

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 335

Representative Thomas, D.

To amend sections 319.301, 323.08, 323.152,	1
323.155, 323.158, 323.32, 3317.01, 4503.06,	2
4503.065, 4503.0610, 5705.01, 5705.03, 5705.13,	3
5705.192, 5705.194, 5705.197, 5705.199, 5705.27,	4
5705.28, 5705.29, 5705.31, 5705.314, 5705.32,	5
5705.321, 5705.35, 5705.36, 5705.37, 5705.391,	6
5709.92, 5739.026, 5747.51, 5747.53, and 5748.09	7
and to enact sections 319.303, 319.304, and	8
5705.60 of the Revised Code to modify the law	9
governing county budget commissions, property	10
taxation, county sales taxation, and alternative	11
apportionment formulas for local government and	12
public library funds.	13

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

Section 1. That sections 319.301, 323.08, 323.152,	14
323.155, 323.158, 323.32, 3317.01, 4503.06, 4503.065, 4503.0610,	15
5705.01, 5705.03, 5705.13, 5705.192, 5705.194, 5705.197,	16
5705.199, 5705.27, 5705.28, 5705.29, 5705.31, 5705.314, 5705.32,	17
5705.321, 5705.35, 5705.36, 5705.37, 5705.391, 5709.92,	18
5739.026, 5747.51, 5747.53, and 5748.09 be amended and sections	19
319.303, 319.304, and 5705.60 of the Revised Code be enacted to	20
read as follows:	21

Sec. 319.301. (A) The reductions required by division (D)	22
of this section do not apply to any of the following:	23
(1) Taxes levied at whatever rate is required to produce a	24
specified amount of tax money, including a tax levied under	25
section 5705.199 or 5748.09 of the Revised Code, or an amount to	26
pay debt charges;	27
(2) Taxes levied within the one per cent limitation	28
imposed by Section 2 of Article XII, Ohio Constitution;	29
(3) Taxes provided for by the charter of a municipal	30
corporation.	31
(B) As used in this section:	32
(1) "Real property" includes real property owned by a	33
railroad.	34
(2) "Carryover property" means all real property on the	35
current year's tax list except:	36
(a) Land and improvements that were not taxed by the	37
district in both the preceding year and the current year;	38
(b) Land and improvements that were not in the same class	39
in both the preceding year and the current year.	40
(3) "Effective tax rate" means with respect to each class	41
of property:	42
(a) The sum of the total taxes that would have been	43
charged and payable for current expenses against real property	44
in that class if each of the district's taxes were reduced for	45
the current year under division (D)(1) of this section without	46
regard to the application of division (E)(3) of this section	47
divided by	48

(b) The taxable value of all real property in that class. 49

(4) "Taxes charged and payable" means the taxes charged 50
and payable prior to any reduction required by section 319.302 51
or, if applicable, section 319.303 of the Revised Code. 52

(C) The tax commissioner shall make the determinations 53
required by this section each year, without regard to whether a 54
taxing district has territory in a county to which section 55
5715.24 of the Revised Code applies for that year. Separate 56
determinations shall be made for each of the two classes 57
established pursuant to section 5713.041 of the Revised Code. 58

(D) With respect to each tax authorized to be levied by 59
each taxing district, the tax commissioner, annually, shall do 60
both of the following: 61

(1) Determine by what percentage, if any, the sums levied 62
by such tax against the carryover property in each class would 63
have to be reduced for the tax to levy the same number of 64
dollars against such property in that class in the current year 65
as were charged against such property by such tax in the 66
preceding year subsequent to the reduction made under this 67
section but before the reduction made under section 319.302 of 68
the Revised Code. In the case of a tax levied for the first time 69
that is not a renewal of an existing tax, the commissioner shall 70
determine by what percentage the sums that would otherwise be 71
levied by such tax against carryover property in each class 72
would have to be reduced to equal the amount that would have 73
been levied if the full rate thereof had been imposed against 74
the total taxable value of such property in the preceding tax 75
year. A tax or portion of a tax that is designated a replacement 76
levy under section 5705.192 of the Revised Code is not a renewal 77
of an existing tax for purposes of this division. 78

(2) Certify each percentage determined in division (D) (1) 79
of this section, as adjusted under division (E) of this section, 80
and the class of property to which that percentage applies to 81
the auditor of each county in which the district has territory. 82
The auditor, after complying with section 319.30 of the Revised 83
Code, shall reduce the sum to be levied by such tax against each 84
parcel of real property in the district by the percentage so 85
certified for its class. Certification shall be made by the 86
first day of September except in the case of a tax levied for 87
the first time, in which case certification shall be made within 88
fifteen days of the date the county auditor submits the 89
information necessary to make the required determination. 90

(E) (1) As used in division (E) (2) of this section, "pre- 91
1982 joint vocational taxes" means, with respect to a class of 92
property, the difference between the following amounts: 93

(a) The taxes charged and payable in tax year 1981 against 94
the property in that class for the current expenses of the joint 95
vocational school district of which the school district is a 96
part after making all reductions under this section; 97

(b) Two-tenths of one per cent of the taxable value of all 98
real property in that class. 99

If the amount in division (E) (1) (b) of this section 100
exceeds the amount in division (E) (1) (a) of this section, the 101
pre-1982 joint vocational taxes shall be zero. 102

~~As used in divisions (E) (2) and (3) of this section,~~ 103
~~"taxes charged and payable" has the same meaning as in division~~ 104
~~(B) (4) of this section and excludes any tax charged and payable~~ 105
~~in 1985 or thereafter under sections 5705.194 to 5705.197 or~~ 106
~~section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised~~ 107

~~Code.~~ 108

(2) If in the case of a school district other than a joint 109
vocational or cooperative education school district any 110
percentage required to be used in division (D) (2) of this 111
section for either class of property could cause the total taxes 112
charged and payable for current expenses to be less than two per 113
cent of the taxable value of all real property in that class 114
that is subject to taxation by the district, the commissioner 115
shall determine what percentages would cause the district's 116
total taxes charged and payable for current expenses against 117
that class, after all reductions that would otherwise be made 118
under this section, to equal, when combined with the pre-1982 119
joint vocational taxes against that class, the lesser of the 120
following: 121

(a) The sum of the rates at which those taxes are 122
authorized to be levied; 123

(b) Two per cent of the taxable value of the property in 124
that class. The auditor shall use such percentages in making the 125
reduction required by this section for that class. 126

(3) If in the case of a joint vocational school district 127
any percentage required to be used in division (D) (2) of this 128
section for either class of property could cause the total taxes 129
charged and payable for current expenses for that class to be 130
less than two-tenths of one per cent of the taxable value of 131
that class, the commissioner shall determine what percentages 132
would cause the district's total taxes charged and payable for 133
current expenses for that class, after all reductions that would 134
otherwise be made under this section, to equal that amount. The 135
auditor shall use such percentages in making the reductions 136
required by this section for that class. 137

(4) If a school district is affected by division (E) (2) or 138
(3) of this section for either class of property, and additional 139
current expense taxes are levied or are included in the 140
definition of taxes charged and payable, then, for the first tax 141
year those taxes are levied or included, the reduction computed 142
under division (D) of this section for that district shall be 143
computed as though the sums of current expenses taxes levied for 144
the district and charged against that class in the preceding tax 145
year were equivalent to two per cent or two-tenths of one per 146
cent, respectively, of the taxable value of all real property in 147
that class. 148

(F) No reduction shall be made under this section in the 149
rate at which any tax is levied. 150

(G) The commissioner may order a county auditor to furnish 151
any information the commissioner needs to make the 152
determinations required under division (D) or (E) of this 153
section, and the auditor shall supply the information in the 154
form and by the date specified in the order. If the auditor 155
fails to comply with an order issued under this division, except 156
for good cause as determined by the commissioner, the 157
commissioner shall withhold from such county or taxing district 158
therein fifty per cent of state revenues to local governments 159
pursuant to section 5747.50 of the Revised Code or shall direct 160
the department of education and workforce to withhold therefrom 161
fifty per cent of state revenues to school districts pursuant to 162
Chapter 3317. of the Revised Code. The commissioner shall 163
withhold the distribution of such revenues until the county 164
auditor has complied with this division, and the department 165
shall withhold the distribution of such revenues until the 166
commissioner has notified the department that the county auditor 167
has complied with this division. 168

(H) If the commissioner is unable to certify a tax 169
reduction factor for either class of property in a taxing 170
district located in more than one county by the last day of 171
November because information required under division (G) of this 172
section is unavailable, the commissioner may compute and certify 173
an estimated tax reduction factor for that district for that 174
class. The estimated factor shall be based upon an estimate of 175
the unavailable information. Upon receipt of the actual 176
information for a taxing district that received an estimated tax 177
reduction factor, the commissioner shall compute the actual tax 178
reduction factor and use that factor to compute the taxes that 179
should have been charged and payable against each parcel of 180
property for the year for which the estimated reduction factor 181
was used. The amount by which the estimated factor resulted in 182
an overpayment or underpayment in taxes on any parcel shall be 183
added to or subtracted from the amount due on that parcel in the 184
ensuing tax year. 185

A percentage or a tax reduction factor determined or 186
computed by the commissioner under this section shall be used 187
solely for the purpose of reducing the sums to be levied by the 188
tax to which it applies for the year for which it was determined 189
or computed. It shall not be used in making any tax computations 190
for any ensuing tax year. 191

(I) In making the determinations under division (D) (1) of 192
this section, the tax commissioner shall take account of changes 193
in the taxable value of carryover property resulting from 194
complaints filed under section 5715.19 of the Revised Code for 195
determinations made for the tax year in which such changes are 196
reported to the commissioner. Such changes shall be reported to 197
the commissioner on the first abstract of real property filed 198
with the commissioner under section 5715.23 of the Revised Code 199

following the date on which the complaint is finally determined 200
by the board of revision or by a court or other authority with 201
jurisdiction on appeal. The tax commissioner shall account for 202
such changes in making the determinations only for the tax year 203
in which the change in valuation is reported. Such a valuation 204
change shall not be used to recompute the percentages determined 205
under division (D) (1) of this section for any prior tax year. 206

Sec. 319.303. (A) As used in this section: 207

(1) "Qualifying nonbusiness property" means real property 208
or a manufactured or mobile home that meets all of the following 209
requirements: 210

(a) The property is either of the following: 211

(i) Real property that is classified as to use as 212
residential/agricultural property pursuant to section 5713.041 213
of the Revised Code, but is not classified as a pond or lake; 214

(ii) A manufactured or mobile home on which a manufactured 215
home tax is assessed pursuant to division (D) (2) of section 216
4503.06 of the Revised Code. 217

(b) The property is located in a school district or joint 218
vocational school district that, for the tax year, is subject to 219
an adjustment under division (E) of section 319.301 of the 220
Revised Code with respect to property classified as to use as 221
residential/agricultural property pursuant to section 5713.041 222
of the Revised Code. 223

(c) The property was subject to taxation by that district 224
for the tax year in which the immediately preceding reappraisal 225
or triennial update occurred. 226

(2) "Qualifying business property" means real property 227

that meets all of the following requirements: 228

(a) The property is classified as to use as 229
nonresidential/agricultural property pursuant to section 230
5713.041 of the Revised Code, but is not classified as vacant 231
property within this class. 232

(b) The property is located in a school district or joint 233
vocational school district that, for the tax year, is subject to 234
an adjustment under division (E) of section 319.301 of the 235
Revised Code with respect to property classified as to use as 236
nonresidential/agricultural property pursuant to section 237
5713.041 of the Revised Code. 238

(c) The property was subject to taxation by that district 239
for the tax year in which the immediately preceding reappraisal 240
or triennial update occurred. 241

(3) "Taxes charged and payable" means real property taxes, 242
and manufactured or mobile home taxes assessed pursuant to 243
division (D) (2) of section 4503.06 of the Revised Code, that are 244
charged and payable after the reduction required by section 245
319.301 of the Revised Code but before the reductions required 246
under this section or sections 319.302, 323.152, 323.158, 247
4503.065, and 4503.0610 of the Revised Code. 248

(4) "Reappraisal or triennial update" means a tax year in 249
which section 5715.24 of the Revised Code applies in the county. 250

(5) "Indexed property tax revenue" for qualifying 251
nonbusiness property or qualifying business property means the 252
sum of the following, as applicable: 253

(a) The taxes charged and payable within the ten-mill 254
limitation, and in excess of that limitation with respect to any 255
levy not subject to division (E) of section 319.301 of the 256

Revised Code, for a school district or joint vocational school 257
district, as applicable, against qualifying nonbusiness property 258
or qualifying business property for the tax year; 259

(b) The taxes charged and payable in excess of the ten- 260
mill limitation, other than those described in division (A) (5) 261
(a) of this section, for the school district or joint vocational 262
school district, as applicable, against qualifying nonbusiness 263
property or qualifying business property for the immediately 264
preceding tax year, less any reductions required by this section 265
for that year; 266

(c) The product obtained by multiplying the amount 267
computed with respect to the qualifying nonbusiness property or 268
qualifying business property of a school district or joint 269
vocational school district under division (A) (5) (b) of this 270
section, as applicable, by the greater of zero per cent or the 271
percentage change in the gross domestic product deflator 272
computed over the three preceding tax years, as determined under 273
division (E) of this section. 274

(6) "Floor tax revenue" means the taxes charged and 275
payable for a school district or joint vocational school 276
district, as applicable, against qualifying nonbusiness property 277
or qualifying business property for the tax year. 278

(7) "Credit factor" means one minus the quotient obtained 279
by dividing the applicable indexed property tax revenue by the 280
applicable floor tax revenue. 281

(8) "Effective tax rate" means the effective rate levied 282
by a school district or joint vocational school district after 283
making the reduction required by section 319.301 of the Revised 284
Code, but before making any reduction under this section. 285

(B) Qualifying nonbusiness property qualifies for a 286
reduction in the real property taxes or manufactured home taxes 287
levied by a school district or joint vocational school district 288
as follows: 289

(1) If, for a tax year in which a county undergoes a 290
reappraisal or triennial update, a school district is described 291
in division (A) (1) (b) of this section and its floor tax revenue 292
for qualifying nonbusiness property exceeds its indexed property 293
tax revenue for such property, qualifying nonbusiness property 294
located in that district shall qualify for a reduction under 295
this division for that tax year and for the following two tax 296
years. For each such year, the reduction shall equal the result 297
obtained by multiplying the taxes charged and payable against 298
the property for the tax year by the credit factor computed for 299
the district's qualifying nonbusiness property for the tax year 300
in which the county underwent the reappraisal or triennial 301
update. 302

(2) If, for a tax year in which a county undergoes a 303
reappraisal or triennial update, a joint vocational school 304
district is described in division (A) (1) (b) of this section and 305
its floor tax revenue for qualifying nonbusiness property 306
exceeds its indexed property tax revenue for such property, 307
qualifying nonbusiness property located in that district shall 308
qualify for a reduction under this division for that tax year 309
and for the following two tax years. For each such year, the 310
reduction shall equal the result obtained by multiplying the 311
taxes charged and payable against the property for the tax year 312
by the credit factor computed for the district's qualifying 313
nonbusiness property for the tax year in which the county 314
underwent the reappraisal or triennial update. 315

(C) Qualifying business property qualifies for a reduction 316
in the real property taxes levied by a school district or joint 317
vocational school district as follows: 318

(1) If, for a tax year in which a county undergoes a 319
reappraisal or triennial update, a school district is described 320
in division (A) (2) (b) of this section and its floor tax revenue 321
for qualifying business property exceeds its indexed property 322
tax revenue for such property, qualifying business property 323
located in that district shall qualify for a reduction under 324
this division for that tax year and for the following two tax 325
years. For each such year, the reduction shall equal the result 326
obtained by multiplying the taxes charged and payable against 327
the property for the tax year by the credit factor computed for 328
the district's qualifying business property for the tax year in 329
which the county underwent the reappraisal or triennial update. 330

(2) If, for a tax year in which a county undergoes a 331
reappraisal or triennial update, a joint vocational school 332
district is described in division (A) (2) (b) of this section and 333
its floor tax revenue for qualifying business property exceeds 334
its indexed property tax revenue for such property, qualifying 335
business property located in that district shall qualify for a 336
reduction under this division for that tax year and for the 337
following two tax years. For each such year, the reduction shall 338
equal the result obtained by multiplying the taxes charged and 339
payable against the property for the tax year by the credit 340
factor computed for the district's qualifying business property 341
for the tax year in which the county underwent the reappraisal 342
or triennial update. 343

(D) A reduction applied under this section shall reduce 344
only the taxes charged and payable of taxes whose effective tax 345

rate is adjusted by operation of division (E) of section 319.301 346
of the Revised Code, in proportion to the extent to which each 347
effective tax rate is so adjusted. The county auditor and county 348
treasurer, when settling tax collections under section 321.24 of 349
the Revised Code, shall compute the amount by which collections 350
of each such tax are to be reduced, and the county treasurer 351
shall certify that information to each affected school district 352
upon making a payment of such collections to the school 353
district. 354

(E) For the purpose of division (A) (5) (c) of this section, 355
the tax commissioner shall annually determine the percentage 356
change in the gross domestic product deflator determined by the 357
bureau of economic analysis of the United States department of 358
commerce from the first day of January of the third preceding 359
calendar year to the last day of December of the preceding 360
calendar year. The commissioner shall certify the resulting 361
amount to each county auditor whose county undergoes a 362
reappraisal or triennial update, not later than the first day of 363
December of each year. 364

Sec. 319.304. (A) As used in this section: 365

(1) "Homestead" has the same meaning as in section 323.151 366
of the Revised Code and also includes a manufactured or mobile 367
home that is owned and occupied as a home by an individual whose 368
domicile is in this state. 369

(2) "Homestead exemption" means a reduction authorized 370
under section 4503.065 or division (A) (1), (2), or (3) of 371
section 323.152 of the Revised Code. 372

(3) "Income threshold" means the total income threshold 373
applicable for the tax year under division (A) (1) (b) (iii) of 374

section 323.152 or division (A) (2) (a) (iii) or (A) (2) (c) (iii) of 375
section 4503.065 of the Revised Code. 376

(B) A board of county commissioners, by resolution, may 377
authorize a reduction in the real property taxes or manufactured 378
home taxes charged and payable against every homestead in the 379
county subject to a homestead exemption for the tax year. The 380
board shall certify a copy of the resolution, or a copy of any 381
resolution repealing the reduction's authorization, to the 382
county auditor and tax commissioner within thirty days after its 383
adoption. The reduction shall apply or cease to apply, in the 384
case of real property taxes, to the first tax year ending after 385
this thirty-day period or, in the case of manufactured home 386
taxes, the first tax year beginning after this period. 387

(C) The reduction shall equal the same amount as the 388
homestead's applicable homestead exemption for the tax year and 389
shall be applied concurrently with the homestead exemption. 390
Except as otherwise provided in division (D) of this section, no 391
application shall be required under section 323.153 or 4503.066 392
of the Revised Code for a homestead to obtain a reduction 393
authorized by this section, but the reduction is otherwise 394
subject to the same provisions as provided in sections 323.151 395
to 323.159 or sections 4503.064 to 4503.069 of the Revised Code 396
as are applicable to a homestead exemption. The amount of any 397
reduction authorized under this section shall not be reimbursed 398
as provided in section 323.156 or 4503.068 of the Revised Code. 399

(D) A homestead that is subject to the homestead exemption 400
authorized under division (A) (1) of section 323.152 or division 401
(A) of section 4503.065 of the Revised Code shall not qualify 402
for a reduction under this section unless the person owning and 403
occupying the homestead or occupying the homestead, in the case 404

of a housing cooperative, has a total income that does not 405
exceed the income threshold applicable to that tax year. 406

If the person has not already reported the person's total 407
income under section 323.153 or 4503.066 of the Revised Code for 408
the purpose of the homestead exemption, the person shall not be 409
eligible to receive a reduction under this section unless the 410
person files an application verifying the person's total income 411
in accordance with that applicable section. The county auditor 412
shall furnish such person a continuing application under that 413
section, which the person shall use to report changes in total 414
income in accordance with the applicable section. 415

Sec. 323.08. (A) After certifying the tax list and 416
duplicate pursuant to section 319.28 of the Revised Code, the 417
county auditor shall deliver a list of the tax rates, tax 418
reduction factors, and effective tax rates assessed and applied 419
against each of the two classes of property of the county to the 420
county treasurer, who shall immediately cause a schedule of such 421
tax rates and effective rates to be published using at least one 422
of the following methods: 423

(1) In the print or digital edition of a newspaper of 424
general circulation in the county; 425

(2) On the official public notice web site established 426
under section 125.182 of the Revised Code; 427

