  
apply to taxes levied under division (C) of this section. 7933

(5) Notwithstanding section 133.30 of the Revised Code, 7934  
after the approval of a tax to be levied under division (C) (1) 7935  
or (2) of this section, in the current or succeeding year and 7936  
prior to the time when the first tax collection from that levy 7937  
can be made, the board of education may anticipate a fraction of 7938  
the proceeds of the levy for the current expenses of the 7939  
qualifying school district and issue anticipation notes in a 7940  
principal amount not exceeding fifty per cent of the estimated 7941  
proceeds of the levy to be collected during the first year of 7942  
the levy and allocated to the school district. The portion of 7943  
levy proceeds to be allocated to partnering community schools 7944  
shall not be included in the estimated proceeds anticipated 7945  
under this division and shall not be used to pay debt charges on 7946  
any anticipation notes. 7947

The notes shall be sold as provided in Chapter 133. of the 7948  
Revised Code. If anticipation notes are issued, they shall 7949  
mature serially and in substantially equal amounts during each 7950  
year over a period not to exceed five years. The amount 7951  
necessary to pay the interest and principal as the anticipation 7952  
notes mature shall be deemed appropriated for those purposes 7953  
from the levy, and appropriations from the levy by the board of 7954  
education shall be limited each fiscal year to the balance 7955

available in excess of that amount. 7956

If the auditor of state has certified a deficit pursuant 7957  
to section 3313.483 of the Revised Code, the notes authorized 7958  
under this section may be sold in accordance with Chapter 133. 7959  
of the Revised Code, except that the board may sell the notes 7960  
after providing a reasonable opportunity for competitive 7961  
bidding. 7962

As used in division (C) of this section, "qualifying 7963  
school district" and "partnering community schools" have the 7964  
same meanings as in section 5705.21 of the Revised Code. 7965

(D) The submission of questions to the electors under this 7966  
section is subject to the limitation on the number of election 7967  
dates established by section 5705.214 of the Revised Code. 7968

(E) When a school board certifies a resolution to the 7969  
county auditor under division (B)(1) of section 5705.03 of the 7970  
Revised Code proposing to levy a tax under division (A)(1) or 7971  
(C)(1) of this section, the county auditor shall certify, in 7972  
addition to the other information the auditor is required to 7973  
certify under that section, an estimate of both the levy's 7974  
annual collections for the tax year for which the original tax 7975  
applies and the levies' aggregate annual collections for the tax 7976  
year for which the final incremental tax applies, in both cases 7977  
rounded to the nearest dollar, which shall be calculated 7978  
assuming that the amount of the tax list of the taxing authority 7979  
remains throughout the life of the levy the same as the amount 7980  
of the tax list most recently certified by the county auditor 7981  
under division (A) of section 319.28 of the Revised Code. If a 7982  
school district is located in more than one county, the county 7983  
auditor shall obtain from the county auditor of each other 7984  
county in which the district is located the current tax 7985

valuation for the portion of the district in that county.

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**Sec. 5705.213.** (A) (1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution ~~that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district and that it is necessary to levy a tax in excess of that limitation for current~~ expenses. The resolution also shall state that the question of the additional tax shall be submitted to the electors of the school district at a special election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed to be levied. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety-five days after the adoption and certification of the resolution to the county auditor and not earlier than ninety days after certification to the board of elections. The date of the election shall be consistent with the requirements of section 3501.01 of the Revised Code.

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(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew a tax levied under division (A) (1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

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(a) That the tax shall be called and designated on the 8017  
ballot as a renewal levy; 8018

(b) The amount of the renewal tax, which shall be no more 8019  
than the amount of tax levied during the last year the tax being 8020  
renewed is authorized to be in effect; 8021

(c) The number of years, not to exceed ten, that the 8022  
renewal tax will be levied, or that it will be levied for a 8023  
continuing period of time; 8024

(d) That the purpose of the renewal levy is for current 8025  
expenses; 8026

(e) Subject to the certification and notification 8027  
requirements of section 5705.251 of the Revised Code, that the 8028  
question of the renewal levy shall be submitted to the electors 8029  
of the school district at the general election held during the 8030  
last year the tax being renewed may be extended on the real and 8031  
public utility property tax list and duplicate or at a special 8032  
election held during the ensuing year. 8033

(3) A resolution adopted under division (A)(1) or (2) of 8034  
this section shall go into immediate effect upon its adoption 8035  
and no publication of the resolution is necessary other than 8036  
that provided for in the notice of election. Immediately after 8037  
its adoption, a copy of the resolution shall be certified to the 8038  
county auditor of the proper county, who shall, within ten days, 8039  
calculate and certify to the board of education the estimated 8040  
levy, for the first year, and for each subsequent year for which 8041  
the tax is proposed to be in effect. The estimates shall be made 8042  
both in mills for each one dollar of taxable value and in 8043  
dollars for each one hundred thousand dollars of the county 8044  
auditor's appraised value. In making the estimates, the auditor 8045

shall assume that the amount of the tax list remains throughout 8046  
the life of the levy, the same as the tax list most recently 8047  
certified by the county auditor under division (A) of section 8048  
319.28 of the Revised Code. 8049

If the board desires to proceed with the submission of the 8050  
question, it shall certify its resolution, with the estimated 8051  
tax levy expressed in mills for each one dollar of taxable value 8052  
and dollars for each one hundred thousand dollars of the county 8053  
auditor's appraised value for each year that the tax is proposed 8054  
to be in effect, to the board of elections of the proper county 8055  
in the manner provided by division (A) of section 5705.251 of 8056  
the Revised Code. Section 5705.251 of the Revised Code shall 8057  
govern the arrangements for the submission of the question and 8058  
other matters concerning the election to which that section 8059  
refers. The election shall be held on the date specified in the 8060  
resolution. If a majority of the electors voting on the question 8061  
so submitted in an election vote in favor of the tax, and if the 8062  
tax is authorized to be levied for the current year, the board 8063  
of education immediately may make the additional levy necessary 8064  
to raise the amount specified in the resolution or a lesser 8065  
amount for the purpose stated in the resolution. 8066

(4) The submission of questions to the electors under this 8067  
section is subject to the limitation on the number of election 8068  
dates established by section 5705.214 of the Revised Code. 8069

(B) Notwithstanding section 133.30 of the Revised Code, 8070  
after the approval of a tax to be levied in the current or the 8071  
succeeding year and prior to the time when the first tax 8072  
collection from that levy can be made, the board of education 8073  
may anticipate a fraction of the proceeds of the levy and issue 8074  
anticipation notes in an amount not to exceed fifty per cent of 8075

the total estimated proceeds of the levy to be collected during 8076  
the first year of the levy. The notes shall be sold as provided 8077  
in Chapter 133. of the Revised Code. If anticipation notes are 8078  
issued, they shall mature serially and in substantially equal 8079  
amounts during each year over a period not to exceed five years; 8080  
and the amount necessary to pay the interest and principal as 8081  
the anticipation notes mature shall be deemed appropriated for 8082  
those purposes from the levy, and appropriations from the levy 8083  
by the board of education shall be limited each fiscal year to 8084  
the balance available in excess of that amount. 8085

If the auditor of state has certified a deficit pursuant 8086  
to section 3313.483 of the Revised Code, the notes authorized 8087  
under this section may be sold in accordance with Chapter 133. 8088  
of the Revised Code, except that the board may sell the notes 8089  
after providing a reasonable opportunity for competitive 8090  
bidding. 8091

**Sec. 5705.215.** (A) The governing board of an educational 8092  
service center that is the taxing authority of a county school 8093  
financing district, upon receipt of identical resolutions 8094  
adopted within a sixty-day period by a majority of the members 8095  
of the board of education of each school district that is within 8096  
the territory of the county school financing district, may 8097  
submit a tax levy to the electors of the territory in the same 8098  
manner as a school board may submit a levy under division (C) of 8099  
section 5705.21 of the Revised Code, except that: 8100

(1) The levy may be for a period not to exceed ten years, 8101  
or, if the levy is solely for the purpose or purposes described 8102  
in division (A) (2) (a), (c), or (f) of this section, for a 8103  
continuing period of time. 8104

(2) The purpose of the levy shall be one or more of the 8105

following: 8106

(a) For current expenses for the provision of special 8107  
education and related services within the territory of the 8108  
district; 8109

(b) For permanent improvements within the territory of the 8110  
district for special education and related services; 8111

(c) For current expenses for specified educational 8112  
programs within the territory of the district; 8113

(d) For permanent improvements within the territory of the 8114  
district for specified educational programs; 8115

(e) For permanent improvements within the territory of the 8116  
district; 8117

(f) For current expenses for school safety and security 8118  
and mental health services, including training and employment of 8119  
or contracting for the services of safety personnel, mental 8120  
health personnel, social workers, and counselors. 8121

(B) If the levy provides for but is not limited to current 8122  
expenses, the resolutions shall apportion the annual rate of the 8123  
levy between current expenses and the other purposes. The 8124  
apportionment need not be the same for each year of the levy, 8125  
but the respective portions of the rate actually levied each 8126  
year for current expenses and the other purposes shall be 8127  
limited by that apportionment. 8128

(C) Prior to the application of section 319.301 of the 8129  
Revised Code, the rate of a levy that is limited to, or to the 8130  
extent that it is apportioned to, purposes other than current 8131  
expenses shall be reduced in the same proportion in which the 8132  
district's total valuation increases during the life of the levy 8133

because of additions to such valuation that have resulted from 8134  
improvements added to the tax list and duplicate. 8135

(D) After the approval of a county school financing 8136  
district levy under this section, the taxing authority may 8137  
anticipate a fraction of the proceeds of such levy and may from 8138  
time to time during the life of such levy, but in any given year 8139  
prior to the time when the tax collection from such levy can be 8140  
made for that year, issue anticipation notes in an amount not 8141  
exceeding fifty per cent of the estimated proceeds of the levy 8142  
to be collected in each year up to a period of five years after 8143  
the date of the issuance of such notes, less an amount equal to 8144  
the proceeds of such levy obligated for each year by the 8145  
issuance of anticipation notes, provided that the total amount 8146  
maturing in any one year shall not exceed fifty per cent of the 8147  
anticipated proceeds of the levy for that year. Each issue of 8148  
notes shall be sold as provided in Chapter 133. of the Revised 8149  
Code, and shall, except for the limitation that the total amount 8150  
of such notes maturing in any one year shall not exceed fifty 8151  
per cent of the anticipated proceeds of such levy for that year, 8152  
mature serially in substantially equal installments during each 8153  
year over a period not to exceed five years after their 8154  
issuance. 8155

(E) (1) In a resolution to be submitted to the taxing 8156  
authority of a county school financing district under division 8157  
(A) of this section calling for a ballot issue on the question 8158  
of the levying of a tax for a continuing period of time by the 8159  
taxing authority, the board of education of a school district 8160  
that is part of the territory of the county school financing 8161  
district also may propose to reduce the rate of one or more of 8162  
that school district's property taxes levied for a continuing 8163  
period of time ~~in excess of the ten-mill limitation~~. The 8164

reduction in the rate of a property tax may be any amount, not 8165  
exceeding the rate at which the tax is authorized to be levied. 8166  
The reduction in the rate of a tax shall first take effect in 8167  
the same year that the county school financing district tax 8168  
takes effect, and shall continue for each year that the county 8169  
school financing district tax is in effect. A board of 8170  
education's resolution proposing to reduce the rate of one or 8171  
more of its school district property taxes shall, in addition to 8172  
including information required for a resolution under division 8173  
(B) (1) of section 5705.03 of the Revised Code, specifically 8174  
identify each such tax and shall state for each tax the maximum 8175  
rate at which it currently may be levied and the maximum rate at 8176  
which it could be levied after the proposed reduction, expressed 8177  
in mills for each one dollar of taxable value. 8178

Before submitting the resolution to the taxing authority 8179  
of the county school financing district, the board of education 8180  
of the school district shall certify a copy of it to the tax 8181  
commissioner and the county auditor. The county auditor shall 8182  
certify to the board all information required under division (B) 8183  
(2) of section 5705.03 of the Revised Code, in the manner 8184  
required under that division, and both of the following: 8185

(a) An estimate of the levy's annual collections beginning 8186  
for the first year for which the reduction applies, rounded to 8187  
the nearest dollar, which shall be calculated assuming that the 8188  
amount of the tax list of the taxing authority remains 8189  
throughout the life of the reduced levy the same as the amount 8190  
of the tax list most recently certified by the county auditor 8191  
under division (A) of section 319.28 of the Revised Code. 8192

If a school district is located in more than one county, 8193  
the county auditor shall obtain from the county auditor of each 8194

other county in which the district is located the current tax 8195  
valuation for the portion of the district in that county. 8196

(b) The effective rate of the levy for the last year 8197  
before the proposed reduction and the first year that the 8198  
reduction applies, both expressed in dollars for each one 8199  
hundred thousand dollars of the county auditor's appraised 8200  
value. 8201

The tax commissioner, within ten days of receiving the 8202  
resolution, shall certify to the board the reduction in the 8203  
school district's total effective tax rate for each class of 8204  
property that would have resulted if the proposed reduction in 8205  
the rate or rates had been in effect the previous year. As used 8206  
in this paragraph, "effective tax rate" has the same meaning as 8207  
in section 323.08 of the Revised Code. 8208

After receiving these certifications from the commissioner 8209  
and the auditor, the board may amend its resolution to change 8210  
the proposed property tax rate reduction before submitting the 8211  
resolution to the financing district taxing authority, provided 8212  
the board certifies a copy of the amended resolution to the 8213  
county auditor with a request to provide the information 8214  
required under divisions (E) (1) (a) and (b) of this section and 8215  
the auditor transmits that information to the taxing authority. 8216

If the board of education of a school district that is 8217  
part of the territory of a county school financing district 8218  
adopts a resolution proposing to reduce the rate of one or more 8219  
of its property taxes in conjunction with the levying of a tax 8220  
by the financing district, the resolution submitted by the board 8221  
to the taxing authority of the financing district under division 8222  
(A) of this section does not have to be identical in this 8223  
respect to the resolutions submitted by the boards of education 8224

of the other school districts that are part of the territory of 8225  
the county school financing district. 8226

(2) Each school district that is part of the territory of 8227  
a county school financing district may tailor to its own 8228  
situation a proposed reduction in one or more property tax rates 8229  
in conjunction with the proposed levying of a tax by the county 8230  
school financing district; if one such school district proposes 8231  
a reduction in one or more tax rates, another school district 8232  
may propose a reduction of a different size or may propose no 8233  
reduction. Within each school district that is part of the 8234  
territory of the county school financing district, the electors 8235  
shall vote on one ballot issue combining the question of the 8236  
levying of the tax by the taxing authority of the county school 8237  
financing district with, if any such reduction is proposed, the 8238  
question of the reduction in the rate of one or more taxes of 8239  
the school district. If a majority of the electors of the county 8240  
school financing district voting on the question of the proposed 8241  
levying of a tax by the taxing authority of the financing 8242  
district vote to approve the question, any tax reductions 8243  
proposed by school districts that are part of the territory of 8244  
the financing district also are approved. 8245

(3) The form of the ballot for an issue proposing to levy 8246  
a county school financing district tax in conjunction with the 8247  
reduction of the rate of one or more school district taxes shall 8248  
be as follows: 8249

"Shall the \_\_\_\_\_ (name of the county school financing 8250  
district) be authorized to levy an additional tax for \_\_\_\_\_ 8251  
(purpose stated in the resolutions), that the county auditor 8252  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 8253  
\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to 8254



\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 8255  
value, for a continuing period of time? If the county school 8256  
financing district tax is approved, the rate of an existing tax 8257  
currently levied by the \_\_\_\_\_ (name of the school district of 8258  
which the elector is a resident) at the rate of \_\_\_\_\_ mills 8259  
shall be reduced to \_\_\_\_\_ mills for each \$1 of taxable value, 8260  
which amounts to a reduction from \$\_\_\_\_\_ (effective rate) to 8261  
\$\_\_\_\_\_ (effective rate) for each \$100,000 of the county 8262  
auditor's appraised value, that the county auditor estimates 8263  
will collect \$\_\_\_\_\_ annually, until any such time as the county 8264  
school financing district tax is decreased or repealed. 8265  
8266

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes 8267  
to reduce the rate of more than one of its existing taxes, the 8268  
second sentence of the ballot language shall be modified for 8269  
residents of that district to express the rates and effective 8270  
rates at which those taxes currently are levied and the rates 8271  
and effective rates to which they would be reduced as well as 8272  
each levy's estimated annual collections, as provided by the 8273  
county auditor under division (E)(1)(a) of this section. If the 8274  
board of education of the school district does not propose to 8275  
reduce the rate of any of its taxes, the second sentence of the 8276  
ballot language shall not be used for residents of that 8277  
district. In any case, the first sentence of the ballot language 8278  
shall be the same for all the electors in the county school 8279  
financing district, but the second sentence shall be different 8280  
in each school district depending on whether and in what amount 8281  
the board of education of the school district proposes to reduce 8282

the rate of one or more of its property taxes. 8283

(4) If the rate of a school district property tax is 8284  
reduced pursuant to this division, the tax commissioner shall 8285  
compute the percentage required to be computed for that tax 8286  
under division (D) of section 319.301 of the Revised Code each 8287  
year the rate is reduced as if the tax had been levied in the 8288  
preceding year at the rate to which it has been reduced. If the 8289  
reduced rate of a tax is increased under division (E) (5) of this 8290  
section, the commissioner shall compute the percentage required 8291  
to be computed for that tax under division (D) of section 8292  
319.301 of the Revised Code each year the rate is increased as 8293  
if the tax had been levied in the preceding year at the rate to 8294  
which it has been increased. 8295

(5) After the levying of a county school financing 8296  
district tax in conjunction with the reduction of the rate of 8297  
one or more school district taxes is approved by the electors 8298  
under this division, if the rate of the county school financing 8299  
district tax is decreased pursuant to an election under section 8300  
5705.261 of the Revised Code, the rate of each school district 8301  
tax that had been reduced shall be increased by the number of 8302  
mills obtained by multiplying the number of mills of the 8303  
original reduction by the same percentage that the financing 8304  
district tax rate is decreased. If the county school financing 8305  
district tax is repealed pursuant to an election under section 8306  
5705.261 of the Revised Code, each school district may resume 8307  
levying the property taxes that had been reduced at the full 8308  
rate originally approved by the electors. A reduction in the 8309  
rate of a school district property tax under this division is a 8310  
reduction in the rate at which the board of education may levy 8311  
that tax only for the period during which the county school 8312  
financing district tax is levied prior to any decrease or repeal 8313

under section 5705.261 of the Revised Code. The resumption of 8314  
the authority of the board of education to levy an increased or 8315  
the full rate of tax does not constitute the levying of a new 8316  
tax ~~in excess of the ten-mill limitation~~ subject to the approval 8317  
of electors. 8318

(F) If a county school financing district has a tax in 8319  
effect under this section, the territory of a city, local, or 8320  
exempted village school district that is not a part of the 8321  
county school financing district shall not become a part of the 8322  
county school financing district unless approved by the electors 8323  
of the city, local, or exempted village school district in 8324  
accordance with division (C) of section 3311.50 of the Revised 8325  
Code. 8326

**Sec. 5705.217.** (A) The board of education of a city, 8327  
local, or exempted village school district, at any time by a 8328  
vote of two-thirds of all its members, may declare by resolution 8329  
that ~~the amount of taxes that can be raised within the ten-mill~~ 8330  
~~limitation will be insufficient to provide an adequate amount~~ 8331  
~~for the present and future requirements of the school district;~~ 8332  
~~that it is necessary to levy an additional tax in excess of that~~ 8333  
~~limitation~~ for the purposes of providing funds for current 8334  
operating expenses and for general permanent improvements as 8335  
defined in section 5705.21 of the Revised Code; and that the 8336  
question of the tax shall be submitted to the electors of the 8337  
district at a special election. The tax may be levied for a 8338  
specified number of years not exceeding five or for a continuing 8339  
period of time. The resolution shall specify the proposed tax 8340  
rate, the first year the tax will be levied, and the number of 8341  
years it will be levied, or that it will be levied for a 8342  
continuing period of time. The resolution shall apportion the 8343  
annual rate of the tax between current operating expenses and 8344

permanent improvements. The apportionment may but need not be 8345  
the same for each year of the tax, but the respective portions 8346  
of the rate actually levied each year for current operating 8347  
expenses and permanent improvements shall be limited by the 8348  
apportionment. 8349

The resolution shall specify the date of holding the 8350  
special election, which shall not be earlier than ninety days 8351  
after certification of the resolution to the board of elections 8352  
and shall be consistent with the requirements of section 3501.01 8353  
of the Revised Code. The resolution shall go into immediate 8354  
effect upon its passage, and no publication of it is necessary 8355  
other than that provided in the notice of election. The board of 8356  
education shall certify a copy of the resolution to the board of 8357  
elections immediately after its adoption. Section 5705.25 of the 8358  
Revised Code governs the arrangements and form of the ballot for 8359  
the submission of the question to the electors. 8360

If a majority of the electors voting on the question vote 8361  
in favor of the tax, the board of education may make the levy at 8362  
the additional rate, or at any lesser rate ~~in excess of the ten-~~ 8363  
~~mill limitation.~~ If the tax is for a continuing period of time, 8364  
it may be decreased in accordance with section 5705.261 of the 8365  
Revised Code. 8366

A board of education may adopt a resolution to renew one 8367  
or more existing levies imposed under this section, or to 8368  
increase or decrease the rate of a tax levied under this 8369  
section, for the purpose of providing funds for either current 8370  
expenses and general permanent improvements or solely for 8371  
general permanent improvements. 8372

(B) (1) After the approval of a tax for current operating 8373  
expenses under this section and prior to the time the first 8374

collection and distribution from the levy can be made, the board 8375  
of education may anticipate a fraction of the proceeds of such 8376  
levy and issue anticipation notes in a principal amount not 8377  
exceeding fifty per cent of the total estimated proceeds of the 8378  
tax to be collected during the first year of the levy. 8379

(2) After the approval of a tax for general permanent 8380  
improvements levied under this section for a specified number of 8381  
years, the board of education may anticipate a fraction of the 8382  
proceeds of such tax and issue anticipation notes in a principal 8383  
amount not exceeding fifty per cent of the total estimated 8384  
proceeds of the tax remaining to be collected in each year over 8385  
a specified period of years, not exceeding the number of years 8386  
for which the tax was levied, after issuance of the notes. 8387

(3) After the approval of a tax for general permanent 8388  
improvements levied under this section for a continuing period 8389  
of time, the board of education may anticipate a fraction of the 8390  
proceeds of such tax and issue anticipation notes in a principal 8391  
amount not exceeding fifty per cent of the total estimated 8392  
proceeds of the tax to be collected in each year over a 8393  
specified period of years, not exceeding ten, after issuance of 8394  
the notes. 8395

Anticipation notes under this section shall be issued as 8396  
provided in section 133.24 of the Revised Code. Notes issued 8397  
under division (B) (1) or (2) of this section shall have 8398  
principal payments during each year after the year of their 8399  
issuance over a period not to exceed five years, and may have a 8400  
principal payment in the year of their issuance. Notes issued 8401  
under division (B) (3) of this section shall have principal 8402  
payments during each year after the year of their issuance over 8403  
a period not to exceed ten years, and may have a principal 8404

payment in the year of their issuance. 8405

(C) The submission of a question to the electors under 8406  
this section is subject to the limitation on the number of 8407  
elections that can be held in a year under section 5705.214 of 8408  
the Revised Code. 8409

**Sec. 5705.218.** (A) The board of education of a city, 8410  
local, or exempted village school district, at any time by a 8411  
vote of two-thirds of all its members, may declare by resolution 8412  
that it may be necessary for the school district to issue 8413  
general obligation bonds for permanent improvements. The 8414  
resolution shall state all of the following: 8415

(1) The necessity and purpose of the bond issue; 8416

(2) The date of the special election at which the question 8417  
shall be submitted to the electors; 8418

(3) The amount, approximate date, estimated rate of 8419  
interest, and maximum number of years over which the principal 8420  
of the bonds may be paid; 8421

(4) The necessity of levying a tax ~~outside the ten-mill-~~ 8422  
~~limitation~~ to pay debt charges on the bonds and any anticipatory 8423  
securities. 8424

On adoption of the resolution, the board shall certify a 8425  
copy of it to the county auditor. The county auditor promptly 8426  
shall estimate and certify to the board the average annual 8427  
property tax rate, expressed in mills for each one dollar of 8428  
taxable value and in dollars for each one hundred thousand 8429  
dollars of the county auditor's appraised value, required 8430  
throughout the stated maturity of the bonds to pay debt charges 8431  
on the bonds in the same manner as under division (C) of section 8432  
133.18 of the Revised Code. 8433

(B) After receiving the county auditor's certification 8434  
under division (A) of this section, the board of education of 8435  
the city, local, or exempted village school district, by a vote 8436  
of two-thirds of all its members, may declare by resolution that 8437  
~~the amount of taxes that can be raised within the ten-mill~~ 8438  
~~limitation will be insufficient to provide an adequate amount~~ 8439  
~~for the present and future requirements of the school district;~~ 8440  
that it is necessary to issue general obligation bonds of the 8441  
school district for permanent improvements and to levy an 8442  
additional tax ~~in excess of the ten-mill limitation~~ to pay debt 8443  
charges on the bonds and any anticipatory securities; that it is 8444  
necessary for a specified number of years or for a continuing 8445  
period of time to levy additional taxes ~~in excess of the ten-~~ 8446  
~~mill limitation~~ to provide funds for the acquisition, 8447  
construction, enlargement, renovation, and financing of 8448  
permanent improvements or to pay for current operating expenses, 8449  
or both; and that the question of the bonds and taxes shall be 8450  
submitted to the electors of the school district at a special 8451  
election, which shall not be earlier than ninety days after 8452  
certification of the resolution to the board of elections, and 8453  
the date of which shall be consistent with section 3501.01 of 8454  
the Revised Code. The resolution shall specify all of the 8455  
following: 8456

(1) The county auditor's estimate of the average annual 8457  
property tax rate required throughout the stated maturity of the 8458  
bonds to pay debt charges on the bonds; 8459

(2) The proposed rate of the tax, if any, for current 8460  
operating expenses expressed in mills for each one dollar of 8461  
taxable value and in dollars for each one hundred thousand 8462  
dollars of the county auditor's appraised value, the first year 8463  
the tax will be levied, and the number of years it will be 8464

levied, or that it will be levied for a continuing period of 8465  
time; 8466

(3) The proposed rate of the tax, if any, for permanent 8467  
improvements expressed in mills for each one dollar of taxable 8468  
value and in dollars for each one hundred thousand dollars of 8469  
the county auditor's appraised value, the first year the tax 8470  
will be levied, and the number of years it will be levied, or 8471  
that it will be levied for a continuing period of time. 8472

The resolution shall apportion the annual rate of the tax 8473  
between current operating expenses and permanent improvements, 8474  
if both taxes are proposed. The apportionment may but need not 8475  
be the same for each year of the tax, but the respective 8476  
portions of the rate actually levied each year for current 8477  
operating expenses and permanent improvements shall be limited 8478  
by the apportionment. The resolution shall go into immediate 8479  
effect upon its passage, and no publication of it is necessary 8480  
other than that provided in the notice of election. The board of 8481  
education shall certify a copy of the resolution, along with 8482  
copies of the auditor's estimates and its resolution under 8483  
division (A) of this section, to the board of elections 8484  
immediately after its adoption. 8485

(C) The board of elections shall make the arrangements for 8486  
the submission to the electors of the school district of the 8487  
question proposed under division (B) or (J) of this section, and 8488  
the election shall be conducted, canvassed, and certified in the 8489  
same manner as regular elections in the district for the 8490  
election of county officers. The resolution shall be put before 8491  
the electors as one ballot question, with a favorable vote 8492  
indicating approval of the bond issue, the levy to pay debt 8493  
charges on the bonds and any anticipatory securities, the 8494



current operating expenses levy, the permanent improvements 8495  
levy, and the levy for the current expenses of a qualifying 8496  
school district and of partnering community schools, as those 8497  
levies may be proposed. The board of elections shall publish 8498  
notice of the election in a newspaper of general circulation in 8499  
the school district once a week for two consecutive weeks, or as 8500  
provided in section 7.16 of the Revised Code, prior to the 8501  
election. If a board of elections operates and maintains a web 8502  
site, that board also shall post notice of the election on its 8503  
web site for thirty days prior to the election. The notice of 8504  
election shall state all of the following: 8505

(1) The principal amount of the proposed bond issue; 8506

(2) The permanent improvements for which the bonds are to 8507  
be issued; 8508

(3) The maximum number of years over which the principal 8509  
of the bonds may be paid; 8510

(4) The estimated additional average annual property tax 8511  
rate to pay the debt charges on the bonds, as certified by the 8512  
county auditor and expressed in mills for each one dollar of 8513  
taxable value and in dollars for each one hundred thousand 8514  
dollars of the county auditor's appraised value; 8515

(5) The proposed rate of the additional tax, if any, for 8516  
current operating expenses expressed in mills for each one 8517  
dollar of taxable value and in dollars for each one hundred 8518  
thousand dollars of the county auditor's appraised value and, if 8519  
the question is proposed under division (J) of this section, the 8520  
portion of the rate to be allocated to the school district and 8521  
the portion to be allocated to partnering community schools; 8522

(6) The number of years the current operating expenses tax 8523

will be in effect, or that it will be in effect for a continuing 8524  
period of time; 8525

(7) The proposed rate of the additional tax, if any, for 8526  
permanent improvements expressed in mills for each one dollar of 8527  
taxable value and in dollars for each one hundred thousand 8528  
dollars of the county auditor's appraised value; 8529

(8) The number of years the permanent improvements tax 8530  
will be in effect, or that it will be in effect for a continuing 8531  
period of time; 8532

(9) The annual estimated collections, if applicable, of 8533  
the current operating expenses levy and permanent improvements 8534  
levy, as certified by the county auditor; 8535

(10) The time and place of the special election. 8536

(D) The form of the ballot for an election under this 8537  
section is as follows: 8538

"Shall the \_\_\_\_\_ school district be authorized to do 8539  
the following: 8540

(1) Issue bonds for the purpose of \_\_\_\_\_ in the 8541  
principal amount of \$\_\_\_\_\_, to be repaid annually over a 8542  
maximum period of \_\_\_\_\_ years, and levy a property tax ~~outside~~ 8543  
~~the ten-mill limitation,~~ estimated by the county auditor to 8544  
average over the bond repayment period \_\_\_\_\_ mills for each \$1 8545  
of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of 8546  
the county auditor's appraised value, to pay the annual debt 8547  
charges on the bonds, and to pay debt charges on any notes 8548  
issued in anticipation of those bonds?" 8549

If either a levy for permanent improvements or a levy for 8550  
current operating expenses is proposed, or both are proposed, 8551

the ballot also shall contain the following language, as  
appropriate:

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

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

	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  
section, the form of the ballot shall be modified as prescribed  
by division (J)(4) of this section.

(E) The board of elections promptly shall certify the  
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~~ 8578  
~~ten-mill limitation~~. Any securities issued by the board of 8579  
education under this section are Chapter 133. securities, as 8580  
that term is defined in section 133.01 of the Revised Code. 8581

(F) (1) After the approval of a tax for current operating 8582  
expenses under this section and prior to the time the first 8583  
collection and distribution from the levy can be made, the board 8584  
of education may anticipate a fraction of the proceeds of such 8585  
levy and issue anticipation notes in a principal amount not 8586  
exceeding fifty per cent of the total estimated proceeds of the 8587  
tax to be collected during the first year of the levy. 8588

(2) After the approval of a tax under this section for 8589  
permanent improvements having a specific purpose, the board of 8590  
education may anticipate a fraction of the proceeds of such tax 8591  
and issue anticipation notes in a principal amount not exceeding 8592  
fifty per cent of the total estimated proceeds of the tax 8593  
remaining to be collected in each year over a period of five 8594  
years after issuance of the notes. 8595

(3) After the approval of a tax under this section for 8596  
general permanent improvements as defined under section 5705.21 8597  
of the Revised Code, the board of education may anticipate a 8598  
fraction of the proceeds of such tax and issue anticipation 8599  
notes in a principal amount not exceeding fifty per cent of the 8600  
total estimated proceeds of the tax to be collected in each year 8601  
over a specified period of years, not exceeding ten, after 8602  
issuance of the notes. 8603

Anticipation notes under this section shall be issued as 8604  
provided in section 133.24 of the Revised Code. Notes issued 8605  
under division (F) (1) or (2) of this section shall have 8606  
principal payments during each year after the year of their 8607

issuance over a period not to exceed five years, and may have a 8608  
principal payment in the year of their issuance. Notes issued 8609  
under division (F) (3) of this section shall have principal 8610  
payments during each year after the year of their issuance over 8611  
a period not to exceed ten years, and may have a principal 8612  
payment in the year of their issuance. 8613

(G) A tax for current operating expenses or for permanent 8614  
improvements levied under this section for a specified number of 8615  
years may be renewed or replaced in the same manner as a tax for 8616  
current operating expenses or for permanent improvements levied 8617  
under section 5705.21 of the Revised Code. A tax for current 8618  
operating expenses or for permanent improvements levied under 8619  
this section for a continuing period of time may be decreased in 8620  
accordance with section 5705.261 of the Revised Code. 8621

(H) The submission of a question to the electors under 8622  
this section is subject to the limitation on the number of 8623  
elections that can be held in a year under section 5705.214 of 8624  
the Revised Code. 8625

(I) A school district board of education proposing a 8626  
ballot measure under this section to generate local resources 8627  
for a project under the school building assistance expedited 8628  
local partnership program under section 3318.36 of the Revised 8629  
Code may combine the questions under division (D) of this 8630  
section with a question for the levy of a property tax to 8631  
generate moneys for maintenance of the classroom facilities 8632  
acquired under that project as prescribed in section 3318.361 of 8633  
the Revised Code. 8634

(J) (1) After receiving the county auditor's certifications 8635  
under division (A) of this section, the board of education of a 8636  
qualifying school district, by a vote of two-thirds of all its 8637

members, may declare by resolution that it is necessary to levy 8638  
a tax ~~in excess of the ten-mill limitation~~ for the purpose of 8639  
paying the current expenses of the school district and of 8640  
partnering community schools, as defined in section 5705.21 of 8641  
the Revised Code; that it is necessary to issue general 8642  
obligation bonds of the school district for permanent 8643  
improvements of the district and to levy an additional tax ~~in-~~ 8644  
~~excess of the ten-mill limitation~~ to pay debt charges on the 8645  
bonds and any anticipatory securities; and that the question of 8646  
the bonds and taxes shall be submitted to the electors of the 8647  
school district at a special election, which shall not be 8648  
earlier than ninety days after certification of the resolution 8649  
to the board of elections, and the date of which shall be 8650  
consistent with section 3505.01 of the Revised Code. 8651

The levy of taxes for the current expenses of a partnering 8652  
community school under division (J) of this section and the 8653  
distribution of proceeds from the tax by a qualifying school 8654  
district to partnering community schools is hereby determined to 8655  
be a proper public purpose. 8656

(2) The tax for the current expenses of the school 8657  
district and of partnering community schools is subject to the 8658  
requirements of divisions (B) (3), (4), and (5) of section 8659  
5705.21 of the Revised Code. 8660

(3) In addition to the required specifications of the 8661  
resolution under division (B) of this section, the resolution 8662  
shall express the rate of the tax in mills for each one dollar 8663  
of taxable value and in dollars for each one hundred thousand 8664  
dollars of the county auditor's appraised value, state the 8665  
number of the mills to be levied for the current expenses of the 8666  
partnering community schools and the number of the mills to be 8667

levied for the current expenses of the school district, specify 8668  
the number of years (not exceeding ten) the tax will be levied 8669  
or that it will be levied for a continuing period of time, and 8670  
state the first year the tax will be levied. 8671

The resolution shall go into immediate effect upon its 8672  
passage, and no publication of it is necessary other than that 8673  
provided in the notice of election. The board of education shall 8674  
certify a copy of the resolution, along with copies of the 8675  
auditor's estimate and its resolution under division (A) of this 8676  
section, to the board of elections immediately after its 8677  
adoption. 8678

(4) The form of the ballot shall be modified by replacing 8679  
the ballot form set forth in division (D)(3) of this section 8680  
with the following: 8681

"Levy an additional property tax for the purpose of the 8682  
current expenses of the school district and of partnering 8683  
community schools, that the county auditor estimates will 8684  
collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills 8685  
for each \$1 of taxable value (of which \_\_\_\_\_ (insert the number 8686  
of mills to be allocated to partnering community schools) mills 8687  
is to be allocated to partnering community schools), which 8688  
amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's 8689  
appraised value, for \_\_\_\_\_ (insert the number of years the levy 8690  
is to be imposed, or that it will be levied for a continuing 8691  
period of time)? 8692

8693

	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 8694  
of the school district and of partnering community schools under 8695  
division (J) of this section, and prior to the time the first 8696  
collection and distribution from the levy can be made, the board 8697  
of education may anticipate a fraction of the proceeds of the 8698  
levy for the current expenses of the school district and issue 8699  
anticipation notes in a principal amount not exceeding fifty per 8700  
cent of the estimated proceeds of the levy to be collected 8701  
during the first year of the levy and allocated to the school 8702  
district. The portion of levy proceeds to be allocated to 8703  
partnering community schools shall not be included in the 8704  
estimated proceeds anticipated under this division and shall not 8705  
be used to pay debt charges on any anticipation notes. 8706

The notes shall be issued as provided in section 133.24 of 8707  
the Revised Code, shall have principal payments during each year 8708  
after the year of their issuance over a period not to exceed 8709  
five years, and may have a principal payment in the year of 8710  
their issuance. 8711

(6) A tax for the current expenses of the school district 8712  
and of partnering community schools levied under division (J) of 8713  
this section for a specified number of years may be renewed or 8714  
replaced in the same manner as a tax for the current expenses of 8715  
a school district and of partnering community schools levied 8716  
under division (B) of section 5705.21 of the Revised Code. A tax 8717  
for the current expenses of the school district and of 8718  
partnering community schools levied under this division for a 8719  
continuing period of time may be decreased in accordance with 8720  
section 5705.261 of the Revised Code. 8721

(7) The proceeds from the issuance of the general 8722  
obligation bonds under division (J) of this section shall be 8723



used solely to pay for permanent improvements of the school 8724  
district and not for permanent improvements of partnering 8725  
community schools. 8726

**Sec. 5705.2111.** (A) If the board of directors of a 8727  
regional student education district created under section 8728  
3313.83 of the Revised Code desires to levy a property tax in- 8729  
~~excess of the ten-mill limitation~~ throughout the district for 8730  
the purpose of funding the services to be provided by the 8731  
district to students enrolled in the school districts of which 8732  
the district is composed and their immediate family members, the 8733  
board shall propose the levy to each of the boards of education 8734  
of those school districts. The proposal shall specify the rate 8735  
or amount of the tax, the number of years the tax will be levied 8736  
or that it will be levied for a continuing period of time, and 8737  
that the aggregate rate of the tax shall not exceed three mills 8738  
per dollar of taxable value in the regional student education 8739  
district. 8740

(B) (1) If a majority of the boards of education of the 8741  
school districts of which the regional student education 8742  
district is composed approves the proposal for the tax levy, the 8743  
board of directors of the regional student education district 8744  
may adopt a resolution approved by a majority of the board's 8745  
full membership declaring the necessity of levying the proposed 8746  
property tax in excess of the ten-mill limitation throughout the 8747  
district for the purpose of funding the services to be provided 8748  
by the district to students enrolled in the school districts of 8749  
which the district is composed and their immediate family 8750  
members. The resolution shall provide for the question of the 8751  
tax to be submitted to the electors of the district at a 8752  
general, primary, or special election on a day to be specified 8753  
in the resolution that is consistent with the requirements of 8754

section 3501.01 of the Revised Code and that occurs at least 8755  
ninety days after the resolution is certified to the board of 8756  
elections. The resolution shall specify the rate or amount of 8757  
the tax and the number of years the tax will be levied or that 8758  
the tax will be levied for a continuing period of time. The 8759  
aggregate rate of tax levied by a regional student education 8760  
district under this section at any time shall not exceed three 8761  
mills per dollar of taxable value in the district. A tax levied 8762  
under this section may be renewed, subject to section 5705.25 of 8763  
the Revised Code, or replaced as provided in section 5705.192 of 8764  
the Revised Code. 8765

(2) The resolution shall take effect immediately upon 8766  
passage, and no publication of the resolution is necessary other 8767  
than that provided in the notice of election. The resolution 8768  
shall be certified and submitted in the manner provided under 8769  
section 5705.25 of the Revised Code, and that section governs 8770  
the arrangements governing submission of the question and other 8771  
matters concerning the election. 8772

**Sec. 5705.2112.** (A) As used in this section and section 8773  
5705.2113 of the Revised Code: 8774

(1) "Qualifying partnership" has the same meaning as in 8775  
section 3318.71 of the Revised Code. 8776

(2) "Fiscal board" means the board of education of the 8777  
school district that is selected as the fiscal agent of a 8778  
qualifying partnership under division (D) of section 3318.71 of 8779  
the Revised Code. 8780

(3) "Participating school district" means a city, local, 8781  
exempted village, cooperative education, or joint vocational 8782  
school district that is a party to the qualifying partnership 8783

agreement described in section 3318.71 of the Revised Code. 8784

(4) "Tax distribution" means a distribution of proceeds of 8785  
the tax authorized by this section under section 321.24 of the 8786  
Revised Code and distributions that are attributable to that tax 8787  
under sections 323.156 and 4503.068 of the Revised Code or other 8788  
applicable law. 8789

(5) "Acquisition of classroom facilities" has the same 8790  
meaning as in section 3318.01 of the Revised Code. 8791

(B) The fiscal board of a qualifying partnership may levy 8792  
a property tax under this section ~~in excess of the ten mill~~ 8793  
~~limitation~~ for the purpose of funding the acquisition of 8794  
classroom facilities that benefit the qualifying partnership. 8795  
The tax is subject to the approval of the electors of all 8796  
participating school districts. Before proposing the tax to such 8797  
electors, the fiscal board shall obtain identical resolutions 8798  
adopted by two-thirds of the members of the board of education 8799  
of each participating school district. The resolutions shall 8800  
specify all of the following: 8801

(1) The rate of the levy; 8802

(2) The purpose of the levy, which shall be confined to 8803  
the acquisition of classroom facilities; 8804

(3) The number of years during which the levy shall be in 8805  
effect, which shall be for any number of years not exceeding 8806  
ten; 8807

(4) That the question of the levy shall be submitted to 8808  
the electors of each participating school district at a special 8809  
election; 8810

(5) The date that such special election shall be held, 8811

which shall not be earlier than ninety days after the 8812  
resolutions are certified to the board or boards of elections 8813  
under division (C) of this section and which shall be consistent 8814  
with the requirements of section 3501.01 of the Revised Code. 8815

(C) A resolution adopted under division (B) of this 8816  
section shall go into immediate effect upon its passage, and no 8817  
publication of the resolution shall be necessary other than that 8818  
provided for in the notice of election. Upon passing such a 8819  
resolution, the board of education of a participating school 8820  
district shall certify a copy of the resolution to the fiscal 8821  
board of the qualifying partnership. Once the fiscal board 8822  
receives an identical resolution from each participating school 8823  
district, the fiscal board shall certify copies of such 8824  
resolutions to the board of elections of the proper county or 8825  
counties in the manner provided by section 5705.25 of the 8826  
Revised Code. That section shall govern the arrangements for the 8827  
submission of the levy to the electors of each participating 8828  
school district and other matters concerning the election to 8829  
which that section refers, including publication of notice of 8830  
the election, except that the election shall be held on the date 8831  
specified in the resolutions and the notice shall be published 8832  
in newspapers of general circulation in all the participating 8833  
school districts. 8834

The question of the levy shall be submitted as a single 8835  
ballot issue to the electors of all the participating school 8836  
districts. If a majority of all such electors voting on the 8837  
question so submitted in the election vote in favor of the levy, 8838  
the fiscal board may make the necessary levy within the 8839  
territory of the participating school districts at the 8840  
additional rate, or at any lesser rate ~~in excess of the ten-mill~~ 8841  
~~limitation~~ on the tax list, for the purpose stated in the 8842

resolutions. 8843

The submission of questions to the electors under this 8844  
section is subject to the limitation on the number of election 8845  
dates established by section 5705.214 of the Revised Code. 8846

(D) Each tax distribution shall be deposited to a special 8847  
fund, established for the purposes described in the resolutions 8848  
proposing the tax levy, in the county treasury of the county in 8849  
which the fiscal board of the qualifying partnership is located. 8850  
The fiscal board shall be the custodian of the amounts deposited 8851  
to such fund and shall have the same rights and responsibilities 8852  
with respect to the fund as boards of education do with respect 8853  
to other levy revenues. 8854

(E) The levy of a tax under this section for the purpose 8855  
of funding the acquisition of classroom facilities benefiting a 8856  
qualifying partnership is hereby determined to be a proper 8857  
public purpose. For the purposes of Chapter 3317. of the Revised 8858  
Code or other laws referring to the "taxes charged and payable" 8859  
for a school district, the taxes charged and payable for a levy 8860  
authorized under this section are not included in the taxes 8861  
charged and payable for any participating school district. The 8862  
taxes charged and payable for a levy authorized under this 8863  
section shall not affect the calculation of "state education 8864  
aid," as defined in section 5751.20 of the Revised Code, for any 8865  
participating school district. 8866

(F) (1) After the approval of a levy under this section for 8867  
a specified number of years, the fiscal board of a qualifying 8868  
partnership may anticipate a fraction of the proceeds of the 8869  
levy and issue anticipation notes in a principal amount not 8870  
exceeding seventy-five per cent of the total estimated proceeds 8871  
of the levy remaining to be collected in each year over a period 8872

of ten years after the issuance of the notes. 8873

The notes shall be issued as provided in section 133.24 of 8874  
the Revised Code, shall have principal payments during each year 8875  
after the year of their issuance over a period not to exceed ten 8876  
years, and may have a principal payment in the year of their 8877  
issuance. 8878

(2) The fiscal board of a qualifying partnership is a 8879  
"taxing authority" for the purposes of Chapter 133. of the 8880  
Revised Code with respect to the tax and securities authorized 8881  
under this section, and the treasurer of the school district 8882  
serving as the fiscal board is the fiscal officer for the 8883  
purposes of that chapter. 8884

**Sec. 5705.2113.** The fiscal board of a qualifying 8885  
partnership may declare that it is necessary to issue general 8886  
obligation bonds for the purpose of acquiring classroom 8887  
facilities and necessary appurtenances and to levy a property 8888  
~~tax in excess of the ten-mill limitation~~ to pay debt charges on 8889  
the bonds as provided in section 133.18 of the Revised Code, 8890  
subject to the following: 8891

(A) The issuance of the bonds and the levy of the tax is 8892  
subject to approval by a majority of the electors in the 8893  
combined territory of all participating school districts, not 8894  
necessarily by a majority of electors in each participating 8895  
school district. 8896

(B) Before proposing the question of issuing bonds to the 8897  
electors, the fiscal board shall obtain identical resolutions 8898  
adopted by a majority of the members of the board of education 8899  
of each participating school district specifying all of the 8900  
matters required by division (B) of section 133.18 of the 8901

Revised Code. 8902

(C) The maximum maturity of the bonds shall be fifteen 8903  
years, notwithstanding section 133.20 of the Revised Code. 8904

(D) The bonds are Chapter 133. securities for the purposes 8905  
of Chapter 133. of the Revised Code and other law applying to 8906  
Chapter 133. securities, except as otherwise provided in this 8907  
section. 8908

(E) The combined territory and tax valuation of all 8909  
participating school districts is the territory and tax 8910  
valuation of the subdivision for the purposes of that section. 8911

(F) The fiscal board is a "taxing authority" for the 8912  
purposes of Chapter 133. of the Revised Code with respect to the 8913  
tax and bonds authorized under this section, and the treasurer 8914  
of the school district serving as the fiscal board is the fiscal 8915  
officer for the purposes of that chapter. 8916

**Sec. 5705.2114.** (A) If the board of directors of a career- 8917  
technical cooperative education district created under section 8918  
3313.831 of the Revised Code desires to levy a property tax in- 8919  
~~excess of the ten-mill limitation~~ throughout the district for 8920  
the purpose of funding the services to be provided by the 8921  
district to students enrolled in the school districts of which 8922  
the district is composed, the board shall propose the levy to 8923  
each of the boards of education of those school districts. The 8924  
proposal shall specify the rate or amount of the tax, the number 8925  
of years the tax will be levied or that it will be levied for a 8926  
continuing period of time, and that the aggregate rate of the 8927  
tax shall not exceed three mills per dollar of taxable value in 8928  
the career-technical cooperative education district. 8929

(B) (1) If a majority of the boards of education of the 8930

school districts of which the career-technical cooperative 8931  
education district is composed approves the proposal for the tax 8932  
levy, the board of directors of the career-technical cooperative 8933  
education district may adopt a resolution approved by a majority 8934  
of the board's full membership declaring the necessity of 8935  
levying the proposed property tax ~~in excess of the ten-mill-~~ 8936  
~~limitation~~ throughout the district for the purpose of funding 8937  
the services to be provided by the district to students enrolled 8938  
in the school districts of which the district is composed. The 8939  
resolution shall provide for the question of the tax to be 8940  
submitted to the electors of the district at a general, primary, 8941  
or special election on a day to be specified in the resolution 8942  
that is consistent with the requirements of section 3501.01 of 8943  
the Revised Code and that occurs at least ninety days after the 8944  
resolution is certified to the board of elections. The 8945  
resolution shall specify the rate or amount of the tax and the 8946  
number of years the tax will be levied or that the tax will be 8947  
levied for a continuing period of time. The aggregate rate of 8948  
tax levied by a career-technical cooperative education district 8949  
under this section at any time shall not exceed three mills per 8950  
dollar of taxable value in the district. A tax levied under this 8951  
section may be renewed, subject to section 5705.25 of the 8952  
Revised Code. 8953

(2) The resolution shall take effect immediately upon 8954  
passage, and no publication of the resolution is necessary other 8955  
than that provided in the notice of election. The resolution 8956  
shall be certified and submitted in the manner provided under 8957  
section 5705.25 of the Revised Code, and that section governs 8958  
the arrangements governing submission of the question and other 8959  
matters concerning the election. 8960