(3) On the web site and social media account of the 428
county. 429

Alternatively, in lieu of such publication, the county 430
treasurer may insert a copy of such schedule with each tax bill 431
mailed. Such schedule shall specify particularly the rates and 432
effective rates of taxation levied for all purposes on the tax 433

list and duplicate for the support of the various taxing units 434
within the county, expressed in dollars and cents for each one 435
thousand dollars of valuation. The effective tax rates shall be 436
printed in boldface type. 437

(B) The county treasurer shall publish notice of the date 438
of the last date for payment of each installment of taxes once a 439
week for two successive weeks before such date using at least 440
one of the following methods: 441

(1) In the print or digital edition of a newspaper of 442
general circulation within the county; 443

(2) On the official public notice web site established 444
under section 125.182 of the Revised Code; 445

(3) On the web site and social media account of the 446
county. 447

The notice shall contain notice that any taxes paid after 448
such date will accrue a penalty and interest and that failure to 449
receive a tax bill will not avoid such penalty and interest. The 450
notice shall contain a telephone number that may be called by 451
taxpayers who have not received tax bills. 452

(C) As used in this section and section 323.131 of the 453
Revised Code, "effective tax rate" means the effective rate 454
after making the reduction required by section 319.301, but 455
before making the reduction required by section 319.302 or, if 456
applicable, 319.303 of the Revised Code. 457

Sec. 323.152. In addition to the reduction in taxes 458
required under ~~section~~ sections 319.302-, 319.303, and 319.304 459
of the Revised Code, taxes shall be reduced as provided in 460
divisions (A) and (B) of this section. 461

(A) (1) (a) Division (A) (1) of this section applies to any 462
of the following persons: 463

(i) A person who is permanently and totally disabled; 464

(ii) A person who is sixty-five years of age or older; 465

(iii) A person who is the surviving spouse of a deceased 466
person who was permanently and totally disabled or sixty-five 467
years of age or older and who applied and qualified for a 468
reduction in taxes under this division in the year of death, 469
provided the surviving spouse is at least fifty-nine but not 470
sixty-five or more years of age on the date the deceased spouse 471
dies. 472

(b) Real property taxes on a homestead owned and occupied, 473
or a homestead in a housing cooperative occupied, by a person to 474
whom division (A) (1) of this section applies shall be reduced 475
for each year for which an application for the reduction has 476
been approved. The reduction shall equal one of the following 477
amounts, as applicable to the person: 478

(i) If the person received a reduction under division (A) 479
(1) of this section for tax year 2006, the greater of the 480
reduction for that tax year or the amount computed under 481
division (A) (1) (c) of this section; 482

(ii) If the person received, for any homestead, a 483
reduction under division (A) (1) of this section for tax year 484
2013 or under division (A) of section 4503.065 of the Revised 485
Code for tax year 2014 or the person is the surviving spouse of 486
such a person and the surviving spouse is at least fifty-nine 487
years of age on the date the deceased spouse dies, the amount 488
computed under division (A) (1) (c) of this section. 489

(iii) If the person is not described in division (A) (1) (b) 490

(i) or (ii) of this section and the person's total income does 491
not exceed thirty thousand dollars, as adjusted under division 492
(A) (1) (d) of this section, the amount computed under division 493
(A) (1) (c) of this section. 494

(c) The amount of the reduction under division (A) (1) (c) 495
of this section equals the product of the following: 496

(i) Twenty-five thousand dollars of the true value of the 497
property in money, as adjusted under division (A) (1) (d) of this 498
section; 499

(ii) The assessment percentage established by the tax 500
commissioner under division (B) of section 5715.01 of the 501
Revised Code, not to exceed thirty-five per cent; 502

(iii) The effective tax rate used to calculate the taxes 503
charged against the property for the current year, where 504
"effective tax rate" is defined as in section 323.08 of the 505
Revised Code; 506

(iv) The quantity equal to one minus the sum of the 507
percentage reductions in taxes received by the property for the 508
current tax year under ~~section~~ sections 319.302 and 319.303 of 509
the Revised Code and division (B) of section 323.152 of the 510
Revised Code. 511

(d) The tax commissioner shall adjust the total income 512
threshold described in division (A) (1) (b) (iii) and the reduction 513
amounts described in divisions (A) (1) (c) (i), (A) (2), and (A) (3) 514
of this section by completing the following calculations in 515
September of each year: 516

(i) Determine the percentage increase in the gross 517
domestic product deflator determined by the bureau of economic 518
analysis of the United States department of commerce from the 519

first day of January of the preceding calendar year to the last 520
day of December of the preceding calendar year; 521

(ii) Multiply that percentage increase by the total income 522
threshold or reduction amount for the current tax year, as 523
applicable; 524

(iii) Add the resulting product to the total income 525
threshold or the reduction amount, as applicable, for the 526
current tax year; 527

(iv) Round the resulting sum to the nearest multiple of 528
one hundred dollars. 529

The commissioner shall certify the amount resulting from 530
each adjustment to each county auditor not later than the first 531
day of December each year. The certified total income threshold 532
amount applies to the following tax year for persons described 533
in division (A) (1) (b) (iii) of this section. The certified 534
reduction amount applies to the following tax year. The 535
commissioner shall not make the applicable adjustment in any 536
calendar year in which the amount resulting from the adjustment 537
would be less than the total income threshold or the reduction 538
amount for the current tax year. 539

(2) (a) Real property taxes on a homestead owned and 540
occupied, or a homestead in a housing cooperative occupied, by a 541
disabled veteran shall be reduced for each year for which an 542
application for the reduction has been approved. The reduction 543
shall equal the product obtained by multiplying fifty thousand 544
dollars of the true value of the property in money, as adjusted 545
under division (A) (1) (d) of this section, by the amounts 546
described in divisions (A) (1) (c) (ii) to (iv) of this section. 547
The reduction is in lieu of any reduction under section 323.158 548

of the Revised Code or division (A) (1), (2) (b), or (3) of this 549
section. The reduction applies to only one homestead owned and 550
occupied by a disabled veteran. 551

(b) Real property taxes on a homestead owned and occupied, 552
or a homestead in a housing cooperative occupied, by the 553
surviving spouse of a disabled veteran shall be reduced for each 554
year an application for exemption is approved. The reduction 555
shall equal to the amount of the reduction authorized under 556
division (A) (2) (a) of this section. 557

The reduction is in lieu of any reduction under section 558
323.158 of the Revised Code or division (A) (1), (2) (a), or (3) 559
of this section. The reduction applies to only one homestead 560
owned and occupied by the surviving spouse of a disabled 561
veteran. A homestead qualifies for a reduction in taxes under 562
division (A) (2) (b) of this section beginning in one of the 563
following tax years: 564

(i) For a surviving spouse described in division (L) (1) of 565
section 323.151 of the Revised Code, the year the disabled 566
veteran dies; 567

(ii) For a surviving spouse described in division (L) (2) 568
of section 323.151 of the Revised Code, the first year on the 569
first day of January of which the total disability rating 570
described in division (F) of that section has been received for 571
the deceased spouse. 572

In either case, the reduction shall continue through the 573
tax year in which the surviving spouse dies or remarries. 574

(3) Real property taxes on a homestead owned and occupied, 575
or a homestead in a housing cooperative occupied, by the 576
surviving spouse of a public service officer killed in the line 577

of duty shall be reduced for each year for which an application 578
for the reduction has been approved. The reduction shall equal 579
the product obtained by multiplying fifty thousand dollars of 580
the true value of the property in money, as adjusted under 581
division (A) (1) (d) of this section, by the amounts described in 582
divisions (A) (1) (c) (ii) to (iv) of this section. The reduction 583
is in lieu of any reduction under section 323.158 of the Revised 584
Code or division (A) (1) or (2) of this section. The reduction 585
applies to only one homestead owned and occupied by such a 586
surviving spouse. A homestead qualifies for a reduction in taxes 587
under division (A) (3) of this section for the tax year in which 588
the public service officer dies through the tax year in which 589
the surviving spouse dies or remarries. 590

(B) To provide a partial exemption, real property taxes on 591
any homestead, and manufactured home taxes on any manufactured 592
or mobile home on which a manufactured home tax is assessed 593
pursuant to division (D) (2) of section 4503.06 of the Revised 594
Code, shall be reduced for each year for which an application 595
for the reduction has been approved. The amount of the reduction 596
shall equal two and one-half per cent of the amount of taxes to 597
be levied by qualifying levies on the homestead or the 598
manufactured or mobile home after applying section 319.301 of 599
the Revised Code. For the purposes of this division, "qualifying 600
levy" has the same meaning as in section 319.302 of the Revised 601
Code. 602

(C) The reductions granted by this section do not apply to 603
special assessments or respread of assessments levied against 604
the homestead, and if there is a transfer of ownership 605
subsequent to the filing of an application for a reduction in 606
taxes, such reductions are not forfeited for such year by virtue 607
of such transfer. 608

(D) The reductions in taxable value referred to in this 609
section shall be applied solely as a factor for the purpose of 610
computing the reduction of taxes under this section and shall 611
not affect the total value of property in any subdivision or 612
taxing district as listed and assessed for taxation on the tax 613
lists and duplicates, or any direct or indirect limitations on 614
indebtedness of a subdivision or taxing district. If after 615
application of sections 5705.31 and 5705.32 of the Revised Code, 616
including the allocation of all levies within the ten-mill 617
limitation to debt charges to the extent therein provided, there 618
would be insufficient funds for payment of debt charges not 619
provided for by levies in excess of the ten-mill limitation, the 620
reduction of taxes provided for in sections 323.151 to 323.159 621
of the Revised Code shall be proportionately adjusted to the 622
extent necessary to provide such funds from levies within the 623
ten-mill limitation. 624

(E) No reduction shall be made on the taxes due on the 625
homestead of any person convicted of violating division (D) or 626
(E) of section 323.153 of the Revised Code for a period of three 627
years following the conviction. 628

Sec. 323.155. The tax bill prescribed under section 629
323.131 of the Revised Code shall indicate the net amount of 630
taxes due following the reductions in taxes under sections 631
319.301, 319.302, 319.303, 319.304, 323.152, and 323.16 of the 632
Revised Code. 633

Any reduction in taxes under section 323.152 of the 634
Revised Code shall be disregarded as income or resources in 635
determining eligibility for any program or calculating any 636
payment under Title LI of the Revised Code. 637

Sec. 323.158. (A) As used in this section, "qualifying 638

county" means a county to which both of the following apply: 639

(1) At least one major league professional athletic team 640
plays its home schedule in the county for the season beginning 641
in 1996; 642

(2) The majority of the electors of the county, voting at 643
an election held in 1996, approved a referendum on a resolution 644
of the board of county commissioners levying a sales and use tax 645
under sections 5739.026 and 5741.023 of the Revised Code. 646

(B) On or before December 31, 1996, the board of county 647
commissioners of a qualifying county may adopt a resolution 648
under this section. The resolution shall grant a partial real 649
property tax exemption to each homestead in the county that also 650
receives the tax reduction under division (B) of section 323.152 651
of the Revised Code. The partial exemption shall take the form 652
of the reduction by a specified percentage each year of the real 653
property taxes on the homestead. The resolution shall specify 654
the percentage, which may be any amount. The board may include 655
in the resolution a condition that the partial exemption will 656
apply only upon the receipt by the county of additional revenue 657
from a source specified in the resolution. The resolution shall 658
specify the tax year in which the partial exemption first 659
applies, which may be the tax year in which the resolution takes 660
effect as long as the resolution takes effect before the county 661
auditor certifies the tax duplicate of real and public utility 662
property for that tax year to the county treasurer. Upon 663
adopting the resolution, the board shall certify copies of it to 664
the county auditor and the tax commissioner. 665

(C) After complying with sections 319.301, 319.302, 666
319.303, 319.304, and 323.152 of the Revised Code, the county 667
auditor shall reduce the remaining sum to be levied against a 668

homestead by the percentage called for in the resolution adopted 669
under division (B) of this section. The auditor shall certify 670
the amount of taxes remaining after the reduction to the county 671
treasurer for collection as the real property taxes charged and 672
payable on the homestead. 673

(D) For each tax year, the county auditor shall certify to 674
the board of county commissioners the total amount by which real 675
property taxes were reduced under this section. At the time of 676
each semi-annual settlement of real property taxes between the 677
county auditor and county treasurer, the board of county 678
commissioners shall pay to the auditor one-half of that total 679
amount. Upon receipt of the payment, the county auditor shall 680
distribute it among the various taxing districts in the county 681
as if it had been levied, collected, and settled as real 682
property taxes. The board of county commissioners shall make the 683
payment from the county general fund or from any other county 684
revenue that may be used for that purpose. In making the 685
payment, the board may use revenue from taxes levied by the 686
county to provide additional general revenue under sections 687
5739.021 and 5741.021 of the Revised Code or to provide 688
additional revenue for the county general fund under sections 689
5739.026 and 5741.023 of the Revised Code. 690

(E) The partial exemption under this section shall not 691
directly or indirectly affect the determination of the principal 692
amount of notes that may be issued in anticipation of a tax levy 693
or the amount of securities that may be issued for any permanent 694
improvements authorized in conjunction with a tax levy. 695

(F) At any time, the board of county commissioners may 696
adopt a resolution amending or repealing the partial exemption 697
granted under this section. Upon adopting a resolution amending 698

or repealing the partial exemption, the board shall certify 699
copies of it to the county auditor and the tax commissioner. The 700
resolution shall specify the tax year in which the amendment or 701
repeal first applies, which may be the tax year in which the 702
resolution takes effect as long as the resolution takes effect 703
before the county auditor certifies the tax duplicate of real 704
and public utility property for that tax year to the county 705
treasurer. 706

(G) If a person files a late application for a tax 707
reduction under division (B) of section 323.152 of the Revised 708
Code for the preceding year, and is granted the reduction, the 709
person also shall receive the reduction under this section for 710
the preceding year. The county auditor shall credit the amount 711
of the reduction against the person's current year taxes, and 712
shall include the amount of the reduction in the amount 713
certified to the board of county commissioners under division 714
(D) of this section. 715

Sec. 323.32. As used in this section, "railroad note" 716
means a note issued pursuant to a court order in the 717
reorganization of a railroad company under section 77 of the 718
Bankruptcy Act. 719

Notwithstanding any other provision of law to the 720
contrary, with respect to all payments received in settlement of 721
claims arising from delinquent property tax charges and ordered 722
to be paid by a railroad company under a plan of reorganization 723
as ordered by a federal district court in accordance with 724
provisions of Chapter VIII of the "Federal Bankruptcy Act," 11 725
U.S.C.A. 201-208, the following provisions shall apply: 726

(A) Except as provided in division (H) of this section, 727
all of such payments shall be made payable, and delivered, to 728

the county in which the taxing district sharing in a claim for 729
delinquent taxes is located. Any notes included in such payment 730
shall be issued to such county treasurer, who shall be the 731
custodian of all of said notes, and who shall be liable therefor 732
upon the treasurer's bond until such time as said notes mature, 733
are sold, or otherwise lawfully pass from the treasurer's 734
custody. 735

(B) Upon receipt of a payment by cash or check, the county 736
treasurer shall immediately cause such funds to be paid into the 737
county treasury and credited to a special fund established for 738
this purpose, which shall be known as the "undivided bankruptcy 739
claims fund." All of such moneys so received, including any 740
earned interest, shall be credited to said fund. 741

(C) When the total claim for each county has been 742
satisfied by the receipt of cash or notes, or both, the county 743
auditor shall remit from the tax list and duplicate of real and 744
public utility property in each county, all charges appearing 745
thereon in the name of the railroad company for which such 746
payment has been made, which are delinquent and unpaid from any 747
year previous to the tax year 1977. 748

(D) At any time that funds are present in the undivided 749
bankruptcy claims fund, either upon initial settlement or at any 750
later time, the county auditor shall, forthwith, distribute by 751
auditors' warrant, such funds to the various taxing districts of 752
the county, in which the property taxes, from which the claim in 753
bankruptcy has derived, were originally charged. The funds so 754
distributed shall be apportioned among the various taxing 755
authorities within each taxing district in the same proportions 756
as the said taxes were originally levied, taking into account 757
the various rates of taxation levied for different purposes for 758

each year in which such taxes were charged and remained unpaid, 759
and any unpaid special assessments, including compound interest 760
thereon at the rate of six per cent per annum to January 1, 761
1978. 762

In making such distribution, the auditor shall, first, 763
deduct an amount equal to one per cent of the total amount to be 764
distributed, as fees for services of the county auditor and 765
treasurer in making collection and distribution of the claim in 766
bankruptcy. Such deduction shall be in lieu of all fees provided 767
for in sections 319.54 and 321.26 of the Revised Code. The 768
amount so deducted shall be credited to the general fund of the 769
county. 770

If any funds received pursuant to this section represent 771
taxes which, if collected, would have resulted from any ~~general~~ 772
~~or emergency~~ levy which has since expired, such funds may be 773
credited to the general operating fund and expended as though 774
they are proceeds from a current levy, and if any of such funds 775
represent taxes from any current general bond retirement levy or 776
one which has since expired, said funds may be credited to the 777
current bond retirement fund and used to service any current 778
bond indebtedness, or may be credited to the general operating 779
fund of the district, if so designated by a majority of the 780
members of the taxing authority of the taxing district. 781

(E) Except as provided in division (H) of this section, 782
when, as a part of the settlement of a claim in bankruptcy of a 783
reorganized railroad company a county receives notes on behalf 784
of a taxing authority in partial payment of said claim, the 785
county treasurer shall, within a reasonable length of time, 786
notify the taxing authority of each taxing district sharing in 787
the claim that such notes are in the treasurer's custody. Within 788

sixty days of receipt of such notice, each taxing authority 789
shall decide by a resolution approved by a majority of its 790
members whether: 791

(1) The notes shall remain in custody of the county 792
treasurer, as issued, and allowed to mature according to the 793
terms presented on their face with the proceeds to be 794
distributed upon maturity pursuant to division (D) of this 795
section; or 796

(2) The railroad notes shall be exchanged for several new 797
notes in denominations equal to the proportionate share, or 798
portion thereof, of the taxing district having a share in the 799
claim in bankruptcy as determined in division (D) of this 800
section. The new notes shall be distributed, upon receipt, to 801
each taxing authority in full satisfaction of its claim or in 802
full satisfaction of the portion of its claim represented by the 803
notes so received. If notes cannot be issued in denominations 804
equal to the taxing district's proportionate share, the 805
treasurer shall certify to the taxing authority of the district 806
the amount of notes held by the treasurer on behalf of the 807
district and for which notes cannot be issued pursuant to the 808
taxing authority's decision under this subdivision. Upon receipt 809
of such certification, the taxing authority may borrow money and 810
issue notes against such certification in the same manner as is 811
provided by division (F) of this section. 812

If a taxing authority elects the option provided under 813
division (E) (1) of this section, it may at any subsequent time 814
elect instead the option provided under division (E) (2) of this 815
section by resolution approved by a majority of its members. The 816
election of the option provided under division (E) (2) of this 817
section becomes final upon receipt by the taxing authority of 818

the new notes or certification distributed by the county 819
treasurer under such division. 820

Each taxing authority shall certify a copy of any 821
resolution adopted under this division to the county treasurer 822
who shall take appropriate action as directed by each taxing 823
authority. 824

(F) A taxing authority having possession of any railroad 825
note or a treasurer's certification issued under division (E) (2) 826
of this section may, by approval of a majority of its members, 827
borrow money and issue its note in anticipation of the revenue 828
payable on maturity of the railroad note and pledge the railroad 829
note or the proceeds thereof. Such anticipation note shall 830
mature no later than the railroad note and shall be in an amount 831
no greater than seventy per cent of the face amount of said 832
railroad note. By like action a taxing authority may sell any 833
railroad note in its possession at public or private offering 834
for not less than the prevailing market price. Such a sale or 835
borrowing shall be exempt from all other requirements and 836
limitations of the Revised Code, including the requirements of 837
the Uniform Bond Law. 838

(1) If a taxing authority desires to issue delinquent tax 839
bonds pursuant to section 131.23 of the Revised Code prior to 840
either receipt of any payment from a railroad in bankruptcy or 841
utilization of the authority granted in this section, the taxing 842
authority may determine whether or not the net amount of 843
delinquent taxes unpledged for purposes of division (B) (5) of 844
section 131.23 of the Revised Code shall include all or part of 845
the delinquent taxes owed by a railroad, or, if notes have been 846
received pursuant to this section, the unpaid principal amount 847
of such notes. If the taxing authority determines that any such 848

railroad delinquencies or note amount shall be included under 849
section 131.23 of the Revised Code, the amount which may be 850
borrowed pursuant to this section may not exceed seventy per 851
cent of the total face amount of railroad notes remaining after 852
deducting the amount so included. 853

(2) If a taxing authority desires to issue delinquent tax 854
bonds pursuant to section 131.23 of the Revised Code after 855
utilization of the authority granted in this section, the net 856
amount of delinquent taxes unpledged for purposes of division 857
(B) (5) of section 131.23 of the Revised Code may not include the 858
principal amount of railroad notes which have been borrowed 859
against or sold pursuant to this section. 860

(G) When a taxing authority receives a railroad note, the 861
face amount of such note shall not be considered as revenue for 862
any purpose in the year in which the note is received. Upon sale 863
or maturity of the note, any proceeds not pledged pursuant to 864
division (F) of this section shall be considered as 865
unanticipated revenue from a new source and all of the 866
provisions of law pertaining to such revenue, including section 867
5705.36 of the Revised Code, shall apply. 868

(H) When there are present in a county nonrepresented 869
taxing districts as provided in amended substitute house bill 870
336 of the 112th general assembly, all of the provisions of this 871
section shall apply to such districts, except as follows: 872

(1) Payments by cash or check may be made payable, and 873
delivered, directly to the treasurer of the taxing district. Any 874
notes included in the settlement of the district's claim may be 875
issued, and delivered, directly to said treasurer. 876

Upon receipt of any of such payments, the treasurer of the 877

taxing district shall certify, to the county treasurer of the 878
county in which the district is located, the fact of such 879
receipt and the amounts so received. 880

(2) If the claim of a nonrepresented taxing district is 881
not paid directly to the treasurer of the district but is 882
included with payments for the remainder of the county, cash 883
payments included in the initial settlement shall be distributed 884
as provided in divisions (B) and (D) of this section. Any notes 885
received as payment shall be exchanged and distributed to 886
nonrepresented taxing districts upon receipt. 887

Sec. 3317.01. As used in this section, "school district," 888
unless otherwise specified, means any city, local, exempted 889
village, joint vocational, or cooperative education school 890
district and any educational service center. 891

This chapter shall be administered by the department of 892
education and workforce. The department of education and 893
workforce shall calculate the amounts payable to each school 894
district and shall certify the amounts payable to each eligible 895
district to the treasurer of the district as provided by this 896
chapter. Certification of moneys pursuant to this section shall 897
include the amounts payable to each school building, at a 898
frequency determined by the department, for each subgroup of 899
students, as defined in section 3317.40 of the Revised Code, 900
receiving services, provided for by state funding, from the 901
district or school. No moneys shall be distributed pursuant to 902
this chapter without the approval of the controlling board. 903

The department shall, in accordance with appropriations 904
made by the general assembly, meet the financial obligations of 905
this chapter. 906

Moneys distributed to school districts pursuant to this 907
chapter shall be calculated based on the annual enrollment 908
calculated from the three reports required under sections 909
3317.03 and 3317.036 of the Revised Code and paid on a fiscal 910
year basis, beginning with the first day of July and extending 911
through the thirtieth day of June. In any given fiscal year, 912
prior to school districts submitting the first report required 913
under section 3317.03 of the Revised Code, enrollment for the 914
districts shall be calculated based on the third report 915
submitted by the districts for the previous fiscal year. The 916
moneys appropriated for each fiscal year shall be distributed 917
periodically to each school district unless otherwise provided 918
for. The department, in June of each year, shall submit to the 919
controlling board the department's year-end distributions 920
pursuant to this chapter. 921

Except as otherwise provided, payments under this chapter 922
shall be made only to those school districts in which: 923

(A) The school district, except for any educational 924
service center and any joint vocational or cooperative education 925
school district, levies for current operating expenses at least 926
twenty mills, unless the school district is levying less than 927
that amount due to a reduction in collections made under 928
division (D) of section 5705.31 of the Revised Code or division 929
(A) of section 5705.32 of the Revised Code relating to a 930
declaration made by the board under division (E) of section 931
5705.29 of the Revised Code. Levies for joint vocational or 932
cooperative education school districts or county school 933
financing districts, limited to or to the extent apportioned to 934
current expenses, shall be included in this qualification 935
requirement. School district income tax levies under Chapter 936
5748. of the Revised Code, limited to or to the extent 937

apportioned to current operating expenses, shall be included in 938
this qualification requirement to the extent determined by the 939
tax commissioner under division (C) of section 3317.021 of the 940
Revised Code. 941

(B) The school year next preceding the fiscal year for 942
which such payments are authorized meets the requirement of 943
section 3313.48 of the Revised Code, with regard to the minimum 944
number of hours school must be open for instruction with pupils 945
in attendance, for individualized parent-teacher conference and 946
reporting periods, and for professional meetings of teachers. 947

A school district shall not be considered to have failed 948
to comply with this division because schools were open for 949
instruction but either twelfth grade students were excused from 950
attendance for up to the equivalent of three school days or only 951
a portion of the kindergarten students were in attendance for up 952
to the equivalent of three school days in order to allow for the 953
gradual orientation to school of such students. 954

A board of education or governing board of an educational 955
service center which has not conformed with other law and the 956
rules pursuant thereto, shall not participate in the 957
distribution of funds authorized by this chapter, except for 958
good and sufficient reason established to the satisfaction of 959
the department and the state controlling board. 960

All funds allocated to school districts under this 961
chapter, except those specifically allocated for other purposes, 962
shall be used to pay current operating expenses only. 963

Sec. 4503.06. (A) The owner of each manufactured or mobile 964
home that has acquired situs in this state shall pay either a 965
real property tax pursuant to Title LVII of the Revised Code or 966

a manufactured home tax pursuant to division (C) of this 967
section. 968

(B) The owner of a manufactured or mobile home shall pay 969
real property taxes if either of the following applies: 970

(1) The manufactured or mobile home acquired situs in the 971
state or ownership in the home was transferred on or after 972
January 1, 2000, and all of the following apply: 973

(a) The home is affixed to a permanent foundation as 974
defined in division (C) (5) of section 3781.06 of the Revised 975
Code. 976

(b) The home is located on land that is owned by the owner 977
of the home. 978

(c) The certificate of title has been inactivated by the 979
clerk of the court of common pleas that issued it, pursuant to 980
division (H) of section 4505.11 of the Revised Code. 981

(2) The manufactured or mobile home acquired situs in the 982
state or ownership in the home was transferred before January 1, 983
2000, and all of the following apply: 984

(a) The home is affixed to a permanent foundation as 985
defined in division (C) (5) of section 3781.06 of the Revised 986
Code. 987

(b) The home is located on land that is owned by the owner 988
of the home. 989

(c) The owner of the home has elected to have the home 990
taxed as real property and, pursuant to section 4505.11 of the 991
Revised Code, has surrendered the certificate of title to the 992
auditor of the county containing the taxing district in which 993
the home has its situs, together with proof that all taxes have 994

been paid. 995

(d) The county auditor has placed the home on the real 996
property tax list and delivered the certificate of title to the 997
clerk of the court of common pleas that issued it and the clerk 998
has inactivated the certificate. 999

(C) (1) Any mobile or manufactured home that is not taxed 1000
as real property as provided in division (B) of this section is 1001
subject to an annual manufactured home tax, payable by the 1002
owner, for locating the home in this state. The tax as levied in 1003
this section is for the purpose of supplementing the general 1004
revenue funds of the local subdivisions in which the home has 1005
its situs pursuant to this section. 1006

(2) The year for which the manufactured home tax is levied 1007
commences on the first day of January and ends on the following 1008
thirty-first day of December. The state shall have the first 1009
lien on any manufactured or mobile home on the list for the 1010
amount of taxes, penalties, and interest charged against the 1011
owner of the home under this section. The lien of the state for 1012
the tax for a year shall attach on the first day of January to a 1013
home that has acquired situs on that date. The lien for a home 1014
that has not acquired situs on the first day of January, but 1015
that acquires situs during the year, shall attach on the next 1016
first day of January. The lien shall continue until the tax, 1017
including any penalty or interest, is paid. 1018

(3) (a) The situs of a manufactured or mobile home located 1019
in this state on the first day of January is the local taxing 1020
district in which the home is located on that date. 1021

(b) The situs of a manufactured or mobile home not located 1022
in this state on the first day of January, but located in this 1023

state subsequent to that date, is the local taxing district in 1024
which the home is located thirty days after it is acquired or 1025
first enters this state. 1026

(4) The tax is collected by and paid to the county 1027
treasurer of the county containing the taxing district in which 1028
the home has its situs. 1029

(D) The manufactured home tax shall be computed and 1030
assessed by the county auditor of the county containing the 1031
taxing district in which the home has its situs as follows: 1032

(1) On a home that acquired situs in this state prior to 1033
January 1, 2000: 1034

(a) By multiplying the assessable value of the home by the 1035
tax rate of the taxing district in which the home has its situs, 1036
and deducting from the product thus obtained any reduction 1037
authorized under section 4503.065 of the Revised Code. The tax 1038
levied under this formula shall not be less than thirty-six 1039
dollars, unless the home qualifies for a reduction in assessable 1040
value under section 4503.065 of the Revised Code, in which case 1041
there shall be no minimum tax and the tax shall be the amount 1042
calculated under this division. 1043

(b) The assessable value of the home shall be forty per 1044
cent of the amount arrived at by the following computation: 1045

(i) If the cost to the owner, or market value at time of 1046
purchase, whichever is greater, of the home includes the 1047
furnishings and equipment, such cost or market value shall be 1048
multiplied according to the following schedule: 1049

1050

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 day of January and the thirty-first day of December of the first year.

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

	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 1059
day of January and the thirty-first day of December of the first 1060
year. 1061

(2) On a home in which ownership was transferred or that 1062
first acquired situs in this state on or after January 1, 2000: 1063

(a) By multiplying the assessable value of the home by the 1064
effective tax rate, as defined in section 323.08 of the Revised 1065
Code, for residential real property of the taxing district in 1066
which the home has its situs, and deducting from the product 1067
thus obtained the reductions required or authorized under 1068
section 319.302, 319.303, 319.304, or 4503.065 or division (B) 1069
of section 323.152, ~~or section 4503.065~~ of the Revised Code. 1070

(b) The assessable value of the home shall be thirty-five 1071
per cent of its true value as determined under division (L) of 1072

this section. 1073

(3) On or before the fifteenth day of January each year, 1074
the county auditor shall record the assessable value and the 1075
amount of tax on the manufactured or mobile home on the tax list 1076
and deliver a duplicate of the list to the county treasurer. In 1077
the case of an emergency as defined in section 323.17 of the 1078
Revised Code, the tax commissioner, by journal entry, may extend 1079
the times for delivery of the duplicate for an additional 1080
fifteen days upon receiving a written application from the 1081
county auditor regarding an extension for the delivery of the 1082
duplicate, or from the county treasurer regarding an extension 1083
of the time for the billing and collection of taxes. The 1084
application shall contain a statement describing the emergency 1085
that will cause the unavoidable delay and must be received by 1086
the tax commissioner on or before the last day of the month 1087
preceding the day delivery of the duplicate is otherwise 1088
required. When an extension is granted for delivery of the 1089
duplicate, the time period for payment of taxes shall be 1090
extended for a like period of time. When a delay in the closing 1091
of a tax collection period becomes unavoidable, the tax 1092
commissioner, upon application by the county auditor and county 1093
treasurer, may order the time for payment of taxes to be 1094
extended if the tax commissioner determines that penalties have 1095
accrued or would otherwise accrue for reasons beyond the control 1096
of the taxpayers of the county. The order shall prescribe the 1097
final extended date for payment of taxes for that collection 1098
period. 1099

(4) After January 1, 1999, the owner of a manufactured or 1100
mobile home taxed pursuant to division (D)(1) of this section 1101
may elect to have the home taxed pursuant to division (D)(2) of 1102
this section by filing a written request with the county auditor 1103

of the taxing district in which the home is located on or before 1104
the first day of December of any year. Upon the filing of the 1105
request, the county auditor shall determine whether all taxes 1106
levied under division (D) (1) of this section have been paid, and 1107
if those taxes have been paid, the county auditor shall tax the 1108
manufactured or mobile home pursuant to division (D) (2) of this 1109
section commencing in the next tax year. 1110

(5) A manufactured or mobile home that acquired situs in 1111
this state prior to January 1, 2000, shall be taxed pursuant to 1112
division (D) (2) of this section if no manufactured home tax had 1113
been paid for the home and the home was not exempted from 1114
taxation pursuant to division (E) of this section for the year 1115
for which the taxes were not paid. 1116

(6) (a) Immediately upon receipt of any manufactured home 1117
tax duplicate from the county auditor, but not less than twenty 1118
days prior to the last date on which the first one-half taxes 1119
may be paid without penalty as prescribed in division (F) of 1120
this section, the county treasurer shall cause to be prepared 1121
and mailed or delivered to each person charged on that duplicate 1122
with taxes, or to an agent designated by such person, the tax 1123
bill prescribed by the tax commissioner under division (D) (7) of 1124
this section. When taxes are paid by installments, the county 1125
treasurer shall mail or deliver to each person charged on such 1126
duplicate or the agent designated by that person a second tax 1127
bill showing the amount due at the time of the second tax 1128
collection. The second half tax bill shall be mailed or 1129
delivered at least twenty days prior to the close of the second 1130
half tax collection period. A change in the mailing address, 1131
electronic mail address, or telephone number of any tax bill 1132
shall be made in writing to the county treasurer. Failure to 1133
receive a bill required by this section does not excuse failure 1134

or delay to pay any taxes shown on the bill or, except as 1135
provided in division (B) (1) of section 5715.39 of the Revised 1136
Code, avoid any penalty, interest, or charge for such delay. 1137

A policy adopted by a county treasurer under division (A) 1138
(2) of section 323.13 of the Revised Code shall also allow any 1139
person required to receive a tax bill under division (D) (6) (a) 1140
of this section to request electronic delivery of that tax bill 1141
in the same manner. A person may rescind such a request in the 1142
same manner as a request made under division (A) (2) of section 1143
323.13 of the Revised Code. The request shall terminate upon a 1144
change in the name of the person charged with the taxes pursuant 1145
to section 4503.061 of the Revised Code. 1146

(b) After delivery of the copy of the delinquent 1147
manufactured home tax list under division (H) of this section, 1148
the county treasurer may prepare and mail to each person in 1149
whose name a home is listed an additional tax bill showing the 1150
total amount of delinquent taxes charged against the home as 1151
shown on the list. The tax bill shall include a notice that the 1152
interest charge prescribed by division (G) of this section has 1153
begun to accrue. 1154

(7) Each tax bill prepared and mailed or delivered under 1155
division (D) (6) of this section shall be in the form and contain 1156
the information required by the tax commissioner. The 1157
commissioner may prescribe different forms for each county and 1158
may authorize the county auditor to make up tax bills and tax 1159
receipts to be used by the county treasurer. The tax bill shall 1160
not contain or be mailed or delivered with any information or 1161
material that is not required by this section or that is not 1162
authorized by section 321.45 of the Revised Code or by the tax 1163
commissioner. In addition to the information required by the 1164

commissioner, each tax bill shall contain the following 1165
information: 1166

(a) The taxes levied and the taxes charged and payable 1167
against the manufactured or mobile home; 1168

(b) The following notice: "Notice: If the taxes are not 1169
paid within sixty days after the county auditor delivers the 1170
delinquent manufactured home tax list to the county treasurer, 1171
you and your home may be subject to collection proceedings for 1172
tax delinquency." Failure to provide such notice has no effect 1173
upon the validity of any tax judgment to which a home may be 1174
subjected. 1175

(c) In the case of manufactured or mobile homes taxed 1176
under division (D) (2) of this section, the following additional 1177
information: 1178

(i) The effective tax rate. The words "effective tax rate" 1179
shall appear in boldface type. 1180

(ii) The following notice: "Notice: If the taxes charged 1181
against this home have been reduced by the 2-1/2 per cent tax 1182
reduction for residences occupied by the owner but the home is 1183
not a residence occupied by the owner, the owner must notify the 1184
county auditor's office not later than March 31 of the year for 1185
which the taxes are due. Failure to do so may result in the 1186
owner being convicted of a fourth degree misdemeanor, which is 1187
punishable by imprisonment up to 30 days, a fine up to \$250, or 1188
both, and in the owner having to repay the amount by which the 1189
taxes were erroneously or illegally reduced, plus any interest 1190
that may apply. 1191

If the taxes charged against this home have not been 1192
reduced by the 2-1/2 per cent tax reduction and the home is a 1193

residence occupied by the owner, the home may qualify for the 1194
tax reduction. To obtain an application for the tax reduction or 1195
further information, the owner may contact the county auditor's 1196
office at _____ (insert the address and telephone number of 1197
the county auditor's office)." 1198

(E) (1) A manufactured or mobile home is not subject to 1199
this section when any of the following applies: 1200

(a) It is taxable as personal property pursuant to section 1201
5709.01 of the Revised Code. Any manufactured or mobile home 1202
that is used as a residence shall be subject to this section and 1203
shall not be taxable as personal property pursuant to section 1204
5709.01 of the Revised Code. 1205

(b) It bears a license plate issued by any state other 1206
than this state unless the home is in this state in excess of an 1207
accumulative period of thirty days in any calendar year. 1208

(c) The annual tax has been paid on the home in this state 1209
for the current year. 1210

(d) The tax commissioner has determined, pursuant to 1211
section 5715.27 of the Revised Code, that the property is exempt 1212
from taxation, or would be exempt from taxation under Chapter 1213
5709. of the Revised Code if it were classified as real 1214
property. 1215

(2) A travel trailer or park trailer, as these terms are 1216
defined in section 4501.01 of the Revised Code, is not subject 1217
to this section if it is unused or unoccupied and stored at the 1218
owner's normal place of residence or at a recognized storage 1219
facility. 1220

(3) A travel trailer or park trailer, as these terms are 1221
defined in section 4501.01 of the Revised Code, is subject to 1222

this section and shall be taxed as a manufactured or mobile home 1223
if it has a situs longer than thirty days in one location and is 1224
connected to existing utilities, unless either of the following 1225
applies: 1226

(a) The situs is in a state facility or a camping or park 1227
area as defined in division (C), (Q), (S), or (V) of section 1228
3729.01 of the Revised Code. 1229

(b) The situs is in a camping or park area that is a tract 1230
of land that has been limited to recreational use by deed or 1231
zoning restrictions and subdivided for sale of five or more 1232
individual lots for the express or implied purpose of occupancy 1233
by either self-contained recreational vehicles as defined in 1234
division (T) of section 3729.01 of the Revised Code or by 1235
dependent recreational vehicles as defined in division (D) of 1236
section 3729.01 of the Revised Code. 1237

(F) Except as provided in division (D) (3) of this section, 1238
the manufactured home tax is due and payable as follows: 1239

(1) When a manufactured or mobile home has a situs in this 1240
state, as provided in this section, on the first day of January, 1241
one-half of the amount of the tax is due and payable on or 1242
before the first day of March and the balance is due and payable 1243
on or before the thirty-first day of July. At the option of the 1244
owner of the home, the tax for the entire year may be paid in 1245
full on the first day of March. 1246

(2) When a manufactured or mobile home first acquires a 1247
situs in this state after the first day of January, no tax is 1248
due and payable for that year. 1249

(G) (1) (a) Except as otherwise provided in division (G) (1) 1250
(b) of this section, if one-half of the current taxes charged 1251

under this section against a manufactured or mobile home, 1252
together with the full amount of any delinquent taxes, are not 1253
paid on or before the first day of March in that year, or on or 1254
before the last day for such payment as extended pursuant to 1255
section 4503.063 of the Revised Code, a penalty of ten per cent 1256
shall be charged against the unpaid balance of such half of the 1257
current taxes. If the total amount of all such taxes is not paid 1258
on or before the thirty-first day of July, next thereafter, or 1259
on or before the last day for payment as extended pursuant to 1260
section 4503.063 of the Revised Code, a like penalty shall be 1261
charged on the balance of the total amount of the unpaid current 1262
taxes. 1263

(b) After a valid delinquent tax contract that includes 1264
unpaid current taxes from a first-half collection period 1265
described in division (F) of this section has been entered into 1266
under section 323.31 of the Revised Code, no ten per cent 1267
penalty shall be charged against such taxes after the second- 1268
half collection period while the delinquent tax contract remains 1269
in effect. On the day a delinquent tax contract becomes void, 1270
the ten per cent penalty shall be charged against such taxes and 1271
shall equal the amount of penalty that would have been charged 1272
against unpaid current taxes outstanding on the date on which 1273
the second-half penalty would have been charged thereon under 1274
division (G)(1)(a) of this section if the contract had not been 1275
in effect. 1276