**Sec. 5705.22.** The board of county commissioners of any 8961



county, at any time and in any year, after providing the normal 8962  
and customary percentages of the total general fund 8963  
appropriations for the support of county hospitals, by vote of 8964  
two-thirds of all members of said board, may declare by 8965  
resolution that ~~the amount of taxes which may be raised within~~ 8966  
~~the ten-mill limitation will be insufficient to provide an~~ 8967  
~~adequate amount for the support of county hospitals, and that it~~ 8968  
is necessary to levy a tax ~~in excess of the ten-mill limitation~~ 8969  
to supplement such general fund appropriations for such the 8970  
purpose of providing an adequate amount for the support of 8971  
county hospitals, but the total levy for this purpose shall not 8972  
exceed sixty-five one hundredths of a mill. 8973

Such resolution shall conform to the requirements of 8974  
section 5705.19 of the Revised Code, and shall be certified to 8975  
the board of elections not less than ninety days before the 8976  
general election and submitted in the manner provided in section 8977  
5705.25 of the Revised Code. 8978

If the majority of electors voting on a levy to supplement 8979  
the general fund appropriations for the support of county 8980  
hospitals vote in favor of the levy, the board of said county 8981  
may levy a tax within such county at the additional rate ~~in~~ 8982  
~~excess of the ten-mill limitation~~ during the period for the 8983  
purpose stated in the resolution or at any less rate or for any 8984  
of the said years. 8985

**Sec. 5705.221.** (A) At any time, the board of county 8986  
commissioners of any county by a majority vote of the full 8987  
membership may declare by resolution and certify to the board of 8988  
elections of the county that ~~the amount of taxes which may be~~ 8989  
~~raised within the ten-mill limitation by levies on the current~~ 8990  
~~tax duplicate will be insufficient to provide the necessary~~ 8991

~~requirements of the county's alcohol, drug addiction, and mental~~ 8992  
~~health service district established pursuant to Chapter 340. of~~ 8993  
~~the Revised Code, or the county's contribution to a joint-county~~ 8994  
~~district of which the county is a part, and that it is necessary~~ 8995  
~~to levy a tax in excess of such limitation to provide for the~~ 8996  
requirements of the county's alcohol, drug addiction, and mental 8997  
health service district established pursuant to Chapter 340. of 8998  
the Revised Code, or the county's contribution to a joint-county 8999  
district of which the county is a part, for the operation of 9000  
community addiction services providers and community mental 9001  
health services providers and the acquisition, construction, 9002  
renovation, financing, maintenance, and operation of alcohol and 9003  
drug addiction facilities and mental health facilities. 9004

Such resolution shall conform to section 5705.19 of the 9005  
Revised Code, except that the increased rate may be in effect 9006  
for any number of years not exceeding ten. 9007

The resolution shall be certified and submitted in the 9008  
manner provided in section 5705.25 of the Revised Code, except 9009  
that it may be placed on the ballot in any election, and except 9010  
as otherwise provided in division (G) of this section. The 9011  
resolution shall be certified to the board of elections not less 9012  
than ninety days before the election at which it will be voted 9013  
upon. 9014

If the majority of the electors voting on a levy to 9015  
supplement general fund appropriations for the support of the 9016  
comprehensive community addiction and mental health services 9017  
providers vote in favor of the levy, the board may levy a tax 9018  
within the county at the additional rate ~~outside the ten-mill-~~ 9019  
~~limitation~~ during the specified period, for the purpose stated 9020  
in the resolution. 9021

(B) When electors have approved a tax levy under this 9022  
section, the board of county commissioners may anticipate a 9023  
fraction of the proceeds of the levy and, from time to time, 9024  
issue anticipation notes in accordance with section 5705.191 or 9025  
5705.193 of the Revised Code. 9026

(C) The county auditor who is the fiscal officer of the 9027  
alcohol, drug addiction, and mental health service district, 9028  
upon receipt of a resolution from the board of alcohol, drug 9029  
addiction, and mental health services, shall establish for the 9030  
district a capital improvements account or a reserve balance 9031  
account, or both, as specified in the resolution. The capital 9032  
improvements account shall be a contingency fund for the 9033  
necessary acquisition, replacement, renovation, or construction 9034  
of facilities and movable and fixed equipment. Upon the request 9035  
of the board, funds not needed to pay for current expenses may 9036  
be appropriated to the capital improvements account, in amounts 9037  
such that the account does not exceed twenty-five per cent of 9038  
the replacement value of all capital facilities and equipment 9039  
currently used by the board for programs and services. Other 9040  
funds which are available for current capital expenses from 9041  
federal, state, or local sources may also be appropriated to 9042  
this account. 9043

The reserve balance account shall contain those funds that 9044  
are not needed to pay for current operating expenses and not 9045  
deposited in the capital improvements account but that will be 9046  
needed to pay for operating expenses in the future. Upon the 9047  
request of a board, such funds shall be appropriated to the 9048  
reserve balance account. Payments from the capital improvements 9049  
account and the reserve balance account shall be made by the 9050  
county treasurer who is the custodian of funds for the district 9051  
upon warrants issued by the county auditor who is the fiscal 9052

officer of the district pursuant to orders of the board. 9053

(D) If a board of county commissioners levies a tax under 9054  
this section for the county's contribution to a joint-county 9055  
district of which the county is a part, revenue from the tax 9056  
shall only be expended for the benefit of the residents of the 9057  
county. 9058

(E) If a board of county commissioners levies a tax under 9059  
this section for the county's contribution to a joint-county 9060  
district of which the county is a part and that district expands 9061  
or contracts due to the addition or withdrawal of another 9062  
county, the board, provided that county remains a part of the 9063  
newly expanded or contracted joint-county district, shall 9064  
continue to levy and collect that tax, pursuant to the terms 9065  
originally approved by electors, for the county's contribution 9066  
to the newly expanded or contracted joint-county district of 9067  
which the county is a part. Notwithstanding sections 5705.192 9068  
and 5705.25 of the Revised Code, the election notice and ballot 9069  
language of a renewal or replacement of such a levy shall 9070  
identify the name of the newly expanded or contracted joint- 9071  
county district. 9072

(F) If a board of county commissioners levies a tax under 9073  
this section for the county's contribution to a joint-county 9074  
district of which the county is a part and the county withdraws 9075  
from the district, the board shall continue to levy and collect 9076  
that tax, pursuant to the terms originally approved by electors, 9077  
for one of the following purposes, if either situation applies: 9078

(1) For the county's contribution to a newly joined joint- 9079  
county district, if the county joins such a joint-county 9080  
district in the tax year after the year in which the county 9081  
withdraws from the other joint-county district; 9082

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

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

(G) Division (G) of this section applies only if all of the following apply:

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

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

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

The proposed tax described in division (G) (3) of this section may be a renewal, renewal and decrease, or renewal and increase of the tax described in division (G) (2) of this section, except that, notwithstanding section 5705.25 of the Revised Code, the election notice and ballot language of a

renewal of such a levy shall identify the county as the 9112  
subdivision within which the tax will be levied and not the 9113  
joint-county district from which the county withdrew. 9114

Alternatively, the tax described in division (G) (3) of 9115  
this section may be a replacement, replacement and decrease, or 9116  
replacement and increase of the tax described in division (G) (2) 9117  
of this section, as authorized under section 5705.192 of the 9118  
Revised Code, except that, notwithstanding that section, the 9119  
election notice and ballot language of a replacement of such a 9120  
levy shall identify the county as the subdivision within which 9121  
the tax will be levied and not the joint-county district from 9122  
which the county withdrew. 9123

**Sec. 5705.222.** (A) At any time the board of county 9124  
commissioners of any county by a majority vote of the full 9125  
membership may declare by resolution and certify to the board of 9126  
elections of the county that ~~the amount of taxes which may be~~ 9127  
~~raised within the ten-mill limitation by levies on the current~~ 9128  
~~tax duplicate will be insufficient to provide the necessary~~ 9129  
~~requirements of the county board of developmental disabilities~~ 9130  
~~established pursuant to Chapter 5126. of the Revised Code and~~ 9131  
~~that it is necessary to levy a tax in excess of such limitation~~ 9132  
for the operation of community programs and services authorized 9133  
by county boards of developmental disabilities established 9134  
pursuant to Chapter 5126. of the Revised Code, for the 9135  
acquisition, construction, renovation, financing, maintenance, 9136  
and operation of developmental disabilities facilities, or for 9137  
both of such purposes. 9138

The resolution shall conform to section 5705.19 of the 9139  
Revised Code, except that the increased rate may be in effect 9140  
for any number of years not exceeding ten or for a continuing 9141

period of time.

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

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If the majority of the electors voting on a levy for the support of the programs and services of the county board of developmental disabilities vote in favor of the levy, the board of county commissioners may levy a tax within the county at the additional rate ~~outside the ten-mill limitation~~ during the specified or continuing period, for the purpose stated in the resolution.

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The county board of developmental disabilities, within its budget and with the approval of the board of county commissioners through annual appropriations, shall use the proceeds of a levy approved under this section or division (L) of section 5705.19 of the Revised Code solely for the purposes authorized by that section or division.

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A board of county commissioners that levies a tax under this section or for the purpose authorized by division (L) of section 5705.19 of the Revised Code, by a majority vote of the full membership, may adopt a resolution to renew such a levy, or renew two or more such levies as a single ballot question, in the manner provided by section 5705.25 of the Revised Code for the renewal of existing levies. The purpose of the renewal levy may be for any of the purposes authorized for a levy imposed under this section or division (L) of section 5705.19 of the Revised Code. The term of the renewal levy may be for any number of years not exceeding ten or for a continuing period of time.

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(B) When electors have approved a tax levy under this 9172  
section, the county commissioners may anticipate a fraction of 9173  
the proceeds of the levy and issue anticipation notes in 9174  
accordance with section 5705.191 or 5705.193 of the Revised 9175  
Code. 9176

(C) The county auditor, upon receipt of a resolution from 9177  
the county board of developmental disabilities, shall establish 9178  
a capital improvements account or a reserve balance account, or 9179  
both, as specified in the resolution. The capital improvements 9180  
account shall be a contingency account for the necessary 9181  
acquisition, replacement, renovation, or construction of 9182  
facilities and movable and fixed equipment. Upon the request of 9183  
the county board of developmental disabilities, moneys not 9184  
needed to pay for current expenses may be appropriated to this 9185  
account, in amounts such that this account does not exceed 9186  
twenty-five per cent of the replacement value of all capital 9187  
facilities and equipment currently used by the county board of 9188  
developmental disabilities for developmental disabilities 9189  
programs and services. Other moneys available for current 9190  
capital expenses from federal, state, or local sources may also 9191  
be appropriated to this account. 9192

The reserve balance account shall contain those moneys 9193  
that are not needed to pay for current operating expenses and 9194  
not deposited in the capital improvements account but that will 9195  
be needed to pay for operating expenses in the future. Upon the 9196  
request of a county board of developmental disabilities, the 9197  
board of county commissioners may appropriate county funds, 9198  
including funds from federal and state sources, to the reserve 9199  
balance account. 9200

The total balance in a reserve balance account shall not 9201



exceed forty per cent of the county board of developmental 9202  
disabilities' expenditures for all services in the preceding 9203  
calendar year. 9204

Amounts in a capital improvements account or reserve 9205  
balance account that are not in excess of the limitations 9206  
prescribed in this division shall be considered reasonable and 9207  
shall not be taken into consideration by the county budget 9208  
commission when determining whether to reduce the taxing 9209  
authority of a county under section 5705.32 of the Revised Code. 9210

**Sec. 5705.23.** The board of library trustees of any county, 9211  
municipal corporation, school district, or township public 9212  
library by a vote of two-thirds of all its members may at any 9213  
time declare by resolution that ~~the amount of taxes which may be~~ 9214  
~~raised within the ten-mill limitation by levies on the current~~ 9215  
~~tax duplicate will be insufficient to provide an adequate amount~~ 9216  
~~for the necessary requirements of the public library, that it is~~ 9217  
necessary to levy a tax ~~in excess of such limitation~~ for current 9218  
expenses of the public library or for the construction of any 9219  
specific permanent improvement or class of improvements which 9220  
the board of library trustees is authorized to make or acquire 9221  
and which could be included in a single issue of bonds, and that 9222  
the question of such additional tax levy shall be submitted by 9223  
the taxing authority of the political subdivision to whose 9224  
jurisdiction the board is subject, to the electors of the 9225  
subdivision, or, in the case of a qualifying library levy, to 9226  
the electors residing within the boundaries of the library 9227  
district on the day specified by division (E) of section 3501.01 9228  
of the Revised Code for the holding of a primary election or at 9229  
an election on another day to be specified in the resolution. No 9230  
more than two elections shall be held under authority of this 9231  
section in any one calendar year. Such resolution shall conform 9232

to section 5705.19 of the Revised Code, except that the tax levy 9233  
may be in effect for any specified number of years or for a 9234  
continuing period of time, as set forth in the resolution, and 9235  
the resolution shall specify the date of holding the election, 9236  
which shall not be earlier than ninety days after the adoption 9237  
and certification of the resolution to the taxing authority of 9238  
the political subdivision to whose jurisdiction the board is 9239  
subject, and which shall be consistent with the requirements of 9240  
section 3501.01 of the Revised Code. The resolution shall not 9241  
include a levy on the current tax list and duplicate unless the 9242  
election is to be held at or prior to the first Tuesday after 9243  
the first Monday in November of the current tax year. 9244

Upon receipt of the resolution, the taxing authority of 9245  
the political subdivision to whose jurisdiction the board is 9246  
subject shall adopt a resolution providing for the submission of 9247  
such additional tax levy to the electors of the subdivision, or, 9248  
in the case of a qualifying library levy, to the electors 9249  
residing within the boundaries of the library district on the 9250  
date specified in the resolution of the board of library 9251  
trustees. The resolution adopted by the taxing authority shall 9252  
otherwise conform to the resolution certified to it by the 9253  
board. The resolution of the taxing authority shall be certified 9254  
to the board of elections of the proper county not less than 9255  
ninety days before the date of such election. Such resolution 9256  
shall go into immediate effect upon its passage, and no 9257  
publication of the resolution shall be necessary other than that 9258  
provided in the notice of election. Section 5705.25 of the 9259  
Revised Code shall govern the arrangements for the submission of 9260  
such question and other matters concerning the election, to 9261  
which that section refers, except that such election shall be 9262  
held on the date specified in the resolution. If a majority of 9263

the electors voting on the question so submitted in an election 9264  
vote in favor of such levy, the taxing authority may forthwith 9265  
make the necessary levy within the subdivision or, in the case 9266  
of a qualifying library levy, within the boundaries of the 9267  
library district at the additional rate ~~in excess of the ten-~~ 9268  
~~mill limitation~~ on the tax list, for the purpose stated in such 9269  
resolutions. Such tax levy shall be included in the next annual 9270  
tax budget that is certified to the county budget commission. 9271  
The proceeds of any library levy ~~in excess of the ten-mill-~~ 9272  
~~limitation~~ shall be used for purposes of the board in accordance 9273  
with the law applicable to the board. 9274

After the approval of a levy on the current tax list and 9275  
duplicate to provide an increase in current expenses, and prior 9276  
to the time when the first tax collection from such levy can be 9277  
made, the taxing authority at the request of the board of 9278  
library trustees may anticipate a fraction of the proceeds of 9279  
such levy and issue anticipation notes in an amount not 9280  
exceeding fifty per cent of the total estimated proceeds of the 9281  
levy to be collected during the first year of the levy. 9282

After the approval of a levy to provide revenues for the 9283  
construction or acquisition of any specific permanent 9284  
improvement or class of improvements, the taxing authority at 9285  
the request of the board of library trustees may anticipate a 9286  
fraction of the proceeds of such levy and issue anticipation 9287  
notes in a principal amount not exceeding fifty per cent of the 9288  
total estimated proceeds of the levy to be collected in each 9289  
year over a period of ten years after the issuance of such 9290  
notes. 9291

The notes shall be issued as provided in section 133.24 of 9292  
the Revised Code, shall have principal payments during each year 9293

after the year of their issuance over a period not to exceed ten 9294  
years, and may have a principal payment in the year of their 9295  
issuance. 9296

Any levy approved by the electors of a library district 9297  
shall be made within the library district only. 9298

**Sec. 5705.233.** (A) As used in this section, "criminal 9299  
justice facility" means any facility located within the county 9300  
in which a tax is levied under this section and for which the 9301  
board of commissioners of such county may make an appropriation 9302  
under section 307.45 of the Revised Code. 9303

(B) The board of county commissioners of any county, at 9304  
any time, may declare by resolution that it may be necessary for 9305  
the county to issue general obligation bonds for permanent 9306  
improvements to a criminal justice facility, including the 9307  
acquisition, construction, enlargement, renovation, or 9308  
maintenance of such a facility. The resolution shall state all 9309  
of the following: 9310

(1) The necessity and purpose of the bond issue; 9311

(2) The date of the general or special election at which 9312  
the question shall be submitted to the electors; 9313

(3) The amount, approximate date, estimated rate of 9314  
interest, and maximum number of years over which the principal 9315  
of the bonds may be paid; 9316

(4) The necessity of levying a property tax ~~outside the~~ 9317  
~~ten-mill limitation~~ to pay debt charges on the bonds and any 9318  
anticipatory securities. 9319

On adoption of the resolution, the board of county 9320  
commissioners shall certify a copy of it to the county auditor. 9321

The county auditor promptly shall estimate and certify to the 9322  
board the average annual property tax rate, expressed in mills 9323  
for each one dollar of taxable value and in dollars for each one 9324  
hundred thousand dollars of the county auditor's appraised 9325  
value, required throughout the stated maturity of the bonds to 9326  
pay debt charges on the bonds, in the same manner as under 9327  
division (C) of section 133.18 of the Revised Code. Except as 9328  
provided in division (C) of this section, division (B) of 9329  
section 5705.03 of the Revised Code does not apply to tax levy 9330  
proceedings initiated under this section. 9331

(C) After receiving the county auditor's certification 9332  
under division (B) of this section and, if applicable, section 9333  
5705.03 of the Revised Code, the board of county commissioners 9334  
may declare by resolution that ~~the amount of taxes that can be~~ 9335  
~~raised within the ten-mill limitation will be insufficient to~~ 9336  
~~provide an adequate amount for the present and future criminal~~ 9337  
~~justice requirements of the county; that~~ it is necessary to 9338  
issue general obligation bonds of the county for permanent 9339  
improvements to a criminal justice facility and to levy an 9340  
additional tax ~~in excess of the ten-mill limitation~~ to pay debt 9341  
charges on the bonds and any anticipatory securities; that it is 9342  
necessary for a specified number of years or for a continuing 9343  
period of time to levy additional taxes ~~in excess of the ten-~~ 9344  
~~mill limitation~~ to provide funds for the acquisition, 9345  
construction, enlargement, renovation, maintenance, and 9346  
financing of permanent improvements to such a criminal justice 9347  
facility or to pay for operating expenses of the facility and 9348  
other criminal justice services for which the board may make an 9349  
appropriation under section 307.45 of the Revised Code, or both; 9350  
and that the question of the bonds and taxes shall be submitted 9351  
to the electors of the county at a general or special election, 9352

which shall not be earlier than ninety days after certification 9353  
of the resolution to the board of elections, and the date of 9354  
which shall be consistent with section 3501.01 of the Revised 9355  
Code. The resolution shall specify all of the following: 9356

(1) The county auditor's estimate of the average annual 9357  
property tax rate required throughout the stated maturity of the 9358  
bonds to pay debt charges on the bonds; 9359

(2) The proposed rate of the tax, if any, for operating 9360  
expenses and criminal justice services, the first year the tax 9361  
will be levied, and the number of years it will be levied, or 9362  
that it will be levied for a continuing period of time; 9363

(3) The proposed rate of the tax, if any, for permanent 9364  
improvements to a criminal justice facility, the first year the 9365  
tax will be levied, and the number of years it will be levied, 9366  
or that it will be levied for a continuing period of time. 9367

The resolution shall go into immediate effect upon its 9368  
passage, and no publication of it is necessary other than that 9369  
provided in the notice of election, except that division (B) of 9370  
section 5705.03 of the Revised Code applies if the resolution 9371  
proposes an additional tax for operating expenses and criminal 9372  
justice services or permanent improvements. The board of county 9373  
commissioners shall certify, immediately after its adoption, a 9374  
copy of the resolution, along with copies of the auditor's 9375  
certifications under division (B) of this section or section 9376  
5705.03 of the Revised Code, if applicable, and the board's 9377  
resolution under division (B) of this section, to the board of 9378  
elections. 9379

(D) The board of elections shall make the arrangements for 9380  
the submission of the question proposed under division (C) of 9381

this section to the electors of the county, and the election 9382  
shall be conducted, canvassed, and certified in the same manner 9383  
as regular elections in the county for the election of county 9384  
officers. The resolution shall be put before the electors as one 9385  
ballot question, with a favorable vote indicating approval of 9386  
the bond issue, the levy to pay debt charges on the bonds and 9387  
any anticipatory securities, the operating expenses and criminal 9388  
justice services levy, and the permanent improvements levy, as 9389  
those levies may be proposed. The board of elections shall 9390  
publish notice of the election in a newspaper of general 9391  
circulation in the county once a week for two consecutive weeks, 9392  
or as provided in section 7.16 of the Revised Code, before the 9393  
election. If a board of elections operates and maintains a web 9394  
site, that board also shall post notice of the election on its 9395  
web site for thirty days before the election. The notice of 9396  
election shall state all of the following: 9397

(1) The principal amount of the proposed bond issue; 9398

(2) The permanent improvements for which the bonds are to 9399  
be issued; 9400

(3) The maximum number of years over which the principal 9401  
of the bonds may be paid; 9402

(4) The estimated additional average annual property tax 9403  
rate, expressed in mills for each one dollar of taxable value 9404  
and in dollars for each one hundred thousand dollars of the 9405  
county auditor's appraised value, to pay the debt charges on the 9406  
bonds, as certified by the county auditor; 9407

(5) The proposed rate of the additional tax, if any, for 9408  
operating expenses and criminal justice services; 9409

(6) The number of years the operating expenses or criminal 9410

justice services tax will be in effect, or that it will be in 9411  
effect for a continuing period of time; 9412

(7) The proposed rate of the additional tax, if any, for 9413  
permanent improvements; 9414

(8) The number of years the permanent improvements tax 9415  
will be in effect, or that it will be in effect for a continuing 9416  
period of time; 9417

(9) The estimated annual collections, if applicable, of 9418  
the current operating expenses or criminal justice services levy 9419  
and permanent improvements levy, as certified by the county 9420  
auditor; 9421

(10) The time and place of the election. 9422

(E) The form of the ballot for an election under this 9423  
section is as follows: 9424

"Shall \_\_\_\_\_ be authorized to do the following: 9425

(1) Issue bonds for the purpose of \_\_\_\_\_ in the 9426  
principal amount of \$\_\_\_\_\_, to be repaid annually over a 9427  
maximum period of \_\_\_\_\_ years, and levy a property tax ~~outside~~ 9428  
~~the ten-mill limitation,~~ estimated by the county auditor to 9429  
average over the bond repayment period \_\_\_\_\_ mills for each \$1 9430  
of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of 9431  
the county auditor's appraised value, to pay the annual debt 9432  
charges on the bonds, and to pay debt charges on any notes 9433  
issued in anticipation of those bonds?" 9434

If either a levy for permanent improvements or a levy for 9435  
operating expenses and criminal justice services is proposed, or 9436  
both are proposed, the ballot also shall contain the following 9437  
language, as appropriate: 9438



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

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

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

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

	<u>FOR THE BOND ISSUE AND</u> <u>LEVY (OR LEVIES)</u>
	<u>AGAINST THE BOND ISSUE</u> <u>AND LEVY (OR LEVIES)</u>

"

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor. If a majority of the electors voting on the question vote for it, the board of county commissioners may proceed with

issuance of the bonds and the levy and collection of the 9463  
property tax for the debt service on the bonds and any 9464  
anticipatory securities in the same manner and subject to the 9465  
same limitations as for securities issued under section 133.18 9466  
of the Revised Code, and with the levy and collection of the 9467  
property tax or taxes for operating expenses and criminal 9468  
justice services and for permanent improvements at the 9469  
additional rate or any lesser rate ~~in excess of the ten mill~~ 9470  
~~limitation~~. Any securities issued by the board of commissioners 9471  
under this section are Chapter 133. securities, as that term is 9472  
defined in section 133.01 of the Revised Code. 9473

(G) (1) After the approval of a tax for operating expenses 9474  
and criminal justice services under this section and before the 9475  
time the first collection and distribution from the levy can be 9476  
made, the board of county commissioners may anticipate a 9477  
fraction of the proceeds of the levy and issue anticipation 9478  
notes in a principal amount not exceeding fifty per cent of the 9479  
total estimated proceeds of the tax to be collected during the 9480  
first year of the levy. 9481

(2) After the approval of a tax under this section for 9482  
permanent improvements to a criminal justice facility, the board 9483  
of county commissioners may anticipate a fraction of the 9484  
proceeds of the tax and issue anticipation notes in a principal 9485  
amount not exceeding fifty per cent of the total estimated 9486  
proceeds of the tax remaining to be collected in each year over 9487  
a period of five years after issuance of the notes. 9488

Anticipation notes under this section shall be issued as 9489  
provided in section 133.24 of the Revised Code. Notes issued 9490  
under division (G) of this section shall have principal payments 9491  
during each year after the year of their issuance over a period 9492

not to exceed five years, and may have a principal payment in 9493  
the year of their issuance. 9494

(H) A tax for operating expenses and criminal justice 9495  
services or for permanent improvements levied under this section 9496  
for a specified number of years may be renewed or replaced in 9497  
the same manner as a tax for current operating expenses or 9498  
permanent improvements levied under section 5705.19 of the 9499  
Revised Code. A tax levied under this section for a continuing 9500  
period of time may be decreased in accordance with section 9501  
5705.261 of the Revised Code. 9502

**Sec. 5705.24.** The board of county commissioners of any 9503  
county, at any time and in any year, after providing the normal 9504  
and customary percentage of the total general fund 9505  
appropriations for the support of children services and the care 9506  
and placement of children, by vote of two-thirds of all the 9507  
members of said board may declare by resolution that ~~the amount~~ 9508  
~~of taxes which may be raised within the ten-mill limitation will~~ 9509  
~~be insufficient to provide an adequate amount for the support of~~ 9510  
~~such children services, and that it is necessary to levy a tax~~ 9511  
~~in excess of the ten-mill limitation to supplement such general~~ 9512  
~~fund appropriations for such the purpose of providing an~~ 9513  
adequate amount for the support of children services. Taxes 9514  
collected from a levy imposed under this section may be expended 9515  
for any operating or capital improvement expenditure necessary 9516  
for the support of children services and the care and placement 9517  
of children. 9518

Such resolution shall conform to the requirements of 9519  
section 5705.19 of the Revised Code, except that the levy may be 9520  
for any number of years not exceeding ten. The resolution shall 9521  
be certified to the board of elections not less than ninety days 9522

before the general, primary, or special election upon which it 9523  
will be voted, and be submitted in the manner provided in 9524  
section 5705.25 of the Revised Code, except that it may be 9525  
placed on the ballot in any such election. 9526

If the majority of the electors voting on a levy to 9527  
supplement general fund appropriations for the support of 9528  
children services and the care and placement of children vote in 9529  
favor thereof, the board may levy a tax within such county at 9530  
the additional rate ~~outside the ten-mill limitation~~ during the 9531  
period and for the purpose stated in the resolution or at any 9532  
less rate or for any of the said years. 9533

After the approval of such levy and prior to the time when 9534  
the first tax collection from such levy can be made, the board 9535  
of county commissioners may anticipate a fraction of the 9536  
proceeds of such levy and issue anticipation notes in a 9537  
principal amount not to exceed fifty per cent of the total 9538  
estimated proceeds of the levy throughout its life. 9539

Such notes shall be issued as provided in section 133.24 9540  
of the Revised Code, shall have principal payments during each 9541  
year after the year of their issuance over a period not 9542  
exceeding the life of the levy, and may have a principal payment 9543  
in the year of their issuance. 9544

**Sec. 5705.25.** (A) (1) A copy of any resolution adopted as 9545  
provided in section 5705.19 or 5705.2111 of the Revised Code 9546  
shall be certified by the taxing authority to the board of 9547  
elections of the proper county not less than ninety days before 9548  
the general election in any year, and the board shall submit the 9549  
proposal to the electors of the subdivision at the succeeding 9550  
November election. In the case of a qualifying library levy, the 9551  
board shall submit the question to the electors of the library 9552

district or association library district. 9553

(2) Except as otherwise provided in this division, a 9554  
resolution to renew or to renew and increase or renew and 9555  
decrease an existing levy, regardless of the section of the 9556  
Revised Code under which the tax was imposed, shall not be 9557  
placed on the ballot unless the question is submitted at the 9558  
general election held during the last year the tax to be renewed 9559  
may be extended on the real and public utility property tax list 9560  
and duplicate, or at any election held in the ensuing year. The 9561  
limitation of the foregoing sentence does not apply to a 9562  
resolution to renew and increase or to renew and decrease an 9563  
existing levy that was imposed under section 5705.191 of the 9564  
Revised Code to supplement the general fund for the purpose of 9565  
making appropriations for one or more of the following purposes: 9566  
for public assistance, human or social services, relief, 9567  
welfare, hospitalization, health, and support of general 9568  
hospitals. The limitation of the second preceding sentence also 9569  
does not apply to a resolution that proposes to renew two or 9570  
more existing levies imposed under section 5705.222 or division 9571  
(L) of section 5705.19 of the Revised Code, or under section 9572  
5705.21 or 5705.217 of the Revised Code, in which case the 9573  
question shall be submitted on the date of the general or 9574  
primary election held during the last year at least one of the 9575  
levies to be renewed may be extended on the real and public 9576  
utility property tax list and duplicate, or at any election held 9577  
during the ensuing year. A resolution proposing to renew or 9578  
renew and increase or decrease an existing levy may specify that 9579  
the renewal, increase, or decrease of the existing levy shall be 9580  
extended on the tax list for the tax year specified in the 9581  
resolution, which may be the last year the existing levy may be 9582  
extended on the list or the ensuing year. If the renewal, 9583

increase, or decrease is to be extended on the tax list for the 9584  
last tax year the existing levy would otherwise be extended, the 9585  
existing levy shall not be extended on the tax list for that 9586  
last year unless the question of the renewal, increase, or 9587  
decrease is not approved by a majority of electors voting on the 9588  
question, in which case the existing levy shall be extended on 9589  
the tax list for that last year. 9590

For purposes of this section, a levy shall be considered 9591  
to be an "existing levy" through the year following the last 9592  
year it can be placed on the tax list and duplicate. 9593

(3) The board of elections shall make the necessary 9594  
arrangements for the submission of such questions to the 9595  
electors of such subdivision, library district, or association 9596  
library district, and the election shall be conducted, 9597  
canvassed, and certified in the same manner as regular elections 9598  
in such subdivision, library district, or association library 9599  
district for the election of county officers. Notice of the 9600  
election shall be published in a newspaper of general 9601  
circulation in the subdivision, library district, or association 9602  
library district once a week for two consecutive weeks, or as 9603  
provided in section 7.16 of the Revised Code, prior to the 9604  
election. If the board of elections operates and maintains a web 9605  
site, the board of elections shall post notice of the election 9606  
on its web site for thirty days prior to the election. The 9607  
notice shall state the purpose, the levy's estimated annual 9608  
collections if the levy is not to pay debt charges, the proposed 9609  
increase in rate, expressed in mills for each one dollar of 9610  
taxable value, either that rate or the effective rate, as 9611  
applicable, expressed in dollars for each one hundred thousand 9612  
dollars of the county auditor's appraised value, the number of 9613  
years during which the increase will be in effect, the first 9614

month and year in which the tax will be levied, and the time and  
place of the election.

(B) The form of the ballots cast at an election held  
pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision  
or public library) \_\_\_\_\_ for the purpose of (purpose stated  
in the resolution) \_\_\_\_\_, that the county auditor estimates  
will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_  
mills for each \$1 of taxable value, which amounts to  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's  
appraised value, for \_\_\_\_\_ (life of indebtedness or number of  
years the levy is to run).

	For the Tax Levy
	Against the Tax Levy

"

(C) If the levy is to be in effect for a continuing period  
of time, the notice of election and the form of ballot shall so  
state instead of setting forth a specified number of years for  
the levy.

If the additional tax or the renewal, increase, or  
decrease of an existing levy is to be placed on the current tax  
list, the form of the ballot shall be modified by adding, after  
the statement of the number of years the levy is to run, the  
phrase ", commencing in \_\_\_\_\_ (first year the tax is to be  
levied), first due in calendar year \_\_\_\_\_ (first calendar  
year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or  
decrease an existing levy, the form of the ballot specified in

division (B) of this section must be changed by substituting for 9641  
the words "An additional" at the beginning of the form, the 9642  
words "A renewal of a" in case of a proposal to renew an 9643  
existing levy in the same amount; the words "A renewal of 9644  
\_\_\_\_\_ mills and an increase of \_\_\_\_\_ mills for each \$1 of 9645  
taxable value to constitute a" in the case of an increase; or 9646  
the words "A renewal of part of an existing levy, being a 9647  
reduction of \_\_\_\_\_ mills for each \$1 of taxable value, to 9648  
constitute a" in the case of a decrease in the proposed levy. 9649  
Additionally, the effective rate, in lieu of the rate, shall be 9650  
expressed for each one hundred thousand dollars of the county 9651  
auditor's appraised value. 9652

If the levy submitted is a proposal to renew two or more 9653  
existing levies imposed under section 5705.222 or division (L) 9654  
of section 5705.19 of the Revised Code, or under section 5705.21 9655  
or 5705.217 of the Revised Code, the form of the ballot 9656  
specified in division (B) of this section shall be modified by 9657  
substituting for the words "an additional tax" the words "a 9658  
renewal of \_\_\_\_ (insert the number of levies to be renewed) 9659  
existing taxes." 9660

If the levy submitted is a levy under section 5705.72 of 9661  
the Revised Code or a proposal to renew, increase, or decrease 9662  
an existing levy imposed under that section, the name of the 9663  
subdivision shall be "the unincorporated area of \_\_\_\_\_ 9664  
(name of township)." 9665

If the levy is for the payment of debt charges, the form 9666  
of the ballot shall be modified by omitting the phrase ", that 9667  
the county auditor estimates will collect \$\_\_\_\_\_ annually." 9668

The question covered by a resolution adopted under this 9669  
section shall be submitted as a separate proposition but may be 9670



printed on the same ballot with any other proposition submitted 9671  
at the same election, other than the election of officers. More 9672  
than one such question may be submitted at the same election. 9673

(D) A levy voted ~~in excess of the ten-mill limitation~~ 9674  
under this section shall be certified to the tax commissioner. 9675  
In the first year of the levy, it shall be extended on the tax 9676  
lists after the February settlement succeeding the election. If 9677  
the additional tax is to be placed upon the tax list of the 9678  
current year, as specified in the resolution providing for its 9679  
submission, the result of the election shall be certified 9680  
immediately after the canvass by the board of elections to the 9681  
taxing authority, who shall make the necessary levy and certify 9682  
it to the county auditor, who shall extend it on the tax lists 9683  
for collection. After the first year, the tax levy shall be 9684  
included in the annual tax budget that is certified to the 9685  
county budget commission. 9686

**Sec. 5705.251.** (A) A copy of a resolution adopted under 9687  
section 5705.212 or 5705.213 of the Revised Code shall be 9688  
certified by the board of education to the board of elections of 9689  
the proper county not less than ninety days before the date of 9690  
the election specified in the resolution, and the board of 9691  
elections shall submit the proposal to the electors of the 9692  
school district at a special election to be held on that date. 9693  
The board of elections shall make the necessary arrangements for 9694  
the submission of the question or questions to the electors of 9695  
the school district, and the election shall be conducted, 9696  
canvassed, and certified in the same manner as regular elections 9697  
in the school district for the election of county officers. 9698  
Notice of the election shall be published in a newspaper of 9699  
general circulation in the subdivision once a week for two 9700  
consecutive weeks, or as provided in section 7.16 of the Revised 9701

Code, prior to the election. If the board of elections operates 9702  
and maintains a web site, the board of elections shall post 9703  
notice of the election on its web site for thirty days prior to 9704  
the election. 9705

(1) In the case of a resolution adopted under section 9706  
5705.212 of the Revised Code, the notice shall state separately, 9707  
for each tax being proposed, the purpose; the proposed increase 9708  
in rate, expressed in dollars for each one hundred thousand 9709  
dollars of the county auditor's appraised value as well as in 9710  
mills for each one dollar of taxable value; the number of years 9711  
during which the increase will be in effect; and the first 9712  
calendar year in which the tax will be due. The notice shall 9713  
also state the original tax's estimated annual collections and 9714  
the estimated aggregate annual collections of all such taxes. 9715  
For an election on the question of a renewal levy, the notice 9716  
shall state the purpose; the levy's estimated annual 9717  
collections; the proposed rate, expressed in mills for each one 9718  
dollar of taxable value; the effective rate, expressed in 9719  
dollars for each one hundred thousand dollars of the county 9720  
auditor's appraised value; and the number of years the tax will 9721  
be in effect. If the resolution is adopted under division (C) of 9722  
that section, the rate of each tax being proposed shall be 9723  
expressed as both the total rate and the portion of the total 9724  
rate to be allocated to the qualifying school district and the 9725  
portion to be allocated to partnering community schools. 9726

(2) In the case of a resolution adopted under section 9727  
5705.213 of the Revised Code, the notice shall state the 9728  
purpose; the amount proposed to be raised by the tax in the 9729  
first year it is levied; the estimated average additional tax 9730  
rate for the first year it is proposed to be levied, expressed 9731  
in mills for each one dollar of taxable value and in dollars for 9732

each one hundred thousand dollars of the county auditor's 9733  
appraised value; the number of years during which the increase 9734  
will be in effect; and the first calendar year in which the tax 9735  
will be due. The notice also shall state the amount by which the 9736  
amount to be raised by the tax may be increased in each year 9737  
after the first year. The amount of the allowable increase may 9738  
be expressed in terms of a dollar increase over, or a percentage 9739  
of, the amount raised by the tax in the immediately preceding 9740  
year. For an election on the question of a renewal levy, the 9741  
notice shall state the purpose; the amount proposed to be raised 9742  
by the tax; the estimated tax rate, expressed in mills for each 9743  
one dollar of taxable value and in dollars for each one hundred 9744  
thousand dollars of the county auditor's appraised value; and 9745  
the number of years the tax will be in effect. 9746

In any case, the notice also shall state the time and 9747  
place of the election. 9748

(B) (1) The form of the ballot in an election on taxes 9749  
proposed under section 5705.212 of the Revised Code shall be as 9750  
follows: 9751

"Shall the \_\_\_\_\_ school district be authorized to 9752  
levy taxes for current expenses, the aggregate rate of which may 9753  
increase in \_\_\_\_\_ (number) increment(s) of not more than \_\_\_\_\_ 9754  
mill(s) for each \$1 of taxable value, from an original rate of 9755  
\_\_\_\_\_ mill(s) for each \$1 of taxable value, which amounts to 9756  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 9757  
value, that the county auditor estimates will collect \$\_\_\_\_\_ 9758  
annually, to a maximum rate of \_\_\_\_\_ mill(s) for each \$1 of 9759  
taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the 9760  
county auditor's appraised value, that the county auditor 9761  
estimates will collect \$\_\_\_\_\_ annually? The original tax is 9762

first proposed to be levied in \_\_\_\_\_ (the first year of the 9763  
tax), and the incremental tax in \_\_\_\_\_ (the first year of the 9764  
increment) (if more than one incremental tax is proposed in the 9765  
resolution, the first year that each incremental tax is proposed 9766  
to be levied shall be stated in the preceding format, and the 9767  
increments shall be referred to as the first, second, third, or 9768  
fourth increment, depending on their number). The aggregate rate 9769  
of tax so authorized will \_\_\_\_\_ (insert either, "expire 9770  
with the original rate of tax which shall be in effect for 9771  
\_\_\_\_\_ years" or "be in effect for a continuing period of 9772  
time"). 9773  
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	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district 9775  
under division (C) (1) of section 5705.212 of the Revised Code, 9776  
the form of the ballot shall be modified by adding, after the 9777  
phrase "each \$1 of taxable value," the following: "(of which 9778  
\_\_\_\_\_ mills is to be allocated to partnering community 9779  
schools)." 9780

(2) The form of the ballot in an election on the question 9781  
of a renewal levy under section 5705.212 of the Revised Code 9782  
shall be as follows: 9783

"Shall the \_\_\_\_\_ school district be authorized to 9784  
renew a tax for current expenses, that the county auditor 9785  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 9786  
\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to 9787  
\$\_\_\_\_\_ (effective rate) for each \$100,000 of the county 9788  
auditor's appraised value, for \_\_\_\_\_ (number of years the 9789

levy shall be in effect, or a continuing period of time)?

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	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district under division (C) (2) of section 5705.212 of the Revised Code and the total rate and the rates allocated to the school district and partnering community schools are to remain the same as those of the levy being renewed, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which \_\_\_\_\_ mills is to be allocated to partnering community schools)." If the total rate is to be increased, the form of the ballot shall state that the proposal is to renew the existing tax with an increase in rate and shall state the increase in rate, the total rate resulting from the increase, and, of that rate, the portion of the rate to be allocated to partnering community schools. If the total rate is to be decreased, the form of the ballot shall state that the proposal is to renew a part of the existing tax and shall state the reduction in rate, the total rate resulting from the decrease, and, of that rate, the portion of the rate to be allocated to partnering community schools.

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(3) If a tax proposed by a ballot form prescribed in division (B) (1) or (2) of this section is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in \_\_\_\_\_ (first year the tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due)."

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(C) The form of the ballot in an election on a tax proposed under section 5705.213 of the Revised Code shall be as follows:

"Shall the \_\_\_\_\_ school district be authorized to levy the following tax for current expenses? The tax will first be levied in \_\_\_\_\_ (year) to raise \$\_\_\_\_\_. In the \_\_\_\_\_ (number of years) following years, the tax will increase by not more than \_\_\_\_\_ (per cent or dollar amount of increase) each year, so that, during \_\_\_\_\_ (last year of the tax), the tax will raise approximately \_\_\_\_\_ (dollars). The county auditor estimates that the rate will be \_\_\_\_\_ mill(s) for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised value, both during \_\_\_\_\_ (first year of the tax) and \_\_\_\_\_ mill(s) for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised value, during \_\_\_\_\_ (last year of the tax). The tax will not be levied after \_\_\_\_\_ (year).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

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The form of the ballot in an election on the question of a renewal levy under section 5705.213 of the Revised Code shall be as follows:

"Shall the \_\_\_\_\_ school district be authorized to renew a tax for current expenses which will raise \$\_\_\_\_\_, estimated by the county auditor to be \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised value? The tax shall be in effect for \_\_\_\_\_ (the number of years the levy shall

be in effect, or a continuing period of time).

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	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in \_\_\_\_\_ (first year the tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due)."

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(D) The question covered by a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be submitted as a separate question, but may be printed on the same ballot with any other question submitted at the same election, other than the election of officers. More than one question may be submitted at the same election.

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(E) Taxes voted ~~in excess of the ten-mill limitation~~ under division (B) or (C) of this section shall be certified to the tax commissioner. If an additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the board of education. The board of education immediately shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

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**Sec. 5705.26.** Except as otherwise provided in section 9870  
5705.191 of the Revised Code, if the majority of the electors 9871  
voting on a levy authorized by sections 5705.19 to 5705.25 of 9872  
the Revised Code vote in favor of such levy at such election, 9873  
the taxing authority of the subdivision may levy a tax within 9874  
the subdivision or, in the case of a qualifying library levy, 9875  
within the library district or association library district, at 9876  
the additional rate ~~in excess of the ten-mill limitation~~ during 9877  
the period and for the purpose stated in the resolution, or at 9878  
any less rate, or for any of said years or purposes; provided 9879  
that levies for payment of debt charges shall not exceed the 9880  
amount necessary for such charges on the indebtedness mentioned 9881  
in the resolution. ~~If such levy is for the payment of charges on~~ 9882  
~~debts incurred prior to January 1, 1935, in excess of the ten-~~ 9883  
~~mill limitation but within the fifteen-mill limitation, the~~ 9884  
~~taxing authority of said subdivision shall levy in excess of the~~ 9885  
~~ten-mill limitation such tax if a majority of the electors~~ 9886  
~~voting on the levy vote in favor thereof.~~ 9887

**Sec. 5705.27.** There is hereby created in each county a 9888  
county budget commission consisting of the county auditor, the 9889  
county treasurer, and the prosecuting attorney. Upon petition 9890  
filed with the board of elections, signed by the number of 9891  
electors of the county equal in amount to three per cent of the 9892  
total number of votes cast for governor at the most recent 9893  
election therefor, there shall be submitted to the electors of 9894  
the county at the next general election occurring not sooner 9895  
than ninety days after the filing of the petition, the question 9896  
"Shall the county budget commission consist of two additional 9897  
members to be elected from the county?" Provision shall be made 9898  
on the ballot for the election from the county at large of two 9899  
additional members of the county budget commission who shall be 9900



electors of the county if a majority of the electors voting on 9901  
the question shall have voted in the affirmative. In such 9902  
counties, where the electors have voted in the affirmative, the 9903  
county budget commission shall consist of such two elected 9904  
members in addition to the county auditor, the county treasurer 9905  
and the prosecuting attorney. Such members, who shall not hold 9906  
any other public office, shall serve for a term of four years. 9907

The commission shall meet at the office of the county 9908  
auditor in each county on the first Monday in February and on 9909  
the first Monday in August, annually, and shall complete its 9910  
work on or before the first day of September, annually, unless 9911  
for good cause the tax commissioner extends the time for 9912  
completing the work. A majority of members shall constitute a 9913  
quorum, provided that no action of the commission shall be valid 9914  
unless agreed to by a majority of the members of the commission. 9915  
The auditor shall be the secretary of the commission and shall 9916  
keep a full and accurate record of all proceedings. The auditor 9917  
shall appoint such messengers and clerks as the commission deems 9918  
necessary, and the budget commissioners shall be allowed their 9919  
actual and necessary expenses. The elected members of the 9920  
commission shall also receive twenty dollars for each day in 9921  
attendance at commission meetings and in discharge of official 9922  
duties. 9923

-Any vacancy among such elected members shall be filled by 9924  
the presiding judge of the court of common pleas. 9925

-In adjusting the rates of taxation and fixing the amount 9926  
of taxes to be levied each year, the commissioners shall be 9927  
governed by the amount of the taxable property shown on the 9928  
auditor's tax list for the current year; provided that if the 9929  
auditor's tax list has not been completed, the auditor shall 9930

estimate, as nearly as practicable, the amount of the taxable 9931  
property for such year, and such officers shall be governed by 9932  
such estimate. 9933

In any county in which two members of the commission are 9934  
elected, upon petition filed with the board of elections, signed 9935  
by the number of electors of the county equal in amount to three 9936  
per cent of the votes cast for governor at the most recent 9937  
election therefor, there shall be submitted to the electors of 9938  
the county at the next general election occurring not sooner 9939  
than ninety days after the filing of the petition, the question 9940  
"Shall the elected members be eliminated from the county budget 9941  
commission?" If the majority of the electors voting thereon 9942  
shall have voted in the affirmative, the county budget 9943  
commission shall consist solely of the county auditor, the 9944  
county treasurer, and the prosecuting attorney. 9945

The county auditor, the county treasurer, and the 9946  
prosecuting attorney respectively may authorize a designee to 9947  
serve in the county auditor's, the county treasurer's, or the 9948  
prosecuting attorney's capacity on a county budget commission. 9949

**Sec. 5705.28.** (A) Except as provided in division (B) (1) or 9950  
(2) of this section or in section 5705.281 of the Revised Code, 9951  
the taxing authority of each subdivision or other taxing unit 9952  
shall adopt a tax budget for the next succeeding fiscal year: 9953

(1) On or before the fifteenth day of January in the case 9954  
of school districts and the city of Cincinnati; 9955

(2) On or before the fifteenth day of July in the case of 9956  
all other subdivisions and taxing units. 9957

(B) (1) Before the first day of June in each year, the 9958  
board of trustees of a school library district entitled to 9959

participate in any appropriation or revenue of a school district 9960  
or to have a tax proposed by the board of education of a school 9961  
district shall file with the board of education of the school 9962  
district a tax budget for the ensuing fiscal year. On or before 9963  
the fifteenth day of July in each year, the board of education 9964  
of a school district to which a school library district tax 9965  
budget was submitted under this division shall adopt such tax 9966  
budget on behalf of the library district, but such budget shall 9967  
not be part of the school district's tax budget. 9968

(2) (a) The taxing authority of a taxing unit that does not 9969  
levy a tax is not required to adopt a tax budget pursuant to 9970  
division (A) of this section. Instead, on or before the 9971  
fifteenth day of July each year, such taxing authority shall 9972  
adopt an operating budget for the taxing unit for the ensuing 9973  
fiscal year. The operating budget shall include an estimate of 9974  
receipts from all sources, a statement of all taxing unit 9975  
expenses that are anticipated to occur, and the amount required 9976  
for debt charges during the fiscal year. The operating budget is 9977  
not required to be filed with the county auditor or the county 9978  
budget commission. 9979

(b) Except for this section and sections 5705.36, 5705.38, 9980  
5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised 9981  
Code, a taxing unit that does not levy a tax is not a taxing 9982  
unit for purposes of Chapter 5705. of the Revised Code. 9983  
Documents prepared in accordance with such sections are not 9984  
required to be filed with the county auditor or county budget 9985  
commission. 9986

(c) The total appropriations from each fund of a taxing 9987  
unit that does not levy a tax shall not exceed the total 9988  
estimated revenue available for expenditures from the fund, and 9989

appropriations shall be made from each fund only for the 9990  
purposes for which the fund is established. 9991

(C) (1) To assist in the preparation of the tax budget, the 9992  
head of each department, board, commission, and district 9993  
authority entitled to participate in any appropriation or 9994  
revenue of a subdivision shall file with the taxing authority, 9995  
or in the case of a municipal corporation, with its chief 9996  
executive officer, before the forty-fifth day prior to the date 9997  
on which the budget must be adopted, an estimate of contemplated 9998  
revenue and expenditures for the ensuing fiscal year, in such 9999  
form as is prescribed by the taxing authority of the subdivision 10000  
or by the auditor of state. The taxing authority shall include 10001  
in its budget of expenditures the full amounts requested by 10002  
district authorities, not to exceed the amount authorized by 10003  
law, if such authorities may fix the amount of revenue they are 10004  
to receive from the subdivision. In a municipal corporation in 10005  
which a special levy for a municipal university has been 10006  
authorized to be levied ~~in excess of the ten-mill limitation~~, or 10007  
is required by the charter of the municipal corporation, the 10008  
taxing authority shall include an amount not less than the 10009  
estimated yield of such levy, if such amount is requested by the 10010  
board of directors of the municipal university. 10011

(2) A county board of developmental disabilities may 10012  
include within its estimate of contemplated revenue and 10013  
expenditures a reserve balance account in the community 10014  
developmental disabilities residential services fund. The 10015  
account shall contain money that is not needed to pay for 10016  
current expenses for residential services and supported living 10017  
but will be needed to pay for expenses for such services in the 10018  
future or may be needed for unanticipated emergency expenses. On 10019  
the request of the county board of developmental disabilities, 10020

the board of county commissioners shall include such an account 10021  
in its budget of expenditures and appropriate money to the 10022  
account from residential service moneys for the county board. 10023

(D) The board of trustees of any public library desiring 10024  
to participate in the distribution of the county public library 10025  
fund shall adopt appropriate rules extending the benefits of the 10026  
library service of such library to all the inhabitants of the 10027  
county on equal terms, unless such library service is by law 10028  
available to all such inhabitants, and shall certify a copy of 10029  
such rules to the taxing authority with its estimate of 10030  
contemplated revenue and expenditures. Where such rules have 10031  
been so certified or where the adoption of such rules is not 10032  
required, the taxing authority shall include in its budget of 10033  
receipts such amounts as are specified by such board as 10034  
contemplated revenue from the county public library fund, and in 10035  
its budget of expenditures the full amounts requested therefrom 10036  
by such board. No library association, incorporated or 10037  
unincorporated, is entitled to participate in the proceeds of 10038  
the county public library fund unless such association both was 10039  
organized and operating prior to January 1, 1968, and 10040  
participated in the distribution of the proceeds of the county 10041  
public library fund prior to December 31, 2005. 10042

(E) Any health district created under Chapter 3709. of the 10043  
Revised Code that does not file an estimate of contemplated 10044  
revenue and expenditures for the ensuing fiscal year pursuant to 10045  
division (C) of this section shall adopt a tax budget on its own 10046  
behalf pursuant to division (A) of this section. 10047

**Sec. 5705.29.** This section does not apply to a subdivision 10048  
or taxing unit for which the county budget commission has waived 10049  
the requirement to adopt a tax budget pursuant to section 10050

5705.281 of the Revised Code. The tax budget shall present the 10051  
following information in such detail as is prescribed by the 10052  
auditor of state: 10053

(A) (1) A statement of the necessary current operating 10054  
expenses for the ensuing fiscal year for each department and 10055  
division of the subdivision, classified as to personal services 10056  
and other expenses, and the fund from which such expenditures 10057  
are to be made. Except in the case of a school district, this 10058  
estimate may include a contingent expense not designated for any 10059  
particular purpose, and not to exceed three per cent of the 10060  
total amount of appropriations for current expenses. In the case 10061  
of a school district, this estimate may include a contingent 10062  
expense not designated for any particular purpose and not to 10063  
exceed thirteen per cent of the total amount of appropriations 10064  
for current expenses. 10065

(2) A statement of the expenditures for the ensuing fiscal 10066  
year necessary for permanent improvements, exclusive of any 10067  
expense to be paid from bond issues, classified as to the 10068  
improvements contemplated by the subdivision and the fund from 10069  
which such expenditures are to be made; 10070

(3) The amounts required for the payment of final 10071  
judgments; 10072

(4) A statement of expenditures for the ensuing fiscal 10073  
year necessary for any purpose for which a special levy is 10074  
authorized, and the fund from which such expenditures are to be 10075  
made; 10076

(5) Comparative statements, so far as possible, in 10077  
parallel columns of corresponding items of expenditures for the 10078  
current fiscal year, including a statement of estimated expenses 10079

to the end of that fiscal year, and the two preceding fiscal 10080  
years. 10081

(B) (1) An estimate of receipts from other sources than the 10082  
general property tax during the ensuing fiscal year, which shall 10083  
include an estimate of unencumbered balances at the end of the 10084  
current fiscal year, and the funds to which such estimated 10085  
receipts are credited; 10086

(2) The amount each fund requires from the general 10087  
property tax, which shall be the difference between the 10088  
contemplated expenditure from the fund and the estimated 10089  
receipts, as provided in this section. The section of the 10090  
Revised Code under which the tax is authorized shall be set 10091  
forth. 10092

(3) Comparative statements, so far as possible, in 10093  
parallel columns of taxes and other revenues for the current 10094  
fiscal year and the two preceding fiscal years. 10095

(C) (1) The amount required for debt charges; 10096

(2) The estimated receipts from sources other than the tax 10097  
levy for payment of such debt charges, including the proceeds of 10098  
refunding bonds to be issued to refund bonds maturing in the 10099  
next succeeding fiscal year; 10100

(3) The net amount for which a tax levy shall be made, 10101  
classified as to bonds authorized and issued prior to January 1, 10102  
1922, and those authorized and issued subsequent to such date, 10103  
and, in the case of a township, as to what portion of the levy 10104  
will be within and what in excess of the ten-mill limitation. 10105

(D) An estimate of amounts from taxes authorized to be 10106  
~~levied in excess of the ten-mill limitation on the tax rate,~~ and 10107  
the fund to which such amounts will be credited, together with 10108

the sections of the Revised Code under which each such tax is 10109  
~~exempted from all limitations on the tax rate~~authorized. 10110

~~(E)(1)~~(E) If the taxing unit estimates that it will 10111  
collect more revenue in the succeeding fiscal year than in the 10112  
current fiscal year from any tax levied within the ten-mill 10113  
limitation, in the case of a township, or due to the operation 10114  
of division (E) of section 319.301 of the Revised Code, a 10115  
declaration of the taxing unit's intent to collect or forgo the 10116  
additional revenue. 10117

(F)(1) A board of education may include in its budget for 10118  
the fiscal year in which a levy proposed under section 5705.194, 10119  
5705.199, 5705.21, 5705.213, or 5705.219, a property tax levy 10120  
proposed under section 5748.09, or the original levy under 10121  
section 5705.212 of the Revised Code is first extended on the 10122  
tax list and duplicate an estimate of expenditures to be known 10123  
as a voluntary contingency reserve balance, which shall not be 10124  
greater than twenty-five per cent of the total amount of the 10125  
levy estimated to be available for appropriation in such year. 10126

(2) A board of education may include in its budget for the 10127  
fiscal year following the year in which a levy proposed under 10128  
section 5705.194, 5705.199, 5705.21, 5705.213, or 5705.219, a 10129  
property tax levy proposed under section 5748.09, or the 10130  
original levy under section 5705.212 of the Revised Code is 10131  
first extended on the tax list and duplicate an estimate of 10132  
expenditures to be known as a voluntary contingency reserve 10133  
balance, which shall not be greater than twenty per cent of the 10134  
amount of the levy estimated to be available for appropriation 10135  
in such year. 10136

(3) Except as provided in division ~~(E)(4)~~(F)(4) of this 10137  
section, the full amount of any reserve balance the board 10138



includes in its budget shall be retained by the county auditor 10139  
and county treasurer out of the first semiannual settlement of 10140  
taxes until the beginning of the next succeeding fiscal year, 10141  
and thereupon, with the depository interest apportioned thereto, 10142  
it shall be turned over to the board of education, to be used 10143  
for the purposes of such fiscal year. 10144

(4) A board of education, by a two-thirds vote of all 10145  
members of the board, may appropriate any amount withheld as a 10146  
voluntary contingency reserve balance during the fiscal year for 10147  
any lawful purpose, provided that prior to such appropriation 10148  
the board of education has authorized the expenditure of all 10149  
amounts appropriated for contingencies under section 5705.40 of 10150  
the Revised Code. Upon request by the board of education, the 10151  
county auditor shall draw a warrant on the district's account in 10152  
the county treasury payable to the district in the amount 10153  
requested. 10154

~~(F)~~(G) Except as otherwise provided in this division and 10155  
section 5705.32 of the Revised Code, the county budget 10156  
commission shall not reduce the taxing authority of a 10157  
subdivision as a result of the creation of a reserve balance 10158  
account. Except as otherwise provided in this division, the 10159  
county budget commission shall not consider the amount in a 10160  
reserve balance account of a township, county, or municipal 10161  
corporation as an unencumbered balance or as revenue for the 10162  
purposes of division (E) (3) or (4) of section 5747.51 of the 10163  
Revised Code. The county budget commission may require 10164  
documentation of the reasonableness of the reserve balance held 10165  
in any reserve balance account. The commission shall consider 10166  
any amount in a reserve balance account that it determines to be 10167  
unreasonable as unencumbered and as revenue for the purposes of 10168  
section 5747.51 of the Revised Code and may take such amounts 10169

into consideration when determining whether to reduce the taxing 10170  
authority of a subdivision. 10171

**Sec. 5705.31.** The county auditor shall present to the 10172  
county budget commission the annual tax budgets submitted under 10173  
sections 5705.01 to 5705.47 of the Revised Code, together with 10174  
an estimate prepared by the auditor of the amount of any state 10175  
levy, the rate of any school tax levy as previously determined, 10176  
the tax commissioner's estimate of the amount to be received in 10177  
the county public library fund, the tax rates provided under 10178  
section 5705.281 of the Revised Code if adoption of the tax 10179  
budget was waived under that section, and such other information 10180  
as the commission requests or the tax commissioner prescribes. 10181  
~~The~~ 10182

The budget commission shall examine such budget and, if 10183  
the taxing authority is a board of education that has elected to 10184  
include projections pursuant to division (E) of section 5705.391 10185  
of the Revised Code, shall examine such projections. Using the 10186  
budget and, if applicable, included projections, the budget 10187  
commission shall ascertain the total amount proposed to be 10188  
raised in the county for the purposes of each subdivision and 10189  
other taxing units in the county and the need for those amounts. 10190  
Except as otherwise provided in this section, the county budget 10191  
commission may reduce the amount to be raised by any levy 10192  
pursuant to section 5705.32 of the Revised Code. 10193

The commission shall ascertain that the following levies 10194  
have been properly authorized and, if so authorized, shall 10195  
approve them without modification: 10196

(A) All voter-approved levies in excess of the ten-mill 10197  
limitation, in the first year they are levied, unless the levy 10198  
is the renewal of an existing tax or the subdivision or taxing 10199

unit requests an amount requiring a lower rate for the 10200  
succeeding fiscal year. Such a request for an amount requiring a 10201  
lower rate applies only to the succeeding fiscal year unless the 10202  
subdivision or taxing unit expressly states that the request is 10203  
permanent. 10204

(B) All levies for unsatisfied debt charges ~~not provided~~ 10205  
~~for by levies in excess of the ten-mill limitation,~~ including 10206  
levies that remain necessary to pay notes issued for emergency 10207  
purposes; 10208

(C) ~~The levies prescribed by division (B) of sections~~ 10209  
~~742.33 and 742.34 of the Revised Code;~~ 10210

~~(D)~~ Except as otherwise provided in this division, a 10211  
minimum levy within the ten-mill limitation for the current 10212  
expense and debt service of each ~~subdivision or taxing~~ 10213  
~~unit~~ township, which shall equal two-thirds of the average levy 10214  
for current expenses and debt service allotted within the 10215  
fifteen-mill limitation to such ~~subdivision or taxing unit~~ 10216  
township during the last five years the fifteen-mill limitation 10217  
was in effect unless ~~such subdivision or taxing unit~~ the 10218  
township requests an amount requiring a lower rate. ~~Except for~~ 10219  
the succeeding fiscal year, or if it expressed its intent to 10220  
forgo collections from such a levy under division (E) of section 10221  
5705.29 of the Revised Code. Such a request for an amount 10222  
requiring a lower rate applies only to the succeeding fiscal 10223  
year unless the township expressly states that the request is 10224  
permanent. 10225

~~as provided in section 5705.312 of the Revised Code, if~~ 10226  
~~the levies required in divisions (B) and (C) of this section for~~ 10227  
~~the subdivision or taxing unit equal or exceed the entire~~ 10228  
~~minimum levy of the subdivision as fixed, the minimum levies of~~ 10229

~~the other subdivisions or taxing units shall be reduced by the~~ 10230  
~~commission to provide for the levies and an operating levy for~~ 10231  
~~the subdivision. Such additional levy shall be deducted from the~~ 10232  
~~minimum levies of each of the other subdivisions or taxing~~ 10233  
~~units, but the operating levy for a school district shall not be~~ 10234  
~~reduced below a figure equivalent to forty-five per cent of the~~ 10235  
~~millage available within the ten-mill limitation after all the~~ 10236  
~~levies in divisions (B) and (C) of this section have been~~ 10237  
~~provided for.~~ 10238

~~If a municipal corporation and a township have entered~~ 10239  
~~into an annexation agreement under section 709.192 of the~~ 10240  
~~Revised Code in which they agree to reallocate their shares of~~ 10241  
~~the minimum levies established under this division and if that~~ 10242  
~~annexation agreement is submitted along with the annual tax~~ 10243  
~~budget of both the township and the municipal corporation, then,~~ 10244  
~~when determining the minimum levy under this division, the~~ 10245  
~~auditor shall allocate, to the extent possible, the minimum levy~~ 10246  
~~for that municipal corporation and township in accordance with~~ 10247  
~~their annexation agreement.~~ 10248

~~(E) The levies prescribed by section 3709.29 of the~~ 10249  
~~Revised Code.~~ 10250

Divisions (A) to ~~(E)~~ (C) of this section are mandatory, and 10251  
commissions shall be without discretion to reduce such ~~minimum~~ 10252  
levies except as provided in such divisions, except that a 10253  
commission shall reduce the minimum levy described in division 10254  
(C) of this section to comply with the rate limitation 10255  
prescribed by division (B) of section 5705.02 of the Revised 10256  
Code. 10257

If any debt charge is omitted from the budget, the 10258  
commission shall include it therein. 10259

**Sec. 5705.32.** (A) The county budget commission shall 10260  
adjust the estimated amounts required from the general property 10261  
tax for each fund, as shown by the tax budgets or other 10262  
information required to be provided under section 5705.281 of 10263  
the Revised Code, so as to bring the tax levies required 10264  
therefor within the limitations specified in sections 5705.01 to 10265  
5705.47 of the Revised Code, for such levies, but no levy shall 10266  
be reduced pursuant to this division below a minimum fixed by 10267  
law. The commission may revise and adjust the estimate of 10268  
balances and receipts from all sources for each fund and shall 10269  
determine the total appropriations that may be made therefrom. 10270  
If a taxing unit declared its intent to forgo collections under 10271  
division (E) of section 5705.29 of the Revised Code, the 10272  
commission shall adjust the rate of each levy as required to 10273  
result in that reduction in collections. 10274

(B) If, as shown by a tax budget or other information 10275  
required pursuant to section 5705.281 of the Revised Code, the 10276  
unencumbered balance estimated to remain in any fund at the end 10277  
of the current fiscal year exceeds thirty per cent of the total 10278  
estimated expenses from that fund through the end of the current 10279  
fiscal year, the county budget commission shall hold a public 10280  
hearing to consider adjustments to any property tax levies, the 10281  
receipts of which are deposited into the fund. 10282

The hearing shall be held to determine whether those 10283  
levies should be adjusted for the succeeding fiscal year to 10284  
avoid excessive collections. The taxing authority for whose 10285  
benefit the tax is levied shall be given the opportunity, at the 10286  
public hearing, to present its position as to whether the levy 10287  
should be adjusted and to provide evidence supporting that 10288  
position. 10289

If, after the public hearing, the commission determines 10290  
that one or more levies should be adjusted to avoid excessive 10291  
collections, the commission may reduce the levy for the 10292  
following fiscal year by an amount, or a rate the results in an 10293  
amount, that is up to or equal to the amount by which the 10294  
estimated fiscal-year-end unencumbered balance in the fund 10295  
exceeds thirty per cent of the estimated fiscal-year-end 10296  
expenditures from the fund. But, no levy may be reduced to a 10297  
level that would cause a school district subject to division (A) 10298  
of section 3317.01 of the Revised Code to levy less than twenty 10299  
mills for current operating expenses as required by that 10300  
division, except as authorized in division (A) of this section 10301  
or division (D) of section 5705.31 of the Revised Code. 10302

~~(B)~~ (C) The commission shall fix the amount of the county 10303  
public library fund to be distributed to each board of public 10304  
library trustees that has qualified under section 5705.28 of the 10305  
Revised Code for participation in the proceeds of such fund. The 10306  
amount paid to all libraries in the county from such fund shall 10307  
never be a smaller per cent of the fund than the average of the 10308  
percentages of the county's classified taxes that were 10309  
distributed to libraries in 1982, 1983, and 1984, as determined 10310  
by the county auditor. The commission shall base the amount for 10311  
distribution on the needs of such library for the construction 10312  
of new library buildings, parts of buildings, improvements, 10313  
operation, maintenance, or other expenses. In determining the 10314  
needs of each library board of trustees, and in calculating the 10315  
amount to be distributed to any library board of trustees on the 10316  
basis of its needs, the commission shall make no reduction in 10317  
its allocation from the fund on account of additional revenues 10318  
realized by a library from increased taxes or service charges 10319  
voted by its electorate, from revenues received through federal 10320

or state grants, projects, or programs, or from grants from 10321  
private sources. 10322

~~(C)~~ (D) Notwithstanding the fact that alternative methods 10323  
of financing such needs are available, after fixing the amount 10324  
to be distributed to libraries, the commission shall fix the 10325  
amount, if any, of the county public library fund to be 10326  
distributed to each board of township park commissioners, the 10327  
county, and each municipal corporation in accordance with the 10328  
following: 10329

(1) Each municipal corporation in the county shall receive 10330  
a per cent of the remainder that equals the per cent that the 10331  
county auditor determines the classified property taxes 10332  
originating in such municipal corporation in 1984 were of the 10333  
total of all of the county's classified property taxes in 1984. 10334  
The commission may deduct from this amount any amount that the 10335  
budget commission allows to the board of township park 10336  
commissioners of a township park district, the boundaries of 10337  
which are coextensive with or contained within the boundaries of 10338  
the municipal corporation. 10339

(2) The county shall receive a per cent of the remainder 10340  
that equals the per cent that the county auditor determines the 10341  
classified property taxes originating outside of the boundaries 10342  
of municipal corporations in the county in 1984 were of the 10343  
total of all of the county's classified property taxes in 1984. 10344  
The commission may deduct from this amount any amount that the 10345  
budget commission allows to the board of township park 10346  
commissioners of a township park district, the boundaries of 10347  
which are not coextensive with or contained within those of any 10348  
municipal corporation in the county. 10349

~~(D)~~ (E) The commission shall separately set forth the 10350

amounts fixed and determined under divisions ~~(B)~~ (C) and ~~(C)~~ (D) 10351  
of this section in the "official certificate of estimated 10352  
resources," as provided in section 5705.35 of the Revised Code, 10353  
and separately certify such amount to the county auditor who 10354  
shall be guided thereby in the distribution of the county public 10355  
library fund for and during the fiscal year. In determining such 10356  
amounts, the commission shall be guided by the estimate 10357  
certified by the tax commissioner and presented by the auditor 10358  
under section 5705.31 of the Revised Code, as to the total 10359  
amount of revenue to be received in the county public library 10360  
fund during such fiscal year. 10361

~~(E)~~ (1) (F) (1) At least five days before the date of any 10362  
meeting at which the budget commission plans to discuss the 10363  
distribution of the county public library fund, it shall notify 10364  
each legislative authority and board of public library trustees, 10365  
county commissioners, and township park commissioners eligible 10366  
to participate in the distribution of the fund of the date, 10367  
time, place, and agenda for the meeting. Any legislative 10368  
authority or board entitled to notice under this division may 10369  
designate an officer or employee of such legislative authority 10370  
or board to whom the commission shall deliver the notice. 10371

(2) Before the final determination of the amount to be 10372  
allotted to each subdivision from any source, the commission 10373  
shall permit representatives of each subdivision and of each 10374  
board of public library trustees to appear before it to explain 10375  
its financial needs. 10376

~~(F)~~ (G) If any public library receives and expends any 10377  
funds allocated to it under this section for the construction of 10378  
new library buildings or parts of buildings, such library shall 10379  
be free and open to the inhabitants of the county in which it is 10380



located. Any board of library trustees that receives funds under 10381  
this section and section 5747.48 of the Revised Code shall have 10382  
its financial records open for public inspection at all 10383  
reasonable times. 10384

**Sec. 5705.321.** (A) ~~As used in this section:~~ 10385

~~(1) "City, located wholly or partially in the county, with 10386  
the greatest population" means the city, located wholly or 10387  
partially in the county, with the greatest population residing 10388  
in the county; however, if the county budget commission on or 10389  
before January 1, 1998, adopted an alternative method of 10390  
apportionment that was approved by the city, located partially 10391  
in the county, with the greatest population but not the greatest 10392  
population residing in the county, "city, located wholly or 10393  
partially in the county, with the greatest population" means the 10394  
city, located wholly or partially in the county, with the 10395  
greatest population whether residing in the county or not, if 10396  
this alternative meaning is adopted by action of the board of 10397  
county commissioners and a majority of the boards of township 10398  
trustees and legislative authorities of municipal corporations 10399  
located wholly or partially in the county. 10400~~

~~(2) "Participating political subdivision" means a 10401  
municipal corporation or township that satisfies all of the 10402  
following: 10403~~

~~(a) It is located wholly or partially in the county. 10404~~

~~(b) It is not the city, located wholly or partially in the 10405  
county, with the greatest population. 10406~~

~~(c) Public library fund moneys are apportioned to it under 10407  
the county's alternative method or formula of apportionment in 10408  
the current calendar year. 10409~~

~~(B)~~—In lieu of the method of apportionment of the county  
public library fund provided by division ~~(C)~~ (D) of section  
5705.32 of the Revised Code, the county budget commission may  
provide for the apportionment of the fund under an alternative  
method or on a formula basis as authorized by this section.

~~Except as otherwise provided in division (C) of this~~  
~~section, the~~ The alternative method of apportionment shall have  
first been approved by ~~all of the following governmental units:~~  
~~the board of county commissioners; the legislative authority of~~  
~~the city, located wholly or partially in the county, with the~~  
~~greatest population; and a majority of the boards or legislative~~  
~~authorities of township trustees and legislative authorities of~~  
~~municipal corporations, located wholly or partially in the~~  
~~county, excluding the legislative authority of the city, located~~  
~~wholly or partially in the county, with the greatest~~  
~~population~~ any subdivision for which the county budget commission  
has fixed an allocation from public library fund moneys under  
the existing method of apportionment. In granting or denying  
approval for an alternative method of apportionment, the board  
of county commissioners, ~~boards of township trustees,~~ and  
legislative authorities of ~~municipal corporations~~ subdivisions  
shall act by motion. A motion to approve shall be passed upon a  
majority vote of the members of a board of county commissioners,  
~~board of township trustees,~~ or legislative authority ~~of a~~  
~~municipal corporation,~~ shall take effect immediately, and need  
not be published.

Any alternative method of apportionment adopted and  
approved under this division may be revised, amended, or  
repealed in the same manner as it may be adopted and approved.  
If an alternative method of apportionment adopted and approved  
under this division is repealed, the county public library fund

shall be apportioned among the subdivisions eligible to 10441  
participate in the fund, commencing in the ensuing calendar 10442  
year, under the apportionment provided in divisions ~~(B)~~ (C) and 10443  
~~(C)~~ (D) of section 5705.32 of the Revised Code, unless ~~the repeal~~ 10444  
~~occurs by operation of division (C) of this section or a new~~ 10445  
method for apportionment of the fund is provided in the action 10446  
of repeal. 10447

~~(C) This division applies only in counties in which the 10448  
city, located wholly or partially in the county, with the 10449  
greatest population has a population of twenty thousand or less 10450  
and a population that is less than fifteen per cent of the total 10451  
population of the county. In such a county, the legislative 10452  
authorities or boards of township trustees of two or more 10453  
participating political subdivisions, which together have a 10454  
population residing in the county that is a majority of the 10455  
total population of the county, each may adopt a resolution to 10456  
exclude the approval otherwise required of the legislative 10457  
authority of the city, located wholly or partially in the 10458  
county, with the greatest population. All of the resolutions to 10459  
exclude that approval shall be adopted not later than the first 10460  
Monday of August of the year preceding the calendar year in 10461  
which distributions are to be made under an alternative method 10462  
of apportionment. 10463~~

~~A motion granting or denying approval of an alternative 10464  
method of apportionment under this division shall be adopted by 10465  
a majority vote of the members of the board of county 10466  
commissioners and by a majority vote of a majority of the boards 10467  
of township trustees and legislative authorities of the 10468  
municipal corporations located wholly or partially in the 10469  
county, other than the city, located wholly or partially in the 10470  
county, with the greatest population, shall take effect 10471~~

~~immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.~~

~~(D)~~ (B) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

~~(E)~~ (C) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the county public library fund to each subdivision eligible to participate in the fund, and the auditor, when the amount of those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received into the treasury of a subdivision from the county public library fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision.

~~(F)~~(D) The actions of the county budget commission taken 10502  
pursuant to this section are final and may not be appealed to 10503  
the board of tax appeals, except on the issues of abuse of 10504  
discretion and failure to comply with the formula. 10505

**Sec. 5705.34.** When the budget commission has completed its 10506  
work with respect to a tax budget or other information required 10507  
to be provided under section 5705.281 of the Revised Code, it 10508  
shall certify its action to the taxing authority, together with 10509  
an estimate by the county auditor of the rate of each tax 10510  
necessary to be levied by the taxing authority within its 10511  
subdivision, taxing unit, or, in the case of a qualifying 10512  
library levy, within the library district or association library 10513  
district, and, for a township, what part thereof is in excess 10514  
of, and what part within, the ten-mill tax limitation. The 10515  
certification shall also indicate the date on which each tax 10516  
levied by the taxing authority will expire. 10517

If a taxing authority levies a tax for a fixed sum of 10518  
money or to pay debt charges for the tax year for which the tax 10519  
budget is prepared, and a payment on account of that tax is 10520  
payable to the taxing authority for the tax year under section 10521  
5709.92 or 5709.93 of the Revised Code, the county auditor, when 10522  
estimating the rate at which the tax shall be levied in the 10523  
current year, shall estimate the rate necessary to raise the 10524  
required sum less the estimated amount of any such payments made 10525  
for the tax year to a taxing unit for fixed-sum levies under 10526  
those sections. The estimated rate shall be the rate of the levy 10527  
that the budget commission certifies with its action under this 10528  
section. 10529

Each taxing authority, by ordinance or resolution, shall 10530  
authorize the necessary tax levies and certify them to the 10531

county auditor before the first day of October in each year, or 10532  
at such later date as is approved by the tax commissioner, 10533  
except that the certification by the legislative authority of 10534  
the city of Cincinnati or by a board of education shall be made 10535  
by the first day of April or at such later date as is approved 10536  
by the commissioner, and except that a township board of park 10537  
commissioners that is appointed by the board of township 10538  
trustees and oversees a township park district that contains 10539  
only unincorporated territory shall authorize only those taxes 10540  
approved by, and only at the rate approved by, the board of 10541  
township trustees as required by division ~~(C)~~ (B) of section 10542  
511.27 of the Revised Code. If the levying of a tax to be placed 10543  
on the duplicate of the current year is approved by electors 10544  
under sections 5705.01 to 5705.47 of the Revised Code; if the 10545  
rate of a school district tax is increased due to the repeal of 10546  
a school district income tax and property tax rate reduction at 10547  
an election held pursuant to section 5748.04 of the Revised 10548  
Code; or if refunding bonds to refund all or a part of the 10549  
principal of bonds payable from a tax levy for the ensuing 10550  
fiscal year are issued or sold and in the process of delivery, 10551  
the budget commission shall reconsider and revise its action on 10552  
the budget of the subdivision or school library district for 10553  
whose benefit the tax is to be levied after the returns of such 10554  
election are fully canvassed, or after the issuance or sale of 10555  
such refunding bonds is certified to it. 10556

**Sec. 5705.341.** Any person required to pay taxes on real, 10557  
public utility, or tangible personal property in any taxing 10558  
district or other political subdivision of this state may appeal 10559  
to the board of tax appeals from the action of the county budget 10560  
commission of any county which relates to the fixing of uniform 10561  
rates of taxation and the rate necessary to be levied by each 10562

taxing authority within a subdivision, taxing unit, library 10563  
district, or association library district and which action has 10564  
been certified by the county budget commission to the taxing 10565  
authority of any political subdivision or other taxing district 10566  
within the county. 10567

Such appeal shall be in writing and shall set forth the 10568  
tax rate complained of and the reason that such a tax rate is 10569  
not necessary to produce the revenue needed by the taxing 10570  
district or political subdivision for the ensuing fiscal year as 10571  
those needs are set out in the tax budget of said taxing unit 10572  
or, if adoption of a tax budget was waived under section 10573  
5705.281 of the Revised Code, as set out in such other 10574  
information the district or subdivision was required to provide 10575  
under that section, or that the action of the budget commission 10576  
appealed from does not otherwise comply with sections 5705.01 to 10577  
5705.47 of the Revised Code. The notice of appeal shall be filed 10578  
with the board of tax appeals, and a true copy thereof shall be 10579  
filed with the tax commissioner, the county auditor, and with 10580  
the fiscal officer of each taxing district or political 10581  
subdivision authorized to levy the tax complained of, and such 10582  
notice of appeal and copies thereof must be filed within thirty 10583  
days after the budget commission has certified its action as 10584  
provided by section 5705.34 of the Revised Code. Such notice of 10585  
appeal and the copies thereof may be filed either in person or 10586  
by certified mail. If filed by certified mail, the date of the 10587  
United States postmark placed on the sender's receipt by the 10588  
postal employee to whom the notice of appeal is presented shall 10589  
be treated as the date of filing. 10590

Prior to filing the appeal provided by this section, the 10591  
appellant shall deposit with the county auditor of the county 10592  
or, in the event the appeal concerns joint taxing districts in 10593

two or more counties, with the county auditor of the county with 10594  
the greatest valuation of taxable property the sum of five 10595  
hundred dollars to cover the costs of the proceeding. The county 10596  
auditor shall forthwith issue a pay-in order and pay such money 10597  
into the county treasury to the credit of the general fund. The 10598  
appellant shall produce the receipt of the county treasurer for 10599  
such deposit and shall file such receipt with the notice of 10600  
appeal. 10601

The board of tax appeals shall forthwith consider the 10602  
matter presented on appeal from the action of the county budget 10603  
commission and may modify any action of the commission with 10604  
reference to the fixing of tax rates, to the end that no tax 10605  
rate shall be levied above that necessary to produce the revenue 10606  
needed by the taxing district or political subdivision for the 10607  
ensuing fiscal year and to the end that the action of the budget 10608  
commission appealed from shall otherwise be in conformity with 10609  
sections 5705.01 to 5705.47 of the Revised Code. The findings of 10610  
the board of tax appeals shall be substituted for the findings 10611  
of the budget commission and shall be sent to the county auditor 10612  
and the taxing authority of the taxing district or political 10613  
subdivision affected as the action of such budget commission 10614  
under sections 5705.01 to 5705.47 of the Revised Code and to the 10615  
tax commissioner. At the request of an appellant, the findings 10616  
of the board of tax appeals shall be sent by certified mail at 10617  
the appellant's expense. 10618

The board of tax appeals shall promptly prepare a cost 10619  
bill listing the expenses incurred by the board in conducting 10620  
any hearing on the appeal and certify the cost bill to the 10621  
county auditor of the county receiving the deposit for costs, 10622  
who shall forthwith draw a warrant on the general fund of the 10623  
county in favor of the person or persons named in the bill of 10624



costs certified by the board of tax appeals. 10625

In the event the appellant prevails, the board of tax 10626  
appeals promptly shall direct the county auditor to refund the 10627  
deposit to the appellant and the costs shall be taxed to the 10628  
taxing district or political subdivision involved in the appeal. 10629  
The county auditor shall withhold from any funds then or 10630  
thereafter in the auditor's possession belonging to the taxing 10631  
district or political subdivision named in the order of the 10632  
board of tax appeals and shall reimburse the general fund of the 10633  
county. 10634

If the appellant fails, the costs shall be deducted from 10635  
the deposit provided for in this section and any balance which 10636  
remains shall be refunded promptly to the appellant by warrant 10637  
of the county auditor drawn on the general fund of the county. 10638

Nothing in this section or any section of the Revised Code 10639  
shall permit or require the levying of any rate of taxation, 10640  
whether within the ten-mill limitation, in the case of 10641  
townships, or whether the levy has been approved by the electors 10642  
of a taxing district, political subdivision, library district, 10643  
or association library district, or by the charter of a 10644  
municipal corporation ~~in excess of such ten-mill limitation~~, 10645  
unless such rate of taxation for the ensuing fiscal year is 10646  
clearly required by a budget of the taxing district or political 10647  
subdivision properly and lawfully adopted under this chapter, or 10648  
by other information that must be provided under section 10649  
5705.281 of the Revised Code if a tax budget was waived. 10650

In the event more than one appeal is filed involving the 10651  
same taxing district or political subdivision, all such appeals 10652  
may be consolidated by the board of tax appeals and heard at the 10653  
same time. 10654

Nothing herein contained shall be construed to bar or 10655  
prohibit the tax commissioner from initiating an investigation 10656  
or hearing on the commissioner's own motion. 10657

The tax commissioner shall adopt and issue such orders, 10658  
rules, and instructions, not inconsistent with law, as the 10659  
commissioner deems necessary, as to the exercise of the powers 10660  
and the discharge of the duties of any particular county budget 10661  
commission, county auditor, or other officer which relate to the 10662  
budget, the assessment of property, or the levy and collection 10663  
of taxes. The commissioner shall cause the orders and 10664  
instructions issued by the commissioner to be obeyed. 10665

**Sec. 5705.35.** (A) The certification of the budget 10666  
commission to the taxing authority of each subdivision or taxing 10667  
unit, as set forth in section 5705.34 of the Revised Code, shall 10668  
show the various funds of such subdivisions other than funds to 10669  
be created by transfer and shall be filed by the county budget 10670  
commission with such taxing authority on or before the first day 10671  
of March in the case of school districts and the city of 10672  
Cincinnati and on or before the first day of September in each 10673  
year in the case of all other taxing authorities. There shall be 10674  
set forth on the credit side of each fund the estimated 10675  
unencumbered balances and receipts, and if a tax is to be levied 10676  
for such fund, the estimated revenue to be derived therefrom, 10677  
the rate of the levy, and, in the case of townships, what 10678  
portion thereof is within, and what in excess of, the ten-mill 10679  
tax limitation, and on the debit side, the total appropriations 10680  
that may be made therefrom. Subject to division ~~(F)~~ (G) of 10681  
section 5705.29 of the Revised Code, any reserve balance in an 10682  
account established under section 5705.13 of the Revised Code 10683  
for the purpose described in division (A)(1) of that section, 10684  
and the principal of a nonexpendable trust fund established 10685

under section 5705.131 of the Revised Code and any additions to 10686  
principal arising from sources other than the reinvestment of 10687  
investment earnings arising from that fund, are not unencumbered 10688  
balances for the purposes of this section. The balance in a 10689  
reserve balance account established under section 5705.132 of 10690  
the Revised Code is not an unencumbered balance for the purposes 10691  
of this division. 10692

There shall be attached to the certification a summary, 10693  
which shall be known as the "official certificate of estimated 10694  
resources," that shall state the total estimated resources of 10695  
each fund of the subdivision that are available for 10696  
appropriation in the fiscal year, other than funds to be created 10697  
by transfer, and a statement of the amount of the total tax 10698  
duplicate of the school district to be used in the collection of 10699  
taxes for the following calendar year. Before the end of the 10700  
fiscal year, the taxing authority of each subdivision and other 10701  
taxing unit shall revise its tax budget, if one was adopted, so 10702  
that the total contemplated expenditures from any fund during 10703  
the ensuing fiscal year will not exceed the total appropriations 10704  
that may be made from such fund, as determined by the budget 10705  
commission in its certification; and such revised budget shall 10706  
be the basis of the annual appropriation measure. 10707

(B) Revenue from real property taxes scheduled to be 10708  
settled on or before the tenth day of August and the fifteenth 10709  
day of February of a fiscal year under divisions (A) and (C) of 10710  
section 321.24 of the Revised Code shall not be available for 10711  
appropriation by a board of education prior to the fiscal year 10712  
in which such latest scheduled settlement date occurs, except 10713  
that moneys advanced to the treasurer of a board of education 10714  
under division (A) (2) (b) of section 321.34 of the Revised Code 10715  
shall be available for appropriation in the fiscal year in which 10716

they are paid to the treasurer under such section. If the date 10717  
for any settlement of taxes is extended under division (E) of 10718  
section 321.24 of the Revised Code, the latest date set forth in 10719  
divisions (A) to (D) of that section shall be used to determine 10720  
in which fiscal year the revenues are first available for 10721  
appropriation. 10722

**Sec. 5705.36.** (A)(1) On or about the first day of each 10723  
fiscal year, the fiscal officer of each subdivision and other 10724  
taxing unit shall certify to the county auditor the total amount 10725  
from all sources available for expenditures from each fund set 10726  
up in the tax budget or, if adoption of a tax budget was waived 10727  
under section 5705.281 of the Revised Code, from each fund 10728  
created by or on behalf of the taxing authority. The amount 10729  
certified shall include any unencumbered balances that existed 10730  
at the end of the preceding year, excluding any of the 10731  
following: 10732

(a) Subject to division ~~(F)~~(G) of section 5705.29 of the 10733  
Revised Code, any reserve balance in an account established 10734  
under section 5705.13 of the Revised Code for the purpose 10735  
described in division (A)(1) of that section; 10736

(b) The principal of a nonexpendable trust fund 10737  
established under section 5705.131 of the Revised Code and any 10738  
additions to principal arising from sources other than the 10739  
reinvestment of investment earnings arising from that fund; 10740

(c) The balance in a reserve balance account established 10741  
under section 5705.132 of the Revised Code. 10742

A school district's certification shall separately show 10743  
the amount of any notes and unpaid and outstanding expenses on 10744  
the preceding thirtieth day of June that are to be paid from 10745

property taxes that are to be settled during the current fiscal 10746  
year under divisions (C) and (D) of section 321.24 of the 10747  
Revised Code. The budget commission, taking into consideration 10748  
the balances and revenues to be derived from taxation and other 10749  
sources, shall revise its estimate of the amounts that will be 10750  
credited to each fund from such sources, and shall certify to 10751  
the taxing authority of each subdivision an amended official 10752  
certificate of estimated resources. 10753

(2) Subject to divisions (A) (3) and (4) of this section, 10754  
upon a determination by the fiscal officer of a subdivision that 10755  
the revenue to be collected by the subdivision will be greater 10756  
or less than the amount included in an official certificate, the 10757  
fiscal officer may certify the amount of the deficiency or 10758  
excess to the commission, and if the commission determines that 10759  
the fiscal officer's certification is reasonable, the commission 10760  
shall certify an amended official certificate reflecting the 10761  
deficiency or excess. 10762

(3) Upon a determination by the fiscal officer of a 10763  
subdivision that the revenue to be collected by the subdivision 10764  
will be greater than the amount included in an official 10765  
certificate and the legislative authority intends to appropriate 10766  
and expend the excess revenue, the fiscal officer shall certify 10767  
the amount of the excess to the commission, and if the 10768  
commission determines that the fiscal officer's certification is 10769  
reasonable, the commission shall certify an amended official 10770  
certificate reflecting the excess. 10771

(4) Upon a determination by the fiscal officer of a 10772  
subdivision that the revenue to be collected by the subdivision 10773  
will be less than the amount included in an official certificate 10774  
and that the amount of the deficiency will reduce available 10775

resources below the level of current appropriations, the fiscal 10776  
officer shall certify the amount of the deficiency to the 10777  
commission, and the commission shall certify an amended 10778  
certificate reflecting the deficiency. 10779

(5) The total appropriations made during the fiscal year 10780  
from any fund shall not exceed the amount set forth as available 10781  
for expenditure from such fund in the official certificate of 10782  
estimated resources, or any amendment thereof, certified prior 10783  
to the making of the appropriation or supplemental 10784  
appropriation. 10785

(B) At the time of settlement of taxes against which notes 10786  
have been issued under division (D) of section 133.10 of the 10787  
Revised Code and at the time a tax duplicate is delivered 10788  
pursuant to section 319.28 or 319.29 of the Revised Code, the 10789  
county auditor shall determine whether the total amount to be 10790  
distributed to each school district from such settlement or 10791  
duplicate, when combined with the amounts to be distributed from 10792  
any subsequent settlement, will increase or decrease the amount 10793  
available for appropriation during the current fiscal year from 10794  
any fund. The county auditor shall certify this finding to the 10795  
budget commission, which shall certify an amended official 10796  
certificate reflecting the finding or certify to the school 10797  
district that no amended certificate needs to be issued. 10798

**Sec. 5705.37.** The taxing authority of any subdivision, or 10799  
the board of trustees of any public library, nonprofit 10800  
corporation, or library association maintaining a free public 10801  
library that has adopted and certified rules under section 10802  
5705.28 of the Revised Code, that is dissatisfied with any 10803  
action of the county budget commission may, through its fiscal 10804  
officer, appeal to the board of tax appeals within thirty days 10805

after the receipt by the subdivision of the official certificate 10806  
or notice of the commission's action. In like manner, but 10807  
through its clerk, any park district may appeal to the board of 10808  
tax appeals. An appeal under this section shall be taken by the 10809  
filing of a notice of appeal, either in person or by certified 10810  
mail, express mail, or authorized delivery service as provided 10811  
in section 5703.056 of the Revised Code, with the board and with 10812  
the commission. If notice of appeal is filed by certified mail, 10813  
express mail, or authorized delivery service, date of the United 10814  
States postmark placed on the sender's receipt by the postal 10815  
service or the date of receipt recorded by the authorized 10816  
delivery service shall be treated as the date of filing. Upon 10817  
receipt of the notice of appeal, the commission, by certified 10818  
mail, shall notify all persons who were parties to the 10819  
proceeding before the commission of the filing of the notice of 10820  
appeal and shall file proof of notice with the board of tax 10821  
appeals. The secretary of the commission shall forthwith certify 10822  
to the board a transcript of the full and accurate record of all 10823  
proceedings before the commission, together with all evidence 10824  
presented in the proceedings or considered by the commission, 10825  
pertaining to the action from which the appeal is taken. The 10826  
secretary of the commission also shall certify to the board any 10827  
additional information that the board may request. 10828

The board of tax appeals, in a de novo proceeding, shall 10829  
forthwith consider the matter presented to the commission, and 10830  
may modify any action of the commission with reference to the 10831  
budget, the estimate of revenues and balances, the allocation of 10832  
the public library fund, or the fixing of tax rates. ~~The~~ If the 10833  
appeal is taken in response to the fixing of tax rates through a 10834  
reduction made by the county budget commission, the burden of 10835  
proof is on the appellant to show the need for a different rate 10836

or amount to meet expenses in the ensuing fiscal year and the 10837  
board of tax appeals shall render its decision in the same 10838  
calendar year the appeal is filed. 10839

The finding of the board of tax appeals shall be 10840  
substituted for the findings of the commission, and shall be 10841  
sent to the tax commissioner, the county auditor, and the taxing 10842  
authority of the subdivision affected, or to the board of public 10843  
library trustees affected, as the action of the commission under 10844  
sections 5705.01 to 5705.47 of the Revised Code. At the request 10845  
of the taxing authority, board of trustees, or park district 10846  
that appealed an action of the county budget commission under 10847  
this section, the findings of the board of tax appeals shall be 10848  
sent by certified mail at the requestor's expense. 10849

This section does not give the board of tax appeals any 10850  
authority to place any township tax levy authorized ~~by law~~ 10851  
within the ten-mill limitation outside of that limitation, or to 10852  
reduce any levy below any minimum fixed by law. 10853

**Sec. 5705.391.** (A) The department of education and 10854  
workforce and the auditor of state shall jointly adopt rules 10855  
requiring boards of education to submit five-year projections of 10856  
operational revenues and expenditures. The rules shall provide 10857  
for the auditor of state or the department to examine the five- 10858  
year projections and to determine whether any further fiscal 10859  
analysis is needed to ascertain whether a district has the 10860  
potential to incur a deficit during the first three years of the 10861  
five-year period. 10862

The auditor of state or the department may conduct any 10863  
further audits or analyses necessary to assess any district's 10864  
fiscal condition. If further audits or analyses are conducted by 10865  
the auditor of state, the auditor of state shall notify the 10866



department of the district's fiscal condition, and the 10867  
department shall immediately notify the district of any 10868  
potential to incur a deficit in the current fiscal year or of 10869  
any strong indications that a deficit will be incurred in either 10870  
of the ensuing two years. If such audits or analyses are 10871  
conducted by the department, the department shall immediately 10872  
notify the district and the auditor of state of such potential 10873  
deficit or strong indications thereof. 10874

A district notified under this section shall take 10875  
immediate steps to eliminate any deficit in the current fiscal 10876  
year and shall begin to plan to avoid the projected future 10877  
deficits. 10878

(B) The state board of education, in accordance with 10879  
sections 3319.31 and 3319.311 of the Revised Code, may limit, 10880  
suspend, or revoke a license as defined under section 3319.31 of 10881  
the Revised Code that has been issued to any school employee 10882  
found to have willfully contributed erroneous, inaccurate, or 10883  
incomplete data required for the submission of the five-year 10884  
projection required by this section. 10885

(C) The department and the auditor of state, in their 10886  
joint adoption of rules under division (A) of this section, 10887  
shall not require a board of education to submit its five-year 10888  
projection of operational revenues and expenditures prior to the 10889  
thirtieth day of November of any fiscal year. 10890

(D) Beginning with submissions required in fiscal year 10891  
2024 and for each fiscal year in which a submission is required 10892  
under this section thereafter, the department and the auditor 10893  
shall label the projections regarding property tax allocation in 10894  
the projection as "state share of local property taxes." 10895

(E) A school district may submit to the county budget 10896  
commission the most recent projection prepared pursuant to this 10897  
section with its tax budget as required by section 5705.28 of 10898  
the Revised Code or other information as allowed by section 10899  
5705.281 of the Revised Code. 10900

**Sec. 5705.51.** (A) As used in this section: 10901

(1) "Indirect debt limit" means such limitation, in effect 10902  
at the time of issuance, upon the issuance of unvoted general 10903  
obligation bonds, notes, or certificates of indebtedness by a 10904  
~~subdivision~~ township as results from a restriction on the amount 10905  
of unvoted taxes which may be levied annually upon the general 10906  
tax lists and duplicates. 10907

(2) "Direct debt limit" means those respective limitations 10908  
on the principal amount of net indebtedness which may be created 10909  
or incurred by a ~~municipal corporation, school district, county,~~ 10910  
~~or township,~~ imposed by ~~sections 133.05, 133.06, 133.07, and~~ 10911  
section 133.09 of the Revised Code. 10912

(3) "Ten-mill limit" means unvoted taxes of ten mills 10913  
annually on each dollar of tax valuation of property on the 10914  
general tax lists and duplicates. 10915

(4) "One per cent limit" means unvoted taxes at such rates 10916  
upon the tax value as amounts to one per cent annually of the 10917  
true value in money of property that is listed on the general 10918  
tax lists and duplicates. 10919

(5) "Exempt obligations" means unvoted general obligation 10920  
bonds, notes, and certificates of indebtedness of a ~~municipal~~ 10921  
~~corporation, school district, county, or township~~ that are 10922  
excluded, exempted, or not considered in calculating or 10923  
ascertaining the direct debt limit ~~of such a subdivision, and~~ 10924

~~also includes unvoted general obligation bonds, notes, and~~ 10925  
~~certificates of indebtedness of a municipal corporation if the~~ 10926  
~~ordinance authorizing their issuance provides that the debt~~ 10927  
~~charges thereon, or, in the case of bond anticipation notes, the~~ 10928  
~~debt charges on the bonds in anticipation of which they are~~ 10929  
~~issued, shall be paid from lawfully available municipal income~~ 10930  
~~taxes to the extent needed to meet such debt charges, and~~ 10931  
~~contains a covenant, hereby authorized, to appropriate annually~~ 10932  
~~from such municipal income taxes such amount as is necessary to~~ 10933  
~~meet such annual debt charges, and further makes provision that~~ 10934  
~~any ad valorem property taxes which are provided for pursuant to~~ 10935  
~~section 133.22 or 133.23 of the Revised Code shall, in addition~~ 10936  
~~to any other reduction permitted by those sections, be reduced~~ 10937  
~~by the amount of such municipal income taxes to be applied to~~ 10938  
~~such debt charges in compliance with such covenant.~~ 10939

(B) For the purposes of calculating the indirect debt 10940  
limit, the debt charges on outstanding or proposed exempt 10941  
obligations required to be taken into consideration in 10942  
determining the indirect debt limit shall first be allocated to 10943  
the computed amount of taxes in excess of the ten-mill limit 10944  
that would result if ad valorem property taxes were levied to 10945  
the full extent of the one per cent limit, and any balance of 10946  
such debt charges shall be allocated to the ten-mill limit. This 10947  
section does not enlarge the direct debt limits. 10948

(C) Upon request of the bond issuing authority or the 10949  
fiscal officer of a ~~subdivision~~ township, the appropriate county 10950  
auditor or county auditors shall promptly certify all data 10951  
necessary to make the determinations under division (B) of this 10952  
section and to ascertain the indirect debt limits, including, ~~—~~ 10953  
~~for each overlapping subdivision,~~ the tax value and the true 10954  
value in money of property on the general tax lists and 10955

duplicates of the ~~subdivision~~township, stated separately for 10956  
each classification of property the tax value of which is 10957  
determined by applying a different percentage to true value, the 10958  
applicable debt charges, and such other data as is necessary for 10959  
the purpose. For such purpose, the aggregate true value in money 10960  
of each such classification of property may be determined by 10961  
application of the appropriate mathematical factor to the 10962  
aggregate tax value of such classification of property on the 10963  
general tax lists and duplicates. The fiscal officer of each 10964  
~~overlapping subdivision township~~ and the tax commissioner shall 10965  
promptly provide to the county auditor such additional 10966  
information as is needed by the county auditor to make the 10967  
certification required by this division, including certification 10968  
to the county auditor by each such fiscal officer as to the then 10969  
exempt obligations of the ~~subdivision~~township. The certificate 10970  
of the county auditor shall be conclusive as to the data therein 10971  
set forth for the purposes of determining the indirect debt 10972  
limit. The calculations and certifications provided for in this 10973  
section relating to the one per cent limit need not be made or 10974  
provided where the annual debt charges required to be taken into 10975  
consideration in ascertaining the indirect debt limit will not 10976  
exceed the ten-mill limit. 10977