(2)(a) On the first day of the month following the last 1277
day the second installment of taxes may be paid without penalty 1278
beginning in 2000, interest shall be charged against and 1279
computed on all delinquent taxes other than the current taxes 1280
that became delinquent taxes at the close of the last day such 1281
second installment could be paid without penalty. The charge 1282

shall be for interest that accrued during the period that began 1283
on the preceding first day of December and ended on the last day 1284
of the month that included the last date such second installment 1285
could be paid without penalty. The interest shall be computed at 1286
the rate per annum prescribed by section 5703.47 of the Revised 1287
Code and shall be entered as a separate item on the delinquent 1288
manufactured home tax list compiled under division (H) of this 1289
section. 1290

(b) On the first day of December beginning in 2000, the 1291
interest shall be charged against and computed on all delinquent 1292
taxes. The charge shall be for interest that accrued during the 1293
period that began on the first day of the month following the 1294
last date prescribed for the payment of the second installment 1295
of taxes in the current year and ended on the immediately 1296
preceding last day of November. The interest shall be computed 1297
at the rate per annum prescribed by section 5703.47 of the 1298
Revised Code and shall be entered as a separate item on the 1299
delinquent manufactured home tax list. 1300

(c) After a valid undertaking has been entered into for 1301
the payment of any delinquent taxes, no interest shall be 1302
charged against such delinquent taxes while the undertaking 1303
remains in effect in compliance with section 323.31 of the 1304
Revised Code. If a valid undertaking becomes void, interest 1305
shall be charged against the delinquent taxes for the periods 1306
that interest was not permitted to be charged while the 1307
undertaking was in effect. The interest shall be charged on the 1308
day the undertaking becomes void and shall equal the amount of 1309
interest that would have been charged against the unpaid 1310
delinquent taxes outstanding on the dates on which interest 1311
would have been charged thereon under divisions (G) (1) and (2) 1312
of this section had the undertaking not been in effect. 1313

(3) If the full amount of the taxes due at either of the 1314
times prescribed by division (F) of this section is paid within 1315
ten days after such time, the county treasurer shall waive the 1316
collection of and the county auditor shall remit one-half of the 1317
penalty provided for in this division for failure to make that 1318
payment by the prescribed time. 1319

(4) The treasurer shall compile and deliver to the county 1320
auditor a list of all tax payments the treasurer has received as 1321
provided in division (G) (3) of this section. The list shall 1322
include any information required by the auditor for the 1323
remission of the penalties waived by the treasurer. The taxes so 1324
collected shall be included in the settlement next succeeding 1325
the settlement then in process. 1326

(H) (1) The county auditor shall compile annually a 1327
"delinquent manufactured home tax list" consisting of homes the 1328
county treasurer's records indicate have taxes that were not 1329
paid within the time prescribed by divisions (D) (3) and (F) of 1330
this section, have taxes that remain unpaid from prior years, or 1331
have unpaid tax penalties or interest that have been assessed. 1332

(2) Within thirty days after the settlement under division 1333
(H) (2) of section 321.24 of the Revised Code, the county auditor 1334
shall deliver a copy of the delinquent manufactured home tax 1335
list to the county treasurer. The auditor shall update and 1336
publish the delinquent manufactured home tax list annually in 1337
the same manner as delinquent real property tax lists are 1338
published. The county auditor may apportion the cost of 1339
publishing the list among taxing districts in proportion to the 1340
amount of delinquent manufactured home taxes so published that 1341
each taxing district is entitled to receive upon collection of 1342
those taxes, or the county auditor may charge the owner of a 1343

home on the list a flat fee established under section 319.54 of 1344
the Revised Code for the cost of publishing the list and, if the 1345
fee is not paid, may place the fee upon the delinquent 1346
manufactured home tax list as a lien on the listed home, to be 1347
collected as other manufactured home taxes. 1348

(3) When taxes, penalties, or interest are charged against 1349
a person on the delinquent manufactured home tax list and are 1350
not paid within sixty days after the list is delivered to the 1351
county treasurer, the county treasurer shall, in addition to any 1352
other remedy provided by law for the collection of taxes, 1353
penalties, and interest, enforce collection of such taxes, 1354
penalties, and interest by civil action in the name of the 1355
treasurer against the owner for the recovery of the unpaid taxes 1356
following the procedures for the recovery of delinquent real 1357
property taxes in sections 323.25 to 323.28 of the Revised Code. 1358
The action may be brought in municipal or county court, provided 1359
the amount charged does not exceed the monetary limitations for 1360
original jurisdiction for civil actions in those courts. 1361

It is sufficient, having made proper parties to the suit, 1362
for the county treasurer to allege in the treasurer's bill of 1363
particulars or petition that the taxes stand chargeable on the 1364
books of the county treasurer against such person, that they are 1365
due and unpaid, and that such person is indebted in the amount 1366
of taxes appearing to be due the county. The treasurer need not 1367
set forth any other matter relating thereto. If it is found on 1368
the trial of the action that the person is indebted to the 1369
state, judgment shall be rendered in favor of the county 1370
treasurer prosecuting the action. The judgment debtor is not 1371
entitled to the benefit of any law for stay of execution or 1372
exemption of property from levy or sale on execution in the 1373
enforcement of the judgment. 1374

Upon the filing of an entry of confirmation of sale or an
order of forfeiture in a proceeding brought under this division,
title to the manufactured or mobile home shall be in the
purchaser. The clerk of courts shall issue a certificate of
title to the purchaser upon presentation of proof of filing of
the entry of confirmation or order and, in the case of a
forfeiture, presentation of the county auditor's certificate of
sale.

(I) The total amount of taxes collected shall be
distributed in the following manner: four per cent shall be
allowed as compensation to the county auditor for the county
auditor's service in assessing the taxes; two per cent shall be
allowed as compensation to the county treasurer for the services
the county treasurer renders as a result of the tax levied by
this section. Such amounts shall be paid into the county
treasury, to the credit of the county general revenue fund, on
the warrant of the county auditor. Fees to be paid to the credit
of the real estate assessment fund shall be collected pursuant
to division (C) of section 319.54 of the Revised Code and paid
into the county treasury, on the warrant of the county auditor.
The balance of the taxes collected shall be distributed among
the taxing subdivisions of the county in which the taxes are
collected and paid in the same proportions that the amount of
manufactured home tax levied by each taxing subdivision of the
county in the current tax year bears to the amount of such tax
levied by all such subdivisions in the county in the current tax
year. The taxes levied and revenues collected under this section
shall be in lieu of any general property tax and any tax levied
with respect to the privilege of using or occupying a
manufactured or mobile home in this state except as provided in
sections 4503.04 and 5741.02 of the Revised Code.

(J) An agreement to purchase or a bill of sale for a 1406
manufactured home shall show whether or not the furnishings and 1407
equipment are included in the purchase price. 1408

(K) If the county treasurer and the county prosecuting 1409
attorney agree that an item charged on the delinquent 1410
manufactured home tax list is uncollectible, they shall certify 1411
that determination and the reasons to the county board of 1412
revision. If the board determines the amount is uncollectible, 1413
it shall certify its determination to the county auditor, who 1414
shall strike the item from the list. 1415

(L) (1) The county auditor shall appraise at its true value 1416
any manufactured or mobile home in which ownership is 1417
transferred or which first acquires situs in this state on or 1418
after January 1, 2000, and any manufactured or mobile home the 1419
owner of which has elected, under division (D) (4) of this 1420
section, to have the home taxed under division (D) (2) of this 1421
section. The true value shall include the value of the home, any 1422
additions, and any fixtures, but not any furnishings in the 1423
home. In determining the true value of a manufactured or mobile 1424
home, the auditor shall consider all facts and circumstances 1425
relating to the value of the home, including its age, its 1426
capacity to function as a residence, any obsolete 1427
characteristics, and other factors that may tend to prove its 1428
true value. 1429

(2) (a) If a manufactured or mobile home has been the 1430
subject of an arm's length sale between a willing seller and a 1431
willing buyer within a reasonable length of time prior to the 1432
determination of true value, the county auditor shall consider 1433
the sale price of the home to be the true value for taxation 1434
purposes. 1435

(b) The sale price in an arm's length transaction between 1436
a willing seller and a willing buyer shall not be considered the 1437
true value of the home if either of the following occurred after 1438
the sale: 1439

(i) The home has lost value due to a casualty. 1440

(ii) An addition or fixture has been added to the home. 1441

(3) The county auditor shall have each home viewed and 1442
appraised at least once in each six-year period in the same year 1443
in which real property in the county is appraised pursuant to 1444
Chapter 5713. of the Revised Code, and shall update the 1445
appraised values in the third calendar year following the 1446
appraisal. The person viewing or appraising a home may enter the 1447
home to determine by actual view any additions or fixtures that 1448
have been added since the last appraisal. In conducting the 1449
appraisals and establishing the true value, the auditor shall 1450
follow the procedures set forth for appraising real property in 1451
sections 5713.01 and 5713.03 of the Revised Code. 1452

(4) The county auditor shall place the true value of each 1453
home on the manufactured home tax list upon completion of an 1454
appraisal. 1455

(5) (a) If the county auditor changes the true value of a 1456
home, the auditor shall notify the owner of the home in writing, 1457
delivered by mail or in person. The notice shall be given at 1458
least thirty days prior to the issuance of any tax bill that 1459
reflects the change. Failure to receive the notice does not 1460
invalidate any proceeding under this section. 1461

(b) Any owner of a home or any other person or party that 1462
would be authorized to file a complaint under division (A) of 1463
section 5715.19 of the Revised Code if the home was real 1464

property may file a complaint against the true value of the home 1465
as appraised under this section. The complaint shall be filed 1466
with the county auditor on or before the thirty-first day of 1467
March of the current tax year or the date of closing of the 1468
collection for the first half of manufactured home taxes for the 1469
current tax year, whichever is later. The auditor shall present 1470
to the county board of revision all complaints filed with the 1471
auditor under this section. The board shall hear and investigate 1472
the complaint and may take action on it as provided under 1473
sections 5715.11 to 5715.19 of the Revised Code. 1474

(c) If the county board of revision determines, pursuant 1475
to a complaint against the valuation of a manufactured or mobile 1476
home filed under this section, that the amount of taxes, 1477
assessments, or other charges paid was in excess of the amount 1478
due based on the valuation as finally determined, then the 1479
overpayment shall be refunded in the manner prescribed in 1480
section 5715.22 of the Revised Code. 1481

(d) Payment of all or part of a tax under this section for 1482
any year for which a complaint is pending before the county 1483
board of revision does not abate the complaint or in any way 1484
affect the hearing and determination thereof. 1485

(M) If the county auditor determines that any tax or other 1486
charge or any part thereof has been erroneously charged as a 1487
result of a clerical error as defined in section 319.35 of the 1488
Revised Code, the county auditor shall call the attention of the 1489
county board of revision to the erroneous charges. If the board 1490
finds that the taxes or other charges have been erroneously 1491
charged or collected, it shall certify the finding to the 1492
auditor. Upon receipt of the certification, the auditor shall 1493
remove the erroneous charges on the manufactured home tax list 1494

or delinquent manufactured home tax list in the same manner as 1495
is prescribed in section 319.35 of the Revised Code for 1496
erroneous charges against real property, and refund any 1497
erroneous charges that have been collected, with interest, in 1498
the same manner as is prescribed in section 319.36 of the 1499
Revised Code for erroneous charges against real property. 1500

(N) As used in this section and section 4503.061 of the 1501
Revised Code: 1502

(1) "Manufactured home taxes" includes taxes, penalties, 1503
and interest charged under division (C) or (G) of this section 1504
and any penalties charged under division (G) or (H) (5) of 1505
section 4503.061 of the Revised Code. 1506

(2) "Current taxes" means all manufactured home taxes 1507
charged against a manufactured or mobile home that have not 1508
appeared on the manufactured home tax list for any prior year. 1509
Current taxes become delinquent taxes if they remain unpaid 1510
after the last day prescribed for payment of the second 1511
installment of current taxes without penalty, whether or not 1512
they have been certified delinquent. 1513

(3) "Delinquent taxes" means: 1514

(a) Any manufactured home taxes that were charged against 1515
a manufactured or mobile home for a prior year, including any 1516
penalties or interest charged for a prior year and the costs of 1517
publication under division (H) (2) of this section, and that 1518
remain unpaid; 1519

(b) Any current manufactured home taxes charged against a 1520
manufactured or mobile home that remain unpaid after the last 1521
day prescribed for payment of the second installment of current 1522
taxes without penalty, whether or not they have been certified 1523

delinquent, including any penalties or interest and the costs of 1524
publication under division (H) (2) of this section. 1525

Sec. 4503.065. (A) (1) Division (A) of this section applies 1526
to any of the following persons: 1527

(a) An individual who is permanently and totally disabled; 1528

(b) An individual who is sixty-five years of age or older; 1529

(c) An individual who is the surviving spouse of a 1530
deceased person who was permanently and totally disabled or 1531
sixty-five years of age or older and who applied and qualified 1532
for a reduction in assessable value under this section in the 1533
year of death, provided the surviving spouse is at least fifty- 1534
nine but not sixty-five or more years of age on the date the 1535
deceased spouse dies. 1536

(2) The manufactured home tax on a manufactured or mobile 1537
home that is paid pursuant to division (C) of section 4503.06 of 1538
the Revised Code and that is owned and occupied as a home by an 1539
individual whose domicile is in this state and to whom this 1540
section applies, shall be reduced for any tax year for which an 1541
application for such reduction has been approved, provided the 1542
individual did not acquire ownership from a person, other than 1543
the individual's spouse, related by consanguinity or affinity 1544
for the purpose of qualifying for the reduction. An owner 1545
includes a settlor of a revocable or irrevocable inter vivos 1546
trust holding the title to a manufactured or mobile home 1547
occupied by the settlor as of right under the trust. 1548

(a) For manufactured and mobile homes for which the tax 1549
imposed by section 4503.06 of the Revised Code is computed under 1550
division (D) (2) of that section, the reduction shall equal one 1551
of the following amounts, as applicable to the person: 1552

(i) If the person received a reduction under this section 1553
for tax year 2007, the greater of the reduction for that tax 1554
year or the amount computed under division (A) (2) (b) of this 1555
section; 1556

(ii) If the person received, for any homestead, a 1557
reduction under division (A) of this section for tax year 2014 1558
or under division (A) (1) of section 323.152 of the Revised Code 1559
for tax year 2013 or the person is the surviving spouse of such 1560
a person and the surviving spouse is at least fifty-nine years 1561
of age on the date the deceased spouse dies, the amount computed 1562
under division (A) (2) (b) of this section. 1563

(iii) If the person is not described in division (A) (2) (a) 1564
(i) or (ii) of this section and the person's total income does 1565
not exceed thirty thousand dollars, as adjusted under division 1566
(A) (2) (e) of this section, the amount computed under division 1567
(A) (2) (b) of this section. 1568

(b) The amount of the reduction under division (A) (2) (b) 1569
of this section equals the product of the following: 1570

(i) Twenty-five thousand dollars of the true value of the 1571
property in money, as adjusted under division (A) (2) (e) of this 1572
section; 1573

(ii) The assessment percentage established by the tax 1574
commissioner under division (B) of section 5715.01 of the 1575
Revised Code, not to exceed thirty-five per cent; 1576

(iii) The effective tax rate used to calculate the taxes 1577
charged against the property for the current year, where 1578
"effective tax rate" is defined as in section 323.08 of the 1579
Revised Code; 1580

(iv) The quantity equal to one minus the sum of the 1581

percentage reductions in taxes received by the property for the 1582
current tax year under ~~section~~ sections 319.302 and 319.303 of 1583
the Revised Code and division (B) of section 323.152 of the 1584
Revised Code. 1585

(c) For manufactured and mobile homes for which the tax 1586
imposed by section 4503.06 of the Revised Code is computed under 1587
division (D)(1) of that section, the reduction shall equal one 1588
of the following amounts, as applicable to the person: 1589

(i) If the person received a reduction under this section 1590
for tax year 2007, the greater of the reduction for that tax 1591
year or the amount computed under division (A)(2)(d) of this 1592
section; 1593

(ii) If the person received, for any homestead, a 1594
reduction under division (A) of this section for tax year 2014 1595
or under division (A)(1) of section 323.152 of the Revised Code 1596
for tax year 2013 or the person is the surviving spouse of such 1597
a person and the surviving spouse is at least fifty-nine years 1598
of age on the date the deceased spouse dies, the amount computed 1599
under division (A)(2)(d) of this section. 1600

(iii) If the person is not described in division (A)(2)(c) 1601
(i) or (ii) of this section and the person's total income does 1602
not exceed thirty thousand dollars, as adjusted under division 1603
(A)(2)(e) of this section, the amount computed under division 1604
(A)(2)(d) of this section. 1605

(d) The amount of the reduction under division (A)(2)(d) 1606
of this section equals the product of the following: 1607

(i) Twenty-five thousand dollars of the cost to the owner, 1608
or the market value at the time of purchase, whichever is 1609
greater, as those terms are used in division (D)(1) of section 1610

4503.06 of the Revised Code, and as adjusted under division (A) 1611
(2) (e) of this section; 1612

(ii) The percentage from the appropriate schedule in 1613
division (D) (1) (b) of section 4503.06 of the Revised Code; 1614

(iii) The assessment percentage of forty per cent used in 1615
division (D) (1) (b) of section 4503.06 of the Revised Code; 1616

(iv) The tax rate of the taxing district in which the home 1617
has its situs. 1618

(e) The tax commissioner shall adjust the income threshold 1619
described in divisions (A) (2) (a) (iii) and (A) (2) (c) (iii) and the 1620
reduction amounts described in divisions (A) (2) (b) (i), (A) (2) (d) 1621
(i), (B) (1), (B) (2), (C) (1), and (C) (2) of this section by 1622
completing the following calculations in September of each year: 1623

(i) Determine the percentage increase in the gross 1624
domestic product deflator determined by the bureau of economic 1625
analysis of the United States department of commerce from the 1626
first day of January of the preceding calendar year to the last 1627
day of December of the preceding calendar year; 1628

(ii) Multiply that percentage increase by the total income 1629
threshold or reduction amount for the ensuing tax year, as 1630
applicable; 1631

(iii) Add the resulting product to the total income 1632
threshold or reduction amount, as applicable for the ensuing tax 1633
year; 1634

(iv) Round the resulting sum to the nearest multiple of 1635
one hundred dollars. 1636

The commissioner shall certify the amount resulting from 1637
each adjustment to each county auditor not later than the first 1638

day of December each year. The certified amount applies to the 1639
second ensuing tax year. The commissioner shall not make the 1640
applicable adjustment in any calendar year in which the amount 1641
resulting from the adjustment would be less than the total 1642
income threshold or the reduction amount for the ensuing tax 1643
year. 1644

(B) (1) The manufactured home tax levied pursuant to 1645
division (C) of section 4503.06 of the Revised Code on a 1646
manufactured or mobile home that is owned and occupied by a 1647
disabled veteran shall be reduced for any tax year for which an 1648
application for such reduction has been approved, provided the 1649
disabled veteran did not acquire ownership from a person, other 1650
than the disabled veteran's spouse, related by consanguinity or 1651
affinity for the purpose of qualifying for the reduction. An 1652
owner includes an owner within the meaning of division (A) (2) of 1653
this section. 1654

(a) For manufactured and mobile homes for which the tax 1655
imposed by section 4503.06 of the Revised Code is computed under 1656
division (D) (2) of that section, the reduction shall equal the 1657
product obtained by multiplying fifty thousand dollars of the 1658
true value of the property in money, as adjusted under division 1659
(A) (2) (e) of this section, by the amounts described in divisions 1660
(A) (2) (b) (ii) to (iv) of this section. 1661

(b) For manufactured and mobile homes for which the tax 1662
imposed by section 4503.06 of the Revised Code is computed under 1663
division (D) (1) of that section, the reduction shall equal the 1664
product obtained by multiplying fifty thousand dollars of the 1665
cost to the owner, or the market value at the time of purchase, 1666
whichever is greater, as those terms are used in division (D) (1) 1667
of section 4503.06 of the Revised Code, as adjusted under 1668

division (A) (2) (e) of this section, by the amounts described in 1669
divisions (A) (2) (d) (ii) to (iv) of this section. 1670

The reduction is in lieu of any reduction under section 1671
4503.0610 of the Revised Code or division (A), (B) (2), or (C) of 1672
this section. The reduction applies to only one manufactured or 1673
mobile home owned and occupied by a disabled veteran. 1674