(D) ~~A municipal corporation which has outstanding exempt~~ 10978  
~~obligations supported by municipal income taxes as provided in~~ 10979  
~~division (A) (5) of this section shall, to the extent necessary,~~ 10980  
~~therefor, levy and continue to levy such income tax and apply~~ 10981  
~~the proceeds thereof in accordance with its covenants made in~~ 10982  
~~the issuance of such obligations, and to such extent such tax~~ 10983  
~~shall not be subject to diminution by initiative or referendum,~~ 10984  
~~or diminution by statute unless provision is made therein for an~~ 10985  
~~adequate substitute therefor, other than unvoted taxes on the~~ 10986

~~general tax lists and duplicates, assigned by law to such~~ 10987  
~~purpose.~~ 10988

~~(E)~~ If the tax budget or the official certificate of 10989  
estimated resources of a ~~subdivision~~ township shows that funds 10990  
available for the purpose, ~~including municipal income taxes~~ 10991  
~~under division (D) of this section, but~~ excluding unvoted taxes 10992  
within the ten-mill limit, will be insufficient to pay the debt 10993  
charges on all outstanding obligations of the ~~subdivision~~ 10994  
township that have been shown as exempt obligations on any 10995  
certificate by the fiscal officer delivered to the county 10996  
auditor pursuant to division (C) of this section, whether or not 10997  
qualifying as such in any subsequent certificate, sections 10998  
5705.31 and 5705.32 of the Revised Code shall be specially 10999  
applied as follows with respect to the debt charges on such 11000  
obligations: 11001

(1) The amount of such debt charges and the debt charges 11002  
on other unvoted general obligations of the ~~subdivision~~ township, 11003  
not otherwise provided for, shall be charged against the minimum 11004  
levy of such ~~subdivision~~ township provided pursuant to division 11005  
~~(D)~~ (C) of section 5705.31 of the Revised Code to the full amount 11006  
of such minimum levy, if necessary, without preserving to such 11007  
~~subdivision~~ township any operating levy within the ten-mill 11008  
limit; 11009

(2) If the debt charges on such obligations, and on any 11010  
other outstanding unvoted general obligations of the ~~subdivision~~ 11011  
township not otherwise provided for, exceed the minimum levy of 11012  
such ~~subdivision~~ township, there shall be levied millage upon the 11013  
tax value of property on the general tax lists and duplicates of 11014  
the ~~subdivision~~ township in excess of the ~~ten-mill limit~~ limit 11015  
described in division (B) of section 5705.51 of the Revised 11016

Code, but within the one per cent limit as to any property, in 11017  
such amounts as are necessary to make up such deficiency to the 11018  
extent that such deficiency does not exceed the debt charges, 11019  
not otherwise provided for, on the exempt obligations referred 11020  
to in this division, 11021

~~(3) Only if the debt charges on such exempt obligations of 11022  
the subdivision are not fully provided for after application of 11023  
divisions (E) (1) and (2) of this section, the balance of such 11024  
debt charges shall be provided by adjustment of other minimum 11025  
levies pursuant to division (D) of section 5705.31 of the 11026  
Revised Code. 11027~~

~~If the subdivision is a municipal corporation that by 11028  
charter provides a tax-rate limitation pursuant to section 11029  
5705.18 of the Revised Code, divisions (E) (1), (2), and (3) of 11030  
this section shall be applied only in a manner consistent with 11031  
the applicable charter provisions. If a levy for current 11032  
operating expenses, whether or not part of a levy for other 11033  
purposes, is to be provided under such charter in lieu of a 11034  
minimum levy provided by division (D) of section 5705.31 of the 11035  
Revised Code, as a first step, such charter levy shall be 11036  
reduced by the amount of the levy for debt charges on such 11037  
exempt obligations only if and to the extent provided by such 11038  
charter, and if no part of such debt charges is to be paid from 11039  
a levy within the limitations imposed by the charter, the full 11040  
amount of such debt charges shall be considered the deficiency 11041  
under division (E) (2) of this section. The levy for such debt 11042  
charges under such subdivision shall not exceed any applicable 11043  
charter limitation. Any references in applicable charter 11044  
provisions to the limitations provided by the constitution or 11045  
laws or to a ten-mill limitation of Section 2, Article XII, Ohio 11046  
Constitution, shall be viewed by the county budget commission as 11047~~

~~meaning the one per cent limit applicable under this section.~~ 11048  
~~Division (E) (3) of this section shall not be applied to reduce~~ 11049  
~~any levy within a charter tax-rate limitation.~~ 11050

This section does not alter the right of holders of exempt 11051  
obligations to share equally in taxes levied within the ten-mill 11052  
limit nor the general obligation character of such exempt 11053  
obligations, and the full faith and credit of the ~~subdivision~~ 11054  
township is pledged thereto. 11055

~~(F)~~ (E) If any levy is made under division ~~(E) (2)~~ (D) (2) of 11056  
this section, the amount of millage to be applied to tax values 11057  
on the general tax lists and duplicates shall be determined for 11058  
each classification of property the tax value of which is 11059  
computed by applying a different percentage to true value. The 11060  
millage rates applied to such classifications of property shall 11061  
be calculated to produce revenues in the aggregate amount to be 11062  
provided under division ~~(E) (2)~~ (D) (2) of this section, provided 11063  
that no such millage shall be added to the taxes on property 11064  
that is already taxed to the full extent of the one per cent 11065  
limit, and the millage on each other classification of property 11066  
shall not result in a tax thereon in excess of the one per cent 11067  
limit, but the millage amount levied under division ~~(E) (2)~~ (D) (2) 11068  
of this section shall be the same as to all classifications of 11069  
property which may be taxed at the same millage without 11070  
exceeding the one per cent limit. In any event, the millage 11071  
amount levied under division ~~(E) (2)~~ (D) (2) of this section on all 11072  
land and improvements thereon in the ~~subdivision~~ township shall 11073  
be the same. 11074

~~(G) Nothing in this section shall be applied to impair the~~ 11075  
~~authority of a municipal corporation under section 5705.18 of~~ 11076  
~~the Revised Code. Levies which are authorized by the charter of~~ 11077

~~a municipal corporation without necessity for further vote and~~ 11078  
~~which are available for debt charges shall continue to be~~ 11079  
~~treated as levies outside the ten-mill limit and outside the one~~ 11080  
~~per cent limit in determining the indirect debt limit.~~ 11081

**Sec. 5705.55.** (A) The board of directors of a lake 11082  
facilities authority, by a vote of two-thirds of all its 11083  
members, may at any time declare by resolution ~~that the amount~~ 11084  
~~of taxes which may be raised within the ten-mill limitation by~~ 11085  
~~levies on the current tax duplicate will be insufficient to~~ 11086  
~~provide an adequate amount for the necessary requirements of the~~ 11087  
~~authority,~~ that it is necessary to levy a property tax in excess 11088  
~~of such limitation~~ for any of the purposes specified in 11089  
divisions (A), (B), (F), and (H) of section 5705.19 of the 11090  
Revised Code, and that the question of such additional tax levy 11091  
shall be submitted by the board to the electors residing within 11092  
the boundaries of the impacted lake district on the day of a 11093  
primary or general election. The resolution shall conform to 11094  
section 5705.19 of the Revised Code, except that the tax levy 11095  
may be in effect for no more than five years, as set forth in 11096  
the resolution, unless the levy is for the payment of debt 11097  
charges, and the total number of mills levied for each dollar of 11098  
taxable valuation that may be levied under this section for any 11099  
tax year shall not exceed one mill. If the levy is for the 11100  
payment of debt charges, the levy shall be for the life of the 11101  
bond indebtedness. 11102

The resolution shall specify the date of holding the 11103  
election, which shall not be earlier than ninety days after the 11104  
adoption and certification of the resolution to the board of 11105  
elections. The resolution shall not include a levy on the 11106  
current tax list and duplicate unless the election is to be held 11107  
at or prior to the first Tuesday after the first Monday in 11108



November of the current tax year. 11109

The resolution shall be certified to the board of 11110  
elections of the proper county or counties not less than ninety 11111  
days before the date of the election. The resolution shall go 11112  
into immediate effect upon its passage, and no publication of 11113  
the resolution shall be necessary other than that provided in 11114  
the notice of election. Section 5705.25 of the Revised Code 11115  
shall govern the arrangements for the submission of such 11116  
question and other matters concerning the election, to which 11117  
that section refers, except that the election shall be held on 11118  
the date specified in the resolution. If a majority of the 11119  
electors voting on the question so submitted in an election vote 11120  
in favor of the levy, the board of directors may forthwith make 11121  
the necessary levy within the boundaries of the impacted lake 11122  
district at the additional rate ~~in excess of the ten-mill-~~ 11123  
~~limitation~~ on the tax list, for the purpose stated in the 11124  
resolution. The tax levy shall be included in the next annual 11125  
tax budget that is certified to the county budget commission. 11126

(B) The form of the ballot in an election held on the 11127  
question of levying a tax proposed pursuant to this section 11128  
shall be as follows or in any other form acceptable to the 11129  
secretary of state: 11130

"A tax for the benefit of (name of lake facilities 11131  
authority) \_\_\_\_\_ for the purpose of \_\_\_\_\_, that the 11132  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate 11133  
not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, 11134  
which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 11135  
auditor's appraised value, for \_\_\_\_\_ (life of 11136  
indebtedness or number of years the levy is to run). 11137  
11138

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the levy is for the payment of debt charges, the form 11139  
of the ballot shall be modified by omitting the phrase ", that 11140  
the county auditor estimates will collect \$\_\_\_\_\_ annually." 11141

(C) On approval of the levy, notes may be issued in 11142  
anticipation of the collection of the proceeds of the tax levy, 11143  
other than the proceeds to be received for the payment of bond 11144  
debt charges, in the amount and manner and at the times as are 11145  
provided in section 5705.193 of the Revised Code, for the 11146  
issuance of notes by a county in anticipation of the proceeds of 11147  
a tax levy. The lake facilities authority may borrow money in 11148  
anticipation of the collection of current revenues as provided 11149  
in section 133.10 of the Revised Code. 11150

(D) If a tax is levied under this section in a tax year, 11151  
no other taxing authority of a subdivision or taxing unit, 11152  
including a port authority, may levy a tax on property in the 11153  
impacted lake district in the same tax year if the purpose of 11154  
the levy is substantially the same as the purpose for which the 11155  
lake facilities authority of the impacted lake district was 11156  
created. 11157

**Sec. 5705.60.** (A) As used in this section, "qualifying 11158  
fixed-sum levy" means a tax levied on property at whatever rate 11159  
is required to produce a specified amount of tax money, 11160  
including a tax levied under section 5705.199 of the Revised 11161  
Code, but not including a tax levied in excess of the ten-mill 11162  
limitation to pay debt charges. 11163

(B) Each year, the tax commissioner shall determine by 11164

what amount, if any, the rate of a qualifying fixed sum levy 11165  
must be changed for the levy to produce the levy's specified 11166  
amount of money for the current tax year. The tax commissioner 11167  
shall certify the amount determined for each fixed-sum levy to 11168  
the appropriate county auditor by the first day of September. 11169

(C) Unless a different rate is required by section 5705.34 11170  
of the Revised Code, each county auditor to whom a rate change 11171  
is certified under division (B) of this section shall apply the 11172  
adjusted rate for the current tax year. 11173

**Sec. 5705.72.** (A) As used in this section and in section 11174  
5705.25 of the Revised Code with regard to a levy submitted 11175  
under this section, "electors" means electors of the 11176  
unincorporated area of a township. 11177

(B) The board of trustees of any township that withdraws 11178  
or proposes by resolution to withdraw the unincorporated area of 11179  
the township from a regional transit authority under section 11180  
306.55 of the Revised Code, by vote of two-thirds of all the 11181  
members of the board of trustees, may declare by resolution ~~that~~ 11182  
~~the amount of taxes that may be raised within the ten-mill-~~ 11183  
~~limitation will be insufficient to provide transportation~~ 11184  
~~services to the unincorporated area of the township and that it~~ 11185  
is necessary to levy a tax ~~in excess of that limitation~~ within 11186  
the unincorporated area of that township for the purpose of 11187  
providing transportation services for the movement of persons 11188  
within, from, or to the unincorporated area of that township. 11189

The resolution shall specify the necessary amount of the 11190  
increase in rate to levy, the purpose of such increase, and the 11191  
number of years, not exceeding ten, during which the rate 11192  
increase shall be in effect, which may or may not include a levy 11193  
upon the tax list of the current year. 11194

The resolution shall be submitted to the proper county  
board of elections not less than ninety days before the date of  
the election at which the question will appear on the ballot and  
in the manner provided by section 5705.25 of the Revised Code,  
except that the question may be submitted to electors at a  
general election or a special election held on a date consistent  
with section 3501.01 of the Revised Code.

A resolution adopted by the board of trustees of a  
township under this section may be combined with a resolution  
for the withdrawal of the unincorporated area of the township  
from a regional transit authority as provided in section 306.55  
of the Revised Code, by vote of two-thirds of all members of the  
board. The board may certify the combined resolution to the  
board of elections as a combined question. The question  
appearing on the ballot shall be as provided in section 5705.252  
of the Revised Code.

When electors have approved a tax levy under this section,  
the board of township trustees may anticipate a fraction of the  
proceeds of the levy and issue anticipation notes as authorized  
by section 5705.191 of the Revised Code for a current expense  
levy with a fixed term, and may anticipate the collection of  
current revenue under section 133.10 of the Revised Code.

**Sec. 5709.40.** (A) As used in this section:

(1) "Blighted area" and "impacted city" have the same  
meanings as in section 1728.01 of the Revised Code.

(2) "Business day" means a day of the week excluding  
Saturday, Sunday, and a legal holiday as defined under section  
1.14 of the Revised Code.

(3) "Housing renovation" means a project carried out for

residential purposes. 11224

(4) "Improvement" means the increase in the assessed value 11225  
of any real property that would first appear on the tax list and 11226  
duplicate of real and public utility property after the 11227  
effective date of an ordinance adopted under this section were 11228  
it not for the exemption granted by that ordinance. 11229

(5) "Incentive district" means an area not more than three 11230  
hundred acres in size enclosed by a continuous boundary in which 11231  
a project is being, or will be, undertaken and having one or 11232  
more of the following distress characteristics: 11233

(a) At least fifty-one per cent of the residents of the 11234  
district have incomes of less than eighty per cent of the median 11235  
income of residents of the political subdivision in which the 11236  
district is located, as determined in the same manner specified 11237  
under section 119(b) of the "Housing and Community Development 11238  
Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended; 11239

(b) The average rate of unemployment in the district 11240  
during the most recent twelve-month period for which data are 11241  
available is equal to at least one hundred fifty per cent of the 11242  
average rate of unemployment for this state for the same period. 11243

(c) At least twenty per cent of the people residing in the 11244  
district live at or below the poverty level as defined in the 11245  
federal Housing and Community Development Act of 1974, 42 U.S.C. 11246  
5301, as amended, and regulations adopted pursuant to that act. 11247

(d) The district is a blighted area. 11248

(e) The district is in a situational distress area as 11249  
designated by the director of development under division (F) of 11250  
section 122.23 of the Revised Code. 11251

(f) As certified by the engineer for the political 11252  
subdivision, the public infrastructure serving the district is 11253  
inadequate to meet the development needs of the district as 11254  
evidenced by a written economic development plan or urban 11255  
renewal plan for the district that has been adopted by the 11256  
legislative authority of the subdivision. 11257

(g) The district is comprised entirely of unimproved land 11258  
that is located in a distressed area as defined in section 11259  
122.23 of the Revised Code. 11260

(6) "Overlay" means an area of not more than three hundred 11261  
acres that is a square, or that is a rectangle having two longer 11262  
sides that are not more than twice the length of the two shorter 11263  
sides, that the legislative authority of a municipal corporation 11264  
delineates on a map of a proposed incentive district. 11265

(7) "Project" means development activities undertaken on 11266  
one or more parcels, including, but not limited to, 11267  
construction, expansion, and alteration of buildings or 11268  
structures, demolition, remediation, and site development, and 11269  
any building or structure that results from those activities. 11270

(8) "Public infrastructure improvement" includes, but is 11271  
not limited to, public roads and highways; water and sewer 11272  
lines; the continued maintenance of those public roads and 11273  
highways and water and sewer lines; environmental remediation; 11274  
land acquisition, including acquisition in aid of industry, 11275  
commerce, distribution, or research; demolition, including 11276  
demolition on private property when determined to be necessary 11277  
for economic development purposes; stormwater and flood 11278  
remediation projects, including such projects on private 11279  
property when determined to be necessary for public health, 11280  
safety, and welfare; the provision of gas, electric, and 11281

communications service facilities, including the provision of 11282  
gas or electric service facilities owned by nongovernmental 11283  
entities when such improvements are determined to be necessary 11284  
for economic development purposes; the enhancement of public 11285  
waterways through improvements that allow for greater public 11286  
access; and off-street parking facilities, including those in 11287  
which all or a portion of the parking spaces are reserved for 11288  
specific uses when determined to be necessary for economic 11289  
development purposes. 11290

(9) "Nonperforming parcel" means a parcel to which all of 11291  
the following apply: 11292

(a) The parcel is exempted from taxation under division 11293  
(B) of this section or has been included in a district created 11294  
under division (C) of this section. 11295

(b) The parcel's owner is required to make payments in 11296  
lieu of taxes in accordance with section 5709.42 of the Revised 11297  
Code. 11298

(c) No such payments have been remitted to the county 11299  
treasurer since the inception of the exemption or district. 11300

(B) The legislative authority of a municipal corporation, 11301  
by ordinance, may declare improvements to certain parcels of 11302  
real property located in the municipal corporation to be a 11303  
public purpose. Improvements with respect to a parcel that is 11304  
used or to be used for residential purposes may be declared a 11305  
public purpose under this division only if the parcel is located 11306  
in a blighted area of an impacted city. For this purpose, 11307  
"parcel that is used or to be used for residential purposes" 11308  
means a parcel that, as improved, is used or to be used for 11309  
purposes that would cause the tax commissioner to classify the 11310

parcel as residential property in accordance with rules adopted 11311  
by the commissioner under section 5713.041 of the Revised Code. 11312  
Except as otherwise provided under division (D) of this section 11313  
or section 5709.51 of the Revised Code, not more than seventy- 11314  
five per cent of an improvement thus declared to be a public 11315  
purpose may be exempted from real property taxation for a period 11316  
of not more than ten years. The ordinance shall specify the 11317  
percentage of the improvement to be exempted from taxation and 11318  
the life of the exemption. 11319

An ordinance adopted or amended under this division shall 11320  
designate the specific public infrastructure improvements made, 11321  
to be made, or in the process of being made by the municipal 11322  
corporation that directly benefit, or that once made will 11323  
directly benefit, the parcels for which improvements are 11324  
declared to be a public purpose. The service payments provided 11325  
for in section 5709.42 of the Revised Code shall be used to 11326  
finance the public infrastructure improvements designated in the 11327  
ordinance, for the purpose described in division (D)(1) of this 11328  
section or as provided in section 5709.43 of the Revised Code. 11329

(C)(1) The legislative authority of a municipal 11330  
corporation may adopt an ordinance creating an incentive 11331  
district and declaring improvements to parcels within the 11332  
district to be a public purpose and, except as provided in 11333  
division (C)(2) of this section, exempt from taxation as 11334  
provided in this section, but no legislative authority of a 11335  
municipal corporation that has a population that exceeds twenty- 11336  
five thousand, as shown by the most recent federal decennial 11337  
census, shall adopt an ordinance that creates an incentive 11338  
district if the sum of the taxable value of real property in the 11339  
proposed district for the preceding tax year and the taxable 11340  
value of all real property in the municipal corporation that 11341



would have been taxable in the preceding year were it not for 11342  
the fact that the property was in an existing incentive district 11343  
and therefore exempt from taxation exceeds twenty-five per cent 11344  
of the taxable value of real property in the municipal 11345  
corporation for the preceding tax year. The ordinance shall 11346  
delineate the boundary of the proposed district and specifically 11347  
identify each parcel within the district. A proposed district 11348  
may not include any parcel, other than a nonperforming parcel, 11349  
that is or has been exempted from taxation under division (B) of 11350  
this section or that is or has been within another district 11351  
created under this division. On and after the effective date of 11352  
the district, a nonperforming parcel within the district is no 11353  
longer exempted from taxation under division (B) of this section 11354  
or included within an incentive district under any previous 11355  
ordinance, and the parcel's owner is no longer required to make 11356  
payments in lieu of taxes under such a previous ordinance in 11357  
accordance with section 5709.42 of the Revised Code. Any 11358  
exemption application filed with the tax commissioner under 11359  
section 5715.27 of the Revised Code under the second ordinance 11360  
shall identify the nonperforming parcels included in the second 11361  
district, the original ordinance under which the nonperforming 11362  
parcels were originally exempted, and the value history of each 11363  
nonperforming parcel since the enactment of the original 11364  
ordinance. An ordinance may create more than one such district, 11365  
and more than one ordinance may be adopted under division (C) (1) 11366  
of this section. 11367

(2) (a) Not later than thirty days prior to adopting an 11368  
ordinance under division (C) (1) of this section, if the 11369  
municipal corporation intends to apply for exemptions from 11370  
taxation under section 5709.911 of the Revised Code on behalf of 11371  
owners of real property located within the proposed incentive 11372

district, the legislative authority of the municipal corporation 11373  
shall conduct a public hearing on the proposed ordinance. Not 11374  
later than thirty days prior to the public hearing, the 11375  
legislative authority shall give notice of the public hearing 11376  
and the proposed ordinance by first class mail to every real 11377  
property owner whose property is located within the boundaries 11378  
of the proposed incentive district that is the subject of the 11379  
proposed ordinance. The notice shall include a map of the 11380  
proposed incentive district on which the legislative authority 11381  
of the municipal corporation shall have delineated an overlay. 11382  
The notice shall inform the property owner of the owner's right 11383  
to exclude the owner's property from the incentive district if 11384  
the owner's entire parcel of property will not be located within 11385  
the overlay, by submitting a written response in accordance with 11386  
division (C) (2) (b) of this section. The notice also shall 11387  
include information detailing the required contents of the 11388  
response, the address to which the response may be mailed, and 11389  
the deadline for submitting the response. 11390

(b) Any owner of real property located within the 11391  
boundaries of an incentive district proposed under division (C) 11392  
(1) of this section whose entire parcel of property is not 11393  
located within the overlay may exclude the property from the 11394  
proposed incentive district by submitting a written response to 11395  
the legislative authority of the municipal corporation not later 11396  
than forty-five days after the postmark date on the notice 11397  
required under division (C) (2) (a) of this section. The response 11398  
shall be sent by first class mail or delivered in person at a 11399  
public hearing held by the legislative authority under division 11400  
(C) (2) (a) of this section. The response shall conform to any 11401  
content requirements that may be established by the municipal 11402  
corporation and included in the notice provided under division 11403

(C) (2) (a) of this section. In the response, property owners may 11404  
identify a parcel by street address, by the manner in which it 11405  
is identified in the ordinance, or by other means allowing the 11406  
identity of the parcel to be ascertained. 11407

(c) Before adopting an ordinance under division (C) (1) of 11408  
this section, the legislative authority of a municipal 11409  
corporation shall amend the ordinance to exclude any parcel 11410  
located wholly or partly outside the overlay for which a written 11411  
response has been submitted under division (C) (2) (b) of this 11412  
section. A municipal corporation shall not apply for exemptions 11413  
from taxation under section 5709.911 of the Revised Code for any 11414  
such parcel, and service payments may not be required from the 11415  
owner of the parcel. Improvements to a parcel excluded from an 11416  
incentive district under this division may be exempted from 11417  
taxation under division (B) of this section pursuant to an 11418  
ordinance adopted under that division or under any other section 11419  
of the Revised Code under which the parcel qualifies. 11420

(3) (a) An ordinance adopted under division (C) (1) of this 11421  
section shall specify the life of the incentive district and the 11422  
percentage of the improvements to be exempted, shall designate 11423  
the public infrastructure improvements made, to be made, or in 11424  
the process of being made, that benefit or serve, or, once made, 11425  
will benefit or serve parcels in the district. The ordinance 11426  
also shall identify one or more specific projects being, or to 11427  
be, undertaken in the district that place additional demand on 11428  
the public infrastructure improvements designated in the 11429  
ordinance. The project identified may, but need not be, the 11430  
project under division (C) (3) (b) of this section that places 11431  
real property in use for commercial or industrial purposes. 11432  
Except as otherwise permitted under that division, the service 11433  
payments provided for in section 5709.42 of the Revised Code 11434

shall be used to finance the designated public infrastructure 11435  
improvements, for the purpose described in division (D) (1), (E), 11436  
or (F) of this section, or as provided in section 5709.43 of the 11437  
Revised Code. 11438

An ordinance adopted under division (C) (1) of this section 11439  
on or after March 30, 2006, shall not designate police or fire 11440  
equipment as public infrastructure improvements, and no service 11441  
payment provided for in section 5709.42 of the Revised Code and 11442  
received by the municipal corporation under the ordinance shall 11443  
be used for police or fire equipment. 11444

(b) An ordinance adopted under division (C) (1) of this 11445  
section may authorize the use of service payments provided for 11446  
in section 5709.42 of the Revised Code for the purpose of 11447  
housing renovations within the incentive district, provided that 11448  
the ordinance also designates public infrastructure improvements 11449  
that benefit or serve the district, and that a project within 11450  
the district places real property in use for commercial or 11451  
industrial purposes. Service payments may be used to finance or 11452  
support loans, deferred loans, and grants to persons for the 11453  
purpose of housing renovations within the district. The 11454  
ordinance shall designate the parcels within the district that 11455  
are eligible for housing renovation. The ordinance shall state 11456  
separately the amounts or the percentages of the expected 11457  
aggregate service payments that are designated for each public 11458  
infrastructure improvement and for the general purpose of 11459  
housing renovations. 11460

(4) Except with the approval of the board of education of 11461  
each city, local, or exempted village school district within the 11462  
territory of which the incentive district is or will be located, 11463  
and subject to division (E) of this section, the life of an 11464

incentive district shall not exceed ten years, and the 11465  
percentage of improvements to be exempted shall not exceed 11466  
seventy-five per cent. With approval of the board of education, 11467  
the life of a district may be not more than thirty years, and 11468  
the percentage of improvements to be exempted may be not more 11469  
than one hundred per cent. The approval of a board of education 11470  
shall be obtained in the manner provided in division (D) of this 11471  
section. 11472

(D) (1) If the ordinance declaring improvements to a parcel 11473  
to be a public purpose or creating an incentive district 11474  
specifies that payments in lieu of taxes provided for in section 11475  
5709.42 of the Revised Code shall be paid to the city, local, or 11476  
exempted village, and joint vocational school district in which 11477  
the parcel or incentive district is located in the amount of the 11478  
taxes that would have been payable to the school district if the 11479  
improvements had not been exempted from taxation, the percentage 11480  
of the improvement that may be exempted from taxation may exceed 11481  
seventy-five per cent, and the exemption may be granted for up 11482  
to thirty years, without the approval of the board of education 11483  
as otherwise required under division (D) (2) of this section. 11484

(2) Improvements with respect to a parcel may be exempted 11485  
from taxation under division (B) of this section, and 11486  
improvements to parcels within an incentive district may be 11487  
exempted from taxation under division (C) of this section, for 11488  
up to ten years or, with the approval under this paragraph of 11489  
the board of education of the city, local, or exempted village 11490  
school district within which the parcel or district is located, 11491  
for up to thirty years. The percentage of the improvement 11492  
exempted from taxation may, with such approval, exceed seventy- 11493  
five per cent, but shall not exceed one hundred per cent. Not 11494  
later than forty-five business days prior to adopting an 11495

ordinance under this section declaring improvements to be a 11496  
public purpose that is subject to approval by a board of 11497  
education under this division, the legislative authority shall 11498  
deliver to the board of education a notice stating its intent to 11499  
adopt an ordinance making that declaration. The notice regarding 11500  
improvements with respect to a parcel under division (B) of this 11501  
section shall identify the parcels for which improvements are to 11502  
be exempted from taxation, provide an estimate of the true value 11503  
in money of the improvements, specify the period for which the 11504  
improvements would be exempted from taxation and the percentage 11505  
of the improvement that would be exempted, and indicate the date 11506  
on which the legislative authority intends to adopt the 11507  
ordinance. The notice regarding improvements to parcels within 11508  
an incentive district under division (C) of this section shall 11509  
delineate the boundaries of the district, specifically identify 11510  
each parcel within the district, identify each anticipated 11511  
improvement in the district, provide an estimate of the true 11512  
value in money of each such improvement, specify the life of the 11513  
district and the percentage of improvements that would be 11514  
exempted, and indicate the date on which the legislative 11515  
authority intends to adopt the ordinance. The board of 11516  
education, by resolution adopted by a majority of the board, may 11517  
approve the exemption for the period or for the exemption 11518  
percentage specified in the notice; may disapprove the exemption 11519  
for the number of years in excess of ten, may disapprove the 11520  
exemption for the percentage of the improvement to be exempted 11521  
in excess of seventy-five per cent, or both; or may approve the 11522  
exemption on the condition that the legislative authority and 11523  
the board negotiate an agreement providing for compensation to 11524  
the school district equal in value to a percentage of the amount 11525  
of taxes exempted in the eleventh and subsequent years of the 11526  
exemption period or, in the case of exemption percentages in 11527

excess of seventy-five per cent, compensation equal in value to 11528  
a percentage of the taxes that would be payable on the portion 11529  
of the improvement in excess of seventy-five per cent were that 11530  
portion to be subject to taxation, or other mutually agreeable 11531  
compensation. If an agreement is negotiated between the 11532  
legislative authority and the board to compensate the school 11533  
district for all or part of the taxes exempted, including 11534  
agreements for payments in lieu of taxes under section 5709.42 11535  
of the Revised Code, the legislative authority shall compensate 11536  
the joint vocational school district within which the parcel or 11537  
district is located at the same rate and under the same terms 11538  
received by the city, local, or exempted village school 11539  
district. 11540

(3) The board of education shall certify its resolution to 11541  
the legislative authority not later than fourteen days prior to 11542  
the date the legislative authority intends to adopt the 11543  
ordinance as indicated in the notice. If the board of education 11544  
and the legislative authority negotiate a mutually acceptable 11545  
compensation agreement, the ordinance may declare the 11546  
improvements a public purpose for the number of years specified 11547  
in the ordinance or, in the case of exemption percentages in 11548  
excess of seventy-five per cent, for the exemption percentage 11549  
specified in the ordinance. In either case, if the board and the 11550  
legislative authority fail to negotiate a mutually acceptable 11551  
compensation agreement, the ordinance may declare the 11552  
improvements a public purpose for not more than ten years, and 11553  
shall not exempt more than seventy-five per cent of the 11554  
improvements from taxation. If the board fails to certify a 11555  
resolution to the legislative authority within the time 11556  
prescribed by this division, the legislative authority thereupon 11557  
may adopt the ordinance and may declare the improvements a 11558

public purpose for up to thirty years, or, in the case of 11559  
exemption percentages proposed in excess of seventy-five per 11560  
cent, for the exemption percentage specified in the ordinance. 11561  
The legislative authority may adopt the ordinance at any time 11562  
after the board of education certifies its resolution approving 11563  
the exemption to the legislative authority, or, if the board 11564  
approves the exemption on the condition that a mutually 11565  
acceptable compensation agreement be negotiated, at any time 11566  
after the compensation agreement is agreed to by the board and 11567  
the legislative authority. 11568

(4) If a board of education has adopted a resolution 11569  
waiving its right to approve exemptions from taxation under this 11570  
section and the resolution remains in effect, approval of 11571  
exemptions by the board is not required under division (D) of 11572  
this section. If a board of education has adopted a resolution 11573  
allowing a legislative authority to deliver the notice required 11574  
under division (D) of this section fewer than forty-five 11575  
business days prior to the legislative authority's adoption of 11576  
the ordinance, the legislative authority shall deliver the 11577  
notice to the board not later than the number of days prior to 11578  
such adoption as prescribed by the board in its resolution. If a 11579  
board of education adopts a resolution waiving its right to 11580  
approve agreements or shortening the notification period, the 11581  
board shall certify a copy of the resolution to the legislative 11582  
authority. If the board of education rescinds such a resolution, 11583  
it shall certify notice of the rescission to the legislative 11584  
authority. 11585

(5) If the legislative authority is not required by 11586  
division (D) of this section to notify the board of education of 11587  
the legislative authority's intent to declare improvements to be 11588  
a public purpose, the legislative authority shall comply with 11589



the notice requirements imposed under section 5709.83 of the 11590  
Revised Code, unless the board has adopted a resolution under 11591  
that section waiving its right to receive such a notice. 11592

(6) Nothing in division (D) of this section prohibits the 11593  
legislative authority of a municipal corporation from amending 11594  
the ordinance or resolution under section 5709.51 of the Revised 11595  
Code to extend the term of the exemption. 11596

(E) (1) If a proposed ordinance under division (C) (1) of 11597  
this section exempts improvements with respect to a parcel 11598  
within an incentive district for more than ten years, or the 11599  
percentage of the improvement exempted from taxation exceeds 11600  
seventy-five per cent, not later than forty-five business days 11601  
prior to adopting the ordinance the legislative authority of the 11602  
municipal corporation shall deliver to the board of county 11603  
commissioners of the county within which the incentive district 11604  
will be located a notice that states its intent to adopt an 11605  
ordinance creating an incentive district. The notice shall 11606  
include a copy of the proposed ordinance, identify the parcels 11607  
for which improvements are to be exempted from taxation, provide 11608  
an estimate of the true value in money of the improvements, 11609  
specify the period of time for which the improvements would be 11610  
exempted from taxation, specify the percentage of the 11611  
improvements that would be exempted from taxation, and indicate 11612  
the date on which the legislative authority intends to adopt the 11613  
ordinance. 11614

(2) The board of county commissioners, by resolution 11615  
adopted by a majority of the board, may object to the exemption 11616  
for the number of years in excess of ten, may object to the 11617  
exemption for the percentage of the improvement to be exempted 11618  
in excess of seventy-five per cent, or both. If the board of 11619

county commissioners objects, the board may negotiate a mutually 11620  
acceptable compensation agreement with the legislative 11621  
authority. In no case shall the compensation provided to the 11622  
board exceed the property taxes forgone due to the exemption. If 11623  
the board of county commissioners objects, and the board and 11624  
legislative authority fail to negotiate a mutually acceptable 11625  
compensation agreement, the ordinance adopted under division (C) 11626  
(1) of this section shall provide to the board compensation in 11627  
the eleventh and subsequent years of the exemption period equal 11628  
in value to not more than fifty per cent of the taxes that would 11629  
be payable to the county or, if the board's objection includes 11630  
an objection to an exemption percentage in excess of seventy- 11631  
five per cent, compensation equal in value to not more than 11632  
fifty per cent of the taxes that would be payable to the county, 11633  
on the portion of the improvement in excess of seventy-five per 11634  
cent, were that portion to be subject to taxation. The board of 11635  
county commissioners shall certify its resolution to the 11636  
legislative authority not later than thirty days after receipt 11637  
of the notice. 11638

(3) If the board of county commissioners does not object 11639  
or fails to certify its resolution objecting to an exemption 11640  
within thirty days after receipt of the notice, the legislative 11641  
authority may adopt the ordinance, and no compensation shall be 11642  
provided to the board of county commissioners. If the board 11643  
timely certifies its resolution objecting to the ordinance, the 11644  
legislative authority may adopt the ordinance at any time after 11645  
a mutually acceptable compensation agreement is agreed to by the 11646  
board and the legislative authority, or, if no compensation 11647  
agreement is negotiated, at any time after the legislative 11648  
authority agrees in the proposed ordinance to provide 11649  
compensation to the board of fifty per cent of the taxes that 11650

would be payable to the county in the eleventh and subsequent 11651  
years of the exemption period or on the portion of the 11652  
improvement in excess of seventy-five per cent, were that 11653  
portion to be subject to taxation. 11654

(F) Service payments in lieu of taxes that are 11655  
attributable to any amount by which the effective tax rate of 11656  
either a renewal levy with an increase or a replacement levy 11657  
exceeds the effective tax rate of the levy renewed or replaced, 11658  
or that are attributable to an additional levy, for a levy 11659  
authorized by the voters for any of the following purposes on or 11660  
after January 1, 2006, and which are provided pursuant to an 11661  
ordinance creating an incentive district under division (C) (1) 11662  
of this section that is adopted on or after January 1, 2006, or 11663  
a later date as specified in this division, shall be distributed 11664  
to the appropriate taxing authority as required under division 11665  
(C) of section 5709.42 of the Revised Code in an amount equal to 11666  
the amount of taxes from that additional levy or from the 11667  
increase in the effective tax rate of such renewal or 11668  
replacement levy that would have been payable to that taxing 11669  
authority from the following levies were it not for the 11670  
exemption authorized under division (C) of this section: 11671

(1) A tax levied under division (L) of section 5705.19 or 11672  
section 5705.191 or 5705.222 of the Revised Code for community 11673  
developmental disabilities programs and services pursuant to 11674  
Chapter 5126. of the Revised Code; 11675

(2) A tax levied under division (Y) of section 5705.19 of 11676  
the Revised Code for providing or maintaining senior citizens 11677  
services or facilities; 11678

(3) A tax levied under section 5705.22 of the Revised Code 11679  
for county hospitals; 11680

- (4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities; 11681  
11682  
11683  
11684
- (5) A tax levied under section 5705.23 of the Revised Code for library purposes; 11685  
11686
- (6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children; 11687  
11688  
11689
- (7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code; 11690  
11691  
11692  
11693
- (8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts; 11694  
11695  
11696
- (9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code; 11697  
11698  
11699  
11700
- (10) A tax levied under section ~~1545.20~~ or 1545.21 of the Revised Code for park district purposes; 11701  
11702
- (11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals; 11703  
11704  
11705  
11706  
11707
- (12) A tax levied under section 3709.29 of the Revised 11708

Code for a general health district program. 11709

(13) A tax levied by a township under section 505.39, 11710  
division (I) of section 5705.19, or division (JJ) of section 11711  
5705.19 of the Revised Code to the extent the proceeds are used 11712  
for the purposes described in division (I) of that section, for 11713  
the purpose of funding fire, emergency medical, and ambulance 11714  
services as described in that section and those divisions. 11715  
Division (F) (13) of this section applies only if the township 11716  
levying the tax provides fire, emergency medical, or ambulance 11717  
services in the incentive district, and only to incentive 11718  
districts created by an ordinance adopted on or after the 11719  
effective date of the amendment of this section by H.B. 69 of 11720  
the 132nd general assembly, March 23, 2018. The board of 11721  
township trustees may, by resolution, waive the application of 11722  
this division or negotiate with the municipal corporation that 11723  
created the district for a lesser amount of payments in lieu of 11724  
taxes. 11725

(G) An exemption from taxation granted under this section 11726  
commences with the tax year specified in the ordinance so long 11727  
as the year specified in the ordinance commences after the 11728  
effective date of the ordinance. If the ordinance specifies a 11729  
year commencing before the effective date of the resolution or 11730  
specifies no year whatsoever, the exemption commences with the 11731  
tax year in which an exempted improvement first appears on the 11732  
tax list and duplicate of real and public utility property and 11733  
that commences after the effective date of the ordinance. In 11734  
lieu of stating a specific year, the ordinance may provide that 11735  
the exemption commences in the tax year in which the value of an 11736  
improvement exceeds a specified amount or in which the 11737  
construction of one or more improvements is completed, provided 11738  
that such tax year commences after the effective date of the 11739

ordinance. With respect to the exemption of improvements to 11740  
parcels under division (B) of this section, the ordinance may 11741  
allow for the exemption to commence in different tax years on a 11742  
parcel-by-parcel basis, with a separate exemption term specified 11743  
for each parcel. 11744

Except as otherwise provided in this division or section 11745  
5709.51 of the Revised Code, the exemption ends on the date 11746  
specified in the ordinance as the date the improvement ceases to 11747  
be a public purpose or the incentive district expires, or ends 11748  
on the date on which the public infrastructure improvements and 11749  
housing renovations are paid in full from the municipal public 11750  
improvement tax increment equivalent fund established under 11751  
division (A) of section 5709.43 of the Revised Code, whichever 11752  
occurs first. The exemption of an improvement with respect to a 11753  
parcel or within an incentive district may end on a later date, 11754  
as specified in the ordinance, if the legislative authority and 11755  
the board of education of the city, local, or exempted village 11756  
school district within which the parcel or district is located 11757  
have entered into a compensation agreement under section 5709.82 11758  
of the Revised Code with respect to the improvement, and the 11759  
board of education has approved the term of the exemption under 11760  
division (D) (2) of this section, but in no case shall the 11761  
improvement be exempted from taxation for more than thirty 11762  
years. Exemptions shall be claimed and allowed in the same 11763  
manner as in the case of other real property exemptions. If an 11764  
exemption status changes during a year, the procedure for the 11765  
apportionment of the taxes for that year is the same as in the 11766  
case of other changes in tax exemption status during the year. 11767

(H) Additional municipal financing of public 11768  
infrastructure improvements and housing renovations may be 11769  
provided by any methods that the municipal corporation may 11770

otherwise use for financing such improvements or renovations. If 11771  
the municipal corporation issues bonds or notes to finance the 11772  
public infrastructure improvements and housing renovations and 11773  
pledges money from the municipal public improvement tax 11774  
increment equivalent fund to pay the interest on and principal 11775  
of the bonds or notes, the bonds or notes are not subject to 11776  
Chapter 133. of the Revised Code. 11777

(I) The municipal corporation, not later than fifteen days 11778  
after the adoption of an ordinance under this section, shall 11779  
submit to the director of development a copy of the ordinance. 11780  
On or before the thirty-first day of March of each year, the 11781  
municipal corporation shall submit a status report to the 11782  
director. The report shall indicate, in the manner prescribed by 11783  
the director, the progress of the project during each year that 11784  
an exemption remains in effect, including a summary of the 11785  
receipts from service payments in lieu of taxes; expenditures of 11786  
money from the funds created under section 5709.43 of the 11787  
Revised Code; a description of the public infrastructure 11788  
improvements and housing renovations financed with such 11789  
expenditures; and a quantitative summary of changes in 11790  
employment and private investment resulting from each project. 11791

(J) Nothing in this section shall be construed to prohibit 11792  
a legislative authority from declaring to be a public purpose 11793  
improvements with respect to more than one parcel. 11794

(K) If a parcel is located in a new community district in 11795  
which the new community authority imposes a community 11796  
development charge on the basis of rentals received from leases 11797  
of real property as described in division (L) (2) of section 11798  
349.01 of the Revised Code, the parcel may not be exempted from 11799  
taxation under this section. 11800

(L) (1) Notwithstanding the limitations on the life of an 11801  
incentive district and the number of years that improvements to 11802  
a parcel or parcels within an incentive district may be exempted 11803  
from taxation prescribed by divisions (C) and (D) of this 11804  
section, the legislative authority of a municipal corporation 11805  
may amend an ordinance originally adopted under division (C) of 11806  
this section before January 1, 2006, to extend the life of an 11807  
incentive district created by that ordinance. The extension 11808  
shall be for a period not to exceed fifteen years and shall not 11809  
increase the percentage of the value of improvements exempted 11810  
from taxation. 11811

(2) Before adopting an amendment authorized by division 11812  
(L) (1) of this section, the legislative authority of the 11813  
municipal corporation shall provide notice of the amendment to 11814  
each board of education of the city, local, or exempted village 11815  
school district in which the incentive district is located, in 11816  
the same manner as provided under division (D) of this section, 11817  
and shall obtain the approval of each such board in the manner 11818  
required under that division, except both of the following 11819  
apply: 11820

(a) The board of education may approve the exemption on 11821  
the condition that the legislative authority and the board 11822  
negotiate an agreement providing for mutually agreeable 11823  
compensation to the school district. 11824

(b) If the board of education fails to certify a 11825  
resolution approving the amendment to the legislative authority 11826  
within the time prescribed by division (D) of this section, the 11827  
legislative authority shall not adopt the amendment authorized 11828  
under division (L) of this section. 11829

(3) No approval otherwise required by division (L) (2) of 11830



this section shall be required from a board of education if 11831  
either of the following apply: 11832

(a) The amendment provides for compensation to the city, 11833  
local, or exempted village school district in which the 11834  
incentive district is located equal in value to the amount of 11835  
taxes that would be payable to the school district if the 11836  
improvements exempted from taxation had not been exempted for 11837  
the additional period. 11838

(b) The board of education has adopted a resolution 11839  
waiving its right to approve exemptions from taxation pursuant 11840  
to division (D)(4) of this section. If the board has adopted 11841  
such a resolution, the municipal corporation shall comply with 11842  
the notice requirements imposed by section 5709.83 of the 11843  
Revised Code before taking formal action to adopt an amendment 11844  
authorized under division (L)(1) of this section unless the 11845  
board has adopted a resolution under that section waiving its 11846  
right to receive that notice. 11847

(4) Not later than fourteen days before adopting an 11848  
amendment authorized by division (L)(1) of this section, the 11849  
legislative authority of the municipal corporation shall deliver 11850  
a notice identical to a notice required under section 5709.83 of 11851  
the Revised Code to the board of county commissioners of each 11852  
county in which the incentive district is located. 11853

**Sec. 5709.42.** (A) A municipal corporation that has 11854  
declared an improvement to be a public purpose under section 11855  
5709.40 or 5709.41 of the Revised Code may require the owner of 11856  
any structure located on the parcel to make annual service 11857  
payments in lieu of taxes to the county treasurer on or before 11858  
the final dates for payment of real property taxes. Each such 11859  
payment shall be charged and collected in the same manner and in 11860

the same amount as the real property taxes that would have been 11861  
charged and payable against the improvement if it were not 11862  
exempt from taxation. If any reduction in the levies otherwise 11863  
applicable to such exempt property is made by the county budget 11864  
commission under section 5705.31 of the Revised Code, the amount 11865  
of the service payment in lieu of taxes shall be calculated as 11866  
if such reduction in levies had not been made. 11867

(B) Moneys collected as service payments in lieu of taxes 11868  
shall be distributed at the same time and in the same manner as 11869  
real property tax payments. However, ~~subject to division (C) of~~ 11870  
~~this section or section 5709.913 of the Revised Code,~~ the entire 11871  
amount so collected shall be distributed to the municipal 11872  
corporation in which the improvement is located. If an ordinance 11873  
adopted under section 5709.40 or 5709.41 of the Revised Code 11874  
specifies that service payments shall be paid to the city, 11875  
local, or exempted village school district in which the 11876  
improvements are located, the county treasurer shall distribute 11877  
the portion of the service payments to that school district in 11878  
an amount equal to the property tax payments the school district 11879  
would have received from the portion of the improvements 11880  
exempted from taxation had the improvements not been exempted, 11881  
as directed in the ordinance. The treasurer shall maintain a 11882  
record of the service payments in lieu of taxes made from 11883  
property in each municipal corporation. 11884

(C) If annual service payments in lieu of taxes are 11885  
required under this section, the county treasurer shall 11886  
distribute to the appropriate taxing authorities the portion of 11887  
the service payments that represents payments required under 11888  
division (F) of section 5709.40 of the Revised Code. 11889

(D) Nothing in this section or section 5709.40 or 5709.41 11890

of the Revised Code affects the taxes levied against that 11891  
portion of the value of any parcel of property that is not 11892  
exempt from taxation. 11893

**Sec. 5709.43.** (A) A municipal corporation that grants a 11894  
tax exemption under section 5709.40 of the Revised Code shall 11895  
establish a municipal public improvement tax increment 11896  
equivalent fund into which shall be deposited service payments 11897  
in lieu of taxes distributed to the municipal corporation under 11898  
section 5709.42 of the Revised Code. If the legislative 11899  
authority of the municipal corporation has adopted an ordinance 11900  
under division (C) of section 5709.40 of the Revised Code, the 11901  
municipal corporation shall establish at least one account in 11902  
that fund with respect to ordinances adopted under division (B) 11903  
of that section, and one account with respect to each incentive 11904  
district created in an ordinance adopted under division (C) of 11905  
that section. If an ordinance adopted under division (C) of 11906  
section 5709.40 of the Revised Code also authorizes the use of 11907  
service payments for housing renovations within the district, 11908  
the municipal corporation shall establish separate accounts for 11909  
the service payments designated for public infrastructure 11910  
improvements and for the service payments authorized for the 11911  
purpose of housing renovations. Money in an account of the 11912  
municipal public improvement tax increment equivalent fund shall 11913  
be used to finance the public infrastructure improvements 11914  
designated in, or the housing renovations authorized by, the 11915  
ordinance with respect to which the account is established; in 11916  
the case of an account established with respect to an ordinance 11917  
adopted under division (C) of that section, money in the account 11918  
shall be used to finance the public infrastructure improvements 11919  
designated, or the housing renovations authorized, for each 11920  
incentive district created in the ordinance. Money in an account 11921

shall not be used to finance or support housing renovations that 11922  
take place after the incentive district has expired. The 11923  
municipal corporation also may deposit into any of those 11924  
accounts municipal income tax revenue that has been designated 11925  
by ordinance to finance the public infrastructure improvements 11926  
and housing renovations. 11927

(B) A municipal corporation may establish an urban 11928  
redevelopment tax increment equivalent fund, by resolution or 11929  
ordinance of its legislative authority, into which shall be 11930  
deposited service payments in lieu of taxes distributed to the 11931  
municipal corporation by the county treasurer as provided in 11932  
section 5709.42 of the Revised Code for improvements exempt from 11933  
taxation pursuant to an ordinance adopted under section 5709.41 11934  
of the Revised Code. Moneys deposited in the urban redevelopment 11935  
tax increment equivalent fund shall be used for such purposes as 11936  
are authorized in the resolution or ordinance establishing the 11937  
fund. The municipal corporation also may deposit into the urban 11938  
redevelopment tax increment equivalent fund municipal income tax 11939  
revenue that has been dedicated to fund any of the purposes for 11940  
which the fund is established. 11941