(2) The manufactured home tax levied pursuant to division 1675
(C) of section 4503.06 of the Revised Code on a manufactured or 1676
mobile home that is owned and occupied by the surviving spouse 1677
of a disabled veteran shall be reduced for each tax year for 1678
which an application for such reduction has been approved. The 1679
reduction shall equal the amount of the reduction authorized 1680
under division (B) (1) (a) or (b) of this section, as applicable. 1681
An owner includes an owner within the meaning of division (A) (2) 1682
of this section. 1683

The reduction is in lieu of any reduction under section 1684
4503.0610 of the Revised Code or division (A), (B) (1), or (C) of 1685
this section. The reduction applies to only one manufactured or 1686
mobile home owned and occupied by the surviving spouse of a 1687
disabled veteran. A manufactured or mobile home qualifies for a 1688
reduction in taxes under division (B) (2) of this section 1689
beginning in one of the following tax years: 1690

(a) For a surviving spouse described in division (H) (1) of 1691
section 4503.064 of the Revised Code, the year the disabled 1692
veteran dies; 1693

(b) For a surviving spouse described in division (H) (2) of 1694
section 4503.064 of the Revised Code, the first year on the 1695
first day of January of which the total disability rating 1696
described in division (F) of section 323.151 of the Revised Code 1697

has been received for the deceased spouse. 1698

In either case, the reduction shall continue through the 1699
tax year in which the surviving spouse dies or remarries. 1700

(C) The manufactured home tax levied pursuant to division 1701
(C) of section 4503.06 of the Revised Code on a manufactured or 1702
mobile home that is owned and occupied by the surviving spouse 1703
of a public service officer killed in the line of duty shall be 1704
reduced for any tax year for which an application for such 1705
reduction has been approved, provided the surviving spouse did 1706
not acquire ownership from a person, other than the surviving 1707
spouse's deceased public service officer spouse, related by 1708
consanguinity or affinity for the purpose of qualifying for the 1709
reduction. An owner includes an owner within the meaning of 1710
division (A) (2) of this section. 1711

(1) For manufactured and mobile homes for which the tax 1712
imposed by section 4503.06 of the Revised Code is computed under 1713
division (D) (2) of that section, the reduction shall equal the 1714
product obtained by multiplying fifty thousand dollars of the 1715
true value of the property in money, as adjusted under division 1716
(A) (2) (e) of this section, by the amounts described in divisions 1717
(A) (2) (b) (ii) to (iv) of this section. 1718

(2) For manufactured and mobile homes for which the tax 1719
imposed by section 4503.06 of the Revised Code is computed under 1720
division (D) (1) of that section, the reduction shall equal the 1721
product obtained by multiplying fifty thousand dollars of the 1722
cost to the owner, or the market value at the time of purchase, 1723
whichever is greater, as those terms are used in division (D) (1) 1724
of section 4503.06 of the Revised Code, as adjusted under 1725
division (A) (2) (e) of this section, by the amounts described in 1726
divisions (A) (2) (d) (ii) to (iv) of this section. 1727

The reduction is in lieu of any reduction under section 1728
4503.0610 of the Revised Code or division (A) or (B) of this 1729
section. The reduction applies to only one manufactured or 1730
mobile home owned and occupied by such a surviving spouse. A 1731
manufactured or mobile home qualifies for a reduction in taxes 1732
under this division for the tax year in which the public service 1733
officer dies through the tax year in which the surviving spouse 1734
dies or remarries. 1735

(D) If the owner or the spouse of the owner of a 1736
manufactured or mobile home is eligible for a homestead 1737
exemption on the land upon which the home is located, the 1738
reduction to which the owner or spouse is entitled under this 1739
section shall not exceed the difference between the reduction to 1740
which the owner or spouse is entitled under division (A), (B), 1741
or (C) of this section and the amount of the reduction under the 1742
homestead exemption. 1743

(E) No reduction shall be made with respect to the home of 1744
any person convicted of violating division (C) or (D) of section 1745
4503.066 of the Revised Code for a period of three years 1746
following the conviction. 1747

Sec. 4503.0610. (A) If a board of county commissioners 1748
adopts a resolution granting a partial real property tax 1749
exemption under section 323.158 of the Revised Code, it also 1750
shall adopt a resolution under this section granting a partial 1751
manufactured home tax exemption. The partial exemption shall 1752
take the form of a reduction each year in the manufactured home 1753
tax charged against each manufactured home in the county under 1754
section 4503.06 of the Revised Code, by the same percentage by 1755
which real property taxes were reduced for the preceding year in 1756
the resolution adopted under section 323.158 of the Revised 1757

Code. Upon adopting the resolution under this section, the board 1758
shall certify copies of it to the county auditor and the tax 1759
commissioner. 1760

(B) After complying with sections 319.303, 319.304, 1761
4503.06, and 4503.065 of the Revised Code, the county auditor 1762
shall reduce the remaining sum to be levied against a 1763
manufactured home by the percentage called for in the resolution 1764
adopted under division (A) of this section. The auditor shall 1765
certify the amount of tax remaining after the reduction to the 1766
county treasurer for collection as the manufactured home tax 1767
charged and payable on the manufactured home. 1768

(C) For each tax year, the county auditor shall certify to 1769
the board of county commissioners the total amount by which 1770
manufactured home taxes are reduced under this section. At the 1771
time of each semi-annual distribution of manufactured home taxes 1772
in the county, the board shall pay to the auditor one-half of 1773
that total amount. Upon receipt of the payment, the auditor 1774
shall distribute it among the various taxing districts in the 1775
county as though it had been levied and collected as 1776
manufactured home taxes. The board shall make the payment from 1777
the county general fund or from any other county revenue that 1778
may be used for that purpose. 1779

(D) If a board of county commissioners repeals a 1780
resolution adopted under section 323.158 of the Revised Code, it 1781
also shall repeal the resolution adopted under this section. 1782

Sec. 5705.01. As used in this chapter: 1783

(A) "Subdivision" means any county; municipal corporation; 1784
township; township police district; joint police district; 1785
township fire district; joint fire district; joint ambulance 1786

district; joint emergency medical services district; fire and 1787
ambulance district; joint recreation district; township waste 1788
disposal district; township road district; community college 1789
district; technical college district; detention facility 1790
district; a district organized under section 2151.65 of the 1791
Revised Code; a combined district organized under sections 1792
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 1793
drug addiction, and mental health service district; a drainage 1794
improvement district created under section 6131.52 of the 1795
Revised Code; a lake facilities authority created under Chapter 1796
353. of the Revised Code; a union cemetery district; a county 1797
school financing district; a city, local, exempted village, 1798
cooperative education, joint vocational school district; a 1799
regional student education district created under section 1800
3313.83 of the Revised Code; or a career-technical cooperative 1801
education district created under section 3313.831 of the Revised 1802
Code. 1803

(B) "Municipal corporation" means all municipal 1804
corporations, including those that have adopted a charter under 1805
Article XVIII, Ohio Constitution. 1806

(C) "Taxing authority" or "bond issuing authority" means, ~~—~~ 1807
~~in any of the following:~~ 1808

(1) In the case of any county, the board of county 1809
commissioners; in the case of a municipal corporation, the 1810
council or other legislative authority of the municipal 1811
corporation; in the case of a city, local, exempted village, 1812
cooperative education, or joint vocational school district, the 1813
board of education; in the case of a community college district, 1814
the board of trustees of the district; in the case of a 1815
technical college district, the board of trustees of the 1816

district; in the case of a detention facility district, a 1817
district organized under section 2151.65 of the Revised Code, or 1818
a combined district organized under sections 2152.41 and 2151.65 1819
of the Revised Code, the joint board of county commissioners of 1820
the district; in the case of a township, the board of township 1821
trustees; in the case of a joint police district, the joint 1822
police district board; in the case of a joint fire district, the 1823
board of fire district trustees; in the case of a joint 1824
recreation district, the joint recreation district board of 1825
trustees; in the case of a joint-county alcohol, drug addiction, 1826
and mental health service district, the district's board of 1827
alcohol, drug addiction, and mental health services; in the case 1828
of a joint ambulance district or a fire and ambulance district, 1829
the board of trustees of the district; in the case of a union 1830
cemetery district, the legislative authority of the municipal 1831
corporation and the board of township trustees, acting jointly 1832
as described in section 759.341 of the Revised Code; in the case 1833
of a drainage improvement district, the board of county 1834
commissioners of the county in which the drainage district is 1835
located; in the case of a lake facilities authority, the board 1836
of directors; in the case of a joint emergency medical services 1837
district, the joint board of county commissioners of all 1838
counties in which all or any part of the district lies; and in 1839
the case of a township police district, a township fire 1840
district, a township road district, or a township waste disposal 1841
district, the board of township trustees of the township in 1842
which the district is located. ~~"Taxing authority" also means the~~ 1843

(2) The educational service center governing board that 1844
serves as the taxing authority of a county school financing 1845
district as provided in section 3311.50 of the Revised Code, the 1846
board of directors of a regional student education district 1847

created under section 3313.83 of the Revised Code, and the board 1848
of directors of a career-technical cooperative education 1849
district created under section 3313.831 of the Revised Code. 1850

(3) The governing body responsible for levying a tax for 1851
any taxing unit for which a taxing authority is not defined 1852
pursuant to division (C) (1) or (2) of this section. 1853

(D) "Fiscal officer" in the case of a county, means the 1854
county auditor; in the case of a municipal corporation, the city 1855
auditor or village clerk, or an officer who, by virtue of the 1856
charter, has the duties and functions of the city auditor or 1857
village clerk, except that in the case of a municipal university 1858
the board of directors of which have assumed, in the manner 1859
provided by law, the custody and control of the funds of the 1860
university, the chief accounting officer of the university shall 1861
perform, with respect to the funds, the duties vested in the 1862
fiscal officer of the subdivision by sections 5705.41 and 1863
5705.44 of the Revised Code; in the case of a school district, 1864
the treasurer of the board of education; in the case of a county 1865
school financing district, the treasurer of the educational 1866
service center governing board that serves as the taxing 1867
authority; in the case of a township, the township fiscal 1868
officer; in the case of a joint police district, the treasurer 1869
of the district; in the case of a joint fire district, the clerk 1870
of the board of fire district trustees; in the case of a joint 1871
ambulance district, the clerk of the board of trustees of the 1872
district; in the case of a joint emergency medical services 1873
district, the person appointed as fiscal officer pursuant to 1874
division (D) of section 307.053 of the Revised Code; in the case 1875
of a fire and ambulance district, the person appointed as fiscal 1876
officer pursuant to division (B) of section 505.375 of the 1877
Revised Code; in the case of a joint recreation district, the 1878

person designated pursuant to section 755.15 of the Revised 1879
Code; in the case of a union cemetery district, the clerk of the 1880
municipal corporation designated in section 759.34 of the 1881
Revised Code; in the case of a children's home district, 1882
educational service center, general health district, joint- 1883
county alcohol, drug addiction, and mental health service 1884
district, county library district, detention facility district, 1885
district organized under section 2151.65 of the Revised Code, a 1886
combined district organized under sections 2152.41 and 2151.65 1887
of the Revised Code, or a metropolitan park district for which 1888
no treasurer has been appointed pursuant to section 1545.07 of 1889
the Revised Code, the county auditor of the county designated by 1890
law to act as the auditor of the district; in the case of a 1891
metropolitan park district which has appointed a treasurer 1892
pursuant to section 1545.07 of the Revised Code, that treasurer; 1893
in the case of a drainage improvement district, the auditor of 1894
the county in which the drainage improvement district is 1895
located; in the case of a lake facilities authority, the fiscal 1896
officer designated under section 353.02 of the Revised Code; in 1897
the case of a regional student education district, the fiscal 1898
officer appointed pursuant to section 3313.83 of the Revised 1899
Code; in the case of a career-technical cooperative education 1900
district, the fiscal officer appointed pursuant to section 1901
3313.831 of the Revised Code; and in all other cases, the 1902
officer responsible for keeping the appropriation accounts and 1903
drawing warrants for the expenditure of the moneys of the 1904
district or taxing unit. 1905

(E) "Permanent improvement" or "improvement" means any 1906
property, asset, or improvement with an estimated life or 1907
usefulness of five years or more, including land and interests 1908
therein, and reconstructions, enlargements, and extensions 1909

thereof having an estimated life or usefulness of five years or 1910
more. 1911

(F) "Current operating expenses" and "current expenses" 1912
mean the lawful expenditures of a subdivision, except those for 1913
permanent improvements, and except payments for interest, 1914
sinking fund, and retirement of bonds, notes, and certificates 1915
of indebtedness of the subdivision. 1916

(G) "Debt charges" means interest, sinking fund, and 1917
retirement charges on bonds, notes, or certificates of 1918
indebtedness. 1919

(H) "Taxing unit" means any subdivision or other 1920
governmental district having authority to levy taxes on the 1921
property in the district or issue bonds that constitute a charge 1922
against the property of the district, including conservancy 1923
districts, metropolitan park districts, sanitary districts, road 1924
districts, and other districts. 1925

(I) "District authority" means any board of directors, 1926
trustees, commissioners, or other officers controlling a 1927
district institution or activity that derives its income or 1928
funds from two or more subdivisions, such as the educational 1929
service center, the trustees of district children's homes, the 1930
district board of health, a joint-county alcohol, drug 1931
addiction, and mental health service district's board of 1932
alcohol, drug addiction, and mental health services, detention 1933
facility districts, a joint recreation district board of 1934
trustees, districts organized under section 2151.65 of the 1935
Revised Code, combined districts organized under sections 1936
2152.41 and 2151.65 of the Revised Code, and other such boards. 1937

(J) "Tax list" and "tax duplicate" mean the general tax 1938

lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code. 1939
1940

(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates. 1941
1942

(L) "Association library district" means a territory, the boundaries of which are defined by the state library board pursuant to division (I) of section 3375.01 of the Revised Code, in which a library association or private corporation maintains a free public library. 1943
1944
1945
1946
1947

(M) "Library district" means a territory, the boundaries of which are defined by the state library board pursuant to section 3375.01 of the Revised Code, in which the board of trustees of a county, municipal corporation, school district, or township public library maintains a free public library. 1948
1949
1950
1951
1952

(N) "Qualifying library levy" means either of the following: 1953
1954

(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision; 1955
1956
1957
1958

(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision. 1959
1960
1961
1962

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code. 1963
1964
1965
1966

(P) "The county auditor's appraised value" means the true value in money of real property.

(Q) (1) "Effective rate" means one of the following:

(a) For a levy that is the renewal of an existing levy or an existing levy extended to additional territory, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code;

(b) For a levy that is the increase of an existing levy, the effective tax rate of the portion of the levy equal to the rate of the existing levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, plus the rate of the additional portion of the levy;

(c) For a levy that is the decrease of an existing levy, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, and as proportionately reduced to account for the decrease pursuant to rules adopted by the tax commissioner.

(2) As used in division (Q) (1) of this section:

(a) "Effective tax rate" has the same meaning in section 323.08 of the Revised Code.

(b) "Class one property" means real property classified as residential or agricultural under section 5713.041 of the Revised Code.

Sec. 5705.03. (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections

5705.01 to 5705.47 of the Revised Code, on the real and personal 1995
property within the subdivision for the purpose of paying the 1996
current operating expenses of the subdivision and acquiring or 1997
constructing permanent improvements. The taxing authority of 1998
each subdivision and taxing unit shall, subject to the 1999
limitations of such sections, levy such taxes annually as are 2000
necessary to pay the interest and sinking fund on and retire at 2001
maturity the bonds, notes, and certificates of indebtedness of 2002
such subdivision and taxing unit, including levies in 2003
anticipation of which the subdivision or taxing unit has 2004
incurred indebtedness. 2005

(B) (1) When a taxing authority determines that it is 2006
necessary to levy a tax outside the ten-mill limitation for any 2007
purpose authorized by the Revised Code, the taxing authority 2008
shall certify to the county auditor a resolution or ordinance 2009
requesting that the county auditor certify to the taxing 2010
authority the amounts described in division (B) (2) of this 2011
section. The resolution or ordinance shall state all of the 2012
following: 2013

(a) The proposed rate of the tax, expressed in mills for 2014
each one dollar of taxable value, or the dollar amount of 2015
revenue to be generated by the proposed tax; 2016

(b) The purpose of the tax; 2017

(c) Whether the tax is an additional levy, a renewal or a 2018
replacement of an existing tax, a renewal or replacement of an 2019
existing tax with an increase or a decrease, a reduction or 2020
decrease of an existing tax, or an extension of an existing tax 2021
to additional territory; 2022

(d) The section of the Revised Code authorizing submission 2023

of the question of the tax; 2024

(e) The term of years of the tax or if the tax is for a 2025
continuing period of time; 2026

(f) That the tax is to be levied upon the entire territory 2027
of the subdivision or, if authorized by the Revised Code, a 2028
description of the portion of the territory of the subdivision 2029
in which the tax is to be levied; 2030

(g) The date of the election at which the question of the 2031
tax shall appear on the ballot; 2032

(h) That the ballot measure shall be submitted to the 2033
entire territory of the subdivision or, if authorized by the 2034
Revised Code, a description of the portion of the territory of 2035
the subdivision to which the ballot measure shall be submitted; 2036

(i) The tax year in which the tax will first be levied and 2037
the calendar year in which the tax will first be collected; 2038

(j) Each such county in which the subdivision has 2039
territory. 2040

(2) Upon receipt of a resolution or ordinance certified 2041
under division (B) (1) of this section, the county auditor shall 2042
certify to the taxing authority each of the following, as 2043
applicable to that levy: 2044

(a) The total current tax valuation of the subdivision. 2045

(b) The number of mills for each one dollar of taxable 2046
value that is required to generate a specified amount of 2047
revenue. 2048

(c) Either of the following: 2049

(i) If the levy is to renew, renew and increase, renew and 2050

decrease, reduce or decrease, or extend to additional territory 2051
an existing levy that is subject to reduction under section 2052
319.301 of the Revised Code, the levy's effective rate, 2053
expressed in dollars, rounded to the nearest dollar, for each 2054
one hundred thousand dollars of the county auditor's appraised 2055
value; 2056

(ii) For all other levies, the levy's rate, described in 2057
division (B) (2) (b) or (d) of this section, expressed in dollars, 2058
rounded to the nearest dollar, for each one hundred thousand 2059
dollars of the county auditor's appraised value. 2060

(d) The dollar amount of revenue, rounded to the nearest 2061
dollar, that would be generated by a specified number of mills 2062
for each one dollar of taxable value. 2063

(e) For any levy or portion of a levy except a levy or 2064
portion of a levy to pay debt charges, an estimate of the levy's 2065
annual collections, rounded to the nearest dollar, which shall 2066
be calculated assuming that the amount of the tax list of the 2067
taxing authority remains throughout the life of the levy the 2068
same as the amount of the tax list most recently certified by 2069
the auditor under division (A) of section 319.28 of the Revised 2070
Code. 2071

If a subdivision is located in more than one county, the 2072
county auditor shall obtain from the county auditor of each 2073
other county in which the subdivision is located the current tax 2074
valuation for the portion of the subdivision in that county. The 2075
county auditor shall issue the certification to the taxing 2076
authority within ten days after receiving the taxing authority's 2077
resolution or ordinance requesting it. 2078

(3) Upon receiving the certification from the county 2079

auditor under division (B)(2) of this section, the taxing 2080
authority may adopt a resolution or ordinance stating the rate 2081
of the tax levy, expressed in mills for each one dollar of 2082
taxable value and the rate or effective rate, as applicable, in 2083
dollars for each one hundred thousand dollars of the county 2084
auditor's appraised value, as estimated by the county auditor, 2085
and, except as otherwise provided in this division, that the 2086
taxing authority will proceed with the submission of the 2087
question of the tax to electors. 2088

If the taxing authority is a board of county 2089
commissioners, the resolution shall direct the county budget 2090
commission to hold a public hearing to consider whether the 2091
question of the tax should be submitted to the electors. The 2092
board of county commissioners shall certify the resolution or 2093
ordinance to the county budget commission, which shall schedule 2094
a hearing for a date that is not less than ten and not more than 2095
thirty days after the date of certification. 2096

During the hearing before each commission, the board of 2097
county commissioners, or a county department, authority, 2098
commission, office, or board designated by the board of county 2099
commissioners, shall present evidence demonstrating the 2100
necessity of the levy to the county budget commission. The 2101
county budget commission shall make a recommendation, issued on 2102
a majority vote of the commissioners. 2103