(C) (1) (a) A municipal corporation may distribute money in 11942  
the municipal public improvement tax increment equivalent fund 11943  
or the urban redevelopment tax increment equivalent fund to any 11944  
school district in which the exempt property is located, in an 11945  
amount not to exceed the amount of real property taxes that such 11946  
school district would have received from the improvement if it 11947  
were not exempt from taxation, or use money in either or both 11948  
funds to finance specific public improvements benefiting the 11949  
school district. The resolution or ordinance establishing the 11950  
fund shall set forth the percentage of such maximum amount that 11951  
will be distributed to any affected school district or used to 11952

finance specific public improvements benefiting the school 11953  
district. 11954

(b) A municipal corporation also may distribute money in 11955  
the municipal public improvement tax increment equivalent fund 11956  
or the urban redevelopment tax increment equivalent fund as— 11957  
~~follows:~~ 11958

~~(i) To to a board of county commissioners, in the amount 11959~~  
that is owed to the board pursuant to division (E) of section 11960  
5709.40 of the Revised Code, 11961

~~(ii) To a county in accordance with section 5709.913 of 11962~~  
the Revised Code. 11963

(2) Money from an account in a municipal public 11964  
improvement tax increment equivalent fund or from an urban 11965  
redevelopment tax increment equivalent fund may be distributed 11966  
under division (C) (1) (b) of this section, regardless of the date 11967  
a resolution or an ordinance was adopted under section 5709.40 11968  
or 5709.41 of the Revised Code that prompted the establishment 11969  
of the account or the establishment of the urban redevelopment 11970  
tax increment equivalent fund, even if the resolution or 11971  
ordinance was adopted prior to March 30, 2006. 11972

(D) Any incidental surplus remaining in the municipal 11973  
public improvement tax increment equivalent fund or an account 11974  
of that fund, or in the urban redevelopment tax increment 11975  
equivalent fund, upon dissolution of the account or fund shall 11976  
be transferred to the general fund of the municipal corporation. 11977

**Sec. 5709.45.** (A) As used in sections 5709.45 to 5709.47 11978  
of the Revised Code: 11979

(1) "Downtown redevelopment district" or "district" means 11980  
an area not more than ten acres enclosed by a continuous 11981

boundary in which at least one historic building is being, or 11982  
will be, rehabilitated. 11983

(2) "Historic building" and "rehabilitation" have the same 11984  
meanings as in section 149.311 of the Revised Code. 11985

(3) "Public infrastructure improvement" has the same 11986  
meaning as in section 5709.40 of the Revised Code. 11987

(4) "Improvement" means the increase in the assessed value 11988  
of real property that would first appear on the tax list after 11989  
the effective date of an ordinance adopted under this section 11990  
were it not for the exemption granted by the ordinance. 11991

(5) "Innovation district" means an area located entirely 11992  
within a downtown redevelopment district, enclosed by a 11993  
continuous boundary, and equipped with a high-speed broadband 11994  
network capable of download speeds of at least one hundred 11995  
gigabits per second. 11996

(6) "Qualified business" means a business primarily 11997  
engaged, or primarily organized to engage, in a trade or 11998  
business that involves research and development, technology 11999  
transfer, bio-technology, information technology, or the 12000  
application of new technology developed through research and 12001  
development or acquired through technology transfer. 12002

(7) "Information technology" means the branch of 12003  
technology devoted to the study and application of data and the 12004  
processing thereof; the automatic acquisition, storage, 12005  
manipulation or transformation, management, movement, control, 12006  
display, switching, interchange, transmission or reception of 12007  
data, and the development or use of hardware, software, 12008  
firmware, and procedures associated with this processing. 12009  
"Information technology" includes matters concerned with the 12010

furtherance of computer science and technology, design, 12011  
development, installation, and implementation of information 12012  
systems and applications that in turn will be licensed or sold 12013  
to a specific target market. "Information technology" does not 12014  
include the creation of a distribution method for existing 12015  
products and services. 12016

(8) "Research and development" means designing, creating, 12017  
or formulating new or enhanced products, equipment, or 12018  
processes, and conducting scientific or technological inquiry 12019  
and experimentation in the physical sciences with the goal of 12020  
increasing scientific knowledge that may reveal the bases for 12021  
new or enhanced products, equipment, or processes. 12022

(9) "Technology transfer" means the transfer of technology 12023  
from one sector of the economy to another, including the 12024  
transfer of military technology to civilian applications, 12025  
civilian technology to military applications, or technology from 12026  
public or private research laboratories to military or civilian 12027  
applications. 12028

(B) For the purposes of promoting rehabilitation of 12029  
historic buildings, creating jobs, and encouraging economic 12030  
development in commercial and mixed-use commercial and 12031  
residential areas, and for the purpose of funding transportation 12032  
improvements that will benefit such areas, the legislative 12033  
authority of a municipal corporation may adopt an ordinance 12034  
creating a downtown redevelopment district and declaring 12035  
improvements to parcels within the district to be a public 12036  
purpose and exempt from taxation. Downtown redevelopment 12037  
districts shall not be created in areas used exclusively for 12038  
residential purposes and shall not be utilized for development 12039  
or redevelopment of residential areas. 12040

The ordinance shall specify all of the following: 12041

(1) The boundary of the district; 12042

(2) The county treasurer's permanent parcel number 12043  
associated with each parcel included in the district; 12044

(3) The parcel or parcels within the district that include 12045  
a historic building that is being or will be rehabilitated; 12046

(4) The proposed life of the district; 12047

(5) An economic development plan for the district that 12048  
includes all of the following: 12049

(a) A statement describing the principal purposes and 12050  
goals to be served by creating the district; 12051

(b) An explanation of how the municipal corporation will 12052  
collaborate with businesses and property owners within the 12053  
district to develop strategies for achieving such purposes and 12054  
goals; 12055

(c) A plan for using the service payments provided for in 12056  
section 5709.46 of the Revised Code to promote economic 12057  
development and job creation within the district. 12058

Not more than seventy per cent of improvements to parcels 12059  
within a downtown redevelopment district may be exempted from 12060  
taxation under this section. A district may not include a parcel 12061  
that is exempted from taxation under this section or section 12062  
5709.40 or 5709.41 of the Revised Code on the effective date of 12063  
the ordinance. Except as provided in division (F) of this 12064  
section, the life of a downtown redevelopment district shall not 12065  
exceed ten years. 12066

A municipal corporation may adopt more than one ordinance 12067



under division (B) of this section. A single such ordinance may 12068  
create more than one downtown redevelopment district. 12069

(C) For the purposes of attracting and facilitating growth 12070  
of qualified businesses and supporting the economic development 12071  
efforts of business incubators and accelerators, the legislative 12072  
authority of a municipal corporation may designate an innovation 12073  
district within a proposed or existing downtown redevelopment 12074  
district. The life of the innovation district shall be identical 12075  
to the downtown redevelopment district in which the innovation 12076  
district is located. In addition to the requirements in division 12077  
(B) of this section, an ordinance creating a downtown 12078  
redemption district that includes an innovation district 12079  
shall specify all of the following: 12080

(1) The boundary of the innovation district; 12081

(2) The permanent parcel number associated with each 12082  
parcel included in the innovation district; 12083

(3) An economic development plan for the innovation 12084  
district that meets the criteria prescribed by division (B) (5) 12085  
of this section. 12086

(D) At least thirty days before adopting an ordinance 12087  
under division (B) of this section, the legislative authority of 12088  
the municipal corporation shall conduct a public hearing on the 12089  
proposed ordinance and the accompanying economic development 12090  
plan. At least thirty days before the public hearing, the 12091  
legislative authority shall give notice of the public hearing 12092  
and the proposed ordinance by first class mail to every real 12093  
property owner whose property is located within the boundaries 12094  
of the proposed district that is the subject of the proposed 12095  
ordinance. 12096

(E) Revenue derived from downtown redevelopment district 12097  
service payments may be used by the municipal corporation for 12098  
any of the following purposes: 12099

(1) To finance or support loans, deferred loans, or grants 12100  
to owners of historic buildings within the downtown 12101  
redemption district. Such loans or grants shall be awarded 12102  
upon the condition that the loan or grant amount may be used by 12103  
the owner only to rehabilitate the historic building. A 12104  
municipal corporation that awards a loan or grant under this 12105  
division shall develop a plan for tracking the loan or grant 12106  
recipient's use of the loan or grant and monitoring the progress 12107  
of the recipient's rehabilitation project. 12108

(2) To make contributions to a special improvement 12109  
district for use under section 1710.14 of the Revised Code, to a 12110  
community improvement corporation for use under section 1724.12 12111  
of the Revised Code, or to a nonprofit corporation, as defined 12112  
in section 1702.01 of the Revised Code, the primary purpose of 12113  
which is redeveloping historic buildings and historic districts 12114  
for use by the corporation to rehabilitate a historic building 12115  
within the downtown redemption district or to otherwise 12116  
promote or enhance the district. Amounts contributed under 12117  
division (E) (2) of this section shall not exceed the property 12118  
tax revenue that would have been generated by twenty per cent of 12119  
the assessed value of the exempted improvements within the 12120  
downtown redemption district. 12121

(3) To finance or support loans to owners of one or more 12122  
buildings located within the district that do not qualify as 12123  
historic buildings. Such loans shall be awarded upon the 12124  
condition that the loan amount may be used by the owner only to 12125  
make repairs and improvements to the building or buildings. A 12126

municipal corporation that awards a loan under this division 12127  
shall develop a plan for tracking the loan recipient's use of 12128  
the loan and monitoring the progress of the recipient's repairs 12129  
or improvements. 12130

(4) To finance public infrastructure improvements within 12131  
the downtown redevelopment district. If revenue generated by the 12132  
downtown redevelopment district will be used to finance public 12133  
infrastructure improvements, the economic development plan 12134  
described by division (B) (5) of this section shall identify 12135  
specific projects that are being or will be undertaken within 12136  
the district and describe how such infrastructure improvements 12137  
will accommodate additional demands on the existing 12138  
infrastructure within the district. A municipal corporation 12139  
shall not use service payments derived from a downtown 12140  
redemption district to repair or replace police or fire 12141  
equipment. 12142

(5) To finance or support loans, deferred loans, or grants 12143  
to qualified businesses or to incubators and accelerators that 12144  
provide services and capital to qualified businesses within an 12145  
innovation district. Such loans or grants shall be awarded upon 12146  
the condition that the loan or grant shall be used by the 12147  
recipient to start or develop one or more qualified businesses 12148  
within the innovation district. A municipal corporation that 12149  
awards a loan or grant under this division shall develop a plan 12150  
for tracking the loan or grant recipient's use of the loan or 12151  
grant and monitoring the establishment and growth of the 12152  
qualified business. 12153

(F) Notwithstanding division (B) of this section, 12154  
improvements to parcels located within a downtown redevelopment 12155  
district may be exempted from taxation under this section for up 12156

to thirty years if either of the following apply: 12157

(1) The ordinance creating the redevelopment district 12158  
specifies that payments in lieu of taxes shall be paid to the 12159  
city, local, or exempted village, and joint vocational school 12160  
district or districts in which the redevelopment district is 12161  
located in the amount of the taxes that would have been payable 12162  
to the school district or districts if the improvements had not 12163  
been exempted from taxation. 12164

(2) The municipal corporation creating the district 12165  
obtains the approval under division (G) of this section of the 12166  
board of education of each city, local, and exempted village 12167  
school district within which the district will be located. 12168

(G) (1) The legislative authority of a municipal 12169  
corporation seeking the approval of a school district for the 12170  
purpose of division (G) (2) of this section shall send notice of 12171  
the proposed ordinance to the school district not later than 12172  
forty-five business days before it intends to adopt the 12173  
ordinance. The notice shall include a copy of the proposed 12174  
ordinance and shall indicate the date on which the legislative 12175  
authority intends to adopt the ordinance. The board of education 12176  
of the school district, by resolution adopted by a majority of 12177  
the board, may do any of the following: 12178

(a) Approve the exemption for the number of years 12179  
specified in the proposed ordinance; 12180

(b) Disapprove the exemption for the number of years in 12181  
excess of ten; 12182

(c) Approve the exemption on the condition that the 12183  
legislative authority and the board negotiate an agreement 12184  
providing for compensation to the school district equal in value 12185

to a percentage of the amount of taxes exempted in the eleventh 12186  
and subsequent years of the exemption period or other mutually 12187  
agreeable compensation. If an agreement is negotiated under this 12188  
division, the legislative authority shall compensate all joint 12189  
vocational school districts within which the downtown 12190  
redevelopment district is located at the same rate and under the 12191  
same terms received by the city, local, or exempted village 12192  
school district. 12193

(2) The board of education shall certify a resolution 12194  
adopted under division (G) (1) of this section to the legislative 12195  
authority of the municipal corporation not later than fourteen 12196  
days before the date the legislative authority intends to adopt 12197  
the ordinance as indicated in the notice. If the board of 12198  
education approves the ordinance or negotiates a mutually 12199  
acceptable compensation agreement with the legislative 12200  
authority, the legislative authority may enact the ordinance in 12201  
its current form. If the board disapproves of the ordinance and 12202  
fails to negotiate a mutually acceptable compensation agreement 12203  
with the legislative authority, the legislative authority may 12204  
exempt improvements to parcels within the downtown redevelopment 12205  
district for not more than ten years. If the board fails to 12206  
certify a resolution to the legislative authority within the 12207  
time prescribed by this division, the legislative authority may 12208  
adopt the ordinance and may exempt improvements to parcels 12209  
within the downtown redevelopment district for the period of 12210  
time specified in the notice delivered to the board of 12211  
education. The legislative authority may adopt the ordinance at 12212  
any time after the board of education certifies its resolution 12213  
approving the exemption to the legislative authority or, if the 12214  
board approves the exemption on the condition that a mutually 12215  
acceptable compensation agreement be negotiated, at any time 12216

after the compensation agreement is agreed to by the board and 12217  
the legislative authority. 12218

(3) If a board of education has adopted a resolution 12219  
waiving its right to approve exemptions from taxation under this 12220  
section and the resolution remains in effect, approval of 12221  
exemptions by the board is not required under division (G) of 12222  
this section. If a board of education has adopted a resolution 12223  
allowing a legislative authority to deliver the notice required 12224  
under division (G) (1) of this section fewer than forty-five 12225  
business days before the legislative authority's adoption of the 12226  
ordinance, the legislative authority shall deliver the notice to 12227  
the board not later than the number of days before such adoption 12228  
as prescribed by the board in its resolution. If a board of 12229  
education adopts a resolution waiving its right to approve 12230  
agreements or shortening the notification period, the board 12231  
shall certify a copy of the resolution to the legislative 12232  
authority. If the board of education rescinds such a resolution, 12233  
it shall certify notice of the rescission to the legislative 12234  
authority. 12235

(4) If the legislative authority is not required by 12236  
division (G) of this section to notify the board of education of 12237  
the legislative authority's intent to create a downtown 12238  
redevelopment district, the legislative authority shall comply 12239  
with the notice requirements imposed under section 5709.83 of 12240  
the Revised Code, unless the board has adopted a resolution 12241  
under that section waiving its right to receive such a notice. 12242

(H) Service payments in lieu of taxes that are 12243  
attributable to any amount by which the effective tax rate of 12244  
either a renewal levy with an increase or a replacement levy 12245  
exceeds the effective tax rate of the levy renewed or replaced, 12246

or that are attributable to an additional levy, for a levy 12247  
authorized by the voters for any of the following purposes on or 12248  
after January 1, 2006, and which are provided pursuant to an 12249  
ordinance creating a downtown redevelopment district under 12250  
division (B) of this section shall be distributed to the 12251  
appropriate taxing authority as required under division (C) of 12252  
section 5709.46 of the Revised Code in an amount equal to the 12253  
amount of taxes from that additional levy or from the increase 12254  
in the effective tax rate of such renewal or replacement levy 12255  
that would have been payable to that taxing authority from the 12256  
following levies were it not for the exemption authorized under 12257  
division (B) of this section: 12258

(1) A tax levied under division (L) of section 5705.19 or 12259  
section 5705.191 of the Revised Code for community developmental 12260  
disabilities programs and services pursuant to Chapter 5126. of 12261  
the Revised Code; 12262

(2) A tax levied under division (Y) of section 5705.19 of 12263  
the Revised Code for providing or maintaining senior citizens 12264  
services or facilities; 12265

(3) A tax levied under section 5705.22 of the Revised Code 12266  
for county hospitals; 12267

(4) A tax levied by a joint-county district or by a county 12268  
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 12269  
for alcohol, drug addiction, and mental health services or 12270  
facilities; 12271

(5) A tax levied under section 5705.23 of the Revised Code 12272  
for library purposes; 12273

(6) A tax levied under section 5705.24 of the Revised Code 12274  
for the support of children services and the placement and care 12275

of children; 12276

(7) A tax levied under division (Z) of section 5705.19 of 12277  
the Revised Code for the provision and maintenance of zoological 12278  
park services and facilities under section 307.76 of the Revised 12279  
Code; 12280

(8) A tax levied under section 511.27 or division (H) of 12281  
section 5705.19 of the Revised Code for the support of township 12282  
park districts; 12283

(9) A tax levied under division (A), (F), or (H) of 12284  
section 5705.19 of the Revised Code for parks and recreational 12285  
purposes of a joint recreation district organized pursuant to 12286  
division (B) of section 755.14 of the Revised Code; 12287

(10) A tax levied under section ~~1545.20~~ or 1545.21 of the 12288  
Revised Code for park district purposes; 12289

(11) A tax levied under section 5705.191 of the Revised 12290  
Code for the purpose of making appropriations for public 12291  
assistance; human or social services; public relief; public 12292  
welfare; public health and hospitalization; and support of 12293  
general hospitals; 12294

(12) A tax levied under section 3709.29 of the Revised 12295  
Code for a general health district program. 12296

(I) An exemption from taxation granted under this section 12297  
commences with the tax year specified in the ordinance so long 12298  
as the year specified in the ordinance commences after the 12299  
effective date of the ordinance. If the ordinance specifies a 12300  
year commencing before the effective date of the ordinance or 12301  
specifies no year whatsoever, the exemption commences with the 12302  
tax year in which an exempted improvement first appears on the 12303  
tax list and that commences after the effective date of the 12304



ordinance. In lieu of stating a specific year, the ordinance may  
provide that the exemption commences in the tax year in which  
the value of an improvement exceeds a specified amount or in  
which the construction of one or more improvements is completed,  
provided that such tax year commences after the effective date  
of the ordinance.

Except as otherwise provided in this division, the  
exemption ends on the date specified in the ordinance as the  
date the improvement ceases to be a public purpose or the  
downtown redevelopment district expires, whichever occurs first.  
The exemption of an improvement within a downtown redevelopment  
district may end on a later date, as specified in the ordinance,  
if the legislative authority and the board of education of the  
city, local, or exempted village school district within which  
the parcel or district is located have entered into a  
compensation agreement under section 5709.82 of the Revised Code  
with respect to the improvement, and the board of education has  
approved the term of the exemption under division (G) of this  
section, but in no case shall the improvement be exempted from  
taxation for more than thirty years. Exemptions shall be claimed  
and allowed in the same manner as in the case of other real  
property exemptions. If an exemption status changes during a  
year, the procedure for the apportionment of the taxes for that  
year is the same as in the case of other changes in tax  
exemption status during the year.

(J) Additional municipal financing of the projects and  
services described in division (E) of this section may be  
provided by any methods that the municipal corporation may  
otherwise use for financing such projects and services. If the  
municipal corporation issues bonds or notes to finance such  
projects and services and pledges money from the municipal

downtown redevelopment district fund to pay the interest on and 12336  
principal of the bonds or notes, the bonds or notes are not 12337  
subject to Chapter 133. of the Revised Code. 12338

(K) The municipal corporation, not later than fifteen days 12339  
after the adoption of an ordinance under this section, shall 12340  
submit to the director of development services a copy of the 12341  
ordinance. On or before the thirty-first day of March of each 12342  
year, the municipal corporation shall submit a status report to 12343  
the director of development services. The report shall indicate, 12344  
in the manner prescribed by the director, the progress of the 12345  
projects and services during each year that an exemption remains 12346  
in effect, including a summary of the receipts from service 12347  
payments in lieu of taxes; expenditures of money from the funds 12348  
created under section 5709.47 of the Revised Code; a description 12349  
of the projects and services financed with such expenditures; 12350  
and a quantitative summary of changes in employment and private 12351  
investment resulting from each project and service. 12352

(L) Nothing in this section shall be construed to prohibit 12353  
a legislative authority from declaring to be a public purpose 12354  
improvements with respect to more than one parcel. 12355

(M) (1) The owner of real property located in a downtown 12356  
redemption district may enter into an agreement with the 12357  
municipal corporation that created the district to impose a 12358  
redemption charge on the property to cover all or part of the 12359  
cost of services, facilities, and improvements provided within 12360  
the district under division (E) of this section. The agreement 12361  
shall include the following: 12362

(a) The amount of the redemption charge. The 12363  
redemption charge may be a fixed dollar amount or an amount 12364  
determined on the basis of the assessed valuation of the 12365

property or all or part of the profits, gross receipts, or other 12366  
revenues of a business operating on the property, including 12367  
rentals received from leases of the property. If the property is 12368  
leased to one or more tenants, the redevelopment charge may be 12369  
itemized as part of the lease rate. 12370

(b) The termination date of the redevelopment charge. The 12371  
redevelopment charge shall not be charged after the expiration 12372  
or termination of the downtown redevelopment district. 12373

(c) The terms by which the municipal corporation shall 12374  
collect the redevelopment charge. 12375

(d) The purposes for which the redevelopment charge may be 12376  
used by the municipal corporation. The redevelopment charge 12377  
shall be used only for those purposes described by division (E) 12378  
of this section. The agreement may specify any or all of such 12379  
purposes. 12380

(2) Redevelopment charges collected by a municipal 12381  
corporation under division (M) of this section shall be 12382  
deposited to the municipal downtown redevelopment district fund 12383  
created under section 5709.47 of the Revised Code. 12384

(3) An agreement by a property owner under division (M) of 12385  
this section is hereby deemed to be a covenant running with the 12386  
land. The covenant is fully binding on behalf of and enforceable 12387  
by the municipal corporation against any person acquiring an 12388  
interest in the land and all of that person's successors and 12389  
assigns. 12390

(4) No purchase agreement for real estate or any interest 12391  
in real estate upon which a redevelopment charge is levied shall 12392  
be enforceable by the seller or binding upon the purchaser 12393  
unless the purchase agreement specifically refers to the 12394

redevelopment charge. If a conveyance of such real estate or 12395  
interest in such real estate is made pursuant to a purchase 12396  
agreement that does not make such reference, the redevelopment 12397  
charge shall continue to be a covenant running with the land 12398  
fully binding on behalf of and enforceable by the municipal 12399  
corporation against the person accepting the conveyance pursuant 12400  
to the purchase agreement. 12401

(5) If a redevelopment charge is not paid when due, the 12402  
overdue amount shall be collected according to the terms of the 12403  
agreement. If the agreement does not specify a procedure for 12404  
collecting overdue redevelopment charges, the municipal 12405  
corporation may certify the charge to the county auditor. The 12406  
county auditor shall enter the unpaid charge on the tax list and 12407  
duplicate of real property opposite the parcel against which it 12408  
is charged and certify the charge to the county treasurer. The 12409  
unpaid redevelopment charge is a lien on property against which 12410  
it is charged from the date the charge is entered on the tax 12411  
list, and shall be collected in the manner provided for the 12412  
collection of real property taxes. Once the charge is collected, 12413  
it shall be paid immediately to the municipal corporation. 12414

**Sec. 5709.46.** (A) A municipal corporation that has 12415  
declared an improvement to be a public purpose under section 12416  
5709.45 of the Revised Code may require the owner of any 12417  
structure located on the parcel to make annual service payments 12418  
in lieu of taxes to the county treasurer on or before the final 12419  
dates for payment of real property taxes. Each such payment 12420  
shall be charged and collected in the same manner and in the 12421  
same amount as the real property taxes that would have been 12422  
charged and payable against the improvement if it were not 12423  
exempt from taxation. If any reduction in the levies otherwise 12424  
applicable to such exempt property is made by the county budget 12425

commission under section 5705.31 of the Revised Code, the amount 12426  
of the service payment in lieu of taxes shall be calculated as 12427  
if such reduction in levies had not been made. 12428

(B) Moneys collected as service payments in lieu of taxes 12429  
from a parcel shall be distributed at the same time and in the 12430  
same manner as real property tax payments. However, ~~subject to~~ 12431  
~~division (C) of this section or section 5709.913 of the Revised~~ 12432  
~~Code,~~ the entire amount so collected shall be distributed to the 12433  
municipal corporation in which the parcel is located. If an 12434  
ordinance adopted under section 5709.45 of the Revised Code 12435  
specifies that service payments shall be paid to the city, 12436  
local, or exempted village school district in which the parcel 12437  
is located, the county treasurer shall distribute the portion of 12438  
the service payments to that school district in an amount equal 12439  
to the property tax payments the school district would have 12440  
received from the portion of the parcel's improvement exempted 12441  
from taxation had the improvement not been exempted, as directed 12442  
in the ordinance. The treasurer shall maintain a record of the 12443  
service payments in lieu of taxes made from property in each 12444  
municipal corporation. 12445

(C) If annual service payments in lieu of taxes are 12446  
required under this section, the county treasurer shall 12447  
distribute to the appropriate taxing authorities the portion of 12448  
the service payments that represents payments required under 12449  
division (H) of section 5709.45 of the Revised Code. 12450

(D) Nothing in this section or section 5709.45 of the 12451  
Revised Code affects the taxes levied against that portion of 12452  
the value of any parcel of property that is not exempt from 12453  
taxation. 12454

**Sec. 5709.47.** (A) A municipal corporation that grants a 12455

tax exemption or enters into a redevelopment charge agreement 12456  
under section 5709.45 of the Revised Code shall establish a 12457  
municipal downtown redevelopment district fund into which shall 12458  
be deposited service payments in lieu of taxes distributed to 12459  
the municipal corporation under section 5709.46 of the Revised 12460  
Code and redevelopment charges collected pursuant to division 12461  
(M) of section 5709.45 of the Revised Code. If an ordinance 12462  
adopted under division (B) of section 5709.45 of the Revised 12463  
Code or an agreement under division (M) of that section 12464  
authorizes the use of service payments or redevelopment charges 12465  
for more than one of the purposes described in division (E) of 12466  
that section, the municipal corporation shall establish separate 12467  
accounts for the service payments and redevelopment charges 12468  
designated for each such purpose. Money in an account of the 12469  
municipal downtown redevelopment district fund shall be used for 12470  
the purposes described in the ordinance creating the downtown 12471  
redemption district and the redevelopment charge agreements. 12472  
The municipal corporation also may deposit into any of those 12473  
accounts municipal income tax revenue that has been designated 12474  
by ordinance to finance the public infrastructure improvements. 12475

~~(B)~~ (1) (B) A municipal corporation may distribute money in 12476  
the municipal downtown redevelopment district fund to any school 12477  
district in which the exempt property is located in an amount 12478  
not to exceed the amount of real property taxes that such school 12479  
district would have received from the improvement if it were not 12480  
exempt from taxation, or use money in the fund to finance 12481  
specific public improvements benefiting the school district. The 12482  
resolution or ordinance establishing the fund shall set forth 12483  
the percentage of such maximum amount that will be distributed 12484  
to any affected school district or used to finance specific 12485  
public improvements benefiting the school district. 12486

~~(2) A municipal corporation also may distribute money in the municipal downtown redevelopment district fund to a county in accordance with section 5709.913 of the Revised Code.~~

(C) Any incidental surplus remaining in the municipal downtown redevelopment district fund or an account of that fund upon dissolution of the fund or account shall be transferred to the general fund of the municipal corporation.

**Sec. 5709.73.** (A) As used in this section and section 5709.74 of the Revised Code:

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined in section 1.14 of the Revised Code.

(2) "Further improvements" or "improvements" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under this section were it not for the exemption granted by that resolution. For purposes of division (B) of this section, "improvements" do not include any property used or to be used for residential purposes. For this purpose, "property that is used or to be used for residential purposes" means property that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the property as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(3) "Housing renovation" means a project carried out for residential purposes.

(4) "Incentive district" has the same meaning as in section 5709.40 of the Revised Code, except that a blighted area

is in the unincorporated area of a township. 12516

(5) "Overlay" has the same meaning as in section 5709.40 12517  
of the Revised Code, except that the overlay is delineated by 12518  
the board of township trustees. 12519

(6) "Project" and "public infrastructure improvement" have 12520  
the same meanings as in section 5709.40 of the Revised Code. 12521

(7) "Urban township" has the same meaning as in section 12522  
504.01 of the Revised Code. 12523

(8) "Nonperforming parcel" means a parcel to which all of 12524  
the following apply: 12525

(a) The parcel is exempted from taxation under division 12526  
(B) of this section or has been included in a district created 12527  
under division (C) of this section. 12528

(b) The parcel's owner is required to make payments in 12529  
lieu of taxes in accordance with section 5709.74 of the Revised 12530  
Code. 12531

(c) No such payments have been remitted to the county 12532  
treasurer since the inception of the exemption or district. 12533

(B) A board of township trustees may adopt a resolution 12534  
that declares to be a public purpose any public infrastructure 12535  
improvements made that are necessary for the development of 12536  
certain parcels of land located in the unincorporated area of 12537  
the township. Except for a resolution adopted by the board of an 12538  
urban township, the resolution shall be adopted by a unanimous 12539  
vote of the board. Except as otherwise provided under division 12540  
(D) of this section or section 5709.51 of the Revised Code, the 12541  
resolution may exempt from real property taxation not more than 12542  
seventy-five per cent of further improvements to a parcel of 12543



land that directly benefits from the public infrastructure 12544  
improvements, for a period of not more than ten years. The 12545  
resolution shall specify the percentage of the further 12546  
improvements to be exempted and the life of the exemption. 12547

(C) (1) A board of township trustees may adopt a resolution 12548  
creating an incentive district and declaring improvements to 12549  
parcels within the district to be a public purpose and, except 12550  
as provided in division (C) (2) of this section, exempt from 12551  
taxation as provided in this section. Except for a resolution 12552  
adopted by the board of an urban township, the resolution shall 12553  
be adopted by a unanimous vote of the board. A board of township 12554  
trustees of a township that has a population that exceeds 12555  
twenty-five thousand, as shown by the most recent federal 12556  
decennial census, may not adopt a resolution that creates an 12557  
incentive district if the sum of the taxable value of real 12558  
property in the proposed district for the preceding tax year and 12559  
the taxable value of all real property in the township that 12560  
would have been taxable in the preceding year were it not for 12561  
the fact that the property was in an existing incentive district 12562  
and therefore exempt from taxation exceeds twenty-five per cent 12563  
of the taxable value of real property in the township for the 12564  
preceding tax year. The district shall be located within the 12565  
unincorporated area of the township and shall not include any 12566  
territory that is included within a district created under 12567  
division (B) of section 5709.78 of the Revised Code. The 12568  
resolution shall delineate the boundary of the proposed district 12569  
and specifically identify each parcel within the district. A 12570  
proposed district may not include any parcel, other than a 12571  
nonperforming parcel, that is or has been exempted from taxation 12572  
under division (B) of this section or that is or has been within 12573  
another district created under this division. On and after the 12574

effective date of the district, a nonperforming parcel within 12575  
the district is no longer exempted from taxation under division 12576  
(B) of this section or included within an incentive district 12577  
under any previous resolution, and the parcel's owner is no 12578  
longer required to make payments in lieu of taxes under such a 12579  
previous resolution in accordance with section 5709.74 of the 12580  
Revised Code. Any exemption application filed with the tax 12581  
commissioner under section 5715.27 of the Revised Code under the 12582  
second resolution shall identify the nonperforming parcels 12583  
included in the second district, the original resolution under 12584  
which the nonperforming parcels were originally exempted, and 12585  
the value history of each nonperforming parcel since the 12586  
enactment of the original resolution. A resolution may create 12587  
more than one such district, and more than one resolution may be 12588  
adopted under division (C)(1) of this section. 12589

(2) (a) Not later than thirty days prior to adopting a 12590  
resolution under division (C)(1) of this section, if the 12591  
township intends to apply for exemptions from taxation under 12592  
section 5709.911 of the Revised Code on behalf of owners of real 12593  
property located within the proposed incentive district, the 12594  
board shall conduct a public hearing on the proposed resolution. 12595  
Not later than thirty days prior to the public hearing, the 12596  
board shall give notice of the public hearing and the proposed 12597  
resolution by first class mail to every real property owner 12598  
whose property is located within the boundaries of the proposed 12599  
incentive district that is the subject of the proposed 12600  
resolution. The notice shall include a map of the proposed 12601  
incentive district on which the board of township trustees shall 12602  
have delineated an overlay. The notice shall inform the property 12603  
owner of the owner's right to exclude the owner's property from 12604  
the incentive district if both of the following conditions are 12605

met: 12606

(i) The owner's entire parcel of property will not be 12607  
located within the overlay. 12608

(ii) The owner has submitted a statement to the board of 12609  
county commissioners of the county in which the parcel is 12610  
located indicating the owner's intent to seek a tax exemption 12611  
for improvements to the owner's parcel under division (A) or (B) 12612  
of section 5709.78 of the Revised Code within the next five 12613  
years. 12614

When both of the preceding conditions are met, the owner 12615  
may exclude the owner's property from the incentive district by 12616  
submitting a written response in accordance with division (C) (2) 12617  
(b) of this section. The notice also shall include information 12618  
detailing the required contents of the response, the address to 12619  
which the response may be mailed, and the deadline for 12620  
submitting the response. 12621

(b) Any owner of real property located within the 12622  
boundaries of an incentive district proposed under division (C) 12623  
(1) of this section who meets the conditions specified in 12624  
divisions (C) (2) (a) (i) and (ii) of this section may exclude the 12625  
property from the proposed incentive district by submitting a 12626  
written response to the board not later than forty-five days 12627  
after the postmark date on the notice required under division 12628  
(C) (2) (a) of this section. The response shall include a copy of 12629  
the statement submitted under division (C) (2) (a) (ii) of this 12630  
section. The response shall be sent by first class mail or 12631  
delivered in person at a public hearing held by the board under 12632  
division (C) (2) (a) of this section. The response shall conform 12633  
to any content requirements that may be established by the board 12634  
and included in the notice provided under division (C) (2) (a) of 12635

this section. In the response, property owners may identify a 12636  
parcel by street address, by the manner in which it is 12637  
identified in the resolution, or by other means allowing the 12638  
identity of the parcel to be ascertained. 12639

(c) Before adopting a resolution under division (C) (1) of 12640  
this section, the board shall amend the resolution to exclude 12641  
any parcel for which a written response has been submitted under 12642  
division (C) (2) (b) of this section. A township shall not apply 12643  
for exemptions from taxation under section 5709.911 of the 12644  
Revised Code for any such parcel, and service payments may not 12645  
be required from the owner of the parcel. Improvements to a 12646  
parcel excluded from an incentive district under this division 12647  
may be exempted from taxation under division (B) of this section 12648  
pursuant to a resolution adopted under that division or under 12649  
any other section of the Revised Code under which the parcel 12650  
qualifies. 12651

(3) (a) A resolution adopted under division (C) (1) of this 12652  
section shall specify the life of the incentive district and the 12653  
percentage of the improvements to be exempted, shall designate 12654  
the public infrastructure improvements made, to be made, or in 12655  
the process of being made, that benefit or serve, or, once made, 12656  
will benefit or serve parcels in the district. The resolution 12657  
also shall identify one or more specific projects being, or to 12658  
be, undertaken in the district that place additional demand on 12659  
the public infrastructure improvements designated in the 12660  
resolution. The project identified may, but need not be, the 12661  
project under division (C) (3) (b) of this section that places 12662  
real property in use for commercial or industrial purposes. 12663

A resolution adopted under division (C) (1) of this section 12664  
on or after March 30, 2006, shall not designate police or fire 12665

equipment as public infrastructure improvements, and, except as 12666  
provided in division (F) of this section, no service payment 12667  
provided for in section 5709.74 of the Revised Code and received 12668  
by the township under the resolution shall be used for police or 12669  
fire equipment. 12670

(b) A resolution adopted under division (C)(1) of this 12671  
section may authorize the use of service payments provided for 12672  
in section 5709.74 of the Revised Code for the purpose of 12673  
housing renovations within the incentive district, provided that 12674  
the resolution also designates public infrastructure 12675  
improvements that benefit or serve the district, and that a 12676  
project within the district places real property in use for 12677  
commercial or industrial purposes. Service payments may be used 12678  
to finance or support loans, deferred loans, and grants to 12679  
persons for the purpose of housing renovations within the 12680  
district. The resolution shall designate the parcels within the 12681  
district that are eligible for housing renovations. The 12682  
resolution shall state separately the amount or the percentages 12683  
of the expected aggregate service payments that are designated 12684  
for each public infrastructure improvement and for the purpose 12685  
of housing renovations. 12686

(4) Except with the approval of the board of education of 12687  
each city, local, or exempted village school district within the 12688  
territory of which the incentive district is or will be located, 12689  
and subject to division (E) of this section, the life of an 12690  
incentive district shall not exceed ten years, and the 12691  
percentage of improvements to be exempted shall not exceed 12692  
seventy-five per cent. With approval of the board of education, 12693  
the life of a district may be not more than thirty years, and 12694  
the percentage of improvements to be exempted may be not more 12695  
than one hundred per cent. The approval of a board of education 12696

shall be obtained in the manner provided in division (D) of this section. 12697  
12698

(D) Improvements with respect to a parcel may be exempted 12699  
from taxation under division (B) of this section, and 12700  
improvements to parcels within an incentive district may be 12701  
exempted from taxation under division (C) of this section, for 12702  
up to ten years or, with the approval of the board of education 12703  
of the city, local, or exempted village school district within 12704  
which the parcel or district is located, for up to thirty years. 12705  
The percentage of the improvements exempted from taxation may, 12706  
with such approval, exceed seventy-five per cent, but shall not 12707  
exceed one hundred per cent. Not later than forty-five business 12708  
days prior to adopting a resolution under this section declaring 12709  
improvements to be a public purpose that is subject to approval 12710  
by a board of education under this division, the board of 12711  
township trustees shall deliver to the board of education a 12712  
notice stating its intent to adopt a resolution making that 12713  
declaration. The notice regarding improvements with respect to a 12714  
parcel under division (B) of this section shall identify the 12715  
parcels for which improvements are to be exempted from taxation, 12716  
provide an estimate of the true value in money of the 12717  
improvements, specify the period for which the improvements 12718  
would be exempted from taxation and the percentage of the 12719  
improvements that would be exempted, and indicate the date on 12720  
which the board of township trustees intends to adopt the 12721  
resolution. The notice regarding improvements made under 12722  
division (C) of this section to parcels within an incentive 12723  
district shall delineate the boundaries of the district, 12724  
specifically identify each parcel within the district, identify 12725  
each anticipated improvement in the district, provide an 12726  
estimate of the true value in money of each such improvement, 12727

specify the life of the district and the percentage of 12728  
improvements that would be exempted, and indicate the date on 12729  
which the board of township trustees intends to adopt the 12730  
resolution. The board of education, by resolution adopted by a 12731  
majority of the board, may approve the exemption for the period 12732  
or for the exemption percentage specified in the notice; may 12733  
disapprove the exemption for the number of years in excess of 12734  
ten, may disapprove the exemption for the percentage of the 12735  
improvements to be exempted in excess of seventy-five per cent, 12736  
or both; or may approve the exemption on the condition that the 12737  
board of township trustees and the board of education negotiate 12738  
an agreement providing for compensation to the school district 12739  
equal in value to a percentage of the amount of taxes exempted 12740  
in the eleventh and subsequent years of the exemption period or, 12741  
in the case of exemption percentages in excess of seventy-five 12742  
per cent, compensation equal in value to a percentage of the 12743  
taxes that would be payable on the portion of the improvements 12744  
in excess of seventy-five per cent were that portion to be 12745  
subject to taxation, or other mutually agreeable compensation. 12746

The board of education shall certify its resolution to the 12747  
board of township trustees not later than fourteen days prior to 12748  
the date the board of township trustees intends to adopt the 12749  
resolution as indicated in the notice. If the board of education 12750  
and the board of township trustees negotiate a mutually 12751  
acceptable compensation agreement, the resolution may declare 12752  
the improvements a public purpose for the number of years 12753  
specified in the resolution or, in the case of exemption 12754  
percentages in excess of seventy-five per cent, for the 12755  
exemption percentage specified in the resolution. In either 12756  
case, if the board of education and the board of township 12757  
trustees fail to negotiate a mutually acceptable compensation 12758

agreement, the resolution may declare the improvements a public 12759  
purpose for not more than ten years, and shall not exempt more 12760  
than seventy-five per cent of the improvements from taxation. If 12761  
the board of education fails to certify a resolution to the 12762  
board of township trustees within the time prescribed by this 12763  
section, the board of township trustees thereupon may adopt the 12764  
resolution and may declare the improvements a public purpose for 12765  
up to thirty years or, in the case of exemption percentages 12766  
proposed in excess of seventy-five per cent, for the exemption 12767  
percentage specified in the resolution. The board of township 12768  
trustees may adopt the resolution at any time after the board of 12769  
education certifies its resolution approving the exemption to 12770  
the board of township trustees, or, if the board of education 12771  
approves the exemption on the condition that a mutually 12772  
acceptable compensation agreement be negotiated, at any time 12773  
after the compensation agreement is agreed to by the board of 12774  
education and the board of township trustees. If a mutually 12775  
acceptable compensation agreement is negotiated between the 12776  
board of township trustees and the board of education, including 12777  
agreements for payments in lieu of taxes under section 5709.74 12778  
of the Revised Code, the board of township trustees shall 12779  
compensate the joint vocational school district within which the 12780  
parcel or district is located at the same rate and under the 12781  
same terms received by the city, local, or exempted village 12782  
school district. 12783

If a board of education has adopted a resolution waiving 12784  
its right to approve exemptions from taxation under this section 12785  
and the resolution remains in effect, approval of such 12786  
exemptions by the board of education is not required under 12787  
division (D) of this section. If a board of education has 12788  
adopted a resolution allowing a board of township trustees to 12789



deliver the notice required under division (D) of this section 12790  
fewer than forty-five business days prior to adoption of the 12791  
resolution by the board of township trustees, the board of 12792  
township trustees shall deliver the notice to the board of 12793  
education not later than the number of days prior to the 12794  
adoption as prescribed by the board of education in its 12795  
resolution. If a board of education adopts a resolution waiving 12796  
its right to approve exemptions or shortening the notification 12797  
period, the board of education shall certify a copy of the 12798  
resolution to the board of township trustees. If the board of 12799  
education rescinds the resolution, it shall certify notice of 12800  
the rescission to the board of township trustees. 12801

If the board of township trustees is not required by 12802  
division (D) of this section to notify the board of education of 12803  
the board of township trustees' intent to declare improvements 12804  
to be a public purpose, the board of township trustees shall 12805  
comply with the notice requirements imposed under section 12806  
5709.83 of the Revised Code before taking formal action to adopt 12807  
the resolution making that declaration, unless the board of 12808  
education has adopted a resolution under that section waiving 12809  
its right to receive the notice. 12810

Nothing in this division prohibits the board of township 12811  
trustees from amending the resolution under section 5709.51 of 12812  
the Revised Code to extend the term of the exemption. 12813

(E) (1) If a proposed resolution under division (C) (1) of 12814  
this section exempts improvements with respect to a parcel 12815  
within an incentive district for more than ten years, or the 12816  
percentage of the improvement exempted from taxation exceeds 12817  
seventy-five per cent, not later than forty-five business days 12818  
prior to adopting the resolution the board of township trustees 12819

shall deliver to the board of county commissioners of the county 12820  
within which the incentive district is or will be located a 12821  
notice that states its intent to adopt a resolution creating an 12822  
incentive district. The notice shall include a copy of the 12823  
proposed resolution, identify the parcels for which improvements 12824  
are to be exempted from taxation, provide an estimate of the 12825  
true value in money of the improvements, specify the period of 12826  
time for which the improvements would be exempted from taxation, 12827  
specify the percentage of the improvements that would be 12828  
exempted from taxation, and indicate the date on which the board 12829  
of township trustees intends to adopt the resolution. 12830

(2) The board of county commissioners, by resolution 12831  
adopted by a majority of the board, may object to the exemption 12832  
for the number of years in excess of ten, may object to the 12833  
exemption for the percentage of the improvement to be exempted 12834  
in excess of seventy-five per cent, or both. If the board of 12835  
county commissioners objects, the board may negotiate a mutually 12836  
acceptable compensation agreement with the board of township 12837  
trustees. In no case shall the compensation provided to the 12838  
board of county commissioners exceed the property taxes foregone 12839  
due to the exemption. If the board of county commissioners 12840  
objects, and the board of county commissioners and board of 12841  
township trustees fail to negotiate a mutually acceptable 12842  
compensation agreement, the resolution adopted under division 12843  
(C) (1) of this section shall provide to the board of county 12844  
commissioners compensation in the eleventh and subsequent years 12845  
of the exemption period equal in value to not more than fifty 12846  
per cent of the taxes that would be payable to the county or, if 12847  
the board of county commissioner's objection includes an 12848  
objection to an exemption percentage in excess of seventy-five 12849  
per cent, compensation equal in value to not more than fifty per 12850

cent of the taxes that would be payable to the county, on the 12851  
portion of the improvement in excess of seventy-five per cent, 12852  
were that portion to be subject to taxation. The board of county 12853  
commissioners shall certify its resolution to the board of 12854  
township trustees not later than thirty days after receipt of 12855  
the notice. 12856

(3) If the board of county commissioners does not object 12857  
or fails to certify its resolution objecting to an exemption 12858  
within thirty days after receipt of the notice, the board of 12859  
township trustees may adopt its resolution, and no compensation 12860  
shall be provided to the board of county commissioners. If the 12861  
board of county commissioners timely certifies its resolution 12862  
objecting to the trustees' resolution, the board of township 12863  
trustees may adopt its resolution at any time after a mutually 12864  
acceptable compensation agreement is agreed to by the board of 12865  
county commissioners and the board of township trustees, or, if 12866  
no compensation agreement is negotiated, at any time after the 12867  
board of township trustees agrees in the proposed resolution to 12868  
provide compensation to the board of county commissioners of 12869  
fifty per cent of the taxes that would be payable to the county 12870  
in the eleventh and subsequent years of the exemption period or 12871  
on the portion of the improvement in excess of seventy-five per 12872  
cent, were that portion to be subject to taxation. 12873

(F) Service payments in lieu of taxes that are 12874  
attributable to any amount by which the effective tax rate of 12875  
either a renewal levy with an increase or a replacement levy 12876  
exceeds the effective tax rate of the levy renewed or replaced, 12877  
or that are attributable to an additional levy, for a levy 12878  
authorized by the voters for any of the following purposes on or 12879  
after January 1, 2006, and which are provided pursuant to a 12880  
resolution creating an incentive district under division (C) (1) 12881

of this section that is adopted on or after January 1, 2006, or 12882  
a later date as specified in this division, shall be distributed 12883  
to the appropriate taxing authority as required under division 12884  
(C) of section 5709.74 of the Revised Code in an amount equal to 12885  
the amount of taxes from that additional levy or from the 12886  
increase in the effective tax rate of such renewal or 12887  
replacement levy that would have been payable to that taxing 12888  
authority from the following levies were it not for the 12889  
exemption authorized under division (C) of this section: 12890

(1) A tax levied under division (L) of section 5705.19 or 12891  
section 5705.191 or 5705.222 of the Revised Code for community 12892  
developmental disabilities programs and services pursuant to 12893  
Chapter 5126. of the Revised Code; 12894

(2) A tax levied under division (Y) of section 5705.19 of 12895  
the Revised Code for providing or maintaining senior citizens 12896  
services or facilities; 12897

(3) A tax levied under section 5705.22 of the Revised Code 12898  
for county hospitals; 12899

(4) A tax levied by a joint-county district or by a county 12900  
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 12901  
for alcohol, drug addiction, and mental health services or 12902  
families; 12903

(5) A tax levied under section 5705.23 of the Revised Code 12904  
for library purposes; 12905

(6) A tax levied under section 5705.24 of the Revised Code 12906  
for the support of children services and the placement and care 12907  
of children; 12908

(7) A tax levied under division (Z) of section 5705.19 of 12909  
the Revised Code for the provision and maintenance of zoological 12910

park services and facilities under section 307.76 of the Revised Code; 12911  
12912

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts; 12913  
12914  
12915

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code; 12916  
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(10) A tax levied under section ~~1545.20~~ or 1545.21 of the Revised Code for park district purposes; 12920  
12921

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals; 12922  
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(12) A tax levied under section 3709.29 of the Revised Code for a general health district program; 12927  
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(13) A tax levied by a township under section 505.39, 505.51, or division (I), (J), (U), or (JJ) of section 5705.19 of the Revised Code for the purpose of funding fire, police, emergency medical, or ambulance services as described in those sections. Division (F)(13) of this section applies only to incentive districts created by a resolution adopted on or after March 22, 2019, the effective date of the amendment of this section by H.B. 500 of the 132nd general assembly, and only if that resolution specifies that division (F) of this section shall apply to such a tax. 12929  
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(G) An exemption from taxation granted under this section 12939

commences with the tax year specified in the resolution so long 12940  
as the year specified in the resolution commences after the 12941  
effective date of the resolution. If the resolution specifies a 12942  
year commencing before the effective date of the resolution or 12943  
specifies no year whatsoever, the exemption commences with the 12944  
tax year in which an exempted improvement first appears on the 12945  
tax list and duplicate of real and public utility property and 12946  
that commences after the effective date of the resolution. In 12947  
lieu of stating a specific year, the resolution may provide that 12948  
the exemption commences in the tax year in which the value of an 12949  
improvement exceeds a specified amount or in which the 12950  
construction of one or more improvements is completed, provided 12951  
that such tax year commences after the effective date of the 12952  
resolution. With respect to the exemption of improvements to 12953  
parcels under division (B) of this section, the resolution may 12954  
allow for the exemption to commence in different tax years on a 12955  
parcel-by-parcel basis, with a separate exemption term specified 12956  
for each parcel. 12957

Except as otherwise provided in this division and section 12958  
5709.51 of the Revised Code, the exemption ends on the date 12959  
specified in the resolution as the date the improvement ceases 12960  
to be a public purpose or the incentive district expires, or 12961  
ends on the date on which the public infrastructure improvements 12962  
and housing renovations are paid in full from the township 12963  
public improvement tax increment equivalent fund established 12964  
under section 5709.75 of the Revised Code, whichever occurs 12965  
first. The exemption of an improvement with respect to a parcel 12966  
or within an incentive district may end on a later date, as 12967  
specified in the resolution, if the board of township trustees 12968  
and the board of education of the city, local, or exempted 12969  
village school district within which the parcel or district is 12970

located have entered into a compensation agreement under section 12971  
5709.82 of the Revised Code with respect to the improvement and 12972  
the board of education has approved the term of the exemption 12973  
under division (D) of this section, but in no case shall the 12974  
improvement be exempted from taxation for more than thirty 12975  
years. The board of township trustees may, by majority vote, 12976  
adopt a resolution permitting the township to enter into such 12977  
agreements as the board finds necessary or appropriate to 12978  
provide for the construction or undertaking of public 12979  
infrastructure improvements and housing renovations. Any 12980  
exemption shall be claimed and allowed in the same or a similar 12981  
manner as in the case of other real property exemptions. If an 12982  
exemption status changes during a tax year, the procedure for 12983  
the apportionment of the taxes for that year is the same as in 12984  
the case of other changes in tax exemption status during the 12985  
year. 12986

(H) The board of township trustees may issue the notes of 12987  
the township to finance all costs pertaining to the construction 12988  
or undertaking of public infrastructure improvements and housing 12989  
renovations made pursuant to this section. The notes shall be 12990  
signed by the board and attested by the signature of the 12991  
township fiscal officer, shall bear interest not to exceed the 12992  
rate provided in section 9.95 of the Revised Code, and are not 12993  
subject to Chapter 133. of the Revised Code. The resolution 12994  
authorizing the issuance of the notes shall pledge the funds of 12995  
the township public improvement tax increment equivalent fund 12996  
established pursuant to section 5709.75 of the Revised Code to 12997  
pay the interest on and principal of the notes. The notes, which 12998  
may contain a clause permitting prepayment at the option of the 12999  
board, shall be offered for sale on the open market or given to 13000  
the vendor or contractor if no sale is made. 13001

(I) The township, not later than fifteen days after the  
adoption of a resolution under this section, shall submit to the  
director of development a copy of the resolution. On or before  
the thirty-first day of March of each year, the township shall  
submit a status report to the director. The report shall  
indicate, in the manner prescribed by the director, the progress  
of the project during each year that the exemption remains in  
effect, including a summary of the receipts from service  
payments in lieu of taxes; expenditures of money from the fund  
created under section 5709.75 of the Revised Code; a description  
of the public infrastructure improvements and housing  
renovations financed with the expenditures; and a quantitative  
summary of changes in private investment resulting from each  
project.