The taxing authority shall certify ~~this~~ the resolution or 2104
ordinance adopted under division (B)(3) of this section, a copy 2105
of the county auditor's certifications, a copy of the county 2106
budget commission's recommendation if required, and the 2107
resolution or ordinance the taxing authority adopted under 2108
division (B)(1) of this section to the proper county board of 2109

elections in the manner and within the time prescribed by the 2110
section of the Revised Code governing submission of the 2111
question. The county board of elections shall not submit the 2112
question of the tax to electors unless a copy of the county 2113
auditor's certification ~~accompanies~~ and any necessary county 2114
budget commission recommendation accompanies the resolutions or 2115
ordinances the taxing authority certifies to the board. Before 2116
requesting a taxing authority to submit a tax levy, any agency 2117
or authority authorized to make that request shall first request 2118
the certification from the county auditor provided under this 2119
section. 2120

(4) This division is supplemental to, and not in 2121
derogation of, any similar requirement governing the 2122
certification by the county auditor of the tax valuation of a 2123
subdivision or necessary tax rates for the purposes of the 2124
submission of the question of a tax in excess of the ten-mill 2125
limitation, including sections 133.18 and 5705.195 of the 2126
Revised Code. 2127

(C) All taxes levied on property shall be extended on the 2128
tax list and duplicate by the county auditor of the county in 2129
which the property is located, and shall be collected by the 2130
county treasurer of such county in the same manner and under the 2131
same laws and rules as are prescribed for the assessment and 2132
collection of county taxes. The proceeds of any tax levied by or 2133
for any subdivision when received by its fiscal officer shall be 2134
deposited in its treasury to the credit of the appropriate fund. 2135

Sec. 5705.13. (A) A taxing authority of a subdivision, by 2136
resolution or ordinance, may establish reserve balance accounts 2137
to accumulate currently available resources for the following 2138
purposes: 2139

(1) To stabilize subdivision budgets against cyclical 2140
changes in revenues and expenditures; 2141

(2) Except as otherwise provided by this section, to 2142
provide for the payment of claims and deductibles under an 2143
individual or joint self-insurance program for the subdivision, 2144
if the subdivision is permitted by law to establish such a 2145
program; 2146

(3) To provide for the payment of claims, assessments, and 2147
deductibles under a self-insurance program, individual 2148
retrospective ratings plan, group rating plan, group 2149
retrospective rating plan, medical only program, deductible 2150
plan, or large deductible plan for workers' compensation. 2151

The ordinance or resolution establishing a reserve balance 2152
account shall state the purpose for which the account is 2153
established, the fund in which the account is to be established, 2154
and the total amount of money to be reserved in the account. 2155

Not more than one reserve balance account may be 2156
established for each of the purposes permitted under divisions 2157
(A) (2) and (3) of this section. Money to the credit of a reserve 2158
balance account may be expended only for the purpose for which 2159
the account was established. 2160

A reserve balance account established for the purpose 2161
described in division (A) (1) of this section may be established 2162
in the general fund or in one or more special funds for 2163
operating purposes of the subdivision. The amount of money to be 2164
reserved in such an account in any fiscal year shall not exceed 2165
five per cent of the revenue credited in the preceding fiscal 2166
year to the fund in which the account is established, or, in the 2167
case of a reserve balance account of a county or of a township, 2168

the greater of that amount or one-sixth of the expenditures 2169
during the preceding fiscal year from the fund in which the 2170
account is established. Subject to division ~~(F)~~ (G) of section 2171
5705.29 of the Revised Code, any reserve balance in an account 2172
established under division (A) (1) of this section shall not be 2173
considered part of the unencumbered balance or revenue of the 2174
subdivision under division (A) of section 5705.35 or division 2175
(A) (1) of section 5705.36 of the Revised Code. 2176

At any time, a taxing authority of a subdivision, by 2177
resolution or ordinance, may reduce or eliminate the reserve 2178
balance in a reserve balance account established for the purpose 2179
described in division (A) (1) of this section. 2180

A reserve balance account established for the purpose 2181
described in division (A) (2) or (3) of this section shall be 2182
established in the general fund of the subdivision or by the 2183
establishment of a separate internal service fund established to 2184
account for the operation of an individual or joint self- 2185
insurance program described in division (A) (2) of this section 2186
or a workers' compensation program or plan described in division 2187
(A) (3) of this section, and shall be based on sound actuarial 2188
principles. The total amount of money in a reserve balance 2189
account for self-insurance may be expressed in dollars or as the 2190
amount determined to represent an adequate reserve according to 2191
sound actuarial principles. 2192

A taxing authority of a subdivision, by resolution or 2193
ordinance, may rescind a reserve balance account established 2194
under this division. If a reserve balance account is rescinded, 2195
money that has accumulated in the account shall be transferred 2196
to the fund or funds from which the money originally was 2197
transferred. 2198

(B) A taxing authority of a subdivision, by resolution or ordinance, may establish a special revenue fund for the purpose of accumulating resources for the payment of accumulated sick leave and vacation leave, and for payments in lieu of taking compensatory time off, upon the termination of employment or the retirement of officers and employees of the subdivision. The special revenue fund may also accumulate resources for payment of salaries during any fiscal year when the number of pay periods exceeds the usual and customary number of pay periods. Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority, by resolution or ordinance, may transfer money to the special revenue fund from any other fund of the subdivision from which such payments may lawfully be made. The taxing authority, by resolution or ordinance, may rescind a special revenue fund established under this division. If a special revenue fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

(C) A taxing authority of a subdivision, by resolution or ordinance, may establish a capital projects fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets of the subdivision. For the purposes of this section, "fixed assets" includes motor vehicles. More than one capital projects fund may be established and may exist at any time. The ordinance or resolution shall identify the source of the money to be used to acquire, construct, or improve the fixed assets identified in the resolution or ordinance, the amount of money to be accumulated for that purpose, the period of time over which that amount is to be accumulated, and the fixed assets that the taxing authority intends to acquire, construct, or improve with the money to be accumulated in the

fund. 2230

A taxing authority of a subdivision shall not accumulate 2231
money in a capital projects fund for more than ten years after 2232
the resolution or ordinance establishing the fund is adopted. If 2233
the subdivision has not entered into a contract for the 2234
acquisition, construction, or improvement of fixed assets for 2235
which money was accumulated in such a fund before the end of 2236
that ten-year period, the fiscal officer of the subdivision 2237
shall transfer all money in the fund to the fund or funds from 2238
which that money originally was transferred or the fund that 2239
originally was intended to receive the money. 2240

A taxing authority of a subdivision, by resolution or 2241
ordinance, may rescind a capital projects fund. If a capital 2242
projects fund is rescinded, money that has accumulated in the 2243
fund shall be transferred to the fund or funds from which the 2244
money originally was transferred. 2245

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of 2246
the Revised Code, the taxing authority of a subdivision, by 2247
resolution or ordinance, may transfer money to the capital 2248
projects fund from any other fund of the subdivision that may 2249
lawfully be used for the purpose of acquiring, constructing, or 2250
improving the fixed assets identified in the resolution or 2251
ordinance. 2252

Sec. 5705.192. (A) For the purposes of this section only, 2253
"taxing authority" includes a township board of park 2254
commissioners appointed under section 511.18 of the Revised 2255
Code. 2256

(B) A taxing authority may propose to replace an existing 2257
levy that the taxing authority is authorized to levy, regardless 2258

of the section of the Revised Code under which the authority is 2259
granted, except a ~~school district emergency~~ levy proposed 2260
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 2261
The taxing authority may propose to replace the existing levy in 2262
its entirety at the rate at which it is authorized to be levied; 2263
may propose to replace a portion of the existing levy at a 2264
lesser rate; or may propose to replace the existing levy in its 2265
entirety and increase the rate at which it is levied. If the 2266
taxing authority proposes to replace an existing levy, the 2267
proposed levy shall be called a replacement levy and shall be so 2268
designated on the ballot. Except as otherwise provided in this 2269
division, a replacement levy shall be limited to the purpose of 2270
the existing levy, and shall appear separately on the ballot 2271
from, and shall not be conjoined with, the renewal of any other 2272
existing levy. In the case of an existing school district levy 2273
imposed under section 5705.21 of the Revised Code for the 2274
purpose specified in division (F) of section 5705.19 of the 2275
Revised Code, or in the case of an existing school district levy 2276
imposed under section 5705.217 of the Revised Code for the 2277
acquisition, construction, enlargement, renovation, and 2278
financing of permanent improvements, the replacement for that 2279
existing levy may be for the same purpose or for the purpose of 2280
general permanent improvements as defined in section 5705.21 of 2281
the Revised Code. The replacement for an existing levy imposed 2282
under division (L) of section 5705.19 or section 5705.222 of the 2283
Revised Code may be for any purpose authorized for a levy 2284
imposed under section 5705.222 of the Revised Code. 2285

The resolution proposing a replacement levy shall specify 2286
the purpose of the levy; its proposed rate expressed in mills 2287
for each one dollar of taxable value and in dollars for each one 2288
hundred thousand dollars of the county auditor's appraised 2289

value; whether the proposed rate is the same as the rate of the 2290
existing levy, a reduction, or an increase; the extent of any 2291
reduction or increase expressed in mills for each one dollar of 2292
taxable value and in dollars for each one hundred thousand 2293
dollars of the county auditor's appraised value; the first 2294
calendar year in which the levy will be due; and the term of the 2295
levy, expressed in years or, if applicable, that it will be 2296
levied for a continuing period of time. 2297

The sections of the Revised Code governing the maximum 2298
rate and term of the existing levy, the contents of the 2299
resolution that proposed the levy, the adoption of the 2300
resolution, the arrangements for the submission of the question 2301
of the levy, and notice of the election also govern the 2302
respective provisions of the proposal to replace the existing 2303
levy, except as provided in divisions (B)(1) to (5) of this 2304
section: 2305

(1) In the case of an existing school district levy that 2306
is imposed under section 5705.21 of the Revised Code for the 2307
purpose specified in division (F) of section 5705.19 of the 2308
Revised Code or under section 5705.217 of the Revised Code for 2309
the acquisition, construction, enlargement, renovation, and 2310
financing of permanent improvements, and that is to be replaced 2311
by a levy for general permanent improvements, the term of the 2312
replacement levy may be for a continuing period of time. 2313

(2) The date on which the election is held shall be as 2314
follows: 2315

(a) For the replacement of a levy with a fixed term of 2316
years, the date of the general election held during the last 2317
year the existing levy may be extended on the real and public 2318
utility property tax list and duplicate, or the date of any 2319

election held in the ensuing year; 2320

(b) For the replacement of a levy imposed for a continuing 2321
period of time, the date of any election held in any year after 2322
the year the levy to be replaced is first approved by the 2323
electors, except that only one election on the question of 2324
replacing the levy may be held during any calendar year. 2325

The failure by the electors to approve a proposal to 2326
replace a levy imposed for a continuing period of time does not 2327
terminate the existing continuing levy. 2328

(3) In the case of an existing school district levy 2329
imposed under division (B) of section 5705.21, division (C) of 2330
section 5705.212, or division (J) of section 5705.218 of the 2331
Revised Code, the rates allocated to the qualifying school 2332
district and to partnering community schools each may be 2333
increased or decreased or remain the same, and the total rate 2334
may be increased, decreased, or remain the same. 2335

(4) In the case of an existing levy imposed under division 2336
(L) of section 5705.19 of the Revised Code, the term may be for 2337
any number of years not exceeding ten or for a continuing period 2338
of time. 2339

(5) In addition to other required information, the 2340
election notice shall express the levy's annual collections, as 2341
estimated and certified by the county auditor under section 2342
5705.03 of the Revised Code. 2343

(C) The form of the ballot at the election on the question 2344
of a replacement levy shall be as follows: 2345

"A replacement of a tax for the benefit of _____ 2346
(name of subdivision or public library) for the purpose of 2347
_____ (the purpose stated in the resolution), that the 2348

county auditor estimates will collect \$_____ annually, at a rate 2349
not exceeding _____ mills for each \$1 of taxable value, 2350
which amounts to \$_____ for each \$100,000 of the county 2351
auditor's appraised value, for _____ (number of years levy 2352
is to run, or that it will be levied for a continuous period of 2353
time) 2354
2355

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the replacement levy is proposed by a qualifying school 2356
district to replace an existing tax levied under division (B) of 2357
section 5705.21, division (C) (1) of section 5705.212, or 2358
division (J) of section 5705.218 of the Revised Code, the form 2359
of the ballot shall be modified by adding, after the phrase 2360
"each \$1 of taxable value," the following: "(of which _____ 2361
mills is to be allocated to partnering community schools)." 2362

If the proposal is to replace an existing levy and 2363
increase the rate of the existing levy, the form of the ballot 2364
shall be changed by adding the words "_____ mills of an 2365
existing levy and an increase of _____ mills, to 2366
constitute" after the words "a replacement of." If the proposal 2367
is to replace only a portion of an existing levy, the form of 2368
the ballot shall be changed by adding the words "a portion of an 2369
existing levy, being a reduction of _____ mills, to 2370
constitute" after the words "a replacement of." If the existing 2371
levy is imposed under division (B) of section 5705.21, division 2372
(C) (1) of section 5705.212, or division (J) of section 5705.218 2373
of the Revised Code, the form of the ballot also shall state the 2374
portion of the total increased rate or of the total rate as 2375

reduced that is to be allocated to partnering community schools. 2376

If the tax is to be placed on the tax list of the current 2377
tax year, the form of the ballot shall be modified by adding at 2378
the end of the form the phrase ", commencing in _____ 2379
(first year the replacement tax is to be levied), first due in 2380
calendar year _____ (first calendar year in which the tax 2381
shall be due). " 2382

The question covered by the resolution shall be submitted 2383
as a separate proposition, but may be printed on the same ballot 2384
with any other proposition submitted at the same election, other 2385
than the election of officers. More than one such question may 2386
be submitted at the same election. 2387

(D) Two or more existing levies, or any portion of those 2388
levies, may be combined into one replacement levy, so long as 2389
all of the existing levies are for the same purpose and either 2390
all are due to expire the same year or all are for a continuing 2391
period of time. The question of combining all or portions of 2392
those existing levies into the replacement levy shall appear as 2393
one ballot proposition before the electors. If the electors 2394
approve the ballot proposition, all or the stated portions of 2395
the existing levies are replaced by one replacement levy. 2396

(E) A levy approved in excess of the ten-mill limitation 2397
under this section shall be certified to the tax commissioner. 2398
In the first year of a levy approved under this section, the 2399
levy shall be extended on the tax lists after the February 2400
settlement succeeding the election at which the levy was 2401
approved. If the levy is to be placed on the tax lists of the 2402
current year, as specified in the resolution providing for its 2403
submission, the result of the election shall be certified 2404
immediately after the canvass by the board of elections to the 2405

taxing authority, which shall forthwith make the necessary levy 2406
and certify it to the county auditor, who shall extend it on the 2407
tax lists for collection. After the first year, the levy shall 2408
be included in the annual tax budget that is certified to the 2409
county budget commission. 2410

If notes are authorized to be issued in anticipation of 2411
the proceeds of the existing levy, notes may be issued in 2412
anticipation of the proceeds of the replacement levy, and such 2413
issuance is subject to the terms and limitations governing the 2414
issuance of notes in anticipation of the proceeds of the 2415
existing levy. 2416

(F) This section does not authorize a tax to be levied in 2417
any year after the year in which revenue is not needed for the 2418
purpose for which the tax is levied. 2419

Sec. 5705.194. The board of education of any city, local, 2420
exempted village, cooperative education, or joint vocational 2421
school district at any time may declare by resolution that the 2422
revenue that will be raised by all tax levies which the district 2423
is authorized to impose, when combined with state and federal 2424
revenues, will be insufficient to provide for the ~~emergency~~ 2425
requirements of the school district ~~or to avoid an operating~~ 2426
~~deficit~~, and that it is therefore necessary to levy an 2427
additional tax in excess of the ten-mill limitation for the 2428
current expenses of the district. The resolution shall be 2429
confined to ~~a single purpose and shall specify that purpose~~. If 2430
the levy is proposed to renew all or a portion of the proceeds 2431
derived from one or more existing levies imposed pursuant to 2432
this section, it shall be called a renewal levy and shall be so 2433
designated on the ballot, except that an existing levy may not 2434
be renewed under this section if the purpose of that levy is to 2435

avoid an operating deficit or to provide for the emergency 2436
requirements of the school district. If two or more existing 2437
levies are to be included in a single renewal levy but are not 2438
scheduled to expire in the same year, the resolution shall 2439
specify that the existing levies to be renewed shall not be 2440
levied after the year preceding the year in which the renewal 2441
levy is first imposed. ~~Notwithstanding the original purpose of~~ 2442
~~any one or more existing levies that are to be in any single~~ 2443
~~renewal levy, the purpose of the renewal levy may be either to~~ 2444
~~avoid an operating deficit or to provide for the emergency~~ 2445
~~requirements of the school district.~~ The resolution shall 2446
further specify the amount of money it is necessary to raise for 2447
the specified purpose for each calendar year the millage is to 2448
be imposed; if a renewal levy, whether the levy is to renew all, 2449
or a portion of, the proceeds derived from one or more existing 2450
levies; and the number of years in which the millage is to be in 2451
effect, which may include a levy upon the current year's tax 2452
list. The number of years may be any number not exceeding ten. 2453

The question shall be submitted at a special election on a 2454
date specified in the resolution. The date shall not be earlier 2455
than eighty days after the adoption and certification of the 2456
resolution to the county auditor and shall be consistent with 2457
the requirements of section 3501.01 of the Revised Code. A 2458
resolution for a renewal levy shall not be placed on the ballot 2459
unless the question is submitted on a date on which a special 2460
election may be held under division (D) of section 3501.01 of 2461
the Revised Code, except for the first Tuesday after the first 2462
Monday in August, during the last year the levy to be renewed 2463
may be extended on the real and public utility property tax list 2464
and duplicate, or at any election held in the ensuing year, 2465
except that if the resolution proposes renewing two or more 2466

existing levies, the question shall be submitted on the date of 2467
the general or primary election held during the last year at 2468
least one of the levies to be renewed may be extended on that 2469
list and duplicate, or at any election held during the ensuing 2470
year. For purposes of this section and sections 5705.197 and 2471
5705.199 of the Revised Code, a levy shall be considered to be 2472
an "existing levy" through the year following the last year it 2473
can be placed on the real and public utility property tax list 2474
and duplicate. 2475

The submission of questions to the electors under this 2476
section is subject to the limitation on the number of election 2477
dates established by section 5705.214 of the Revised Code. 2478

The resolution shall go into immediate effect upon its 2479
passage, and no publication of the resolution shall be necessary 2480
other than that provided for in the notice of election. A copy 2481
of the resolution shall immediately after its passing be 2482
certified to the county auditor of the proper county. Section 2483
5705.195 of the Revised Code shall govern the arrangements for 2484
the submission of questions to the electors under this section 2485
and other matters concerning the election. Publication of notice 2486
of the election shall be made in one newspaper of general 2487
circulation in the county once a week for two consecutive weeks, 2488
or as provided in section 7.16 of the Revised Code, prior to the 2489
election. If the board of elections operates and maintains a web 2490
site, the board of elections shall post notice of the election 2491
on its web site for thirty days prior to the election. If a 2492
majority of the electors voting on the question submitted in an 2493
election vote in favor of the levy, the board of education of 2494
the school district may make the additional levy necessary to 2495
raise the amount specified in the resolution for the purpose 2496
stated in the resolution. The tax levy shall be included in the 2497

next tax budget that is certified to the county budget 2498
commission. 2499

After the approval of the levy and prior to the time when 2500
the first tax collection from the levy can be made, the board of 2501
education may anticipate a fraction of the proceeds of the levy 2502
and issue anticipation notes in an amount not exceeding the 2503
total estimated proceeds of the levy to be collected during the 2504
first year of the levy. 2505

The notes shall be issued as provided in section 133.24 of 2506
the Revised Code, shall have principal payments during each year 2507
after the year of their issuance over a period not to exceed 2508
five years, and may have principal payment in the year of their 2509
issuance. 2510

Sec. 5705.197. The form of the ballot to be used at the 2511
election provided for in section 5705.195 of the Revised Code 2512
shall be as follows: 2513

"Shall a fixed-sum levy be imposed by the _____ 2514
(here insert name of school district) for the purpose of 2515
~~_____ (here insert purpose of levy)~~ current operating 2516
expenses in the sum of \$_____ (here insert annual amount 2517
the levy is to produce) and a levy of taxes to be made outside 2518
of the ten-mill limitation estimated by the county auditor to 2519
average _____ mills for each \$1 of taxable value, which 2520
amounts to \$_____ for each \$100,000 of the county auditor's 2521
appraised value, for a period of _____ (here insert the 2522
number of years the millage is to be imposed) years? 2523
2524

	FOR THE TAX LEVY
--	------------------

	AGAINST THE TAX LEVY	"
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If the tax is to be placed on the current tax list, the 2525
form of the ballot shall be modified by adding, after "years," 2526
the phrase ", commencing in _____ (first year the tax is to 2527
be levied), first due in calendar year _____ (first 2528
calendar year in which the tax shall be due)." 2529

If the levy submitted is a proposal to renew all or a 2530
portion of an existing levy, the form of the ballot specified in 2531
this section must be changed by adding the following at the 2532
beginning of the form, after the words "shall a levy": 2533

(A) "Renewing an existing levy" in the case of a proposal 2534
to renew an existing levy in the same amount; 2535

(B) "Renewing \$_____ and providing an increase of \$_____ 2536
" in the case of an increase; 2537

(C) "Renewing part of an existing levy, being a reduction 2538
of \$_____ " in the case of a renewal of only part of an 2539
existing levy. 2540

If the levy submitted is a proposal to renew all or a 2541
portion of more than one existing levy, the form of the ballot 2542
may be changed in any of the manners provided in division (A), 2543
(B), or (C) of this section, or any combination of those 2544
manners, as appropriate, so long as the form of the ballot 2545
reflects the number of levies to be renewed, whether the amount 2546
of any of the levies will be increased or decreased, the amount 2547
of any such increase or decrease for each levy, and that none of 2548
the existing levies to be renewed will be levied after the year 2549
preceding the year in which the renewal levy is first imposed. 2550
The form of the ballot shall be changed by adding the following 2551

statement after "for a period of _____ years?" and before "For
the Tax Levy" and "Against the Tax Levy":

"If approved, any remaining tax years on any of the above
_____ (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)."