(J) Nothing in this section shall be construed to prohibit  
a board of township trustees from declaring to be a public  
purpose improvements with respect to more than one parcel.

If a parcel is located in a new community district in  
which the new community authority imposes a community  
development charge on the basis of rentals received from leases  
of real property as described in division (L) (2) of section  
349.01 of the Revised Code, the parcel may not be exempted from  
taxation under this section.

(K) A board of township trustees that adopted a resolution  
under this section prior to July 21, 1994, may amend that  
resolution to include any additional public infrastructure  
improvement. A board of township trustees that seeks by the  
amendment to utilize money from its township public improvement  
tax increment equivalent fund for land acquisition in aid of  
industry, commerce, distribution, or research, demolition on



private property, or stormwater and flood remediation projects 13032  
may do so provided that the board currently is a party to a 13033  
hold-harmless agreement with the board of education of the city, 13034  
local, or exempted village school district within the territory 13035  
of which are located the parcels that are subject to an 13036  
exemption. For the purposes of this division, a "hold-harmless 13037  
agreement" means an agreement under which the board of township 13038  
trustees agrees to compensate the school district for one 13039  
hundred per cent of the tax revenue that the school district 13040  
would have received from further improvements to parcels 13041  
designated in the resolution were it not for the exemption 13042  
granted by the resolution. 13043

(L) (1) Notwithstanding the limitation prescribed by 13044  
division (D) of this section on the number of years that 13045  
improvements to a parcel or parcels may be exempted from 13046  
taxation, and subject to division (L) (3) of this section, a 13047  
board of trustees of a township with a population of fifteen 13048  
thousand or more may amend a resolution originally adopted under 13049  
this section before December 31, 1994, to extend the exemption 13050  
of improvements to the parcel or parcels included in such 13051  
resolution for an additional period not to exceed fifteen years. 13052  
The amendment shall not increase the percentage of improvements 13053  
to the parcel or parcels exempted from taxation. 13054

(2) Notwithstanding the limitations prescribed by 13055  
divisions (C) and (D) of this section on the life of an 13056  
incentive district and the number of years that improvements to 13057  
a parcel or parcels within an incentive district may be exempted 13058  
from taxation, and subject to division (L) (3) of this section, a 13059  
board of township trustees may amend a resolution originally 13060  
adopted under division (C) of this section before January 1, 13061  
2006, to extend the life of an incentive district created by 13062

that resolution. The extension shall be for a period not to 13063  
exceed fifteen years and shall not increase the percentage of 13064  
the value of improvements exempted from taxation. 13065

(3) Before adopting an amendment authorized under division 13066  
(L) (1) or (2) of this section, the board of township trustees 13067  
shall provide notice of the amendment to each board of education 13068  
of the city, local, or exempted village school district in which 13069  
the exempted parcels or incentive district are located, in the 13070  
same manner as provided under division (D) of this section, and 13071  
shall obtain the approval of each such board of education in the 13072  
manner required under that division, except that (a) the board 13073  
of education may approve the exemption on the condition that the 13074  
board of township trustees and the board of education negotiate 13075  
an agreement providing for compensation to the school district 13076  
equal in value to the amount of taxes the district forgoes in 13077  
each year the exemption is extended or any other mutually 13078  
agreeable compensation and (b) if the board of education fails 13079  
to certify a resolution approving the amendment to the board of 13080  
township trustees within the time prescribed by division (D) of 13081  
this section, the board of township trustees shall not adopt the 13082  
amendment. 13083

No approval under division (L) (3) of this section shall be 13084  
required for an amendment authorized under division (L) (2) of 13085  
this section if the amendment provides for compensation to the 13086  
city, local, or exempted village school district in which the 13087  
incentive district is located equal in value to the amount of 13088  
taxes that would be payable to the school district if the 13089  
improvements exempted from taxation had not been exempted for 13090  
the additional period. Approval is also not required for an 13091  
amendment authorized under either division (L) (1) or (2) of this 13092  
section from a board of education that has adopted a resolution 13093

waiving its right to approve exemptions from taxation pursuant 13094  
to division (D) of this section. If the board of education has 13095  
adopted such a resolution, the board of township trustees shall 13096  
comply with the notice requirements imposed under section 13097  
5709.83 of the Revised Code before taking formal action to adopt 13098  
the amendment unless the board of education has adopted a 13099  
resolution under that section waiving its right to receive the 13100  
notice. Not later than fourteen days before adopting an 13101  
amendment authorized under division (L)(1) or (2) of this 13102  
section, the board of township trustees shall deliver a notice 13103  
identical to a notice required under section 5709.83 of the 13104  
Revised Code to the board of county commissioners of each county 13105  
in which the exempted parcels or incentive district are located. 13106

**Sec. 5709.74.** (A) A township that has declared an 13107  
improvement to be a public purpose under section 5709.41 or 13108  
5709.73 of the Revised Code may require the owner of the parcel 13109  
to make annual service payments in lieu of taxes to the county 13110  
treasurer on or before the final dates for payment of real 13111  
property taxes. Each payment shall be charged and collected in 13112  
the same manner and in the same amount as the real property 13113  
taxes that would have been charged and payable against any 13114  
improvement made on the parcel if it were not exempt from 13115  
taxation. If any reduction in the levies otherwise applicable to 13116  
the exempt property is made by the county budget commission 13117  
under section 5705.31 of the Revised Code, the amount of the 13118  
service payment in lieu of taxes shall be calculated as if a 13119  
reduction in levies had not been made. A township shall not 13120  
require an owner to make annual service payments in lieu of 13121  
taxes pursuant to this section after the date on which the 13122  
township has been paid back in full for the public 13123  
infrastructure improvements made pursuant to sections 5709.73 to 13124

5709.75 of the Revised Code. 13125

(B) Moneys collected as service payments in lieu of taxes 13126  
shall be distributed at the same time and in the same manner as 13127  
real property tax payments. However, ~~subject to division (C) of~~ 13128  
~~this section or section 5709.913 of the Revised Code,~~ the entire 13129  
amount so collected shall be distributed to the township in 13130  
which the improvement is located. If a parcel upon which moneys 13131  
are collected as service payments in lieu of taxes is annexed to 13132  
a municipal corporation, the service payments shall continue to 13133  
be collected and distributed to the township in which the parcel 13134  
was located before its annexation until the township is paid 13135  
back in full for the cost of any public infrastructure 13136  
improvements it made on the parcel. The treasurer shall maintain 13137  
a record of the service payments in lieu of taxes made from 13138  
property in each township. 13139

(C) If annual service payments in lieu of taxes are 13140  
required under this section, the county treasurer shall 13141  
distribute to the appropriate taxing authorities the portion of 13142  
the service payments that represent payments required under 13143  
division (F) of section 5709.73 of the Revised Code. 13144

(D) Nothing in this section or section 5709.41 or 5709.73 13145  
of the Revised Code affects the taxes levied against that 13146  
portion of the value of any parcel of property that is not 13147  
exempt from taxation. 13148

**Sec. 5709.75.** (A) Any township that grants a tax exemption 13149  
under section 5709.73 of the Revised Code shall establish a 13150  
township public improvement tax increment equivalent fund into 13151  
which shall be deposited service payments in lieu of taxes 13152  
distributed to the township under section 5709.74 of the Revised 13153  
Code. If the board of township trustees has adopted a resolution 13154

under division (C) of section 5709.73 of the Revised Code, the 13155  
township shall establish at least one account in that fund with 13156  
respect to resolutions adopted under division (B) of that 13157  
section, and one account with respect to each incentive district 13158  
created by a resolution adopted under division (C) of that 13159  
section. If a resolution adopted under division (C) of section 13160  
5709.73 of the Revised Code also authorizes the use of service 13161  
payments for housing renovations within the incentive district, 13162  
the township shall establish separate accounts for the service 13163  
payments designated for public infrastructure improvements and 13164  
for the service payments authorized for the purpose of housing 13165  
renovations. 13166

Except as otherwise provided in division (C) or (D) of 13167  
this section, money deposited in an account of the township 13168  
public improvement tax increment equivalent fund shall be used 13169  
by the township to pay the costs of public infrastructure 13170  
improvements designated in or the housing renovations authorized 13171  
by the resolution with respect to which the account is 13172  
established, including any interest on and principal of the 13173  
notes; in the case of an account established with respect to a 13174  
resolution adopted under division (C) of that section, money in 13175  
the account shall be used to finance the public infrastructure 13176  
improvements designated, or the housing renovations authorized, 13177  
for each incentive district created in the resolution. Money in 13178  
an account shall not be used to finance or support housing 13179  
renovations that take place after the incentive district has 13180  
expired. 13181

(B) A township may, by resolution, establish a 13182  
redevelopment tax increment equivalent fund, into which shall be 13183  
deposited service payments in lieu of taxes distributed to the 13184  
township by the county treasurer as provided in section 5709.74 13185

of the Revised Code for improvements exempt from taxation 13186  
pursuant to an ordinance adopted under section 5709.41 of the 13187  
Revised Code. Moneys deposited in the redevelopment tax 13188  
increment equivalent fund shall be used for such purposes as are 13189  
authorized in the resolution establishing the fund. 13190

(C) (1) (a) A township may distribute money in the township 13191  
public improvement tax increment equivalent fund or 13192  
redevelopment tax increment equivalent fund to any school 13193  
district in which the exempt property is located in an amount 13194  
not to exceed the amount of real property taxes that such school 13195  
district would have received from the improvement if it were not 13196  
exempt from taxation. The resolution establishing the fund shall 13197  
set forth the percentage of such maximum amount that will be 13198  
distributed to any affected school district. 13199

(b) A township also may distribute money in either fund ~~as~~ 13200  
~~follows:~~ 13201

~~(i) To~~ to a board of county commissioners, in the amount 13202  
that is owed to the board pursuant to division (E) of section 13203  
5709.73 of the Revised Code. 13204

~~(ii) To a county in accordance with section 5709.913 of~~ 13205  
~~the Revised Code.~~ 13206

(2) Money from an account in a township public improvement 13207  
tax increment equivalent fund or from a redevelopment tax 13208  
increment equivalent fund may be distributed under division (C) 13209  
(1) (b) of this section, regardless of the date a resolution was 13210  
adopted under section 5709.73 of the Revised Code that prompted 13211  
the establishment of the account, even if the resolution was 13212  
adopted prior to March 30, 2006. 13213

(D) A board of township trustees that adopted a resolution 13214

under section 5709.73 of the Revised Code and that, with respect 13215  
to property exempted under such a resolution, is party to a 13216  
hold-harmless or service agreement, may appropriate and expend 13217  
unencumbered money in the fund to pay current public safety 13218  
expenses of the township. A township appropriating and expending 13219  
money under this division shall reimburse the fund for the sum 13220  
so appropriated and expended not later than the day the 13221  
exemption granted under the resolution expires. For the purposes 13222  
of this division, a "hold-harmless agreement" is an agreement 13223  
with the board of education of a city, local, or exempted 13224  
village school district under which the board of township 13225  
trustees agrees to compensate the school district for one 13226  
hundred per cent of the tax revenue the school district would 13227  
have received from improvements to parcels designated in the 13228  
resolution were it not for the exemption granted by the 13229  
resolution. 13230

(E) A board of township trustees that adopted a resolution 13231  
under section 5709.73 of the Revised Code prior to July 21, 13232  
1994, and that, with respect to property exempted under such 13233  
resolution, is a party to a hold-harmless or service agreement 13234  
with a board of education of a city, local, or exempted village 13235  
school district, within the territory of which such property is 13236  
located, may appropriate and expend unencumbered money in the 13237  
fund to pay current expenses for the continued maintenance of 13238  
public improvements or public infrastructure improvements 13239  
designated in that resolution, as such resolution has been 13240  
amended under division (K) of section 5709.73 of the Revised 13241  
Code. 13242

(F) Any unencumbered money remaining in the township 13243  
public improvement tax increment equivalent fund or an account 13244  
of that fund, or in the redevelopment tax increment equivalent 13245

fund, upon dissolution of the account or fund shall be 13246  
transferred to the general fund of the township. 13247

**Sec. 5709.78.** (A) A board of county commissioners may, by 13248  
resolution, declare improvements to certain parcels of real 13249  
property located in the unincorporated territory of the county 13250  
to be a public purpose. Except as otherwise provided under 13251  
division (C) of this section or section 5709.51 of the Revised 13252  
Code, not more than seventy-five per cent of an improvement thus 13253  
declared to be a public purpose may be exempted from real 13254  
property taxation, for a period of not more than ten years. The 13255  
resolution shall specify the percentage of the improvement to be 13256  
exempted and the life of the exemption. 13257

A resolution adopted under this division shall designate 13258  
the specific public infrastructure improvements made, to be 13259  
made, or in the process of being made by the county that 13260  
directly benefit, or that once made will directly benefit, the 13261  
parcels for which improvements are declared to be a public 13262  
purpose. The service payments provided for in section 5709.79 of 13263  
the Revised Code shall be used to finance the public 13264  
infrastructure improvements designated in the resolution, or as 13265  
provided in section 5709.80 of the Revised Code. 13266

(B) (1) A board of county commissioners may adopt a 13267  
resolution creating an incentive district and declaring 13268  
improvements to parcels within the district to be a public 13269  
purpose and, except as provided in division (B) (2) of this 13270  
section, exempt from taxation as provided in this section, but 13271  
no board of county commissioners of a county that has a 13272  
population that exceeds twenty-five thousand, as shown by the 13273  
most recent federal decennial census, shall adopt a resolution 13274  
that creates an incentive district if the sum of the taxable 13275



value of real property in the proposed district for the 13276  
preceding tax year and the taxable value of all real property in 13277  
the county that would have been taxable in the preceding year 13278  
were it not for the fact that the property was in an existing 13279  
incentive district and therefore exempt from taxation exceeds 13280  
twenty-five per cent of the taxable value of real property in 13281  
the county for the preceding tax year. The district shall be 13282  
located within the unincorporated territory of the county and 13283  
shall not include any territory that is included within a 13284  
district created under division (C) of section 5709.73 of the 13285  
Revised Code. The resolution shall delineate the boundary of the 13286  
proposed district and specifically identify each parcel within 13287  
the district. A proposed district may not include any parcel 13288  
that is or has been exempted from taxation under division (A) of 13289  
this section or that is or has been within another district 13290  
created under this division. A resolution may create more than 13291  
one such district, and more than one resolution may be adopted 13292  
under division (B) (1) of this section. 13293

(2) (a) Not later than thirty days prior to adopting a 13294  
resolution under division (B) (1) of this section, if the county 13295  
intends to apply for exemptions from taxation under section 13296  
5709.911 of the Revised Code on behalf of owners of real 13297  
property located within the proposed incentive district, the 13298  
board of county commissioners shall conduct a public hearing on 13299  
the proposed resolution. Not later than thirty days prior to the 13300  
public hearing, the board shall give notice of the public 13301  
hearing and the proposed resolution by first class mail to every 13302  
real property owner whose property is located within the 13303  
boundaries of the proposed incentive district that is the 13304  
subject of the proposed resolution. The board also shall provide 13305  
the notice by first class mail to the clerk of each township in 13306

which the proposed incentive district will be located. The 13307  
notice shall include a map of the proposed incentive district on 13308  
which the board of county commissioners shall have delineated an 13309  
overlay. The notice shall inform property owners of the owner's 13310  
right to exclude the owner's property from the incentive 13311  
district if both of the following conditions are met: 13312

(i) The owner's entire parcel of property will not be 13313  
located within the overlay. 13314

(ii) The owner has submitted a statement to the board of 13315  
township trustees of the township in which the parcel is located 13316  
indicating the owner's intent to seek a tax exemption for 13317  
improvements to the owner's parcel under section 5709.41 or 13318  
division (B) or (C) of section 5709.73 of the Revised Code 13319  
within the next five years. 13320

When both of the preceding conditions are met, the owner 13321  
may exclude the owner's property from the incentive district by 13322  
submitting a written response in accordance with division (B) (2) 13323  
(b) of this section. The notice also shall include information 13324  
detailing the required contents of the response, the address to 13325  
which the response may be mailed, and the deadline for 13326  
submitting the response. 13327

(b) Any owner of real property located within the 13328  
boundaries of an incentive district proposed under division (B) 13329  
(1) of this section who meets the conditions specified in 13330  
divisions (B) (2) (a) (i) and (ii) of this section may exclude the 13331  
property from the proposed incentive district by submitting a 13332  
written response to the board not later than forty-five days 13333  
after the postmark date on the notice required under division 13334  
(B) (2) (a) of this section. The response shall include a copy of 13335  
the statement submitted under division (B) (2) (a) (ii) of this 13336

section. The response shall be sent by first class mail or 13337  
delivered in person at a public hearing held by the board under 13338  
division (B) (2) (a) of this section. The response shall conform 13339  
to any content requirements that may be established by the board 13340  
and included in the notice provided under division (B) (2) (a) of 13341  
this section. In the response, property owners may identify a 13342  
parcel by street address, by the manner in which it is 13343  
identified in the resolution, or by other means allowing the 13344  
identity of the parcel to be ascertained. 13345

(c) Before adopting a resolution under division (B) (1) of 13346  
this section, the board shall amend the resolution to exclude 13347  
any parcel for which a written response has been submitted under 13348  
division (B) (2) (b) of this section. A county shall not apply for 13349  
exemptions from taxation under section 5709.911 of the Revised 13350  
Code for any such parcel, and service payments may not be 13351  
required from the owner of the parcel. Improvements to a parcel 13352  
excluded from an incentive district under this division may be 13353  
exempted from taxation under division (A) of this section 13354  
pursuant to a resolution adopted under that division or under 13355  
any other section of the Revised Code under which the parcel 13356  
qualifies. 13357

(3) (a) A resolution adopted under division (B) (1) of this 13358  
section shall specify the life of the incentive district and the 13359  
percentage of the improvements to be exempted, shall designate 13360  
the public infrastructure improvements made, to be made, or in 13361  
the process of being made, that benefit or serve, or, once made, 13362  
will benefit or serve parcels in the district. The resolution 13363  
also shall identify one or more specific projects being, or to 13364  
be, undertaken in the district that place additional demand on 13365  
the public infrastructure improvements designated in the 13366  
resolution. The project identified may, but need not be, the 13367

project under division (B) (3) (b) of this section that places 13368  
real property in use for commercial or industrial purposes. 13369

A resolution adopted under division (B) (1) of this section 13370  
on or after March 30, 2006, shall not designate police or fire 13371  
equipment as public infrastructure improvements, and no service 13372  
payment provided for in section 5709.79 of the Revised Code and 13373  
received by the county under the resolution shall be used for 13374  
police or fire equipment. 13375

(b) A resolution adopted under division (B) (1) of this 13376  
section may authorize the use of service payments provided for 13377  
in section 5709.79 of the Revised Code for the purpose of 13378  
housing renovations within the incentive district, provided that 13379  
the resolution also designates public infrastructure 13380  
improvements that benefit or serve the district, and that a 13381  
project within the district places real property in use for 13382  
commercial or industrial purposes. Service payments may be used 13383  
to finance or support loans, deferred loans, and grants to 13384  
persons for the purpose of housing renovations within the 13385  
district. The resolution shall designate the parcels within the 13386  
district that are eligible for housing renovations. The 13387  
resolution shall state separately the amount or the percentages 13388  
of the expected aggregate service payments that are designated 13389  
for each public infrastructure improvement and for the purpose 13390  
of housing renovations. 13391

(4) Except with the approval of the board of education of 13392  
each city, local, or exempted village school district within the 13393  
territory of which the incentive district is or will be located, 13394  
and subject to division (D) of this section, the life of an 13395  
incentive district shall not exceed ten years, and the 13396  
percentage of improvements to be exempted shall not exceed 13397

seventy-five per cent. With approval of the board of education, 13398  
the life of a district may be not more than thirty years, and 13399  
the percentage of improvements to be exempted may be not more 13400  
than one hundred per cent. The approval of a board of education 13401  
shall be obtained in the manner provided in division (C) of this 13402  
section. 13403

(C) (1) Improvements with respect to a parcel may be 13404  
exempted from taxation under division (A) of this section, and 13405  
improvements to parcels within an incentive district may be 13406  
exempted from taxation under division (B) of this section, for 13407  
up to ten years or, with the approval of the board of education 13408  
of each city, local, or exempted village school district within 13409  
which the parcel or district is located, for up to thirty years. 13410  
The percentage of the improvements exempted from taxation may, 13411  
with such approval, exceed seventy-five per cent, but shall not 13412  
exceed one hundred per cent. Not later than forty-five business 13413  
days prior to adopting a resolution under this section declaring 13414  
improvements to be a public purpose that is subject to the 13415  
approval of a board of education under this division, the board 13416  
of county commissioners shall deliver to the board of education 13417  
a notice stating its intent to adopt a resolution making that 13418  
declaration. The notice regarding improvements with respect to a 13419  
parcel under division (A) of this section shall identify the 13420  
parcels for which improvements are to be exempted from taxation, 13421  
provide an estimate of the true value in money of the 13422  
improvements, specify the period for which the improvements 13423  
would be exempted from taxation and the percentage of the 13424  
improvements that would be exempted, and indicate the date on 13425  
which the board of county commissioners intends to adopt the 13426  
resolution. The notice regarding improvements to parcels within 13427  
an incentive district under division (B) of this section shall 13428

delineate the boundaries of the district, specifically identify 13429  
each parcel within the district, identify each anticipated 13430  
improvement in the district, provide an estimate of the true 13431  
value in money of each such improvement, specify the life of the 13432  
district and the percentage of improvements that would be 13433  
exempted, and indicate the date on which the board of county 13434  
commissioners intends to adopt the resolution. The board of 13435  
education, by resolution adopted by a majority of the board, may 13436  
approve the exemption for the period or for the exemption 13437  
percentage specified in the notice; may disapprove the exemption 13438  
for the number of years in excess of ten, may disapprove the 13439  
exemption for the percentage of the improvements to be exempted 13440  
in excess of seventy-five per cent, or both; or may approve the 13441  
exemption on the condition that the board of county 13442  
commissioners and the board of education negotiate an agreement 13443  
providing for compensation to the school district equal in value 13444  
to a percentage of the amount of taxes exempted in the eleventh 13445  
and subsequent years of the exemption period or, in the case of 13446  
exemption percentages in excess of seventy-five per cent, 13447  
compensation equal in value to a percentage of the taxes that 13448  
would be payable on the portion of the improvements in excess of 13449  
seventy-five per cent were that portion to be subject to 13450  
taxation, or other mutually agreeable compensation. 13451

(2) The board of education shall certify its resolution to 13452  
the board of county commissioners not later than fourteen days 13453  
prior to the date the board of county commissioners intends to 13454  
adopt its resolution as indicated in the notice. If the board of 13455  
education and the board of county commissioners negotiate a 13456  
mutually acceptable compensation agreement, the resolution of 13457  
the board of county commissioners may declare the improvements a 13458  
public purpose for the number of years specified in that 13459

resolution or, in the case of exemption percentages in excess of 13460  
seventy-five per cent, for the exemption percentage specified in 13461  
the resolution. In either case, if the board of education and 13462  
the board of county commissioners fail to negotiate a mutually 13463  
acceptable compensation agreement, the resolution may declare 13464  
the improvements a public purpose for not more than ten years, 13465  
and shall not exempt more than seventy-five per cent of the 13466  
improvements from taxation. If the board of education fails to 13467  
certify a resolution to the board of county commissioners within 13468  
the time prescribed by this section, the board of county 13469  
commissioners thereupon may adopt the resolution and may declare 13470  
the improvements a public purpose for up to thirty years or, in 13471  
the case of exemption percentages proposed in excess of seventy- 13472  
five per cent, for the exemption percentage specified in the 13473  
resolution. The board of county commissioners may adopt the 13474  
resolution at any time after the board of education certifies 13475  
its resolution approving the exemption to the board of county 13476  
commissioners, or, if the board of education approves the 13477  
exemption on the condition that a mutually acceptable 13478  
compensation agreement be negotiated, at any time after the 13479  
compensation agreement is agreed to by the board of education 13480  
and the board of county commissioners. If a mutually acceptable 13481  
compensation agreement is negotiated between the board of county 13482  
commissioners and the board of education, including agreements 13483  
for payments in lieu of taxes under section 5709.79 of the 13484  
Revised Code, the board of county commissioners shall compensate 13485  
the joint vocational school district within which the parcel or 13486  
district is located at the same rate and under the same terms 13487  
received by the city, local, or exempted village school 13488  
district. 13489

(3) If a board of education has adopted a resolution 13490

waiving its right to approve exemptions from taxation under this 13491  
section and the resolution remains in effect, approval of such 13492  
exemptions by the board of education is not required under 13493  
division (C) of this section. If a board of education has 13494  
adopted a resolution allowing a board of county commissioners to 13495  
deliver the notice required under division (C) of this section 13496  
fewer than forty-five business days prior to approval of the 13497  
resolution by the board of county commissioners, the board of 13498  
county commissioners shall deliver the notice to the board of 13499  
education not later than the number of days prior to such 13500  
approval as prescribed by the board of education in its 13501  
resolution. If a board of education adopts a resolution waiving 13502  
its right to approve exemptions or shortening the notification 13503  
period, the board of education shall certify a copy of the 13504  
resolution to the board of county commissioners. If the board of 13505  
education rescinds such a resolution, it shall certify notice of 13506  
the rescission to the board of county commissioners. 13507

(4) Nothing in division (C) of this section prohibits the 13508  
board of county commissioners from amending the resolution under 13509  
section 5709.51 of the Revised Code to extend the term of the 13510  
exemption. 13511

(D) (1) If a proposed resolution under division (B) (1) of 13512  
this section exempts improvements with respect to a parcel 13513  
within an incentive district for more than ten years, or the 13514  
percentage of the improvement exempted from taxation exceeds 13515  
seventy-five per cent, not later than forty-five business days 13516  
prior to adopting the resolution the board of county 13517  
commissioners shall deliver to the board of township trustees of 13518  
any township within which the incentive district is or will be 13519  
located a notice that states its intent to adopt a resolution 13520  
creating an incentive district. The notice shall include a copy 13521



of the proposed resolution, identify the parcels for which 13522  
improvements are to be exempted from taxation, provide an 13523  
estimate of the true value in money of the improvements, specify 13524  
the period of time for which the improvements would be exempted 13525  
from taxation, specify the percentage of the improvements that 13526  
would be exempted from taxation, and indicate the date on which 13527  
the board intends to adopt the resolution. 13528

(2) The board of township trustees, by resolution adopted 13529  
by a majority of the board, may object to the exemption for the 13530  
number of years in excess of ten, may object to the exemption 13531  
for the percentage of the improvement to be exempted in excess 13532  
of seventy-five per cent, or both. If the board of township 13533  
trustees objects, the board of township trustees may negotiate a 13534  
mutually acceptable compensation agreement with the board of 13535  
county commissioners. In no case shall the compensation provided 13536  
to the board of township trustees exceed the property taxes 13537  
forgone due to the exemption. If the board of township trustees 13538  
objects, and the board of township trustees and the board of 13539  
county commissioners fail to negotiate a mutually acceptable 13540  
compensation agreement, the resolution adopted under division 13541  
(B)(1) of this section shall provide to the board of township 13542  
trustees compensation in the eleventh and subsequent years of 13543  
the exemption period equal in value to not more than fifty per 13544  
cent of the taxes that would be payable to the township or, if 13545  
the board of township trustee's objection includes an objection 13546  
to an exemption percentage in excess of seventy-five per cent, 13547  
compensation equal in value to not more than fifty per cent of 13548  
the taxes that would be payable to the township on the portion 13549  
of the improvement in excess of seventy-five per cent, were that 13550  
portion to be subject to taxation. The board of township 13551  
trustees shall certify its resolution to the board of county 13552

commissioners not later than thirty days after receipt of the 13553  
notice. 13554

(3) If the board of township trustees does not object or 13555  
fails to certify a resolution objecting to an exemption within 13556  
thirty days after receipt of the notice, the board of county 13557  
commissioners may adopt its resolution, and no compensation 13558  
shall be provided to the board of township trustees. If the 13559  
board of township trustees certifies its resolution objecting to 13560  
the commissioners' resolution, the board of county commissioners 13561  
may adopt its resolution at any time after a mutually acceptable 13562  
compensation agreement is agreed to by the board of county 13563  
commissioners and the board of township trustees. If the board 13564  
of township trustees certifies a resolution objecting to the 13565  
commissioners' resolution, the board of county commissioners may 13566  
adopt its resolution at any time after a mutually acceptable 13567  
compensation agreement is agreed to by the board of county 13568  
commissioners and the board of township trustees, or, if no 13569  
compensation agreement is negotiated, at any time after the 13570  
board of county commissioners in the proposed resolution to 13571  
provide compensation to the board of township trustees of fifty 13572  
per cent of the taxes that would be payable to the township in 13573  
the eleventh and subsequent years of the exemption period or on 13574  
the portion of the improvement in excess of seventy-five per 13575  
cent, were that portion to be subject to taxation. 13576

(E) Service payments in lieu of taxes that are 13577  
attributable to any amount by which the effective tax rate of 13578  
either a renewal levy with an increase or a replacement levy 13579  
exceeds the effective tax rate of the levy renewed or replaced, 13580  
or that are attributable to an additional levy, for a levy 13581  
authorized by the voters for any of the following purposes on or 13582  
after January 1, 2006, and which are provided pursuant to a 13583

resolution creating an incentive district under division (B) (1) 13584  
of this section that is adopted on or after January 1, 2006, 13585  
shall be distributed to the appropriate taxing authority as 13586  
required under division (D) of section 5709.79 of the Revised 13587  
Code in an amount equal to the amount of taxes from that 13588  
additional levy or from the increase in the effective tax rate 13589  
of such renewal or replacement levy that would have been payable 13590  
to that taxing authority from the following levies were it not 13591  
for the exemption authorized under division (B) of this section: 13592

(1) A tax levied under division (L) of section 5705.19 or 13593  
section 5705.191 or 5705.222 of the Revised Code for community 13594  
developmental disabilities programs and services pursuant to 13595  
Chapter 5126. of the Revised Code; 13596

(2) A tax levied under division (Y) of section 5705.19 of 13597  
the Revised Code for providing or maintaining senior citizens 13598  
services or facilities; 13599

(3) A tax levied under section 5705.22 of the Revised Code 13600  
for county hospitals; 13601

(4) A tax levied by a joint-county district or by a county 13602  
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 13603  
for alcohol, drug addiction, and mental health services or 13604  
facilities; 13605

(5) A tax levied under section 5705.23 of the Revised Code 13606  
for library purposes; 13607

(6) A tax levied under section 5705.24 of the Revised Code 13608  
for the support of children services and the placement and care 13609  
of children; 13610

(7) A tax levied under division (Z) of section 5705.19 of 13611  
the Revised Code for the provision and maintenance of zoological 13612

park services and facilities under section 307.76 of the Revised Code; 13613  
13614

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts; 13615  
13616  
13617

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code; 13618  
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(10) A tax levied under section ~~1545.20~~ or 1545.21 of the Revised Code for park district purposes; 13622  
13623

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals; 13624  
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(12) A tax levied under section 3709.29 of the Revised Code for a general health district program. 13629  
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(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an 13631  
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improvement exceeds a specified amount or in which the 13642  
construction of one or more improvements is completed, provided 13643  
that such tax year commences after the effective date of the 13644  
resolution. With respect to the exemption of improvements to 13645  
parcels under division (A) of this section, the resolution may 13646  
allow for the exemption to commence in different tax years on a 13647  
parcel-by-parcel basis, with a separate exemption term specified 13648  
for each parcel. 13649

Except as otherwise provided in this division, the 13650  
exemption ends on the date specified in the resolution as the 13651  
date the improvement ceases to be a public purpose or the 13652  
incentive district expires, or ends on the date on which the 13653  
county can no longer require annual service payments in lieu of 13654  
taxes under section 5709.79 of the Revised Code, whichever 13655  
occurs first. The exemption of an improvement with respect to a 13656  
parcel or within an incentive district may end on a later date, 13657  
as specified in the resolution, if the board of commissioners 13658  
and the board of education of the city, local, or exempted 13659  
village school district within which the parcel or district is 13660  
located have entered into a compensation agreement under section 13661  
5709.82 of the Revised Code with respect to the improvement, and 13662  
the board of education has approved the term of the exemption 13663  
under division (C)(1) of this section, but in no case shall the 13664  
improvement be exempted from taxation for more than thirty 13665  
years. Exemptions shall be claimed and allowed in the same or a 13666  
similar manner as in the case of other real property exemptions. 13667  
If an exemption status changes during a tax year, the procedure 13668  
for the apportionment of the taxes for that year is the same as 13669  
in the case of other changes in tax exemption status during the 13670  
year. 13671

(G) If the board of county commissioners is not required 13672

by this section to notify the board of education of the board of 13673  
county commissioners' intent to declare improvements to be a 13674  
public purpose, the board of county commissioners shall comply 13675  
with the notice requirements imposed under section 5709.83 of 13676  
the Revised Code before taking formal action to adopt the 13677  
resolution making that declaration, unless the board of 13678  
education has adopted a resolution under that section waiving 13679  
its right to receive such a notice. 13680

(H) The county, not later than fifteen days after the 13681  
adoption of a resolution under this section, shall submit to the 13682  
director of development a copy of the resolution. On or before 13683  
the thirty-first day of March of each year, the county shall 13684  
submit a status report to the director. The report shall 13685  
indicate, in the manner prescribed by the director, the progress 13686  
of the project during each year that an exemption remains in 13687  
effect, including a summary of the receipts from service 13688  
payments in lieu of taxes; expenditures of money from the fund 13689  
created under section 5709.80 of the Revised Code; a description 13690  
of the public infrastructure improvements and housing 13691  
renovations financed with such expenditures; and a quantitative 13692  
summary of changes in employment and private investment 13693  
resulting from each project. 13694

(I) Nothing in this section shall be construed to prohibit 13695  
a board of county commissioners from declaring to be a public 13696  
purpose improvements with respect to more than one parcel. 13697

(J) If a parcel is located in a new community district in 13698  
which the new community authority imposes a community 13699  
development charge on the basis of rentals received from leases 13700  
of real property as described in division (L) (2) of section 13701  
349.01 of the Revised Code, the parcel may not be exempted from 13702

taxation under this section. 13703

**Sec. 5709.92.** (A) As used in this section: 13704

(1) "School district" means a city, local, or exempted 13705  
village school district. 13706

(2) "Joint vocational school district" means a joint 13707  
vocational school district created under section 3311.16 of the 13708  
Revised Code, and includes a cooperative education school 13709  
district created under section 3311.52 or 3311.521 of the 13710  
Revised Code and a county school financing district created 13711  
under section 3311.50 of the Revised Code. 13712

(3) "Total resources" means the sum of the amounts 13713  
described in divisions (A) (3) (a) to (g) of this section less any 13714  
reduction required under division (C) (3) (a) of this section. 13715

(a) The state education aid for fiscal year 2015; 13716

(b) The sum of the payments received in fiscal year 2015 13717  
for current expense levy losses under division (C) (3) of section 13718  
5727.85 and division (C) (12) of section 5751.21 of the Revised 13719  
Code, as they existed at that time, excluding the portion of 13720  
such payments attributable to levies for joint vocational school 13721  
district purposes; 13722

(c) The sum of fixed-sum levy loss payments received by 13723  
the school district in fiscal year 2015 under division (F) (1) of 13724  
section 5727.85 and division (E) (1) of section 5751.21 of the 13725  
Revised Code, as they existed at that time, for fixed-sum levies 13726  
charged and payable for a purpose other than paying debt 13727  
charges; 13728

(d) The district's taxes charged and payable against all 13729  
property on the tax list of real and public utility property for 13730

current expense purposes for tax year 2014, including taxes 13731  
charged and payable from ~~emergency~~ levies charged and payable 13732  
under sections 5705.194 to 5705.197 of the Revised Code, 13733  
excluding taxes levied for joint vocational school district 13734  
purposes or levied under section 5705.23 of the Revised Code; 13735

(e) The amount certified for fiscal year 2015 under 13736  
division (A) (2) of section 3317.08 of the Revised Code; 13737

(f) Distributions received during calendar year 2014 from 13738  
taxes levied under section 718.09 of the Revised Code; 13739

(g) Distributions received during fiscal year 2015 from 13740  
the gross casino revenue county student fund. 13741

(4) (a) "State education aid" for a school district means 13742  
the sum of state amounts computed for the district under 13743  
sections 3317.022 and 3317.0212 of the Revised Code after any 13744  
amounts are added or subtracted under Section 263.240 of Am. 13745  
Sub. H.B. 59 of the 130th general assembly, entitled 13746  
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 13747  
DISTRICTS." 13748

(b) "State education aid" for a joint vocational district 13749  
means the amount computed for the district under section 3317.16 13750  
of the Revised Code after any amounts are added or subtracted 13751  
under Section 263.250 of Am. Sub. H.B. 59 of the 130th general 13752  
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 13753  
DISTRICTS." 13754

(5) "Taxes charged and payable" means taxes charged and 13755  
payable after the reduction required by section 319.301 of the 13756  
Revised Code but before the reductions required by sections 13757  
319.302 and 323.152 of the Revised Code. 13758

(6) "Capacity quintile" means the capacity measure 13759



quintiles determined under division (B) of this section. 13760

(7) "Threshold per cent" means the following: 13761

(a) For a school district in the lowest capacity quintile, 13762  
one per cent for fiscal year 2016 and two per cent for fiscal 13763  
year 2017. 13764

(b) For a school district in the second lowest capacity 13765  
quintile, one and one-fourth per cent for fiscal year 2016 and 13766  
two and one-half per cent for fiscal year 2017. 13767

(c) For a school district in the third lowest capacity 13768  
quintile, one and one-half per cent for fiscal year 2016 and 13769  
three per cent for fiscal year 2017. 13770

(d) For a school district in the second highest capacity 13771  
quintile, one and three-fourths per cent for fiscal year 2016 13772  
and three and one-half per cent for fiscal year 2017. 13773

(e) For a school district in the highest capacity 13774  
quintile, two per cent for fiscal year 2016 and four per cent 13775  
for fiscal year 2017. 13776

(f) For a joint vocational school district, two per cent 13777  
for fiscal year 2016 and four per cent for fiscal year 2017. 13778

(8) "Current expense allocation" means the sum of the 13779  
payments received by a school district or joint vocational 13780  
school district in fiscal year 2015 for current expense levy 13781  
losses under division (C) (3) of section 5727.85 and division (C) 13782  
(12) of section 5751.21 of the Revised Code as they existed at 13783  
that time, less any reduction required under division (C) (3) (b) 13784  
of this section. 13785

(9) "Non-current expense allocation" means the sum of the 13786  
payments received by a school district or joint vocational 13787

school district in fiscal year 2015 for levy losses under 13788  
division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of 13789  
section 5751.21 of the Revised Code, as they existed at that 13790  
time, and levy losses in fiscal year 2015 under division (H) of 13791  
section 5727.84 of the Revised Code as that section existed at 13792  
that time attributable to levies for and payments received for 13793  
losses on levies intended to generate money for maintenance of 13794  
classroom facilities. 13795

(10) "Operating TPP fixed-sum levy losses" means the sum 13796  
of payments received by a school district in fiscal year 2015 13797  
for levy losses under division (E) of section 5751.21 of the 13798  
Revised Code, excluding levy losses for debt purposes. 13799

(11) "Operating S.B. 3 fixed-sum levy losses" means the 13800  
sum of payments received by the school district in fiscal year 13801  
2015 for levy losses under division (H) of section 5727.84 of 13802  
the Revised Code, excluding levy losses for debt purposes. 13803

(12) "TPP fixed-sum debt levy losses" means the sum of 13804  
payments received by a school district in fiscal year 2015 for 13805  
levy losses under division (E) of section 5751.21 of the Revised 13806  
Code for debt purposes. 13807

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of 13808  
payments received by the school district in fiscal year 2015 for 13809  
levy losses under division (H) of section 5727.84 of the Revised 13810  
Code for debt purposes. 13811

(14) "Qualifying levies" means qualifying levies described 13812  
in section 5751.20 of the Revised Code as that section was in 13813  
effect before July 1, 2015. 13814

(15) "Total taxable value" has the same meaning as in 13815  
section 3317.02 of the Revised Code. 13816

(B) The department of education and workforce shall rank  
all school districts in the order of districts' capacity  
measures determined under former section 3317.018 of the Revised  
Code from lowest to highest, and divide such ranking into  
quintiles, with the first quintile containing the twenty per  
cent of school districts having the lowest capacity measure and  
the fifth quintile containing the twenty per cent of school  
districts having the highest capacity measure. This calculation  
and ranking shall be performed once, in fiscal year 2016.

(C) (1) In fiscal year 2016, payments shall be made to  
school districts and joint vocational school districts equal to  
the sum of the amounts described in divisions (C) (1) (a) or (b)  
and (C) (1) (c) of this section. In fiscal year 2017, payments  
shall be made to school districts and joint vocational school  
districts equal to the amount described in division (C) (1) (a) or  
(b) of this section.

(a) If the ratio of the current expense allocation to  
total resources is equal to or less than the district's  
threshold percent, zero;

(b) If the ratio of the current expense allocation to  
total resources is greater than the district's threshold per  
cent, the difference between the current expense allocation and  
the product of the threshold percentage and total resources;

(c) For fiscal year 2016, the product of the non-current  
expense allocation multiplied by fifty per cent.

(2) In fiscal year 2018 and subsequent fiscal years,  
payments shall be made to school districts and joint vocational  
school districts equal to the difference obtained by subtracting  
the amount described in division (C) (2) (b) of this section from

the amount described in division (C)(2)(a) of this section, 13846  
provided that such amount is greater than zero. 13847

(a) The sum of the payments received by the district under 13848  
division (C)(1)(b) or (C)(2) of this section for the immediately 13849  
preceding fiscal year; 13850

(b) One-sixteenth of one per cent of the average of the 13851  
total taxable value of the district for tax years 2014, 2015, 13852  
and 2016. 13853

(3)(a) "Total resources" used to compute payments under 13854  
division (C)(1) of this section shall be reduced to the extent 13855  
that payments distributed in fiscal year 2015 were attributable 13856  
to levies no longer charged and payable for tax year 2014. 13857

(b) "Current expense allocation" used to compute payments 13858  
under division (C)(1) of this section shall be reduced to the 13859  
extent that the payments distributed in fiscal year 2015 were 13860  
attributable to levies no longer charged and payable for tax 13861  
year 2014. 13862

(4) The department of education and workforce shall report 13863  
to each school district and joint vocational school district the 13864  
apportionment of the payments under division (C)(1) of this 13865  
section among the district's funds based on qualifying levies. 13866

(D)(1) Payments in the following amounts shall be made to 13867  
school districts and joint vocational school districts in tax 13868  
years 2016 through 2021: 13869

(a) In tax year 2016, the sum of the district's operating 13870  
TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy 13871  
losses. 13872

(b) In tax year 2017, the sum of the district's operating 13873

TPP fixed-sum levy losses and eighty per cent of operating S.B. 13874  
3 fixed-sum levy losses. 13875

(c) In tax year 2018, the sum of eighty per cent of the 13876  
district's operating TPP fixed-sum levy losses and sixty per 13877  
cent of its operating S.B. 3 fixed-sum levy losses. 13878

(d) In tax year 2019, the sum of sixty per cent of the 13879  
district's operating TPP fixed-sum levy losses and forty per 13880  
cent of its operating S.B. 3 fixed-sum levy losses. 13881

(e) In tax year 2020, the sum of forty per cent of the 13882  
district's operating TPP fixed-sum levy losses and twenty per 13883  
cent of its operating S.B. 3 fixed-sum levy losses. 13884

(f) In tax year 2021, twenty per cent of the district's 13885  
operating TPP fixed-sum levy losses. 13886

No payment shall be made under division (D) (1) of this 13887  
section after tax year 2021. 13888

(2) Amounts are payable under division (D) of this section 13889  
for fixed-sum levy losses only to the extent of such losses for 13890  
qualifying levies that remain in effect for the current tax 13891  
year. For this purpose, a qualifying levy levied under section 13892  
5705.194 or 5705.213 of the Revised Code remains in effect for 13893  
the current tax year only if a tax levied under either of those 13894  
sections is charged and payable for the current tax year for an 13895  
annual sum at least equal to the annual sum levied by the board 13896  
of education for tax year 2004 under those sections less the 13897  
amount of the payment under this division. 13898

(E) (1) For fixed-sum levies for debt purposes, payments 13899  
shall be made to school districts and joint vocational school 13900  
districts equal to one hundred per cent of the district's fixed- 13901  
sum levy loss determined under division (E) of section 5751.20 13902

and division (H) of section 5727.84 of the Revised Code as in 13903  
effect before July 1, 2015, and paid in tax year 2014. No 13904  
payment shall be made for qualifying levies that are no longer 13905  
charged and payable. 13906

(2) Beginning in 2016, by the thirty-first day of January 13907  
of each year, the tax commissioner shall review the calculation 13908  
of fixed-sum levy loss for debt purposes determined under 13909  
division (E) of section 5751.20 and division (H) of section 13910  
5727.84 of the Revised Code as in effect before July 1, 2015. If 13911  
the commissioner determines that a fixed-sum levy that had been 13912  
scheduled to be reimbursed in the current year is no longer 13913  
charged and payable, a revised calculation for that year and all 13914  
subsequent years shall be made. 13915

(F) (1) For taxes levied within the ten-mill limitation for 13916  
debt purposes in tax year 1998 in the case of electric company 13917  
tax value losses, and in tax year 1999 in the case of natural 13918  
gas company tax value losses, payments shall be made to school 13919  
districts and joint vocational school districts equal to one 13920  
hundred per cent of the loss computed under division (D) of 13921  
section 5727.85 of the Revised Code as in effect before July 1, 13922  
2015, as if the tax were a fixed-rate levy, but those payments 13923  
shall extend through fiscal year 2016. 13924

(2) For taxes levied within the ten-mill limitation for 13925  
debt purposes in tax year 2005, payments shall be made to school 13926  
districts and joint vocational school districts equal to one 13927  
hundred per cent of the loss computed under division (D) of 13928  
section 5751.21 of the Revised Code as in effect before July 1, 13929  
2015, as if the tax were a fixed-rate levy, but those payments 13930  
shall extend through fiscal year 2018. 13931

(G) If all the territory of a school district or joint 13932

vocational school district is merged with another district, or 13933  
if a part of the territory of a school district or joint 13934  
vocational school district is transferred to an existing or 13935  
newly created district, the department of education and 13936  
workforce, in consultation with the tax commissioner, shall 13937  
adjust the payments made under this section as follows: 13938

(1) For a merger of two or more districts, fixed-sum levy 13939  
losses, total resources, current expense allocation, and non- 13940  
current expense allocation of the successor district shall be 13941  
the sum of such items for each of the districts involved in the 13942  
merger. 13943

(2) If property is transferred from one district to a 13944  
previously existing district, the amount of the total resources, 13945  
current expense allocation, and non-current expense allocation 13946  
that shall be transferred to the recipient district shall be an 13947  
amount equal to the total resources, current expense allocation, 13948  
and non-current expense allocation of the transferor district 13949  
times a fraction, the numerator of which is the number of pupils 13950  
being transferred to the recipient district, measured, in the 13951  
case of a school district, by formula ADM as defined in section 13952  
3317.02 of the Revised Code or, in the case of a joint vocational 13953  
school district, by formula ADM as defined for a joint 13954  
vocational school district in that section, and the denominator 13955  
of which is the formula ADM of the transferor district. 13956

(3) After December 31, 2010, if property is transferred 13957  
from one or more districts to a district that is newly created 13958  
out of the transferred property, the newly created district 13959  
shall be deemed not to have any total resources, current expense 13960  
allocation, total allocation, or non-current expense allocation. 13961

(4) If the recipient district under division (G) (2) of 13962

this section or the newly created district under division (G) (3) 13963  
of this section is assuming debt from one or more of the 13964  
districts from which the property was transferred and any of the 13965  
districts losing the property had fixed-sum levy losses, the 13966  
department of education and workforce, in consultation with the 13967  
tax commissioner, shall make an equitable division of the 13968  
reimbursements for those losses. 13969

(H) The payments required by divisions (C), (D), (E), (F), 13970  
and (I) of this section shall be distributed periodically to 13971  
each school and joint vocational school district by the 13972  
department of education and workforce unless otherwise provided 13973  
for. Except as provided in division (D) of this section, if a 13974  
levy that is a qualifying levy is not charged and payable in any 13975  
year after 2014, payments to the school district or joint 13976  
vocational school district shall be reduced to the extent that 13977  
the payments distributed in fiscal year 2015 were attributable 13978  
to the levy loss of that levy. 13979

(I) For fiscal years 2022 through 2026, if the total 13980  
amount to be received under divisions (C) and (E) of this 13981  
section by any school district that has a nuclear power plant 13982  
located within its territory is less than the amount the 13983  
district received under this section in fiscal year 2017, the 13984  
district shall receive a supplemental payment equal to the 13985  
difference between the amount to be received under those 13986  
divisions for the fiscal year and the amount received under this 13987  
section in fiscal year 2017. 13988

**Sec. 5739.026.** (A) A board of county commissioners may 13989  
levy a tax on every retail sale in the county, except sales of 13990  
watercraft and outboard motors required to be titled pursuant to 13991  
Chapter 1548. of the Revised Code and sales of motor vehicles, 13992



Except for the tax authorized in division (A) (13) of this 13993  
section, the board may levy the tax at a rate of not more than 13994  
one-half of one per cent and may increase the rate of an 13995  
existing tax to not more than one-half of one per cent to pay 13996  
the expenses of administering the tax and, except as provided in 13997  
~~division~~divisions (A) (6) and (A) (13) of this section, for any 13998  
one or more of the following purposes provided that the 13999  
aggregate levy for all such purposes does not exceed one-half of 14000  
one per cent: 14001

(1) To provide additional revenues for the payment of 14002  
bonds or notes issued in anticipation of bonds issued by a 14003  
convention facilities authority established by the board of 14004  
county commissioners under Chapter 351. of the Revised Code and 14005  
to provide additional operating revenues for the convention 14006  
facilities authority; 14007

(2) To provide additional revenues for a transit authority 14008  
operating in the county; 14009

(3) To provide additional revenue for the county's general 14010  
fund; 14011

(4) To provide additional revenue for permanent 14012  
improvements to be distributed by the community improvements 14013  
board in accordance with section 307.283 and to pay principal, 14014  
interest, and premium on bonds issued under section 307.284 of 14015  
the Revised Code; 14016

(5) To provide additional revenue for the acquisition, 14017  
construction, equipping, or repair of any specific permanent 14018  
improvement or any class or group of permanent improvements, 14019  
which improvement or class or group of improvements shall be 14020  
enumerated in the resolution required by division (D) of this 14021

section, and to pay principal, interest, premium, and other 14022  
costs associated with the issuance of bonds or notes in 14023  
anticipation of bonds issued pursuant to Chapter 133. of the 14024  
Revised Code for the acquisition, construction, equipping, or 14025  
repair of the specific permanent improvement or class or group 14026  
of permanent improvements; 14027

(6) To provide revenue for the implementation and 14028  
operation of a 9-1-1 system in the county. If the tax is levied 14029  
or the rate increased exclusively for such purpose, the tax 14030  
shall not be levied or the rate increased for more than five 14031  
years. At the end of the last year the tax is levied or the rate 14032  
increased, any balance remaining in the special fund established 14033  
for such purpose shall remain in that fund and be used 14034  
exclusively for such purpose until the fund is completely 14035  
expended, and, notwithstanding section 5705.16 of the Revised 14036  
Code, the board of county commissioners shall not petition for 14037  
the transfer of money from such special fund, and the tax 14038  
commissioner shall not approve such a petition. 14039

If the tax is levied or the rate increased for such 14040  
purpose for more than five years, the board of county 14041  
commissioners also shall levy the tax or increase the rate of 14042  
the tax for one or more of the purposes described in divisions 14043  
(A) (1) to (5) of this section and shall prescribe the method for 14044  
allocating the revenues from the tax each year in the manner 14045  
required by division (C) of this section. 14046

(7) To provide additional revenue for the operation or 14047  
maintenance of a detention facility, as that term is defined 14048  
under division (F) of section 2921.01 of the Revised Code; 14049

(8) To provide revenue to finance the construction or 14050  
renovation of a sports facility, but only if the tax is levied 14051

for that purpose in the manner prescribed by section 5739.028 of 14052  
the Revised Code. 14053

As used in division (A) (8) of this section: 14054

(a) "Sports facility" means a facility intended to house 14055  
major league professional athletic teams. 14056

(b) "Constructing" or "construction" includes providing 14057  
fixtures, furnishings, and equipment. 14058

(9) To provide additional revenue for the acquisition of 14059  
agricultural easements, as defined in section 5301.67 of the 14060  
Revised Code; to pay principal, interest, and premium on bonds 14061  
issued under section 133.60 of the Revised Code; and for the 14062  
supervision and enforcement of agricultural easements held by 14063  
the county; 14064

(10) To provide revenue for the provision of ambulance, 14065  
paramedic, or other emergency medical services; 14066

(11) To provide revenue for the operation of a lake 14067  
facilities authority and the remediation of an impacted 14068  
watershed by a lake facilities authority, as provided in Chapter 14069  
353. of the Revised Code; 14070

(12) To provide additional revenue for a regional 14071  
transportation improvement project under section 5595.06 of the 14072  
Revised Code; 14073

(13) To provide additional revenue for the county's 14074  
general fund. 14075

A tax levied under division (A) (13) of this section shall 14076  
be confined to that single purpose; the rate of the tax may not 14077  
exceed one per cent; and the tax may be levied regardless of the 14078  
rate of any other tax levied by the county under this section. 14079

Pursuant to section 755.171 of the Revised Code, a board  
of county commissioners may pledge and contribute revenue from a  
tax levied for the purpose of division (A) (5) of this section to  
the payment of debt charges on bonds issued under section 755.17  
of the Revised Code.

The rate of tax shall be a multiple of one-twentieth of  
one per cent, unless a portion of the rate of an existing tax  
levied under section 5739.023 of the Revised Code has been  
reduced, and the rate of tax levied under this section has been  
increased, pursuant to section 5739.028 of the Revised Code, in  
which case the aggregate of the rates of tax levied under this  
section and section 5739.023 of the Revised Code shall be a  
multiple of one-twentieth of one per cent.

The tax shall be levied and the rate increased pursuant to  
a resolution adopted by a majority of the members of the board.  
The board shall deliver a certified copy of the resolution to  
the tax commissioner, not later than the sixty-fifth day prior  
to the date on which the tax is to become effective, which shall  
be the first day of a calendar quarter.

Prior to the adoption of any resolution to levy the tax or  
to increase the rate of tax exclusively for the purpose set  
forth in division (A) (3) of this section, the board of county  
commissioners shall conduct two public hearings on the  
resolution, the second hearing to be no fewer than three nor  
more than ten days after the first. Notice of the date, time,  
and place of the hearings shall be given by publication in a  
newspaper of general circulation in the county, or as provided  
in section 7.16 of the Revised Code, once a week on the same day  
of the week for two consecutive weeks. The second publication  
shall be no fewer than ten nor more than thirty days prior to

the first hearing. Except as provided in division (E) of this 14110  
section, the resolution shall be subject to a referendum as 14111  
provided in sections 305.31 to 305.41 of the Revised Code. If 14112  
the resolution is adopted as an emergency measure necessary for 14113  
the immediate preservation of the public peace, health, or 14114  
safety, it must receive an affirmative vote of all of the 14115  
members of the board of county commissioners and shall state the 14116  
reasons for the necessity. 14117

If the tax is for more than one of the purposes set forth 14118  
in divisions (A)(1) to (7), (9), (10), and (12) of this section, 14119  
or is exclusively for one of the purposes set forth in division 14120  
(A)(1), (2), (4), (5), (6), (7), (9), (10), ~~or~~ (12), or (13) of 14121  
this section, the resolution shall not go into effect unless it 14122  
is approved by a majority of the electors voting on the question 14123  
of the tax. 14124

(B) The board of county commissioners shall adopt a 14125  
resolution under section 351.02 of the Revised Code creating the 14126  
convention facilities authority, or under section 307.283 of the 14127  
Revised Code creating the community improvements board, before 14128  
adopting a resolution levying a tax for the purpose of a 14129  
convention facilities authority under division (A)(1) of this 14130  
section or for the purpose of a community improvements board 14131  
under division (A)(4) of this section. 14132

(C)(1) If the tax is to be used for more than one of the 14133  
purposes set forth in divisions (A)(1) to (7), (9), (10), and 14134  
(12) of this section, the board of county commissioners shall 14135  
establish the method that will be used to determine the amount 14136  
or proportion of the tax revenue received by the county during 14137  
each year that will be distributed for each of those purposes, 14138  
including, if applicable, provisions governing the reallocation 14139

of a convention facilities authority's allocation if the 14140  
authority is dissolved while the tax is in effect. The 14141  
allocation method may provide that different proportions or 14142  
amounts of the tax shall be distributed among the purposes in 14143  
different years, but it shall clearly describe the method that 14144  
will be used for each year. Except as otherwise provided in 14145  
division (C) (2) of this section, the allocation method 14146  
established by the board is not subject to amendment during the 14147  
life of the tax. 14148

(2) Subsequent to holding a public hearing on the proposed 14149  
amendment, the board of county commissioners may amend the 14150  
allocation method established under division (C) (1) of this 14151  
section for any year, if the amendment is approved by the 14152  
governing board of each entity whose allocation for the year 14153  
would be reduced by the proposed amendment. In the case of a tax 14154  
that is levied for a continuing period of time, the board may 14155  
not so amend the allocation method for any year before the sixth 14156  
year that the tax is in effect. 14157

(a) If the additional revenues provided to the convention 14158  
facilities authority are pledged by the authority for the 14159  
payment of convention facilities authority revenue bonds for as 14160  
long as such bonds are outstanding, no reduction of the 14161  
authority's allocation of the tax shall be made for any year 14162  
except to the extent that the reduced authority allocation, when 14163  
combined with the authority's other revenues pledged for that 14164  
purpose, is sufficient to meet the debt service requirements for 14165  
that year on such bonds. 14166

(b) If the additional revenues provided to the county are 14167  
pledged by the county for the payment of bonds or notes 14168  
described in division (A) (4) or (5) of this section, for as long 14169

as such bonds or notes are outstanding, no reduction of the 14170  
county's or the community improvements board's allocation of the 14171  
tax shall be made for any year, except to the extent that the 14172  
reduced county or community improvements board allocation is 14173  
sufficient to meet the debt service requirements for that year 14174  
on such bonds or notes. 14175

(c) If the additional revenues provided to the transit 14176  
authority are pledged by the authority for the payment of 14177  
revenue bonds issued under section 306.37 of the Revised Code, 14178  
for as long as such bonds are outstanding, no reduction of the 14179  
authority's allocation of tax shall be made for any year, except 14180  
to the extent that the authority's reduced allocation, when 14181  
combined with the authority's other revenues pledged for that 14182  
purpose, is sufficient to meet the debt service requirements for 14183  
that year on such bonds. 14184

(d) If the additional revenues provided to the county are 14185  
pledged by the county for the payment of bonds or notes issued 14186  
under section 133.60 of the Revised Code, for so long as the 14187  
bonds or notes are outstanding, no reduction of the county's 14188  
allocation of the tax shall be made for any year, except to the 14189  
extent that the reduced county allocation is sufficient to meet 14190  
the debt service requirements for that year on the bonds or 14191  
notes. 14192

(D) (1) The resolution levying the tax or increasing the 14193  
rate of tax shall state the rate of the tax or the rate of the 14194  
increase; the purpose or purposes for which it is to be levied; 14195  
the number of years for which it is to be levied or that it is 14196  
for a continuing period of time; the allocation method required 14197  
by division (C) of this section; and if required to be submitted 14198  
to the electors of the county under division (A) of this 14199

section, the date of the election at which the proposal shall be 14200  
submitted to the electors of the county, which shall be not less 14201  
than ninety days after the certification of a copy of the 14202  
resolution to the board of elections and, if the tax is to be 14203  
levied exclusively for the purpose set forth in division (A)(3) 14204  
of this section, shall not occur in August of any year. Upon 14205  
certification of the resolution to the board of elections, the 14206  
board of county commissioners shall notify the tax commissioner 14207  
in writing of the levy question to be submitted to the electors. 14208  
If approved by a majority of the electors, the tax shall become 14209  
effective on the first day of a calendar quarter next following 14210  
the sixty-fifth day following the date the board of county 14211  
commissioners and tax commissioner receive from the board of 14212  
elections the certification of the results of the election, 14213  
except as provided in division (E) of this section. 14214

(2)(a) A resolution specifying that the tax is to be used 14215  
exclusively for the purpose set forth in division (A)(3) of this 14216  
section that is not adopted as an emergency measure may direct 14217  
the board of elections to submit the question of levying the tax 14218  
or increasing the rate of the tax to the electors of the county 14219  
at a special election held on the date specified by the board of 14220  
county commissioners in the resolution, provided that the 14221  
election occurs not less than ninety days after the resolution 14222  
is certified to the board of elections and the election is not 14223  
held in August of any year. Upon certification of the resolution 14224  
to the board of elections, the board of county commissioners 14225  
shall notify the tax commissioner in writing of the levy 14226  
question to be submitted to the electors. No resolution adopted 14227  
under division (D)(2)(a) of this section shall go into effect 14228  
unless approved by a majority of those voting upon it and, 14229  
except as provided in division (E) of this section, not until 14230



the first day of a calendar quarter following the expiration of 14231  
sixty-five days from the date the tax commissioner receives 14232  
notice from the board of elections of the affirmative vote. 14233

(b) A resolution specifying that the tax is to be used 14234  
exclusively for the purpose set forth in division (A) (3) of this 14235  
section that is adopted as an emergency measure shall become 14236  
effective as provided in division (A) of this section, but may 14237  
direct the board of elections to submit the question of 14238  
repealing the tax or increase in the rate of the tax to the 14239  
electors of the county at the next general election in the 14240  
county occurring not less than ninety days after the resolution 14241  
is certified to the board of elections. Upon certification of 14242  
the resolution to the board of elections, the board of county 14243  
commissioners shall notify the tax commissioner in writing of 14244  
the levy question to be submitted to the electors. The ballot 14245  
question shall be the same as that prescribed in section 14246  
5739.022 of the Revised Code. The board of elections shall 14247  
notify the board of county commissioners and the tax 14248  
commissioner of the result of the election immediately after the 14249  
result has been declared. If a majority of the qualified 14250  
electors voting on the question of repealing the tax or increase 14251  
in the rate of the tax vote for repeal of the tax or repeal of 14252  
the increase, the board of county commissioners, on the first 14253  
day of a calendar quarter following the expiration of sixty-five 14254  
days after the date the board and tax commissioner received 14255  
notice of the result of the election, shall, in the case of a 14256  
repeal of the tax, cease to levy the tax, or, in the case of a 14257  
repeal of an increase in the rate of the tax, cease to levy the 14258  
increased rate and levy the tax at the rate at which it was 14259  
imposed immediately prior to the increase in rate. 14260

(c) A board of county commissioners, by resolution, may 14261

reduce the rate of a tax levied exclusively for the purpose set 14262  
forth in division (A) (3) of this section to a lower rate 14263  
authorized by this section. Any such reduction shall be made 14264  
effective on the first day of the calendar quarter next 14265  
following the sixty-fifth day after the tax commissioner 14266  
receives a certified copy of the resolution from the board. 14267

(E) If a vendor makes a sale in this state by printed 14268  
catalog and the consumer computed the tax on the sale based on 14269  
local rates published in the catalog, any tax levied or repealed 14270  
or rate changed under this section shall not apply to such a 14271  
sale until the first day of a calendar quarter following the 14272  
expiration of one hundred twenty days from the date of notice by 14273  
the tax commissioner pursuant to division (G) of this section. 14274

(F) The tax levied pursuant to this section shall be in 14275  
addition to the tax levied by section 5739.02 of the Revised 14276  
Code and any tax levied pursuant to section 5739.021 or 5739.023 14277  
of the Revised Code. 14278

A county that levies a tax pursuant to this section shall 14279  
levy a tax at the same rate pursuant to section 5741.023 of the 14280  
Revised Code. 14281

The additional tax levied by the county shall be collected 14282  
pursuant to section 5739.025 of the Revised Code. 14283

Any tax levied pursuant to this section is subject to the 14284  
exemptions provided in section 5739.02 of the Revised Code and 14285  
in addition shall not be applicable to sales not within the 14286  
taxing power of a county under the Constitution of the United 14287  
States or the Ohio Constitution. 14288

(G) Upon receipt from a board of county commissioners of a 14289  
certified copy of a resolution required by division (A) of this 14290

section, or from the board of elections a notice of the results 14291  
of an election required by division (D) (1), (2) (a), (b), or (c) 14292  
of this section, the tax commissioner shall provide notice of a 14293  
tax rate change in a manner that is reasonably accessible to all 14294  
affected vendors. The commissioner shall provide this notice at 14295  
least sixty days prior to the effective date of the rate change. 14296  
The commissioner, by rule, may establish the method by which 14297  
notice will be provided. 14298

**Sec. 5747.51.** (A) On or before the twenty-fifth day of 14299  
July of each year, the tax commissioner shall make and certify 14300  
to the county auditor of each county an estimate of the amount 14301  
of the local government fund to be allocated to the undivided 14302  
local government fund of each county for the ensuing calendar 14303  
year, adjusting the total as required to account for 14304  
subdivisions receiving local government funds under section 14305  
5747.502 of the Revised Code. 14306

(B) At each annual regular session of the county budget 14307  
commission convened pursuant to section 5705.27 of the Revised 14308  
Code, each auditor shall present to the commission the 14309  
certificate of the commissioner, the annual tax budget and 14310  
estimates, and the records showing the action of the commission 14311  
in its last preceding regular session. The commission, after 14312  
extending to the representatives of each subdivision an 14313  
opportunity to be heard, under oath administered by any member 14314  
of the commission, and considering all the facts and information 14315  
presented to it by the auditor, shall determine the amount of 14316  
the undivided local government fund needed by and to be 14317  
apportioned to each subdivision for current operating expenses, 14318  
as shown in the tax budget of the subdivision. This 14319  
determination shall be made pursuant to divisions (C) to (I) of 14320  
this section, unless the commission has provided for a formula 14321

pursuant to section 5747.53 of the Revised Code. The 14322  
commissioner shall reduce the amount of funds from the undivided 14323  
local government fund to a subdivision required to receive 14324  
reduced funds under section 5747.502 of the Revised Code. 14325

Nothing in this section prevents the budget commission, 14326  
for the purpose of apportioning the undivided local government 14327  
fund, from inquiring into the claimed needs of any subdivision 14328  
as stated in its tax budget, or from adjusting claimed needs to 14329  
reflect actual needs. For the purposes of this section, "current 14330  
operating expenses" means the lawful expenditures of a 14331  
subdivision, except those for permanent improvements and except 14332  
payments for interest, sinking fund, and retirement of bonds, 14333  
notes, and certificates of indebtedness of the subdivision. 14334

(C) The commission shall determine the combined total of 14335  
the estimated expenditures, including transfers, from the 14336  
general fund and any special funds other than special funds 14337  
established for road and bridge; street construction, 14338  
maintenance, and repair; state highway improvement; and gas, 14339  
water, sewer, and electric public utilities operated by a 14340  
subdivision, as shown in the subdivision's tax budget for the 14341  
ensuing calendar year. 14342

(D) From the combined total of expenditures calculated 14343  
pursuant to division (C) of this section, the commission shall 14344  
deduct the following expenditures, if included in these funds in 14345  
the tax budget: 14346

(1) Expenditures for permanent improvements as defined in 14347  
division (E) of section 5705.01 of the Revised Code; 14348

(2) In the case of counties and townships, transfers to 14349  
the road and bridge fund, and in the case of municipalities, 14350

transfers to the street construction, maintenance, and repair 14351  
fund and the state highway improvement fund; 14352

(3) Expenditures for the payment of debt charges; 14353

(4) Expenditures for the payment of judgments. 14354

(E) In addition to the deductions made pursuant to 14355  
division (D) of this section, revenues accruing to the general 14356  
fund and any special fund considered under division (C) of this 14357  
section from the following sources shall be deducted from the 14358  
combined total of expenditures calculated pursuant to division 14359  
(C) of this section: 14360

(1) ~~Taxes~~ In the case of a township, taxes levied within 14361  
the ten-mill limitation, as defined in section 5705.02 of the 14362  
Revised Code; 14363

(2) The budget commission allocation of estimated county 14364  
public library fund revenues to be distributed pursuant to 14365  
section 5747.48 of the Revised Code; 14366

(3) Estimated unencumbered balances as shown on the tax 14367  
budget as of the thirty-first day of December of the current 14368  
year in the general fund, but not any estimated balance in any 14369  
special fund considered in division (C) of this section; 14370

(4) Revenue, including transfers, shown in the general 14371  
fund and any special funds other than special funds established 14372  
for road and bridge; street construction, maintenance, and 14373  
repair; state highway improvement; and gas, water, sewer, and 14374  
electric public utilities, from all other sources except those 14375  
that a subdivision receives from an additional tax or service 14376  
charge voted by its electorate or receives from special 14377  
assessment or revenue bond collection. For the purposes of this 14378  
division, where the charter of a municipal corporation prohibits 14379

the levy of an income tax, an income tax levied by the 14380  
legislative authority of such municipal corporation pursuant to 14381  
an amendment of the charter of that municipal corporation to 14382  
authorize such a levy represents an additional tax voted by the 14383  
electorate of that municipal corporation. For the purposes of 14384  
this division, any measure adopted by a board of county 14385  
commissioners pursuant to section 322.02, 4504.02, or 5739.021 14386  
of the Revised Code, including those measures upheld by the 14387  
electorate in a referendum conducted pursuant to section 14388  
322.021, 4504.021, or 5739.022 of the Revised Code, shall not be 14389  
considered an additional tax voted by the electorate. 14390

Subject to division ~~(F)~~(G) of section 5705.29 of the 14391  
Revised Code, money in a reserve balance account established by 14392  
a county, township, or municipal corporation under section 14393  
5705.13 of the Revised Code shall not be considered an 14394  
unencumbered balance or revenue under division (E) (3) or (4) of 14395  
this section. Money in a reserve balance account established by 14396  
a township under section 5705.132 of the Revised Code shall not 14397  
be considered an unencumbered balance or revenue under division 14398  
(E) (3) or (4) of this section. 14399

If a county, township, or municipal corporation has 14400  
created and maintains a nonexpendable trust fund under section 14401  
5705.131 of the Revised Code, the principal of the fund, and any 14402  
additions to the principal arising from sources other than the 14403  
reinvestment of investment earnings arising from such a fund, 14404  
shall not be considered an unencumbered balance or revenue under 14405  
division (E) (3) or (4) of this section. Only investment earnings 14406  
arising from investment of the principal or investment of such 14407  
additions to principal may be considered an unencumbered balance 14408  
or revenue under those divisions. 14409

(F) The total expenditures calculated pursuant to division 14410  
(C) of this section, less the deductions authorized in divisions 14411  
(D) and (E) of this section, shall be known as the "relative 14412  
need" of the subdivision, for the purposes of this section. 14413

(G) The budget commission shall total the relative need of 14414  
all participating subdivisions in the county, and shall compute 14415  
a relative need factor by dividing the total estimate of the 14416  
undivided local government fund by the total relative need of 14417  
all participating subdivisions. 14418

(H) The relative need of each subdivision shall be 14419  
multiplied by the relative need factor to determine the 14420  
proportionate share of the subdivision in the undivided local 14421  
government fund of the county; provided, that the maximum 14422  
proportionate share of a county shall not exceed the following 14423  
maximum percentages of the total estimate of the undivided local 14424  
government fund governed by the relationship of the percentage 14425  
of the population of the county that resides within municipal 14426  
corporations within the county to the total population of the 14427  
county as reported in the reports on population in Ohio by the 14428  
department of development as of the twentieth day of July of the 14429  
year in which the tax budget is filed with the budget 14430  
commission: 14431

14432

1

2

A	Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
B	Less than forty-one per cent	Sixty per cent
C	Forty-one per cent or more but less	Fifty per cent

than eighty-one per cent

D      Eighty-one per cent or more                      Thirty per cent

Where the proportionate share of the county exceeds the 14433  
limitations established in this division, the budget commission 14434  
shall adjust the proportionate shares determined pursuant to 14435  
this division so that the proportionate share of the county does 14436  
not exceed these limitations, and it shall increase the 14437  
proportionate shares of all other subdivisions on a pro rata 14438  
basis. In counties having a population of less than one hundred 14439  
thousand, not less than ten per cent shall be distributed to the 14440  
townships therein. 14441

(I) The proportionate share of each subdivision in the 14442  
undivided local government fund determined pursuant to division 14443  
(H) of this section for any calendar year shall not be less than 14444  
the product of the average of the percentages of the undivided 14445  
local government fund of the county as apportioned to that 14446  
subdivision for the calendar years 1968, 1969, and 1970, 14447  
multiplied by the total amount of the undivided local government 14448  
fund of the county apportioned pursuant to former section 14449  
5739.23 of the Revised Code for the calendar year 1970. For the 14450  
purposes of this division, the total apportioned amount for the 14451  
calendar year 1970 shall be the amount actually allocated to the 14452  
county in 1970 from the state collected intangible tax as levied 14453  
by section 5707.03 of the Revised Code and distributed pursuant 14454  
to section 5725.24 of the Revised Code, plus the amount received 14455  
by the county in the calendar year 1970 pursuant to division (B) 14456  
(1) of former section 5739.21 of the Revised Code, and 14457  
distributed pursuant to former section 5739.22 of the Revised 14458  
Code. If the total amount of the undivided local government fund 14459



for any calendar year is less than the amount of the undivided 14460  
local government fund apportioned pursuant to former section 14461  
5739.23 of the Revised Code for the calendar year 1970, the 14462  
minimum amount guaranteed to each subdivision for that calendar 14463  
year pursuant to this division shall be reduced on a basis 14464  
proportionate to the amount by which the amount of the undivided 14465  
local government fund for that calendar year is less than the 14466  
amount of the undivided local government fund apportioned for 14467  
the calendar year 1970. 14468

(J) On the basis of such apportionment, the county auditor 14469  
shall compute the percentage share of each such subdivision in 14470  
the undivided local government fund and shall at the same time 14471  
certify to the tax commissioner the percentage share of the 14472  
county as a subdivision. No payment shall be made from the 14473  
undivided local government fund, except in accordance with such 14474  
percentage shares. 14475

Within ten days after the budget commission has made its 14476  
apportionment, whether conducted pursuant to section 5747.51 or 14477  
5747.53 of the Revised Code, the auditor shall publish a list of 14478  
the subdivisions and the amount each is to receive from the 14479  
undivided local government fund and the percentage share of each 14480  
subdivision, in a newspaper or newspapers of countywide 14481  
circulation, and send a copy of such allocation to the tax 14482  
commissioner. 14483

The county auditor shall also send a copy of such 14484  
allocation by ordinary or electronic mail to the fiscal officer 14485  
of each subdivision entitled to participate in the allocation of 14486  
the undivided local government fund of the county. This copy 14487  
shall constitute the official notice of the commission action 14488  
referred to in section 5705.37 of the Revised Code. 14489

All money received into the treasury of a subdivision from 14490  
the undivided local government fund in a county treasury shall 14491  
be paid into the general fund and used for the current operating 14492  
expenses of the subdivision. 14493

If a municipal corporation maintains a municipal 14494  
university, such municipal university, when the board of 14495  
trustees so requests the legislative authority of the municipal 14496  
corporation, shall participate in the money apportioned to such 14497  
municipal corporation from the total local government fund, 14498  
however created and constituted, in such amount as requested by 14499  
the board of trustees, provided such sum does not exceed nine 14500  
per cent of the total amount paid to the municipal corporation. 14501

If any public official fails to maintain the records 14502  
required by sections 5747.50 to 5747.55 of the Revised Code or 14503  
by the rules issued by the tax commissioner, the auditor of 14504  
state, or the treasurer of state pursuant to such sections, or 14505  
fails to comply with any law relating to the enforcement of such 14506  
sections, the local government fund money allocated to the 14507  
county may be withheld until such time as the public official 14508  
has complied with such sections or such law or the rules issued 14509  
pursuant thereto. 14510

**Sec. 5747.52.** The form used by the county budget 14511  
commission to calculate subdivision shares of the undivided 14512  
local government fund as apportioned pursuant to section 5747.51 14513  
of the Revised Code shall be as follows: 14514

Calculation of (name of subdivision) share of undivided local 14515  
government fund for (name of county) county 14516  
14517

A	Authorized expenditure for subdivision	Total
B	1. Estimated expenditures from general fund	_____
C	2. Estimated expenditures from special funds other than those established for road and bridge, street construction, maintenance, and state highway improvement, and for gas, water, sewer, and electric public utilities	_____
D	3. Total	_____
E	Deductions from authorized expenditures	
F	4. Expenditures for permanent improvements	_____
G	5. Transfers to road and bridge fund (counties and townships only)	_____
H	6. Transfers to street construction, maintenance, and repair, and state highway improvements funds	_____
I	7. Expenditures for the payment of debt charges	_____
J	8. Expenditures for the payment of judgments	_____
K	9. <del>Taxes</del> <u>If a township, taxes</u> levied inside the "ten-mill limitation"	_____
L	10. Budget commission allocation of estimated county public library fund revenues	_____
M	11. Estimated unencumbered balances as of December 31 of current year in the general funds as stated in the tax budget	_____

N	12. Revenue, including transfers, shown in the general fund or any special funds other than special funds established for road and bridge, street construction, maintenance, and repair, and state highway improvement, and for gas, water, sewer, and electric public utilities, from all other sources except those from additional taxes or service charges voted by electorate as defined in division (E) (4) of section 5747.51 of the Revised Code, and except revenue from special assessment and revenue bond collections	_____
O	13. Total	_____
P	Calculation of subdivision share	
Q	14. Relative need of subdivision (line 3 less line 13)	_____
R	15. Relative need factor for county (total estimate of undivided local government fund divided by total relative need of all participating subdivisions)	_____
S	16. Proportionate share of subdivision (relative need of subdivision multiplied by relative need factor)	_____
T	17. After any adjustments necessary to comply with statutory maximum share allowable to county	_____
U	18. After any adjustments necessary to comply with statutory minimum share allowable to townships	_____
V	19. After any adjustments necessary to comply with minimum guarantee in division (I) of section 5747.51 of the Revised Code	_____

W 20. Proportionate share of subdivision (line 16, 17, 18, or \_\_\_\_\_  
19, whichever is appropriate)

**Sec. 5747.53.** (A) ~~As used in this section:—~~ 14518

~~(1) "City, located wholly or partially in the county, with 14519  
the greatest population" means the city, located wholly or 14520  
partially in the county, with the greatest population residing 14521  
in the county; however, if the county budget commission on or 14522  
before January 1, 1998, adopted an alternative method of 14523  
apportionment that was approved by the legislative authority of 14524  
the city, located partially in the county, with the greatest 14525  
population but not the greatest population residing in the 14526  
county, "city, located wholly or partially in the county, with 14527  
the greatest population" means the city, located wholly or 14528  
partially in the county, with the greatest population whether 14529  
residing in the county or not, if this alternative meaning is 14530  
adopted by action of the board of county commissioners and a 14531  
majority of the boards of township trustees and legislative 14532  
authorities of municipal corporations located wholly or 14533  
partially in the county.— 14534~~

~~(2) "Participating political subdivision" means a 14535  
municipal corporation or township that satisfies all of the 14536  
following:— 14537~~

~~(a) It is located wholly or partially in the county.— 14538~~

~~(b) It is not the city, located wholly or partially in the 14539  
county, with the greatest population.— 14540~~

~~(c) Undivided local government fund moneys are apportioned 14541  
to it under the county's alternative method or formula of 14542  
apportionment in the current calendar year.— 14543~~

~~(B)~~ In lieu of the method of apportionment of the 14544  
undivided local government fund of the county provided by 14545  
section 5747.51 of the Revised Code, the county budget 14546  
commission may provide for the apportionment of the fund under 14547  
an alternative method or on a formula basis as authorized by 14548  
this section. The commissioner shall reduce the amount of funds 14549  
from the undivided local government fund to a subdivision 14550  
required to receive reduced funds under section 5747.502 of the 14551  
Revised Code. 14552

~~Except as otherwise provided in division (C) of this~~ 14553  
~~section, the~~ The alternative method of apportionment shall have 14554  
first been approved by ~~all of the following governmental units:~~ 14555  
~~the board of county commissioners; the legislative authority of~~ 14556  
~~the city, located wholly or partially in the county, with the~~ 14557  
~~greatest population;~~ and a majority of the boards of township 14558  
trustees and legislative authorities of municipal corporations, 14559  
located wholly or partially in the county, ~~excluding the~~ 14560  
~~legislative authority of the city, located wholly or partially~~ 14561  
~~in the county, with the greatest population.~~ In granting or 14562  
denying approval for an alternative method of apportionment, the 14563  
board of county commissioners, boards of township trustees, and 14564  
legislative authorities of municipal corporations shall act by 14565  
motion. A motion to approve shall be passed upon a majority vote 14566  
of the members of a board of county commissioners, board of 14567  
township trustees, or legislative authority of a municipal 14568  
corporation, shall take effect immediately, and need not be 14569  
published. 14570

Any alternative method of apportionment adopted and 14571  
approved under this division shall be reviewed by the county 14572  
budget commission at a public hearing held at least once in ~~the~~ 14573  
~~year following the effective date of this amendment~~ 2024 and in 14574

every fifth year thereafter. The county budget commission shall  
provide reasonable advance notice of the hearing to all  
political subdivisions eligible to participate in the fund and  
shall take public testimony from any such political subdivision  
that wishes to testify.

Any alternative method of apportionment adopted and  
approved under this division may be revised, amended, or  
repealed in the same manner as it may be adopted and approved.  
If an alternative method of apportionment adopted and approved  
under this division is repealed, the undivided local government  
fund of the county shall be apportioned among the subdivisions  
eligible to participate in the fund, commencing in the ensuing  
calendar year, under the apportionment provided in section  
5747.52 of the Revised Code, unless the repeal occurs by  
~~operation of division (C) of this section or~~ a new method for  
apportionment of the fund is provided in the action of repeal.

~~(C) This division applies only in counties in which the  
city, located wholly or partially in the county, with the  
greatest population has a population of twenty thousand or less  
and a population that is less than fifteen per cent of the total  
population of the county. In such a county, the legislative  
authorities or boards of township trustees of two or more  
participating political subdivisions, which together have a  
population residing in the county that is a majority of the  
total population of the county, each may adopt a resolution to  
exclude the approval otherwise required of the legislative  
authority of the city, located wholly or partially in the  
county, with the greatest population. All of the resolutions to  
exclude that approval shall be adopted not later than the first  
Monday of August of the year preceding the calendar year in  
which distributions are to be made under an alternative method~~

~~of apportionment.~~

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~~A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.~~

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~~(D)~~ (B) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

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~~(E)~~ (C) The limitations set forth in section 5747.51 of the Revised Code, stating the maximum amount that the county may receive from the undivided local government fund and the minimum amount the townships in counties having a population of less

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than one hundred thousand may receive from the fund, are 14636  
applicable to any alternative method of apportionment authorized 14637  
under this section. 14638

~~(F)~~(D) On the basis of any alternative method of 14639  
apportionment adopted and approved as authorized by this 14640  
section, as certified by the auditor to the county treasurer, 14641  
the county treasurer shall make distribution of the money in the 14642  
undivided local government fund to each subdivision eligible to 14643  
participate in the fund, and the auditor, when the amount of 14644  
those shares is in the custody of the treasurer in the amounts 14645  
so computed to be due the respective subdivisions, shall at the 14646  
same time certify to the tax commissioner the percentage share 14647  
of the county as a subdivision. All money received into the 14648  
treasury of a subdivision from the undivided local government 14649  
fund in a county treasury shall be paid into the general fund 14650  
and used for the current operating expenses of the subdivision. 14651  
If a municipal corporation maintains a municipal university, the 14652  
university, when the board of trustees so requests the 14653  
legislative authority of the municipal corporation, shall 14654  
participate in the money apportioned to the municipal 14655  
corporation from the total local government fund, however 14656  
created and constituted, in the amount requested by the board of 14657  
trustees, provided that amount does not exceed nine per cent of 14658  
the total amount paid to the municipal corporation. 14659

~~(G)~~(E) The actions of the county budget commission taken 14660  
pursuant to this section are final and may not be appealed to 14661  
the board of tax appeals, except on the issues of abuse of 14662  
discretion and failure to comply with the formula. 14663

**Sec. 5748.02.** (A) The board of education of any school 14664  
district, except a joint vocational school district, may 14665

declare, by resolution, the necessity of raising annually a 14666  
specified amount of money for school district purposes. The 14667  
resolution shall specify whether the income that is to be 14668  
subject to the tax is taxable income of individuals and estates 14669  
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 14670  
the Revised Code or taxable income of individuals as defined in 14671  
division (E)(1)(b) of that section. A copy of the resolution 14672  
shall be certified to the tax commissioner no later than one 14673  
hundred days prior to the date of the election at which the 14674  
board intends to propose a levy under this section. Upon receipt 14675  
of the copy of the resolution, the tax commissioner shall 14676  
estimate both of the following: 14677

(1) The property tax rate that would have to be imposed in 14678  
the current year by the district to produce an equivalent amount 14679  
of money; 14680

(2) The income tax rate that would have had to have been 14681  
in effect for the current year to produce an equivalent amount 14682  
of money from a school district income tax. 14683

Within ten days of receiving the copy of the board's 14684  
resolution, the commissioner shall prepare these estimates and 14685  
certify them to the board. Upon receipt of the certification, 14686  
the board may adopt a resolution proposing an income tax under 14687  
division (B) of this section at the estimated rate contained in 14688  
the certification rounded to the nearest one-fourth of one per 14689  
cent. The commissioner's certification applies only to the 14690  
board's proposal to levy an income tax at the election for which 14691  
the board requested the certification. If the board intends to 14692  
submit a proposal to levy an income tax at any other election, 14693  
it shall request another certification for that election in the 14694  
manner prescribed in this division. 14695

(B) (1) Upon the receipt of a certification from the tax commissioner under division (A) of this section, a majority of the members of a board of education may adopt a resolution proposing the levy of an annual tax for school district purposes on school district income. The proposed levy may be for a continuing period of time or for a specified number of years. The resolution shall set forth the purpose for which the tax is to be imposed, the rate of the tax, which shall be the rate set forth in the commissioner's certification rounded to the nearest one-fourth of one per cent, the number of years the tax will be levied or that it will be levied for a continuing period of time, the date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted, and the date of the election at which the proposal shall be submitted to the electors of the district, which shall be on the date of a primary, general, or special election the date of which is consistent with section 3501.01 of the Revised Code. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E) (1) (b) of that section. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

If the tax is to be levied for current expenses and permanent improvements, the resolution shall apportion the annual rate of the tax. The apportionment may be the same or different for each year the tax is levied, but the respective portions of the rate actually levied each year for current expenses and for permanent improvements shall be limited by the

apportionment. 14727

If the board of education currently imposes an income tax 14728  
pursuant to this chapter that is due to expire and a question is 14729  
submitted under this section for a proposed income tax to take 14730  
effect upon the expiration of the existing tax, the board may 14731  
specify in the resolution that the proposed tax renews the 14732  
expiring tax. Two or more expiring income taxes may be renewed 14733  
under this paragraph if the taxes are due to expire on the same 14734  
date. If the tax rate being proposed is no higher than the total 14735  
tax rate imposed by the expiring tax or taxes, the resolution 14736  
may state that the proposed tax is not an additional income tax. 14737

(2) A board of education adopting a resolution under 14738  
division (B)(1) of this section proposing a school district 14739  
income tax for a continuing period of time and limited to the 14740  
purpose of current expenses may propose in that resolution to 14741  
reduce the rate or rates of one or more of the school district's 14742  
property taxes levied for a continuing period of time ~~in excess~~ 14743  
~~of the ten-mill limitation~~ for the purpose of current expenses. 14744  
The reduction in the rate of a property tax may be any amount, 14745  
not exceeding the rate at which the tax is authorized to be 14746  
levied. The reduction in the rate of a tax shall first take 14747  
effect for the tax year that includes the day on which the 14748  
school district income tax first takes effect, and shall 14749  
continue for each tax year that both the school district income 14750  
tax and the property tax levy are in effect. 14751

In addition to the matters required to be set forth in the 14752  
resolution under division (B)(1) of this section, a resolution 14753  
containing a proposal to reduce the rate of one or more property 14754  
taxes shall state for each such tax the maximum rate at which it 14755  
currently may be levied and the maximum rate at which the tax 14756

could be levied after the proposed reduction, expressed in mills 14757  
for each one dollar of taxable value, and that the tax is levied 14758  
for a continuing period of time. 14759

A board proposing to reduce the rate of one or more 14760  
property taxes under division (B) (2) of this section shall 14761  
comply with division (B) of section 5705.03 of the Revised Code. 14762  
In addition to the amounts required in division (B) (2) of that 14763  
section, the county auditor shall certify to the board the 14764  
levy's effective rate for both the last year before the levy's 14765  
proposed reduction and the first year that the reduction 14766  
applies, both expressed in dollars for each one hundred thousand 14767  
dollars of the county auditor's appraised value. 14768

If a board of education proposes to reduce the rate of one 14769  
or more property taxes under division (B) (2) of this section, 14770  
the board, when it makes the certification required under 14771  
division (A) of this section, shall designate the specific levy 14772  
or levies to be reduced, the maximum rate at which each levy 14773  
currently is authorized to be levied, and the rate by which each 14774  
levy is proposed to be reduced. The tax commissioner, when 14775  
making the certification to the board under division (A) of this 14776  
section, also shall certify the reduction in the total effective 14777  
tax rate for current expenses for each class of property that 14778  
would have resulted if the proposed reduction in the rate or 14779  
rates had been in effect the previous tax year. As used in this 14780  
paragraph, "effective tax rate" has the same meaning as in 14781  
section 323.08 of the Revised Code. 14782

(C) A resolution adopted under division (B) of this 14783  
section shall go into immediate effect upon its passage, and no 14784  
publication of the resolution shall be necessary other than that 14785  
provided for in the notice of election. Immediately after its 14786

adoption and at least ninety days prior to the election at which 14787  
the question will appear on the ballot, a copy of the resolution 14788  
and, if applicable, the county auditor's certifications under 14789  
section 5705.03 of the Revised Code shall be certified to the 14790  
board of elections of the proper county, which shall submit the 14791  
proposal to the electors on the date specified in the 14792  
resolution. The form of the ballot shall be as provided in 14793  
section 5748.03 of the Revised Code. Publication of notice of 14794  
the election shall be made in a newspaper of general circulation 14795  
in the county once a week for two consecutive weeks, or as 14796  
provided in section 7.16 of the Revised Code, prior to the 14797  
election. If the board of elections operates and maintains a web 14798  
site, the board of elections shall post notice of the election 14799  
on its web site for thirty days prior to the election. The 14800  
notice shall contain the time and place of the election and the 14801  
question to be submitted to the electors. The question covered 14802  
by the resolution shall be submitted as a separate proposition, 14803  
but may be printed on the same ballot with any other proposition 14804  
submitted at the same election, other than the election of 14805  
officers. 14806

(D) No board of education shall submit the question of a 14807  
tax on school district income to the electors of the district 14808  
more than twice in any calendar year. If a board submits the 14809  
question twice in any calendar year, one of the elections on the 14810  
question shall be held on the date of the general election. 14811

(E) (1) No board of education may submit to the electors of 14812  
the district the question of a tax on school district income on 14813  
the taxable income of individuals as defined in division (E) (1) 14814  
(b) of section 5748.01 of the Revised Code if that tax would be 14815  
in addition to an existing tax on the taxable income of 14816  
individuals and estates as defined in divisions (E) (1) (a) and 14817

(2) of that section. 14818

(2) No board of education may submit to the electors of 14819  
the district the question of a tax on school district income on 14820  
the taxable income of individuals and estates as defined in 14821  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 14822  
Code if that tax would be in addition to an existing tax on the 14823  
taxable income of individuals as defined in division (E) (1) (b) 14824  
of that section. 14825

**Sec. 5748.04.** (A) The question of the repeal of a school 14826  
district income tax levied for more than five years may be 14827  
initiated not more than once in any five-year period by filing 14828  
with the board of elections of the appropriate counties not 14829  
later than ninety days before the general election in any year 14830  
after the year in which it is approved by the electors a 14831  
petition requesting that an election be held on the question. 14832  
The petition shall be signed by qualified electors residing in 14833  
the school district levying the income tax equal in number to 14834  
ten per cent of those voting for governor at the most recent 14835  
gubernatorial election. 14836

The board of elections shall determine whether the 14837  
petition is valid, and if it so determines, it shall do both of 14838  
the following: 14839

(1) Submit the question to the electors of the district at 14840  
the next general election; 14841

(2) If the rate of one or more property tax levies was 14842  
reduced for the duration of the income tax levy pursuant to 14843  
division (B) (2) of section 5748.02 of the Revised Code, request 14844  
that the county auditor certify to the board, in the same manner 14845  
as required for a tax levy under section 5705.03 of the Revised 14846

Code, an estimate of the levies' annual collections for the 14847  
first year in which the levies are increased, rounded to the 14848  
nearest dollar, and the levies' effective rates for the year 14849  
before the proposed increase and the levies' effective rates for 14850  
the first year that the increase applies, both of which shall be 14851  
expressed in dollars, rounded to the nearest dollar, for each 14852  
one hundred thousand dollars of the county auditor's appraised 14853  
value. 14854

The county auditor shall certify such information to the 14855  
board of elections within ten days after receiving the board's 14856  
request. If a school district is located in more than one 14857  
county, the county auditor shall obtain from the county auditor 14858  
of each other county in which the district is located the tax 14859  
valuation applicable to the portion of the district in that 14860  
county. 14861

The election shall be conducted, canvassed, and certified 14862  
in the same manner as regular elections for county offices in 14863  
the county. Notice of the election shall be published in a 14864  
newspaper of general circulation in the district once a week for 14865  
two consecutive weeks, or as provided in section 7.16 of the 14866  
Revised Code, prior to the election. If the board of elections 14867  
operates and maintains a web site, the board of elections shall 14868  
post notice of the election on its web site for thirty days 14869  
prior to the election. The notice shall state the time and place 14870  
of the election and the question to be submitted to the 14871  
electors. The form of the ballot cast at the election shall be 14872  
as follows: 14873

"Shall the annual income tax of \_\_\_\_ per cent, currently 14874  
levied on the school district income of individuals and estates 14875  
by \_\_\_\_\_ (state the name of the school district) for the 14876



purpose of \_\_\_\_\_ (state purpose of the tax), be repealed?

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	For repeal of the income tax
	Against repeal of the income tax

"

(B) (1) If the tax is imposed on taxable income as defined  
in division (E) (1) (b) of section 5748.01 of the Revised Code,  
the form of the ballot shall be modified by stating that the tax  
currently is levied on the "earned income of individuals  
residing in the school district" in lieu of the "school district  
income of individuals and estates."

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(2) If the rate of one or more property tax levies was  
reduced for the duration of the income tax levy pursuant to  
division (B) (2) of section 5748.02 of the Revised Code, the form  
of the ballot shall be modified by adding the following language  
immediately after "repealed": ", and shall the rate of an  
existing tax on property for the purpose of current expenses,  
which rate was reduced for the duration of the income tax, be  
INCREASED from \_\_\_\_\_ mills to \_\_\_\_\_ mills for each \$1 of taxable  
value which amounts to an increase from \$\_\_\_\_\_ (effective rate)  
to \$\_\_\_\_\_ (effective rate) for each \$100,000 of the county  
auditor's appraised value, that the county auditor estimates  
will collect \$\_\_\_\_\_ annually, beginning in \_\_\_\_\_ (state the  
first year for which the rate of the property tax will  
increase)." In lieu of "for repeal of the income tax" and  
"against repeal of the income tax," the phrases "for the issue"  
and "against the issue," respectively, shall be substituted.