Sec. 5705.199. (A) At any time before the effective date
of this amendment the board of education of a city, local,
exempted village, cooperative education, or joint vocational
school district, by a vote of two-thirds of all its members, may
declare by resolution that the revenue that will be raised by
all tax levies that the district is authorized to impose, when
combined with state and federal revenues, will be insufficient
to provide for the necessary requirements of the school
district, and that it is therefore necessary to levy a tax in
excess of the ten-mill limitation for the purpose of providing
for the necessary requirements of the school district. Such a
levy shall be proposed as a substitute for all or a portion of
one or more existing levies imposed under sections 5705.194 to
5705.197 of the Revised Code or under this section, by levying a
tax as follows:

(1) In the initial year the levy is in effect, the levy
shall be in a specified amount of money equal to the aggregate
annual dollar amount of proceeds derived from the levy or
levies, or portion thereof, being substituted.

(2) In each subsequent year the levy is in effect, the
levy shall be in a specified amount of money equal to the sum of
the following:

(a) The dollar amount of the proceeds derived from the 2581
levy in the prior year; and 2582

(b) The dollar amount equal to the product of the total 2583
taxable value of all taxable real property in the school 2584
district in the then-current year, excluding carryover property 2585
as defined in section 319.301 of the Revised Code, multiplied by 2586
the annual levy, expressed in mills for each one dollar of 2587
taxable value, that was required to produce the annual dollar 2588
amount of the levy under this section in the prior year; 2589
provided, that the amount under division (A) (2) (b) of this 2590
section shall not be less than zero. 2591

~~(B) The resolution proposing the substitute levy shall 2592
specify the annual dollar amount the levy is to produce in its 2593
initial year; the first calendar year in which the levy will be 2594
due; and the term of the levy expressed in years, which may be 2595
any number not exceeding ten, or for a continuing period of 2596
time. The resolution shall specify the date of holding the 2597
election, which shall not be earlier than ninety days after 2598
certification of the resolution to the board of elections, and 2599
which shall be consistent with the requirements of section 2600
3501.01 of the Revised Code. If two or more existing levies are 2601
to be included in a single substitute levy, but are not 2602
scheduled to expire in the same year, the resolution shall 2603
specify that the existing levies to be substituted shall not be 2604
levied after the year preceding the year in which the substitute 2605
levy is first imposed. 2606~~

~~The resolution shall go into immediate effect upon its 2607
passage, and no publication of the resolution shall be necessary 2608
other than that provided for in the notice of election. A copy 2609
of the resolution shall immediately after its passage be 2610~~

~~certified to the county auditor in the manner provided by~~ 2611
~~section 5705.195 of the Revised Code, and sections 5705.194 and~~ 2612
~~5705.196 of the Revised Code shall govern the arrangements for~~ 2613
~~the submission of the question and other matters concerning the~~ 2614
~~notice of election and the election, except as may be provided~~ 2615
~~otherwise in this section.~~ 2616

~~(C) The form of the ballot to be used at the election on~~ 2617
~~the question of a levy under this section shall be as follows:~~ 2618

~~"Shall a tax levy substituting for an existing levy be~~ 2619
~~imposed by the _____ (here insert name of school district)~~ 2620
~~for the purpose of providing for the necessary requirements of~~ 2621
~~the school district in the initial sum of \$_____ (here~~ 2622
~~insert the annual dollar amount the levy is to produce in its~~ 2623
~~initial year), and a levy of taxes be made outside of the ten-~~ 2624
~~mill limitation estimated by the county auditor to require~~ 2625
~~_____ mills for each \$1 of taxable value, which amounts to~~ 2626
~~\$_____ for each \$100,000 of the county auditor's appraised~~ 2627
~~value for the initial year of the tax, for a period of~~ 2628
~~_____ (here insert the number of years the levy is to be~~ 2629
~~imposed, or that it will be levied for a continuing period of~~ 2630
~~time), commencing in _____ (first year the tax is to be~~ 2631
~~levied), first due in calendar year _____ (first calendar~~ 2632
~~year in which the tax shall be due), with the sum of such tax to~~ 2633
~~increase only if and as new land or real property improvements~~ 2634
~~not previously taxed by the school district are added to its tax~~ 2635
~~list?~~ 2636

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

~~If the levy submitted is a proposal to substitute all or a~~ 2638
~~portion of more than one existing levy, the form of the ballot~~ 2639
~~may be changed so long as the ballot reflects the number of~~ 2640
~~levies to be substituted and that none of the existing levies to~~ 2641
~~be substituted will be levied after the year preceding the year~~ 2642
~~in which the substitute levy is first imposed. The form of the~~ 2643
~~ballot shall be modified by substituting the statement "Shall a~~ 2644
~~tax levy substituting for an existing levy" with "Shall a tax~~ 2645
~~levy substituting for existing levies" and adding the following~~ 2646
~~statement after "added to its tax list?" and before "For the Tax~~ 2647
~~Levy":~~ 2648

~~"If approved, any remaining tax years on any of the~~ 2649
~~_____ (here insert the number of existing levies) existing~~ 2650
~~levies will not be collected after _____ (here insert the~~ 2651
~~current tax year or, if not the current tax year, the applicable~~ 2652
~~tax year)."~~ 2653

~~(D) The submission of questions to the electors under this~~ 2654
~~section is subject to the limitation on the number of election~~ 2655
~~dates established by section 5705.214 of the Revised Code.~~ 2656

~~(E)~~ If a majority of the electors voting on the question 2657
so submitted in an election vote in favor of the levy, the board 2658
of education may make the necessary levy within the school 2659
district at the rate and for the purpose stated in the 2660
resolution. The tax levy shall be included in the next tax 2661
budget that is certified to the county budget commission. 2662

~~(F)~~ (C) A levy for a continuing period of time may be 2663
decreased pursuant to section 5705.261 of the Revised Code. 2664

~~(G) A levy under this section substituting for all or a~~ 2665
~~portion of one or more existing levies imposed under sections~~ 2666

~~5705.194 to 5705.197 of the Revised Code or under this section~~ 2667
~~shall be treated as having renewed the levy or levies being~~ 2668
~~substituted for purposes of the payments made under sections~~ 2669
~~5751.20 to 5751.22 of the Revised Code.~~ 2670

~~(H)~~ (D) After the approval of a levy on the current tax 2671
list and duplicate, and prior to the time when the first tax 2672
collection from the levy can be made, the board of education may 2673
anticipate a fraction of the proceeds of the levy and issue 2674
anticipation notes in a principal amount not exceeding fifty per 2675
cent of the total estimated proceeds of the levy to be collected 2676
during the first year of the levy. The notes shall be issued as 2677
provided in section 133.24 of the Revised Code, shall have 2678
principal payments during each year after the year of their 2679
issuance over a period not to exceed five years, and may have a 2680
principal payment in the year of their issuance. 2681

Sec. 5705.27. There is hereby created in each county a 2682
county budget commission consisting of the county auditor, the 2683
county treasurer, and the prosecuting attorney. Upon petition 2684
filed with the board of elections, signed by the number of 2685
electors of the county equal in amount to three per cent of the 2686
total number of votes cast for governor at the most recent 2687
election therefor, there shall be submitted to the electors of 2688
the county at the next general election occurring not sooner 2689
than ninety days after the filing of the petition, the question 2690
"Shall the county budget commission consist of two additional 2691
members to be elected from the county?" Provision shall be made 2692
on the ballot for the election from the county at large of two 2693
additional members of the county budget commission who shall be 2694
electors of the county if a majority of the electors voting on 2695
the question shall have voted in the affirmative. In such 2696
counties, where the electors have voted in the affirmative, the 2697

county budget commission shall consist of such two elected 2698
members in addition to the county auditor, the county treasurer 2699
and the prosecuting attorney. Such members, who shall not hold 2700
any other public office, shall serve for a term of four years. 2701

The commission shall meet at the office of the county 2702
auditor in each county on the first Monday in February and on 2703
the first Monday in August, annually, and shall complete its 2704
work on or before the first day of September, annually, unless 2705
for good cause the tax commissioner extends the time for 2706
completing the work. A majority of members shall constitute a 2707
quorum, provided that no action of the commission shall be valid 2708
unless agreed to by a majority of the members of the commission. 2709
The auditor shall be the secretary of the commission and shall 2710
keep a full and accurate record of all proceedings. The auditor 2711
shall appoint such messengers and clerks as the commission deems 2712
necessary, and the budget commissioners shall be allowed their 2713
actual and necessary expenses. The elected members of the 2714
commission shall also receive twenty dollars for each day in 2715
attendance at commission meetings and in discharge of official 2716
duties. 2717

-Any vacancy among such elected members shall be filled by 2718
the presiding judge of the court of common pleas. 2719

-In adjusting the rates of taxation and fixing the amount 2720
of taxes to be levied each year, the commissioners shall be 2721
governed by the amount of the taxable property shown on the 2722
auditor's tax list for the current year; provided that if the 2723
auditor's tax list has not been completed, the auditor shall 2724
estimate, as nearly as practicable, the amount of the taxable 2725
property for such year, and such officers shall be governed by 2726
such estimate. 2727

In any county in which two members of the commission are 2728
elected, upon petition filed with the board of elections, signed 2729
by the number of electors of the county equal in amount to three 2730
per cent of the votes cast for governor at the most recent 2731
election therefor, there shall be submitted to the electors of 2732
the county at the next general election occurring not sooner 2733
than ninety days after the filing of the petition, the question 2734
"Shall the elected members be eliminated from the county budget 2735
commission?" If the majority of the electors voting thereon 2736
shall have voted in the affirmative, the county budget 2737
commission shall consist solely of the county auditor, the 2738
county treasurer, and the prosecuting attorney. 2739

The county auditor, the county treasurer, and the 2740
prosecuting attorney respectively may authorize a designee to 2741
serve in the county auditor's, the county treasurer's, or the 2742
prosecuting attorney's capacity on a county budget commission. 2743

Sec. 5705.28. (A) Except as provided in division (B) (1) or 2744
(2) of this section or in section 5705.281 of the Revised Code, 2745
the taxing authority of each subdivision or other taxing unit 2746
shall adopt a tax budget for the next succeeding fiscal year: 2747

(1) On or before the fifteenth day of January in the case 2748
of school districts and the city of Cincinnati; 2749

(2) On or before the fifteenth day of July in the case of 2750
all other subdivisions and taxing units. 2751

(B) (1) Before the first day of June in each year, the 2752
board of trustees of a school library district entitled to 2753
participate in any appropriation or revenue of a school district 2754
or to have a tax proposed by the board of education of a school 2755
district shall file with the board of education of the school 2756

district a tax budget for the ensuing fiscal year. On or before 2757
the fifteenth day of July in each year, the board of education 2758
of a school district to which a school library district tax 2759
budget was submitted under this division shall adopt such tax 2760
budget on behalf of the library district, but such budget shall 2761
not be part of the school district's tax budget. 2762

(2) (a) The taxing authority of a taxing unit that does not 2763
levy a tax is not required to adopt a tax budget pursuant to 2764
division (A) of this section. Instead, on or before the 2765
fifteenth day of July each year, such taxing authority shall 2766
adopt an operating budget for the taxing unit for the ensuing 2767
fiscal year. The operating budget shall include an estimate of 2768
receipts from all sources, a statement of all taxing unit 2769
expenses that are anticipated to occur, and the amount required 2770
for debt charges during the fiscal year. The operating budget is 2771
not required to be filed with the county auditor or the county 2772
budget commission. 2773

(b) Except for this section and sections 5705.36, 5705.38, 2774
5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised 2775
Code, a taxing unit that does not levy a tax is not a taxing 2776
unit for purposes of Chapter 5705. of the Revised Code. 2777
Documents prepared in accordance with such sections are not 2778
required to be filed with the county auditor or county budget 2779
commission. 2780

(c) The total appropriations from each fund of a taxing 2781
unit that does not levy a tax shall not exceed the total 2782
estimated revenue available for expenditures from the fund, and 2783
appropriations shall be made from each fund only for the 2784
purposes for which the fund is established. 2785

(C) (1) To assist in the preparation of the tax budget, the 2786

head of each department, board, commission, and district 2787
authority entitled to participate in any appropriation or 2788
revenue of a subdivision shall file with the taxing authority, 2789
or in the case of a municipal corporation, with its chief 2790
executive officer, before the forty-fifth day prior to the date 2791
on which the budget must be adopted, an estimate of contemplated 2792
revenue and expenditures for the ensuing fiscal year, in such 2793
form as is prescribed by the taxing authority of the subdivision 2794
or by the auditor of state. The taxing authority shall include 2795
in its budget of expenditures the full amounts requested by 2796
district authorities, not to exceed the amount authorized by 2797
law, if such authorities may fix the amount of revenue they are 2798
to receive from the subdivision. In a municipal corporation in 2799
which a special levy for a municipal university has been 2800
authorized to be levied in excess of the ten-mill limitation, or 2801
is required by the charter of the municipal corporation, the 2802
taxing authority shall include an amount not less than the 2803
estimated yield of such levy, if such amount is requested by the 2804
board of directors of the municipal university. 2805

(2) A county board of developmental disabilities may 2806
include within its estimate of contemplated revenue and 2807
expenditures a reserve balance account in the community 2808
developmental disabilities residential services fund. The 2809
account shall contain money that is not needed to pay for 2810
current expenses for residential services and supported living 2811
but will be needed to pay for expenses for such services in the 2812
future or may be needed for unanticipated emergency expenses. On 2813
the request of the county board of developmental disabilities, 2814
the board of county commissioners shall include such an account 2815
in its budget of expenditures and appropriate money to the 2816
account from residential service moneys for the county board. 2817

(D) The board of trustees of any public library desiring 2818
to participate in the distribution of the county public library 2819
fund shall adopt appropriate rules extending the benefits of the 2820
library service of such library to all the inhabitants of the 2821
county on equal terms, unless such library service is by law 2822
available to all such inhabitants, and shall certify a copy of 2823
such rules to the taxing authority with its estimate of 2824
contemplated revenue and expenditures. Where such rules have 2825
been so certified or where the adoption of such rules is not 2826
required, the taxing authority shall include in its budget of 2827
receipts such amounts as are specified by such board as 2828
contemplated revenue from the county public library fund, and in 2829
its budget of expenditures the full amounts requested therefrom 2830
by such board. No library association, incorporated or 2831
unincorporated, is entitled to participate in the proceeds of 2832
the county public library fund unless such association both was 2833
organized and operating prior to January 1, 1968, and 2834
participated in the distribution of the proceeds of the county 2835
public library fund prior to December 31, 2005. 2836

(E) Any health district created under Chapter 3709. of the 2837
Revised Code that does not file an estimate of contemplated 2838
revenue and expenditures for the ensuing fiscal year pursuant to 2839
division (C) of this section shall adopt a tax budget on its own 2840
behalf pursuant to division (A) of this section. 2841

Sec. 5705.29. This section does not apply to a subdivision 2842
or taxing unit for which the county budget commission has waived 2843
the requirement to adopt a tax budget pursuant to section 2844
5705.281 of the Revised Code. The tax budget shall present the 2845
following information in such detail as is prescribed by the 2846
auditor of state: 2847

(A) (1) A statement of the necessary current operating 2848
expenses for the ensuing fiscal year for each department and 2849
division of the subdivision, classified as to personal services 2850
and other expenses, and the fund from which such expenditures 2851
are to be made. Except in the case of a school district, this 2852
estimate may include a contingent expense not designated for any 2853
particular purpose, and not to exceed three per cent of the 2854
total amount of appropriations for current expenses. In the case 2855
of a school district, this estimate may include a contingent 2856
expense not designated for any particular purpose and not to 2857
exceed thirteen per cent of the total amount of appropriations 2858
for current expenses. 2859

(2) A statement of the expenditures for the ensuing fiscal 2860
year necessary for permanent improvements, exclusive of any 2861
expense to be paid from bond issues, classified as to the 2862
improvements contemplated by the subdivision and the fund from 2863
which such expenditures are to be made; 2864

(3) The amounts required for the payment of final 2865
judgments; 2866

(4) A statement of expenditures for the ensuing fiscal 2867
year necessary for any purpose for which a special levy is 2868
authorized, and the fund from which such expenditures are to be 2869
made; 2870

(5) Comparative statements, so far as possible, in 2871
parallel columns of corresponding items of expenditures for the 2872
current fiscal year, including a statement of estimated expenses 2873
to the end of that fiscal year, and the two preceding fiscal 2874
years. 2875

(B) (1) An estimate of receipts from other sources than the 2876

general property tax during the ensuing fiscal year, which shall 2877
include an estimate of unencumbered balances at the end of the 2878
current fiscal year, and the funds to which such estimated 2879
receipts are credited; 2880

(2) The amount each fund requires from the general 2881
property tax, which shall be the difference between the 2882
contemplated expenditure from the fund and the estimated 2883
receipts, as provided in this section. The section of the 2884
Revised Code under which the tax is authorized shall be set 2885
forth. 2886

(3) Comparative statements, so far as possible, in 2887
parallel columns of taxes and other revenues for the current 2888
fiscal year and the two preceding fiscal years. 2889

(C) (1) The amount required for debt charges; 2890

(2) The estimated receipts from sources other than the tax 2891
levy for payment of such debt charges, including the proceeds of 2892
refunding bonds to be issued to refund bonds maturing in the 2893
next succeeding fiscal year; 2894

(3) The net amount for which a tax levy shall be made, 2895
classified as to bonds authorized and issued prior to January 1, 2896
1922, and those authorized and issued subsequent to such date, 2897
and as to what portion of the levy will be within and what in 2898
excess of the ten-mill limitation. 2899

(D) An estimate of amounts from taxes authorized to be 2900
levied in excess of the ten-mill limitation on the tax rate, and 2901
the fund to which such amounts will be credited, together with 2902
the sections of the Revised Code under which each such tax is 2903
exempted from all limitations on the tax rate. 2904

~~(E) (1)~~ (E) If the taxing unit estimates that it will 2905

collect more revenue in the succeeding fiscal year than in the 2906
current fiscal year from any tax levied within the ten-mill 2907
limitation or due to the operation of division (E) of section 2908
319.301 of the Revised Code, a declaration of the taxing unit's 2909
intent to collect or forgo the additional revenue. 2910

(F) (1) A board of education may include in its budget for 2911
the fiscal year in which a levy proposed under section 5705.194, 2912
5705.199, 5705.21, 5705.213, or 5705.219, a property tax levy 2913
proposed under section 5748.09, or the original levy under 2914
section 5705.212 of the Revised Code is first extended on the 2915
tax list and duplicate an estimate of expenditures to be known 2916
as a voluntary contingency reserve balance, which shall not be 2917
greater than twenty-five per cent of the total amount of the 2918
levy estimated to be available for appropriation in such year. 2919

(2) A board of education may include in its budget for the 2920
fiscal year following the year in which a levy proposed under 2921
section 5705.194, 5705.199, 5705.21, 5705.213, or 5705.219, a 2922
property tax levy proposed under section 5748.09, or the 2923
original levy under section 5705.212 of the Revised Code is 2924
first extended on the tax list and duplicate an estimate of 2925
expenditures to be known as a voluntary contingency reserve 2926
balance, which shall not be greater than twenty per cent of the 2927
amount of the levy estimated to be available for appropriation 2928
in such year. 2929