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(3) If the rate of more than one property tax was reduced  
for the duration of the income tax, the ballot language shall be  
modified accordingly to express the rates at which those taxes

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currently are levied and the rates to which the taxes would be 14904  
increased. 14905

(C) The question covered by the petition shall be 14906  
submitted as a separate proposition, but it may be printed on 14907  
the same ballot with any other proposition submitted at the same 14908  
election other than the election of officers. If a majority of 14909  
the qualified electors voting on the question vote in favor of 14910  
it, the result shall be certified immediately after the canvass 14911  
by the board of elections to the board of education of the 14912  
school district and the tax commissioner, who shall thereupon, 14913  
after the current year, cease to levy the tax, except that if 14914  
notes have been issued pursuant to section 5748.05 of the 14915  
Revised Code the tax commissioner shall continue to levy and 14916  
collect under authority of the election authorizing the levy an 14917  
annual amount, rounded upward to the nearest one-fourth of one 14918  
per cent, as will be sufficient to pay the debt charges on the 14919  
notes as they fall due. 14920

(D) If a school district income tax repealed pursuant to 14921  
this section was approved in conjunction with a reduction in the 14922  
rate of one or more school district property taxes as provided 14923  
in division (B) (2) of section 5748.02 of the Revised Code, then 14924  
each such property tax may be levied after the current year at 14925  
the rate at which it could be levied prior to the reduction, 14926  
subject to any adjustments required by the county budget 14927  
commission pursuant to Chapter 5705. of the Revised Code. Upon 14928  
the repeal of a school district income tax under this section, 14929  
the board of education may resume levying a property tax, the 14930  
rate of which has been reduced pursuant to a question approved 14931  
under section 5748.02 of the Revised Code, at the rate the board 14932  
originally was authorized to levy the tax. A reduction in the 14933  
rate of a property tax under section 5748.02 of the Revised Code 14934

is a reduction in the rate at which a board of education may 14935  
levy that tax only for the period during which a school district 14936  
income tax is levied prior to any repeal pursuant to this 14937  
section. The resumption of the authority to levy the tax upon 14938  
such a repeal ~~does is not constitute a tax levied in excess of~~ 14939  
~~the one per cent limitation prescribed by Section 2 of Article~~ 14940  
~~XII, Ohio Constitution, or in excess of the ten-mill~~ 14941  
~~limitations~~subject to the approval of electors. 14942

(E) This section does not apply to school district income 14943  
tax levies that are levied for five or fewer years. 14944

**Sec. 5748.08.** (A) The board of education of a city, local, 14945  
or exempted village school district, at any time by a vote of 14946  
two-thirds of all its members, may declare by resolution that it 14947  
may be necessary for the school district to do all of the 14948  
following: 14949

(1) Raise a specified amount of money for school district 14950  
purposes by levying an annual tax on school district income; 14951

(2) Issue general obligation bonds for permanent 14952  
improvements, stating in the resolution the necessity and 14953  
purpose of the bond issue and the amount, approximate date, 14954  
estimated rate of interest, and maximum number of years over 14955  
which the principal of the bonds may be paid; 14956

(3) Levy a tax ~~outside the ten-mill limitation on property~~ 14957  
to pay debt charges on the bonds and any anticipatory 14958  
securities; 14959

(4) Submit the question of the school district income tax 14960  
and bond issue to the electors of the district at a special 14961  
election. 14962

The resolution shall specify whether the income that is to 14963

be subject to the tax is taxable income of individuals and 14964  
estates as defined in divisions (E) (1) (a) and (2) of section 14965  
5748.01 of the Revised Code or taxable income of individuals as 14966  
defined in division (E) (1) (b) of that section. 14967

On adoption of the resolution, the board shall certify a 14968  
copy of it to the tax commissioner and the county auditor no 14969  
later than one hundred five days prior to the date of the 14970  
special election at which the board intends to propose the 14971  
income tax and bond issue. Not later than ten days of receipt of 14972  
the resolution, the tax commissioner, in the same manner as 14973  
required by division (A) of section 5748.02 of the Revised Code, 14974  
shall estimate the rates designated in divisions (A) (1) and (2) 14975  
of that section and certify them to the board. Not later than 14976  
ten days of receipt of the resolution, the county auditor shall 14977  
estimate and certify to the board the average annual property 14978  
tax rate required throughout the stated maturity of the bonds to 14979  
pay debt charges on the bonds, in the same manner as under 14980  
division (C) of section 133.18 of the Revised Code. 14981

(B) On receipt of the tax commissioner's and county 14982  
auditor's certifications prepared under division (A) of this 14983  
section, the board of education of the city, local, or exempted 14984  
village school district, by a vote of two-thirds of all its 14985  
members, may adopt a resolution proposing for a specified number 14986  
of years or for a continuing period of time the levy of an 14987  
annual tax for school district purposes on school district 14988  
~~income and declaring that the amount of taxes that can be raised~~ 14989  
~~within the ten-mill limitation will be insufficient to provide~~ 14990  
~~an adequate amount for the present and future requirements of~~ 14991  
~~the school district;~~ that it is necessary to issue general 14992  
obligation bonds of the school district for specified permanent 14993  
improvements and to levy an additional property tax ~~in excess of~~ 14994

~~the ten-mill limitation~~ to pay the debt charges on the bonds and 14995  
any anticipatory securities; and that the question of the bonds 14996  
and taxes shall be submitted to the electors of the school 14997  
district at a special election, which shall not be earlier than 14998  
ninety days after certification of the resolution to the board 14999  
of elections, and the date of which shall be consistent with 15000  
section 3501.01 of the Revised Code. The resolution shall 15001  
specify all of the following: 15002

(1) The purpose for which the school district income tax 15003  
is to be imposed and the rate of the tax, which shall be the 15004  
rate set forth in the tax commissioner's certification rounded 15005  
to the nearest one-fourth of one per cent; 15006

(2) Whether the income that is to be subject to the tax is 15007  
taxable income of individuals and estates as defined in 15008  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 15009  
Code or taxable income of individuals as defined in division (E) 15010  
(1) (b) of that section. The specification shall be the same as 15011  
the specification in the resolution adopted and certified under 15012  
division (A) of this section. 15013

(3) The number of years the tax will be levied, or that it 15014  
will be levied for a continuing period of time; 15015

(4) The date on which the tax shall take effect, which 15016  
shall be the first day of January of any year following the year 15017  
in which the question is submitted; 15018

(5) The amount of the estimated average annual property 15019  
tax levy, expressed in mills for each one dollar of taxable 15020  
value and dollars for each one hundred thousand dollars of the 15021  
county auditor's appraised value, as certified by the county 15022  
auditor under division (A) of this section. 15023

(C) A resolution adopted under division (B) of this 15024  
section shall go into immediate effect upon its passage, and no 15025  
publication of the resolution shall be necessary other than that 15026  
provided for in the notice of election. Immediately after its 15027  
adoption and at least ninety days prior to the election at which 15028  
the question will appear on the ballot, the board of education 15029  
shall certify a copy of the resolution, along with copies of the 15030  
auditor's estimate and its resolution under division (A) of this 15031  
section, to the board of elections of the proper county. The 15032  
board of elections shall make the arrangements for the 15033  
submission of the question to the electors of the school 15034  
district, and the election shall be conducted, canvassed, and 15035  
certified in the same manner as regular elections in the 15036  
district for the election of county officers. 15037

The resolution shall be put before the electors as one 15038  
ballot question, with a majority vote indicating approval of the 15039  
school district income tax, the bond issue, and the levy to pay 15040  
debt charges on the bonds and any anticipatory securities. The 15041  
board of elections shall publish the notice of the election in a 15042  
newspaper of general circulation in the school district once a 15043  
week for two consecutive weeks, or as provided in section 7.16 15044  
of the Revised Code, prior to the election. If the board of 15045  
elections operates and maintains a web site, it also shall post 15046  
notice of the election on its web site for thirty days prior to 15047  
the election. The notice of election shall state all of the 15048  
following: 15049

- (1) The questions to be submitted to the electors; 15050
- (2) The rate of the school district income tax; 15051
- (3) The principal amount of the proposed bond issue; 15052

(4) The permanent improvements for which the bonds are to be issued; 15053  
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(5) The maximum number of years over which the principal of the bonds may be paid; 15055  
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(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and 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; 15057  
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(7) The time and place of the special election. 15062

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows: 15063  
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"Shall the \_\_\_\_\_ school district be authorized to do both of the following: 15065  
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(1) Impose an annual income tax of \_\_\_\_\_ (state the proposed rate of tax) on the school district income of individuals and of estates, for \_\_\_\_\_ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning \_\_\_\_\_ (state the date the tax would first take effect), for the purpose of \_\_\_\_\_ (state the purpose of the tax)? 15067  
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(2) 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 15074  
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issued in anticipation of those bonds?

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	FOR THE INCOME TAX AND BOND ISSUE	"
	AGAINST THE INCOME TAX AND BOND ISSUE	

(E) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

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(F) The board of elections promptly shall certify the 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 in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, 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.

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(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the

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Revised Code, shall have principal payments during each year 15109  
after the year of their issuance over a period not to exceed 15110  
five years, and may have a principal payment in the year of 15111  
their issuance. 15112

(H) The question of repeal of a school district income tax 15113  
levied for more than five years may be initiated and submitted 15114  
in accordance with section 5748.04 of the Revised Code. 15115

(I) No board of education shall submit a question under 15116  
this section to the electors of the school district more than 15117  
twice in any calendar year. If a board submits the question 15118  
twice in any calendar year, one of the elections on the question 15119  
shall be held on the date of the general election. 15120

**Sec. 5748.09.** (A) The board of education of a city, local, 15121  
or exempted village school district, at any time by a vote of 15122  
two-thirds of all its members, may declare by resolution that it 15123  
may be necessary for the school district to do all of the 15124  
following: 15125

(1) Raise a specified amount of money for school district 15126  
purposes by levying an annual tax on school district income; 15127

(2) Levy an additional property tax ~~in excess of the ten-~~ 15128  
~~mill limitation~~ for the purpose of providing for the necessary 15129  
requirements of the district, stating in the resolution the 15130  
amount of money to be raised each year for such purpose; 15131

(3) Submit the question of the school district income tax 15132  
and property tax to the electors of the district at a special 15133  
election. 15134

The resolution shall specify whether the income that is to 15135  
be subject to the tax is taxable income of individuals and 15136  
estates as defined in divisions (E)(1)(a) and (2) of section 15137

5748.01 of the Revised Code or taxable income of individuals as 15138  
defined in division (E) (1) (b) of that section. 15139

On adoption of the resolution, the board shall certify a 15140  
copy of it to the tax commissioner and the county auditor not 15141  
later than one hundred days prior to the date of the special 15142  
election at which the board intends to propose the income tax 15143  
and property tax. Not later than ten days after receipt of the 15144  
resolution, the tax commissioner, in the same manner as required 15145  
by division (A) of section 5748.02 of the Revised Code, shall 15146  
estimate the rates designated in divisions (A) (1) and (2) of 15147  
that section and certify them to the board. Not later than ten 15148  
days after receipt of the resolution, the county auditor, in the 15149  
same manner as required by section 5705.195 of the Revised Code, 15150  
shall make the calculation specified in that section and certify 15151  
it to the board. 15152

(B) On receipt of the tax commissioner's and county 15153  
auditor's certifications prepared under division (A) of this 15154  
section, the board of education of the city, local, or exempted 15155  
village school district, by a vote of two-thirds of all its 15156  
members, may adopt a resolution declaring that the amount of 15157  
taxes that can be raised by all tax levies the district is 15158  
authorized to impose, when combined with state and federal 15159  
revenues, will be insufficient to provide an adequate amount for 15160  
the present and future requirements of the school district, and 15161  
that it is therefore necessary to levy, for a specified number 15162  
of years or for a continuing period of time, an annual tax for 15163  
school district purposes on school district income, and to levy, 15164  
for a specified number of years not exceeding ten or for a 15165  
continuing period of time, an additional property tax ~~in excess~~ 15166  
~~of the ten-mill limitation~~ for the purpose of providing for the 15167  
necessary requirements of the district, and declaring that the 15168

question of the school district income tax and property tax 15169  
shall be submitted to the electors of the school district at a 15170  
special election, which shall not be earlier than ninety days 15171  
after certification of the resolution to the board of elections, 15172  
and the date of which shall be consistent with section 3501.01 15173  
of the Revised Code. The resolution shall specify all of the 15174  
following: 15175

(1) The purpose for which the school district income tax 15176  
is to be imposed and the rate of the tax, which shall be the 15177  
rate set forth in the tax commissioner's certification rounded 15178  
to the nearest one-fourth of one per cent; 15179

(2) Whether the income that is to be subject to the tax is 15180  
taxable income of individuals and estates as defined in 15181  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 15182  
Code or taxable income of individuals as defined in division (E) 15183  
(1) (b) of that section. The specification shall be the same as 15184  
the specification in the resolution adopted and certified under 15185  
division (A) of this section. 15186

(3) The number of years the school district income tax 15187  
will be levied, or that it will be levied for a continuing 15188  
period of time; 15189

(4) The date on which the school district income tax shall 15190  
take effect, which shall be the first day of January of any year 15191  
following the year in which the question is submitted; 15192

(5) The amount of money it is necessary to raise for the 15193  
purpose of providing for the necessary requirements of the 15194  
district for each year the property tax is to be imposed; 15195

(6) The number of years the property tax will be levied, 15196  
or that it will be levied for a continuing period of time; 15197

(7) The tax list upon which the property tax shall be 15198  
first levied, which may be the current year's tax list; 15199

(8) The amount of the average tax levy, expressed in 15200  
dollars for each one hundred thousand dollars of the county 15201  
auditor's appraised value as well as in mills for each one 15202  
dollar of taxable value, estimated by the county auditor under 15203  
division (A) of this section. 15204

(C) A resolution adopted under division (B) of this 15205  
section shall go into immediate effect upon its passage, and no 15206  
publication of the resolution shall be necessary other than that 15207  
provided for in the notice of election. Immediately after its 15208  
adoption and at least ninety days prior to the election at which 15209  
the question will appear on the ballot, the board of education 15210  
shall certify a copy of the resolution, along with copies of the 15211  
county auditor's certification and the resolution under division 15212  
(A) of this section, to the board of elections of the proper 15213  
county. The board of education shall make the arrangements for 15214  
the submission of the question to the electors of the school 15215  
district, and the election shall be conducted, canvassed, and 15216  
certified in the same manner as regular elections in the 15217  
district for the election of county officers. 15218

The resolution shall be put before the electors as one 15219  
ballot question, with a majority vote indicating approval of the 15220  
school district income tax and the property tax. The board of 15221  
elections shall publish the notice of the election in a 15222  
newspaper of general circulation in the school district once a 15223  
week for two consecutive weeks, or as provided in section 7.16 15224  
of the Revised Code, prior to the election. If the board of 15225  
elections operates and maintains a web site, the board shall 15226  
also ~~shall~~ post the notice of the election on its web site for 15227

thirty days prior to the election. The notice of the election 15228  
shall state all of the following: 15229

(1) The questions to be submitted to the electors as a 15230  
single ballot question; 15231

(2) The rate of the school district income tax; 15232

(3) The number of years the school district income tax 15233  
will be levied or that it will be levied for a continuing period 15234  
of time; 15235

(4) The annual proceeds of the proposed property tax levy 15236  
for the purpose of providing for the necessary requirements of 15237  
the district; 15238

(5) The number of years during which the property tax levy 15239  
shall be levied, or that it shall be levied for a continuing 15240  
period of time; 15241

(6) The estimated average additional tax rate of the 15242  
property tax, expressed in dollars for each one hundred thousand 15243  
dollars of the county auditor's appraised value as well as in 15244  
mills for each one dollar of taxable value, outside the 15245  
limitation imposed by Section 2 of Article XII, Ohio 15246  
Constitution, as certified by the county auditor; 15247

(7) The time and place of the special election. 15248

(D) The form of the ballot on a question submitted to the 15249  
electors under this section shall be as follows: 15250

"Shall the \_\_\_\_\_ school district be authorized to do both 15251  
of the following: 15252

(1) Impose an annual income tax of \_\_\_\_\_ (state the 15253  
proposed rate of tax) on the school district income of 15254

individuals and of estates, for \_\_\_\_\_ (state the number of 15255  
years the tax would be levied, or that it would be levied for a 15256  
continuing period of time), beginning \_\_\_\_\_ (state the date 15257  
the tax would first take effect), for the purpose of \_\_\_\_\_ 15258  
(state the purpose of the tax)? 15259

(2) Impose a property tax levy ~~outside of the ten-mill-~~ 15260  
~~limitation~~ for the purpose of providing for the necessary 15261  
requirements of the district in the sum of \$ \_\_\_\_\_ 15262  
(here insert annual amount the levy is to produce), estimated by 15263  
the county auditor to average \_\_\_\_\_ mills for each \$1 15264  
of taxable value, which amounts to \$ \_\_\_\_\_ for each 15265  
\$100,000 of the county auditor's appraised value, for 15266  
\_\_\_\_\_ (state the number of years the tax is to be 15267  
imposed or that it will be imposed for a continuing period of 15268  
time), commencing in \_\_\_\_\_ (first year the tax is to be 15269  
levied), first due in calendar year \_\_\_\_\_ (first calendar 15270  
year in which the tax shall be due)? 15271  
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	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school 15273  
district income tax only on the taxable income of individuals as 15274  
defined in division (E) (1) (b) of section 5748.01 of the Revised 15275  
Code, the form of the ballot shall be modified by stating that 15276  
the tax is to be levied on the "earned income of individuals 15277  
residing in the school district" in lieu of the "school district 15278  
income of individuals and of estates." 15279

(E) The board of elections promptly shall certify the 15280  
results of the election to the tax commissioner and the county 15281

auditor of the county in which the school district is located. 15282  
If a majority of the electors voting on the question vote in 15283  
favor of it: 15284

(1) The income tax and the applicable provisions of 15285  
Chapter 5747. of the Revised Code shall take effect on the date 15286  
specified in the resolution. 15287

(2) The board of education of the school district may make 15288  
the additional property tax levy necessary to raise the amount 15289  
specified on the ballot for the purpose of providing for the 15290  
necessary requirements of the district. The property tax levy 15291  
shall be included in the next tax budget that is certified to 15292  
the county budget commission. 15293

(F) (1) After approval of a question under this section, 15294  
the board of education may anticipate a fraction of the proceeds 15295  
of the school district income tax in accordance with section 15296  
5748.05 of the Revised Code. Any anticipation notes under this 15297  
division shall be issued as provided in section 133.24 of the 15298  
Revised Code, shall have principal payments during each year 15299  
after the year of their issuance over a period not to exceed 15300  
five years, and may have a principal payment in the year of 15301  
their issuance. 15302

(2) After the approval of a question under this section 15303  
and prior to the time when the first tax collection from the 15304  
property tax levy can be made, the board of education may 15305  
anticipate a fraction of the proceeds of the levy and issue 15306  
anticipation notes in an amount not exceeding the total 15307  
estimated proceeds of the levy to be collected during the first 15308  
year of the levy. Any anticipation notes under this division 15309  
shall be issued as provided in section 133.24 of the Revised 15310  
Code, shall have principal payments during each year after the 15311

year of their issuance over a period not to exceed five years, 15312  
and may have a principal payment in the year of their issuance. 15313

(G) (1) The question of repeal of a school district income 15314  
tax levied for more than five years may be initiated and 15315  
submitted in accordance with section 5748.04 of the Revised 15316  
Code. 15317

(2) A property tax levy for a continuing period of time 15318  
may be reduced in the manner provided under section 5705.261 of 15319  
the Revised Code. 15320

(H) No board of education shall submit a question under 15321  
this section to the electors of the school district more than 15322  
twice in any calendar year. If a board submits the question 15323  
twice in any calendar year, one of the elections on the question 15324  
shall be held on the date of the general election. 15325

(I) If the electors of the school district approve a 15326  
question under this section, and if the last calendar year the 15327  
school district income tax is in effect and the last calendar 15328  
year of collection of the property tax are the same, the board 15329  
of education of the school district may propose to submit under 15330  
this section the combined question of a school district income 15331  
tax to take effect upon the expiration of the existing income 15332  
tax and a property tax to be first collected in the calendar 15333  
year after the calendar year of last collection of the existing 15334  
property tax, and specify in the resolutions adopted under this 15335  
section that the proposed taxes would renew the existing taxes. 15336  
The form of the ballot on a question submitted to the electors 15337  
under division (I) of this section shall be as follows: 15338

"Shall the \_\_\_\_\_ school district be authorized to do 15339  
both of the following: 15340



(1) Impose an annual income tax of \_\_\_\_\_ (state the  
proposed rate of tax) on the school district income of  
individuals and of estates to renew an income tax expiring at  
the end of \_\_\_\_\_ (state the last year the existing income tax  
may be levied) for \_\_\_\_\_ (state the number of years the tax  
would be levied, or that it would be levied for a continuing  
period of time), beginning \_\_\_\_\_ (state the date the tax would  
first take effect), for the purpose of \_\_\_\_\_ (state the  
purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy  
~~outside of the ten-mill limitation~~ for the purpose of providing  
for the necessary requirements of the district in the sum of  
\$\_\_\_\_\_ (here insert annual amount the levy is to  
produce), estimated by the county auditor to average  
\_\_\_\_\_ mills for each \$1 of taxable value, which  
amounts to \$\_\_\_\_\_ for each \$100,000 of the county  
auditor's appraised value, for \_\_\_\_\_ (state the number  
of years the tax is to be imposed or that it will be imposed for  
a continuing period of time), commencing in \_\_\_\_\_ (first  
year the tax is to be levied), first due in calendar year  
\_\_\_\_\_ (first calendar year in which the tax shall be  
due)?

	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

"

If the question submitted to electors proposes a school  
district income tax only on the taxable income of individuals as  
defined in division (E) (1) (b) of section 5748.01 of the Revised  
Code, the form of the ballot shall be modified by stating that

the tax is to be levied on the "earned income of individuals 15368  
residing in the school district" in lieu of the "school district 15369  
income of individuals and of estates." 15370

(J) (1) If the electors of the school district approve a 15371  
question under this section, and if the last calendar year the 15372  
school district income tax is in effect and the last calendar 15373  
year in which the property tax is collected are the same, the 15374  
board of education of the school district may propose to submit 15375  
under this section the combined question of all of the 15376  
following: 15377

(a) The renewal of the school district income tax levied 15378  
under this section, to take effect upon the expiration of the 15379  
existing income tax; 15380

(b) The renewal of the property tax levied under this 15381  
section, to be levied beginning in the tax year after the tax 15382  
year in which the existing property tax expires; 15383

(c) The renewal of a property tax levied under section 15384  
5705.194 of the Revised Code, regardless of the year it expires, 15385  
to be levied beginning in the same tax year that the tax 15386  
described in division (J) (1) (b) of this section is first levied. 15387  
A tax levied under section 5705.194 of the Revised Code that is 15388  
for the purpose of avoiding an operating deficit or providing 15389  
for the emergency requirements of the school district may not be 15390  
renewed as part of a combined renewal question under division 15391  
(J) of this section. 15392

If the combined question is approved, the existing tax 15393  
levied under section 5705.194 of the Revised Code may not be 15394  
levied for the first tax year the renewal tax is levied or any 15395  
following tax year. 15396

(2) In its resolution to be submitted to the tax 15397  
commissioner and county auditor, the board of education shall 15398  
include, in addition to the applicable requirements of division 15399  
(A) of this section, a declaration of the necessity for the 15400  
renewal of the property tax levied under section 5705.194 of the 15401  
Revised Code, the purpose of the tax as specified under that 15402  
section, and the necessity of the submission of the question of 15403  
the renewal of the school district income tax and both property 15404  
taxes to the electors of the district at a special election. Not 15405  
later than ten days after receipt of the resolution, the county 15406  
auditor shall make a separate calculation and certification with 15407  
respect to the renewal tax described in division (J) (1) (c) of 15408  
this section in the same manner as required by section 5705.195 15409  
of the Revised Code. 15410

In its resolution adopted upon receipt of the 15411  
commissioner's and county auditor's certifications, the board of 15412  
education shall include, in addition to the applicable 15413  
requirements of division (B) of this section, a declaration that 15414  
the amount of taxes that can be raised by all tax levies the 15415  
district is authorized to impose, when combined with state and 15416  
federal revenues, will be insufficient to provide an adequate 15417  
amount for the present and future requirements of the school 15418  
district, and that it is therefore necessary to renew the 15419  
existing property tax ~~being levied in excess of the ten-mill-~~ 15420  
~~limitation~~ under section 5705.194 of the Revised Code for the 15421  
~~purpose as specified in that section~~ of current operating 15422  
expenses, for a specified number of years not exceeding ten or 15423  
for a continuing period of time, and that the question of the 15424  
renewal of the school district income tax and of both property 15425  
taxes shall be submitted to the electors of the school district 15426  
at a special election as described in division (B) of this 15427

section. With respect to the renewal tax described in division 15428  
(J) (1) (c) of this section, the resolution shall specify the 15429  
amount of money it is necessary to raise for the specified 15430  
purpose for each calendar year the millage is to be imposed, the 15431  
tax year that tax is to be first levied, and the estimated rate 15432  
of that tax, expressed in dollars for each one hundred thousand 15433  
dollars of the county auditor's appraised value as well as in 15434  
mills for each one dollar of taxable value, as certified by the 15435  
county auditor. 15436

(3) In addition to the requirements of division (C) of 15437  
this section, the notice of election shall separately state, 15438  
with respect to the renewal tax described in division (J) (1) (c) 15439  
of this section, the annual proceeds of the proposed levy for 15440  
the specified purpose; the number of years the proposed tax will 15441  
be levied, or that it shall be levied for a continuing period of 15442  
time; and the estimated rate of the proposed levy, expressed in 15443  
dollars for each one hundred thousand dollars of the county 15444  
auditor's appraised value as well as in mills for each one 15445  
dollar of taxable value, as certified by the county auditor. 15446

(4) The form of the ballot on a question submitted to the 15447  
electors under division (J) of this section shall be identical 15448  
to the form of the ballot prescribed in division (I) of this 15449  
section, except that the following shall be added after the 15450  
third paragraph and in place of the voting box: "(3) Impose a 15451  
property tax levy renewing an existing levy ~~outside of the ten-~~ 15452  
~~mill limitation for the purpose of \_\_\_\_\_ (here insert~~ 15453  
~~purpose of levy as specified in section 5705.194 of the Revised~~ 15454  
~~Code and determined by the board of education)~~current operating 15455  
expenses in the sum of \$ \_\_\_\_\_ (here insert annual amount 15456  
the levy is to produce), estimated by the county auditor to 15457  
average \_\_\_\_\_ mills for each \$1 of taxable value, which 15458

amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's  
appraised value, for \_\_\_\_\_ (state the number of years the  
tax is to be imposed or that it will be imposed for a continuing  
period of time), commencing in \_\_\_\_\_ (first year the tax  
is to be levied), first due in calendar year \_\_\_\_\_ (first  
calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAXES	
	AGAINST THE INCOME TAX AND PROPERTY TAXES	"

If the existing property tax being levied under section  
5705.194 of the Revised Code is scheduled to expire in a tax  
year different from that of the existing property tax being  
levied under this section, the form of the ballot shall be  
modified by adding the following statement at the end of the  
paragraph prescribed in this division: "If approved, any  
remaining tax years on the existing levy will not be levied  
after tax year \_\_\_\_\_ (last tax year the tax will be levied),  
last due in \_\_\_\_\_ (last calendar year in which the tax shall  
be due)."

(5) If a majority of the electors voting on the question  
submitted under division (J) of this section vote in favor of  
it, the board of education of the school district may, in  
addition to any other authorization in the Revised Code and  
prior to the time when the first tax collection from the renewal  
tax levy can be made, anticipate a fraction of the proceeds of  
the renewal levy described in division (J)(1)(c) of this section  
and issue anticipation notes in an amount not exceeding the  
total estimated proceeds of the levy to be collected during the  
first year of the levy. Any such anticipation notes shall be

issued as provided in section 133.24 of the Revised Code, shall 15486  
have principal payments during each year after the year of their 15487  
issuance over a period not to exceed five years, and may have a 15488  
principal payment in the year of their issuance. 15489

(K) The question of a renewal levy under division (I) or 15490  
(J) of this section shall not be placed on the ballot unless the 15491  
question is submitted on a date on which a special election may 15492  
be held under section 3501.01 of the Revised Code, except for 15493  
the first Tuesday after the first Monday in August, during the 15494  
last year the existing property tax levy described in division 15495  
(J) (1) (b) of this section may be extended on the real and public 15496  
utility property tax list and duplicate, or at any election held 15497  
in the ensuing year. 15498

The failure by the electors to approve the question of a 15499  
renewal levy under division (I) or (J) of this section does not 15500  
terminate the authority previously granted by the electors to 15501  
levy the taxes proposed to be renewed for their previously 15502  
approved duration. 15503

(L) If the electors of the school district approve a 15504  
question under this section, the board of education of the 15505  
school district may propose to renew any of the existing taxes 15506  
as individual ballot questions in accordance with section 15507  
5748.02 of the Revised Code, for the school district income tax, 15508  
or section 5705.194 of the Revised Code, for the property tax or 15509  
taxes. 15510

**Sec. 5901.11.** On or before the last Monday in May in each 15511  
year, the veterans service commission shall meet and determine 15512  
in an itemized manner the probable amount necessary for the aid 15513  
and financial assistance of persons entitled to such aid and 15514  
assistance and for the operation of the veterans service office 15515

for the ensuing year. After determining the probable amount 15516  
necessary for such purposes, the commission shall prepare and 15517  
submit a budget in the manner specified in division (C) of 15518  
section 5705.28 of the Revised Code to the board of county 15519  
commissioners which may review the proposed budget and shall 15520  
appropriate funds to the commission pursuant to Title III, 15521  
section 5705.05, and sections 5705.38 to 5705.41 of the Revised 15522  
Code. ~~The board, at its June session, shall make the necessary-~~ 15523  
~~levy, not to exceed five-tenths of a mill per dollar on the-~~ 15524  
~~assessed value of the property of the county, to raise the-~~ 15525  
~~amount that the board approves.~~ The veterans service commission 15526  
may, prior to the first day of October in any year, submit to 15527  
the board of county commissioners a written request for a 15528  
hearing before the board to discuss the commission's budget 15529  
request for the ensuing fiscal year. Upon receiving this 15530  
request, the board shall provide for such a hearing at a regular 15531  
or special meeting of the board to be held no later than 15532  
fourteen days prior to the board's adoption of a permanent 15533  
appropriation measure under section 5705.38 of the Revised Code. 15534

**Sec. 6109.18.** If the director of environmental protection 15535  
determines that the municipal corporation is unable to comply 15536  
with section 6109.17 of the Revised Code by reason of existing 15537  
debt and tax limitations, the director may find that an 15538  
emergency exists requiring the immediate issuance of bonds. When 15539  
such finding is approved by the tax commissioner and is 15540  
certified to the taxing authority of the municipal corporation, 15541  
it shall issue bonds, or notes in anticipation thereof, and such 15542  
bonds or notes shall be outside the limitations provided by 15543  
section 133.05 of the Revised Code. ~~The debt charges on bonds-~~ 15544  
~~issued under order of the director outside the limitations-~~ 15545  
~~prescribed by section 133.05 of the Revised Code shall be-~~ 15546

~~outside the one per cent limitation prescribed by Section 2 of~~ 15547  
~~Article XII, Ohio Constitution.~~ 15548

**Sec. 6115.45.** The moneys of every sanitary district shall 15549  
consist of three separate funds: 15550

(A) The "preliminary fund" consisting of the proceeds of 15551  
~~the ad valorem tax authorized by section 6115.46 of the Revised~~ 15552  
~~Code, and such advancements as are made~~ from the general county 15553  
funds as provided in section 6115.46 of the Revised Code; 15554

(B) The "bond fund" consisting of the proceeds of levies 15555  
made against the special assessments of benefits equalized and 15556  
confirmed under this chapter, and, as to sanitary districts 15557  
organized for the purpose of providing a water supply, the 15558  
proceeds of the sale of water pursuant to section 6115.19 of the 15559  
Revised Code and the proceeds of bonds issued under this 15560  
chapter; 15561

(C) The "maintenance fund" consisting of a special 15562  
assessment to be levied annually for the purpose of upkeep, 15563  
administration, and current expenses as provided in section 15564  
6115.53 of the Revised Code, except that the maintenance fund 15565  
for improved water supply for domestic, municipal, and public 15566  
use shall be derived from the sale of water as provided in such 15567  
section. 15568

The cost of preparing the official plan, the appraisal, 15569  
except as paid out of the preliminary fund, the entire cost of 15570  
construction and superintendence, including all charges 15571  
incidental thereto, the financing costs as defined in section 15572  
133.01 of the Revised Code, and the cost of administration 15573  
during the period of construction shall be paid out of the bond 15574  
fund. No vouchers shall be drawn against the preliminary fund, 15575



except for advances from the general county funds, or against 15576  
the maintenance fund provided for purposes other than improved 15577  
water supply for domestic, municipal, and public use, until a 15578  
tax-levying resolution has been properly passed by the board of 15579  
directors of the sanitary district, and duly entered upon its 15580  
records. In case the purposes of the district include both 15581  
improved sanitation and improved water supply, the funds for 15582  
these purposes shall be kept separate. 15583

**Sec. 6115.46.** After the filing of a petition for the 15584  
organization of a sanitary district, and before the district is 15585  
organized, the costs of publication and other official costs of 15586  
the proceedings shall be paid out of the general funds of the 15587  
county in which the petition is pending. Such payment shall be 15588  
made on the warrant of the county auditor on the order of the 15589  
court. If the district is organized, such cost shall be repaid 15590  
to the county out of the first funds received by the district 15591  
through levying of taxes or assessments or selling of bonds, or 15592  
the borrowing of money. If the district is not organized, the 15593  
cost shall be collected from the petitioners or their ~~bondsmen~~ 15594  
bondspersons. Upon the organization of the district, the court 15595  
shall make an order indicating a preliminary division of the 15596  
preliminary expenses between the counties included in the 15597  
district in approximately the proportions of interest of the 15598  
various counties as estimated by the court. The court shall 15599  
issue an order to the auditor of each county to issue ~~his~~ a 15600  
warrant upon the county treasurer of ~~his~~ the auditor's county to 15601  
reimburse the county having paid the total cost. 15602

Expenses incurred after the organization of the district 15603  
and prior to the receipt of money by the district from taxes or 15604  
assessments, bond sales, or otherwise, shall be paid from the 15605  
general funds of the counties upon the order of the court and 15606

upon certification of the clerk of the court of such order 15607  
specifying the amount and purpose of the levy to the auditor of 15608  
each county, who shall thereupon at once issue ~~his~~ a warrant to 15609  
the treasurer of ~~his~~ the auditor's county, said payments to be 15610  
made in proportion to the order outlined by the court. Upon 15611  
receipt of funds by the district from the sale of bonds or by 15612  
taxation or assessment the funds so advanced by the counties 15613  
shall be repaid. 15614

~~As soon as any district has been organized, and a board of 15615  
directors of the sanitary district has been appointed and 15616  
qualified, such board may levy upon the property of the district 15617  
not to exceed three-tenths of a mill on the assessed valuation 15618  
thereof as a level rate to be used for the purpose of paying 15619  
expenses of organization, for surveys and plans, and for other 15620  
incidental expenses which may be necessary up to the time money 15621  
is received from the sale of bonds or otherwise. This tax shall 15622  
be certified to the auditors of the various counties and by them 15623  
to the respective treasurers of their counties. If such items of 15624  
expense have already been paid in whole or in part from other 15625  
sources, they may be repaid although the work proposed may have 15626  
been found impracticable or for other reasons is abandoned. The 15627  
collection of such tax levy and the procedure relating to the 15628  
nonpayment of taxes shall conform in all matters to the 15629  
collection of taxes and assessments for the district. The board 15630  
may borrow money in any manner provided for in sections 6115.47 15631  
and 6115.50 of the Revised Code, and may pledge the receipts 15632  
from such taxes or, in the case of a sanitary district organized 15633  
for the purpose of providing a water supply, the proceeds of the 15634  
sale of water pursuant to section 6115.62 of the Revised Code 15635  
for its repayment, the information collected by the necessary 15636  
surveys, the appraisal of benefits and damages, and other 15637~~

~~information and data being of real value and constituting~~ 15638  
~~benefits for which the tax may be levied. In case a district is~~ 15639  
~~disbanded for any cause before the work is constructed, the~~ 15640  
~~data, plans, and estimates which have been secured shall be~~ 15641  
~~filed with the clerk of the court before which the district was~~ 15642  
~~organized and shall be matters of public record available to any~~ 15643  
~~person interested.~~ 15644

**Sec. 6115.49.** When the assessment roll is placed on file 15645  
in the office of the sanitary district, notice by publication 15646  
shall be given to property owners that they may pay their 15647  
assessments. Any owner of real property assessed for the 15648  
execution of the official plan under section 6115.48 of the 15649  
Revised Code may pay such assessment to the treasurer of the 15650  
sanitary district within thirty days from the time such 15651  
assessment is placed on file in the office of the district, and 15652  
the amount to be paid shall be the full amount of the assessment 15653  
less any amount added thereto to meet interest. When such 15654  
assessment has been paid, the secretary of the sanitary district 15655  
shall enter upon the assessment record opposite each tract for 15656  
which payment is made the words "paid in full," and such 15657  
assessment shall be deemed satisfied. The payment of such 15658  
assessment does not relieve the landowner from the necessity for 15659  
the payment of a maintenance assessment pursuant to section 15660  
6115.53 of the Revised Code, nor for payment of any further 15661  
assessment which may be necessary as provided in sections 15662  
~~6115.46, 6115.48,~~ and 6115.53 of the Revised Code. Any person or 15663  
public corporation failing to pay assessments in full as 15664  
provided for in this section shall be deemed to have consented 15665  
to the issuance of bonds as provided for under section 6115.50 15666  
of the Revised Code, and to payment of interest thereon. If any 15667  
assessment is twenty-five dollars or less, or whenever the 15668

unpaid balance of any such assessment is twenty-five dollars or 15669  
less, the same shall be paid in full, and not in installments, 15670  
at the time the first or next installment would otherwise become 15671  
due and payable. 15672

After the expiration of the period of thirty days within 15673  
which the property owners may pay their respective assessments, 15674  
the treasurer of the sanitary district shall certify to the 15675  
board of directors of the sanitary district the aggregate of the 15676  
amount so paid, and thereupon the board shall pass and spread 15677  
upon its records a resolution in which shall be stated the 15678  
amount of the assessment, and the amount thereof paid. Thereupon 15679  
the board shall in the same resolution apportion the uncollected 15680  
assessment into installments or levies and provide for the 15681  
collection of interest upon the unpaid installments. Thereafter 15682  
it may order the issuance of bonds in anticipation of the 15683  
collection of the installments in an amount not exceeding ninety 15684  
per cent of the assessment pursuant to section 6115.50 of the 15685  
Revised Code. The residue of the assessment so levied, not less 15686  
than ten per cent, shall constitute a contingent account to 15687  
protect the bonds from casual default, and any part thereof in 15688  
excess of ten per cent of the next installment of maturing bond 15689  
principal, together with the next two installments of semiannual 15690  
interest, if not needed for this purpose, may be transferred 15691  
from time to time to the maintenance fund. 15692

**Sec. 6119.17.** Upon the creation of a regional water and 15693  
sewer district, the board of trustees thereof may submit to the 15694  
electors within the territorial limits of the district the 15695  
question of issuing bonds of such district and also the 15696  
necessity of the levy of a property tax ~~outside the limitation~~ 15697  
~~imposed by Section 2 of Article XII, Ohio Constitution,~~ to pay 15698  
the interest on and to retire the bonds. Such bonds when so 15699

approved by the electors may be issued to pay any portion of the 15700  
cost of one or more water resource projects or parts thereof and 15701  
may include any portion of the cost of water resource projects 15702  
to be specially assessed. The proceedings for such election and 15703  
for the issuance and sale of such bonds shall be as provided by 15704  
Chapter 133. of the Revised Code. If a majority of those voting 15705  
upon the proposition vote in favor thereof, the board of 15706  
trustees of such district may proceed to issue such bonds and to 15707  
levy a tax ~~outside the ten-mill limitation~~ sufficient in amount 15708  
to pay the interest on and retire such bonds at maturity. Notes 15709  
may be issued in anticipation of such bonds as provided in 15710  
section 133.22 of the Revised Code. 15711

**Sec. 6119.18.** The board of trustees of a regional water 15712  
and sewer district, by a vote of two-thirds of all its members, 15713  
may declare by resolution that it is necessary to levy a 15714  
property tax ~~in excess of the ten-mill limitation~~ for the 15715  
purpose of providing funds to pay current expenses of the 15716  
district or for the purpose of paying any portion of the cost of 15717  
one or more water resource projects or parts thereof or for both 15718  
of such purposes, and that the question of such tax levy shall 15719  
be submitted to the electors of the district at a general or 15720  
primary election. Such resolution shall conform to the 15721  
requirements of section 5705.19 of the Revised Code, except as 15722  
otherwise permitted by this section and except that such levy 15723  
may be for a period not longer than ten years. The resolution 15724  
shall go into immediate effect upon its passage and no 15725  
publication of the resolution is necessary other than that 15726  
provided for in the notice of election. A copy of such 15727  
resolution shall, immediately after its passage, be certified to 15728  
the board of elections of the proper county or counties in the 15729  
manner provided by section 5705.25 of the Revised Code, and such 15730

section shall govern the arrangements for the submission of such 15731  
question and other matters with respect to such election to 15732  
which such section refers. Publication of the notice of that 15733  
election shall be made in one newspaper of general circulation 15734  
in the district once a week for two consecutive weeks prior to 15735  
the election, or as provided in section 7.16 of the Revised 15736  
Code. If the board of elections operates and maintains a web 15737  
site, the board of elections shall post notice of the election 15738  
on its web site for thirty days prior to the election. 15739

If a majority of the electors voting on the question vote 15740  
in favor thereof, the board may make the necessary levy within 15741  
the district at the additional rate or at any lesser rate on the 15742  
tax list and duplicate for the purpose or purposes stated in the 15743  
resolution. 15744

The taxes realized from such levy shall be collected at 15745  
the same time and in the same manner as other taxes on such tax 15746  
list and duplicate and such taxes, when collected, shall be paid 15747  
to the district and deposited by it in a special fund which 15748  
shall be established by the district for all revenues derived 15749  
from such levy and for the proceeds of anticipation notes which 15750  
shall be deposited in such fund. 15751

After the approval of such levy, the district may 15752  
anticipate a fraction of the proceeds of such levy and, from 15753  
time to time, during the life of such levy, issue anticipation 15754  
notes in an amount not exceeding fifty per cent of the estimated 15755  
proceeds of such levy to be collected in each year up to a 15756  
period of five years after the date of issuance of such notes, 15757  
less an amount equal to the proceeds of such levy previously 15758  
obligated for each year by the issuance of anticipation notes, 15759  
provided that the total amount maturing in any one year shall 15760

not exceed fifty per cent of the anticipated proceeds of such 15761  
levy for that year. Each issue of notes shall be sold as 15762  
provided in Chapter 133. of the Revised Code, and shall, except 15763  
for such limitation that the total amount of such notes maturing 15764  
in any one year shall not exceed fifty per cent of the 15765  
anticipated proceeds of such levy for that year, mature serially 15766  
in substantially equal installments during each year over a 15767  
period not to exceed five years after their issuance. 15768

**Sec. 6119.31.** The board of county commissioners at any 15769  
time not less than ninety days before the general election in 15770  
any year, by a vote of two-thirds of its members, may declare by 15771  
resolution that ~~the amount of taxes which may be raised within~~ 15772  
~~the ten-mill limitation will be insufficient to provide an~~ 15773  
~~adequate amount for the necessary requirements of the county,~~ 15774  
~~and that it is necessary to levy a property tax in excess of~~ 15775  
~~such limitation~~ for the purpose of paying the cost of the 15776  
preparation of plans, specifications, surveys, soundings, 15777  
drillings, maps, and other data needed or determined necessary 15778  
in order to develop plans for the proper purification, 15779  
filtration, and distribution of water or proper collection and 15780  
treatment of sewage within the county or a part thereof, or 15781  
beyond the limits of the county but within the same drainage 15782  
area as is in part within the county. 15783

Such resolution shall be confined to a single purpose and 15784  
shall specify the amount of increase in rate which it is 15785  
necessary to levy, not to exceed three-tenths of a mill, the 15786  
purpose thereof, the number of years during which such increase 15787  
shall be in effect, not to exceed five years, which increase may 15788  
or may not include a levy upon the duplicate of the current 15789  
year. 15790

Such resolution shall go into effect upon its passage and 15791  
no publication of it is necessary other than that provided for 15792  
in the notice of election. 15793

**Sec. 6119.32.** A copy of the resolution provided for in 15794  
section 6119.31 of the Revised Code shall be certified to the 15795  
board of elections for the county not less than ninety days 15796  
before the general election in any year and said board shall 15797  
submit the proposal to the electors of the county at the 15798  
succeeding November election in accordance with section 5705.25 15799  
of the Revised Code. 15800

If the per cent required for approval of a levy as set 15801  
forth in section 5705.26 of the Revised Code vote in favor 15802  
thereof, the board of county commissioners may levy a tax within 15803  
the county at the additional rate ~~outside the ten-mill-~~ 15804  
~~limitation~~ during the period and for the purpose stated in the 15805  
resolution, or at any less rate or for any less number of years. 15806

**Sec. 6119.36.** In lieu of submitting to the electors for 15807  
approval the question of a property tax levy ~~outside the ten-~~ 15808  
~~mill limitation~~ and levying that tax following approval, as 15809  
provided for in sections 6119.31 and 6119.32 of the Revised 15810  
Code, the board of county commissioners may issue securities, as 15811  
defined in section 133.01 of the Revised Code, including 15812  
anticipatory securities, for the purpose of paying the cost of 15813  
the preparation of the data needed or determined to be necessary 15814  
or appropriate in order to plan for the proper supply, 15815  
purification, filtration, and distribution of water, the proper 15816  
collection, treatment, and disposal of sewage, or the proper 15817  
collection, control, abatement, or treatment of surface and 15818  
subsurface drainage, each and all within the limits of the 15819  
county or a part of the county or beyond the limits of the 15820



county but within the same drainage area as is in part within 15821  
the county, and, if the board determines it to be necessary or 15822  
appropriate, for the purpose of paying the costs of acquiring 15823  
real estate or interests in real estate for improvements for one 15824  
or more of those purposes. The data may include, but are not 15825  
limited to, plans, specifications, estimates of cost, drillings, 15826  
maps, soundings, surveys, and tentative assessments against 15827  
properties that are potentially benefited. The securities shall 15828  
be in an amount not exceeding the total estimated cost of the 15829  
preparation of the data and of making any acquisitions of real 15830  
estate or interests in real estate, together with all other 15831  
items of cost that are incident to that preparation or those 15832  
acquisitions and that are described in division (B) of section 15833  
133.15 of the Revised Code. 15834

Prior to the issuance or the first issuance of the 15835  
securities, the board shall determine that the funds allocated 15836  
for general operating expenses of the county are insufficient to 15837  
pay both those operating expenses for the current year and the 15838  
total estimated cost to be financed under authority of this 15839  
section. 15840

The securities shall be Chapter 133. securities, and their 15841  
issuance shall be subject to that chapter, except that the 15842  
maximum maturity of the securities shall not exceed ten years. 15843  
The proceeds of securities issued for the purpose of paying 15844  
costs of the improvements for which the data is prepared or for 15845  
which any acquisition of real estate or interest in real estate 15846  
is made may be applied, without reduction of their maximum 15847  
maturity, to retire anticipatory securities issued pursuant to 15848  
this section. 15849

All moneys raised by the issuance of securities pursuant 15850

to this section shall be applied to the purposes provided for in 15851  
section 6119.31 of the Revised Code and in this section. 15852

**Section 2.** That existing sections 118.03, 118.15, 133.01, 15853  
133.18, 133.25, 306.40, 307.201, 319.301, 323.08, 323.152, 15854  
323.155, 323.158, 323.32, 345.01, 345.05, 345.07, 511.18, 15855  
511.27, 511.28, 511.34, 513.13, 513.18, 703.372, 725.01, 725.05, 15856  
725.07, 725.09, 742.33, 742.34, 757.01, 759.341, 940.05, 940.08, 15857  
940.15, 940.33, 1545.041, 1545.16, 1545.21, 1545.40, 3311.20, 15858  
3311.21, 3315.10, 3317.01, 3318.06, 3318.062, 3318.36, 3318.45, 15859  
3349.25, 3354.11, 3354.12, 3355.08, 3355.09, 3357.021, 3357.11, 15860  
3358.11, 3381.08, 3381.16, 3709.29, 4503.06, 4503.065, 15861  
4503.0610, 5555.44, 5555.48, 5555.50, 5705.01, 5705.02, 5705.03, 15862  
5705.04, 5705.05, 5705.06, 5705.10, 5705.13, 5705.18, 5705.19, 15863  
5705.191, 5705.192, 5705.194, 5705.196, 5705.197, 5705.199, 15864  
5705.20, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 15865  
5705.218, 5705.2111, 5705.2112, 5705.2113, 5705.2114, 5705.22, 15866  
5705.221, 5705.222, 5705.23, 5705.233, 5705.24, 5705.25, 15867  
5705.251, 5705.26, 5705.27, 5705.28, 5705.29, 5705.31, 5705.32, 15868  
5705.321, 5705.34, 5705.341, 5705.35, 5705.36, 5705.37, 15869  
5705.391, 5705.51, 5705.55, 5705.72, 5709.40, 5709.42, 5709.43, 15870  
5709.45, 5709.46, 5709.47, 5709.73, 5709.74, 5709.75, 5709.78, 15871  
5709.92, 5739.026, 5747.51, 5747.52, 5747.53, 5748.02, 5748.04, 15872  
5748.08, 5748.09, 5901.11, 6109.18, 6115.45, 6115.46, 6115.49, 15873  
6119.17, 6119.18, 6119.31, 6119.32, and 6119.36 of the Revised 15874  
Code are hereby repealed. 15875

**Section 3.** That sections 742.54, 940.12, 1545.20, 3349.13, 15876  
5555.49, 5555.91, 5555.92, 5705.07, 5705.311, 5705.312, 15877  
5705.313, 5705.314, 5705.315, and 5709.913 of the Revised Code 15878  
are hereby repealed. 15879

**Section 4.** (A) The amendment by this act of section 15880

319.301 of the Revised Code applies to tax years beginning on or 15881  
after the effective date of this section. 15882

(B) The amendment by this act of sections 5705.194 and 15883  
5705.197 of the Revised Code applies to elections held on or 15884  
after January 1, 2026. 15885

(C) The enactment by this act of section 319.303 of the 15886  
Revised Code applies to tax year 2025 and thereafter, in the 15887  
case of property on the real property tax list, and to tax year 15888  
2026 and thereafter, in the case of property on the manufactured 15889  
home tax list. 15890

**Section 5.** The General Assembly, applying the principle 15891  
stated in division (B) of section 1.52 of the Revised Code that 15892  
amendments are to be harmonized if reasonably capable of 15893  
simultaneous operation, finds that the following sections, 15894  
presented in this act as composites of the sections as amended 15895  
by the acts indicated, are the resulting versions of the 15896  
sections in effect prior to the effective date of the sections 15897  
as presented in this act: 15898

Section 323.152 of the Revised Code as amended by both 15899  
H.B. 33 and S.B. 43 of the 135th General Assembly. 15900

Section 4503.065 of the Revised Code as amended by both 15901  
H.B. 33 and S.B. 43 of the 135th General Assembly. 15902

Section 5747.53 of the Revised Code as amended by H.B. 33 15903  
of the 135th General Assembly and H.B. 62 of the 133rd General 15904  
Assembly. 15905