(3) Except as provided in division ~~(E) (4)~~ (F) (4) of this 2930
section, the full amount of any reserve balance the board 2931
includes in its budget shall be retained by the county auditor 2932
and county treasurer out of the first semiannual settlement of 2933
taxes until the beginning of the next succeeding fiscal year, 2934
and thereupon, with the depository interest apportioned thereto, 2935

it shall be turned over to the board of education, to be used 2936
for the purposes of such fiscal year. 2937

(4) A board of education, by a two-thirds vote of all 2938
members of the board, may appropriate any amount withheld as a 2939
voluntary contingency reserve balance during the fiscal year for 2940
any lawful purpose, provided that prior to such appropriation 2941
the board of education has authorized the expenditure of all 2942
amounts appropriated for contingencies under section 5705.40 of 2943
the Revised Code. Upon request by the board of education, the 2944
county auditor shall draw a warrant on the district's account in 2945
the county treasury payable to the district in the amount 2946
requested. 2947

~~(F)~~ (G) Except as otherwise provided in this division and 2948
section 5705.32 of the Revised Code, the county budget 2949
commission shall not reduce the taxing authority of a 2950
subdivision as a result of the creation of a reserve balance 2951
account. Except as otherwise provided in this division, the 2952
county budget commission shall not consider the amount in a 2953
reserve balance account of a township, county, or municipal 2954
corporation as an unencumbered balance or as revenue for the 2955
purposes of division (E) (3) or (4) of section 5747.51 of the 2956
Revised Code. The county budget commission may require 2957
documentation of the reasonableness of the reserve balance held 2958
in any reserve balance account. The commission shall consider 2959
any amount in a reserve balance account that it determines to be 2960
unreasonable as unencumbered and as revenue for the purposes of 2961
section 5747.51 of the Revised Code and may take such amounts 2962
into consideration when determining whether to reduce the taxing 2963
authority of a subdivision. 2964

Sec. 5705.31. The county auditor shall present to the 2965

county budget commission the annual tax budgets submitted under 2966
sections 5705.01 to 5705.47 of the Revised Code, together with 2967
an estimate prepared by the auditor of the amount of any state 2968
levy, the rate of any school tax levy as previously determined, 2969
the tax commissioner's estimate of the amount to be received in 2970
the county public library fund, the tax rates provided under 2971
section 5705.281 of the Revised Code if adoption of the tax 2972
budget was waived under that section, and such other information 2973
as the commission requests or the tax commissioner prescribes. 2974
~~The~~ 2975

The budget commission shall examine such budget and, if 2976
the taxing authority is a board of education that has elected to 2977
include projections pursuant to division (E) of section 5705.391 2978
of the Revised Code, shall examine such projections. Using the 2979
budget and, if applicable, included projections, the budget 2980
commission shall ascertain the total amount proposed to be 2981
raised in the county for the purposes of each subdivision and 2982
other taxing units in the county and the need for those amounts. 2983
Except as otherwise provided in this section, the county budget 2984
commission may reduce the amount to be raised by any levy 2985
pursuant to section 5705.32 of the Revised Code. 2986

The commission shall ascertain that the following levies 2987
have been properly authorized and, if so authorized, shall 2988
approve them without modification: 2989

(A) All levies in excess of the ten-mill limitation in 2990
the first year they are levied, unless the levy is the renewal 2991
of an existing tax or the subdivision or taxing unit requests an 2992
amount requiring a lower rate for the succeeding fiscal year. 2993
Such a request for an amount requiring a lower rate applies only 2994
to the succeeding fiscal year unless the subdivision or taxing 2995

unit expressly states that the request is permanent. 2996

(B) All levies for unsatisfied debt charges~~not provided~~ 2997
~~for by levies in excess of the ten-mill limitation,~~ including 2998
levies that remain necessary to pay notes issued for emergency 2999
purposes; 3000

(C) The levies prescribed by division (B) of sections 3001
742.33 and 742.34 of the Revised Code; 3002

(D) Except as otherwise provided in this division, a 3003
minimum levy within the ten-mill limitation for the current 3004
expense and debt service of each subdivision or taxing unit, 3005
which shall equal two-thirds of the average levy for current 3006
expenses and debt service allotted within the fifteen-mill 3007
limitation to such subdivision or taxing unit during the last 3008
five years the fifteen-mill limitation was in effect unless such 3009
subdivision or taxing unit requests an amount requiring a lower 3010
rate.~~Except~~ for the succeeding fiscal year, or if it expressed 3011
its intent to forgo collections from such a levy under division 3012
(E) of section 5705.29 of the Revised Code. Such a request for 3013
an amount requiring a lower rate applies only to the succeeding 3014
fiscal year unless the subdivision or taxing unit expressly 3015
states that the request is permanent. 3016

Except as provided in section 5705.312 of the Revised 3017
Code, if the levies required in divisions (B) and (C) of this 3018
section for the subdivision or taxing unit equal or exceed the 3019
entire minimum levy of the subdivision as fixed, the minimum 3020
levies of the other subdivisions or taxing units shall be 3021
reduced by the commission to provide for the levies and an 3022
operating levy for the subdivision. Such additional levy shall 3023
be deducted from the minimum levies of each of the other 3024
subdivisions or taxing units, but the operating levy for a 3025

school district shall not be reduced below a figure equivalent 3026
to forty-five per cent of the millage available within the ten- 3027
mill limitation after all the levies in divisions (B) and (C) of 3028
this section have been provided for. 3029

If a municipal corporation and a township have entered 3030
into an annexation agreement under section 709.192 of the 3031
Revised Code in which they agree to reallocate their shares of 3032
the minimum levies established under this division and if that 3033
annexation agreement is submitted along with the annual tax 3034
budget of both the township and the municipal corporation, then, 3035
when determining the minimum levy under this division, the 3036
auditor shall allocate, to the extent possible, the minimum levy 3037
for that municipal corporation and township in accordance with 3038
their annexation agreement. 3039

~~(E) The levies prescribed by section 3709.29 of the~~ 3040
~~Revised Code.~~ 3041

Divisions (A) to ~~(E)~~ (D) of this section are mandatory, and 3042
commissions shall be without discretion to reduce such minimum 3043
levies except as provided in such divisions. 3044

If any debt charge is omitted from the budget, the 3045
commission shall include it therein. 3046

Sec. 5705.314. ~~If the~~ (A) The board of education of a 3047
city, local, ~~or~~ exempted village, or joint vocational school 3048
district ~~proposes to~~ shall not change the purpose of its levy 3049
within the ten-mill limitation in a manner that ~~will~~ would 3050
result in an increase in the amount of real property taxes 3051
levied by the board in the tax year the change takes effect, ~~the~~ 3052
~~the~~. 3053

(B) If the board of education of a city, local, or 3054

exempted village school district proposes to change its levy 3055
within the ten-mill limitation in any manner other than 3056
described in division (A) of this section that would result in 3057
an increase in the amount of real property taxes levied by the 3058
board in the tax year the change takes effect, the board shall 3059
hold a public hearing solely on the proposal before adopting a 3060
resolution to implement the proposal. The board shall publish 3061
notice of the hearing in a newspaper of general circulation in 3062
the school district once a week for two consecutive weeks or as 3063
provided in section 7.16 of the Revised Code. The second 3064
publication shall be not less than ten nor more than thirty days 3065
before the date of the hearing, and the notice shall include the 3066
date, time, place, and subject of the hearing, and a statement 3067
that the change proposed by the board may result in an increase 3068
in the amount of real property taxes levied by the board. At the 3069
time the board submits the notice for publication, the board 3070
shall send a copy of the notice to the auditor of the county 3071
where the school district is located or, if the school district 3072
is located in more than one county, to the auditor of each of 3073
those counties. 3074

Sec. 5705.32. (A) The county budget commission shall 3075
adjust the estimated amounts required from the general property 3076
tax for each fund, as shown by the tax budgets or other 3077
information required to be provided under section 5705.281 of 3078
the Revised Code, so as to bring the tax levies required 3079
therefor within the limitations specified in sections 5705.01 to 3080
5705.47 of the Revised Code, for such levies, but no levy shall 3081
be reduced pursuant to this division below a minimum fixed by 3082
law. The commission may revise and adjust the estimate of 3083
balances and receipts from all sources for each fund and shall 3084
determine the total appropriations that may be made therefrom. 3085

If a taxing unit declared its intent to forgo collections under 3086
division (E) of section 5705.29 of the Revised Code, the 3087
commission shall adjust the rate of each levy as required to 3088
result in that reduction in collections. 3089

(B) If, as shown by a tax budget or other information 3090
required pursuant to section 5705.281 of the Revised Code, the 3091
unencumbered balance estimated to remain in any fund at the end 3092
of the current fiscal year exceeds thirty per cent of the total 3093
estimated expenses from that fund through the end of the current 3094
fiscal year, the county budget commission shall hold a public 3095
hearing to consider adjustments to any property tax levies, the 3096
receipts of which are deposited into the fund. 3097

The hearing shall be held to determine whether those 3098
levies should be adjusted for the succeeding fiscal year to 3099
avoid excessive collections. The taxing authority for whose 3100
benefit the tax is levied shall be given the opportunity, at the 3101
public hearing, to present its position as to whether the levy 3102
should be adjusted and to provide evidence supporting that 3103
position. 3104

If, after the public hearing, the commission determines 3105
that one or more levies should be adjusted to avoid excessive 3106
collections, the commission may reduce the levy for the 3107
following fiscal year by an amount, or a rate the results in an 3108
amount, that is up to or equal to the amount by which the 3109
estimated fiscal-year-end unencumbered balance in the fund 3110
exceeds thirty per cent of the estimated fiscal-year-end 3111
expenditures from the fund. But, no levy may be reduced to a 3112
level that would cause a school district subject to division (A) 3113
of section 3317.01 of the Revised Code to levy less than twenty 3114
mills for current operating expenses as required by that 3115

division, except as authorized in division (A) of this section 3116
or division (D) of section 5705.31 of the Revised Code. 3117

~~(B)~~(C) The commission shall fix the amount of the county 3118
public library fund to be distributed to each board of public 3119
library trustees that has qualified under section 5705.28 of the 3120
Revised Code for participation in the proceeds of such fund. The 3121
amount paid to all libraries in the county from such fund shall 3122
never be a smaller per cent of the fund than the average of the 3123
percentages of the county's classified taxes that were 3124
distributed to libraries in 1982, 1983, and 1984, as determined 3125
by the county auditor. The commission shall base the amount for 3126
distribution on the needs of such library for the construction 3127
of new library buildings, parts of buildings, improvements, 3128
operation, maintenance, or other expenses. In determining the 3129
needs of each library board of trustees, and in calculating the 3130
amount to be distributed to any library board of trustees on the 3131
basis of its needs, the commission shall make no reduction in 3132
its allocation from the fund on account of additional revenues 3133
realized by a library from increased taxes or service charges 3134
voted by its electorate, from revenues received through federal 3135
or state grants, projects, or programs, or from grants from 3136
private sources. 3137

~~(C)~~(D) Notwithstanding the fact that alternative methods 3138
of financing such needs are available, after fixing the amount 3139
to be distributed to libraries, the commission shall fix the 3140
amount, if any, of the county public library fund to be 3141
distributed to each board of township park commissioners, the 3142
county, and each municipal corporation in accordance with the 3143
following: 3144

(1) Each municipal corporation in the county shall receive 3145

a per cent of the remainder that equals the per cent that the 3146
county auditor determines the classified property taxes 3147
originating in such municipal corporation in 1984 were of the 3148
total of all of the county's classified property taxes in 1984. 3149
The commission may deduct from this amount any amount that the 3150
budget commission allows to the board of township park 3151
commissioners of a township park district, the boundaries of 3152
which are coextensive with or contained within the boundaries of 3153
the municipal corporation. 3154

(2) The county shall receive a per cent of the remainder 3155
that equals the per cent that the county auditor determines the 3156
classified property taxes originating outside of the boundaries 3157
of municipal corporations in the county in 1984 were of the 3158
total of all of the county's classified property taxes in 1984. 3159
The commission may deduct from this amount any amount that the 3160
budget commission allows to the board of township park 3161
commissioners of a township park district, the boundaries of 3162
which are not coextensive with or contained within those of any 3163
municipal corporation in the county. 3164

~~(D)~~ (E) The commission shall separately set forth the 3165
amounts fixed and determined under divisions ~~(B)~~ (C) and ~~(C)~~ (D) 3166
of this section in the "official certificate of estimated 3167
resources," as provided in section 5705.35 of the Revised Code, 3168
and separately certify such amount to the county auditor who 3169
shall be guided thereby in the distribution of the county public 3170
library fund for and during the fiscal year. In determining such 3171
amounts, the commission shall be guided by the estimate 3172
certified by the tax commissioner and presented by the auditor 3173
under section 5705.31 of the Revised Code, as to the total 3174
amount of revenue to be received in the county public library 3175
fund during such fiscal year. 3176

~~(E)-(1)~~ (F) (1) At least five days before the date of any 3177
meeting at which the budget commission plans to discuss the 3178
distribution of the county public library fund, it shall notify 3179
each legislative authority and board of public library trustees, 3180
county commissioners, and township park commissioners eligible 3181
to participate in the distribution of the fund of the date, 3182
time, place, and agenda for the meeting. Any legislative 3183
authority or board entitled to notice under this division may 3184
designate an officer or employee of such legislative authority 3185
or board to whom the commission shall deliver the notice. 3186

(2) Before the final determination of the amount to be 3187
allotted to each subdivision from any source, the commission 3188
shall permit representatives of each subdivision and of each 3189
board of public library trustees to appear before it to explain 3190
its financial needs. 3191

~~(F)~~ (G) If any public library receives and expends any 3192
funds allocated to it under this section for the construction of 3193
new library buildings or parts of buildings, such library shall 3194
be free and open to the inhabitants of the county in which it is 3195
located. Any board of library trustees that receives funds under 3196
this section and section 5747.48 of the Revised Code shall have 3197
its financial records open for public inspection at all 3198
reasonable times. 3199

Sec. 5705.321. (A) ~~As used in this section:—~~ 3200

~~(1) "City, located wholly or partially in the county, with 3201
the greatest population" means the city, located wholly or 3202
partially in the county, with the greatest population residing 3203
in the county; however, if the county budget commission on or 3204
before January 1, 1998, adopted an alternative method of 3205
apportionment that was approved by the city, located partially 3206~~

~~in the county, with the greatest population but not the greatest~~ 3207
~~population residing in the county, "city, located wholly or~~ 3208
~~partially in the county, with the greatest population" means the~~ 3209
~~city, located wholly or partially in the county, with the~~ 3210
~~greatest population whether residing in the county or not, if~~ 3211
~~this alternative meaning is adopted by action of the board of~~ 3212
~~county commissioners and a majority of the boards of township~~ 3213
~~trustees and legislative authorities of municipal corporations~~ 3214
~~located wholly or partially in the county.~~ 3215

~~(2) "Participating political subdivision" means a~~ 3216
~~municipal corporation or township that satisfies all of the~~ 3217
~~following:~~ 3218

~~(a) It is located wholly or partially in the county.~~ 3219

~~(b) It is not the city, located wholly or partially in the~~ 3220
~~county, with the greatest population.~~ 3221

~~(c) Public library fund moneys are apportioned to it under~~ 3222
~~the county's alternative method or formula of apportionment in~~ 3223
~~the current calendar year.~~ 3224

~~(B) In lieu of the method of apportionment of the county~~ 3225
~~public library fund provided by division (C) (D) of section~~ 3226
~~5705.32 of the Revised Code, the county budget commission may~~ 3227
~~provide for the apportionment of the fund under an alternative~~ 3228
~~method or on a formula basis as authorized by this section.~~ 3229

~~Except as otherwise provided in division (C) of this~~ 3230
~~section, the The alternative method of apportionment shall have~~ 3231
~~first been approved by all of the following governmental units:~~ 3232
~~the board of county commissioners; the legislative authority of~~ 3233
~~the city, located wholly or partially in the county, with the~~ 3234
~~greatest population, and a majority of the boards or legislative~~ 3235

~~authorities of township trustees and legislative authorities of~~ 3236
~~municipal corporations, located wholly or partially in the~~ 3237
~~county, excluding the legislative authority of the city, located~~ 3238
~~wholly or partially in the county, with the greatest~~ 3239
~~population~~any subdivision for which the county budget commission 3240
has fixed an allocation from public library fund moneys under 3241
the existing method of apportionment. In granting or denying 3242
approval for an alternative method of apportionment, the board 3243
of county commissioners, ~~boards of township trustees,~~ and 3244
legislative authorities of ~~municipal corporations~~ subdivisions 3245
shall act by motion. A motion to approve shall be passed upon a 3246
majority vote of the members of a board of county commissioners, 3247
~~board of township trustees,~~ or legislative authority ~~of a~~ 3248
~~municipal corporation,~~ shall take effect immediately, and need 3249
not be published. 3250

Any alternative method of apportionment adopted and 3251
approved under this division may be revised, amended, or 3252
repealed in the same manner as it may be adopted and approved. 3253
If an alternative method of apportionment adopted and approved 3254
under this division is repealed, the county public library fund 3255
shall be apportioned among the subdivisions eligible to 3256
participate in the fund, commencing in the ensuing calendar 3257
year, under the apportionment provided in divisions ~~(B)~~ (C) and 3258
~~(C)~~ (D) of section 5705.32 of the Revised Code, unless ~~the repeal~~ 3259
~~occurs by operation of division (C) of this section or a new~~ 3260
method for apportionment of the fund is provided in the action 3261
of repeal. 3262

~~(C) This division applies only in counties in which the~~ 3263
~~city, located wholly or partially in the county, with the~~ 3264
~~greatest population has a population of twenty thousand or less~~ 3265
~~and a population that is less than fifteen per cent of the total~~ 3266

~~population of the county. In such a county, the legislative~~ 3267
~~authorities or boards of township trustees of two or more~~ 3268
~~participating political subdivisions, which together have a~~ 3269
~~population residing in the county that is a majority of the~~ 3270
~~total population of the county, each may adopt a resolution to~~ 3271
~~exclude the approval otherwise required of the legislative~~ 3272
~~authority of the city, located wholly or partially in the~~ 3273
~~county, with the greatest population. All of the resolutions to~~ 3274
~~exclude that approval shall be adopted not later than the first~~ 3275
~~Monday of August of the year preceding the calendar year in~~ 3276
~~which distributions are to be made under an alternative method~~ 3277
~~of apportionment.~~ 3278

~~A motion granting or denying approval of an alternative~~ 3279
~~method of apportionment under this division shall be adopted by~~ 3280
~~a majority vote of the members of the board of county~~ 3281
~~commissioners and by a majority vote of a majority of the boards~~ 3282
~~of township trustees and legislative authorities of the~~ 3283
~~municipal corporations located wholly or partially in the~~ 3284
~~county, other than the city, located wholly or partially in the~~ 3285
~~county, with the greatest population, shall take effect~~ 3286
~~immediately, and need not be published. The alternative method~~ 3287
~~of apportionment under this division shall be adopted and~~ 3288
~~approved annually, not later than the first Monday of August of~~ 3289
~~the year preceding the calendar year in which distributions are~~ 3290
~~to be made under it. A motion granting approval of an~~ 3291
~~alternative method of apportionment under this division repeals~~ 3292
~~any existing alternative method of apportionment, effective with~~ 3293
~~distributions to be made from the fund in the ensuing calendar~~ 3294
~~year. An alternative method of apportionment under this division~~ 3295
~~shall not be revised or amended after the first Monday of August~~ 3296
~~of the year preceding the calendar year in which distributions~~ 3297

~~are to be made under it.~~ 3298

~~(D)~~ (B) In determining an alternative method of 3299
apportionment authorized by this section, the county budget 3300
commission may include in the method any factor considered to be 3301
appropriate and reliable, in the sole discretion of the county 3302
budget commission. 3303

~~(E)~~ (C) On the basis of any alternative method of 3304
apportionment adopted and approved as authorized by this 3305
section, as certified by the auditor to the county treasurer, 3306
the county treasurer shall make distribution of the money in the 3307
county public library fund to each subdivision eligible to 3308
participate in the fund, and the auditor, when the amount of 3309
those shares is in the custody of the treasurer in the amounts 3310
so computed to be due the respective subdivisions, shall at the 3311
same time certify to the tax commissioner the percentage share 3312
of the county as a subdivision. All money received into the 3313
treasury of a subdivision from the county public library fund in 3314
a county treasury shall be paid into the general fund and used 3315
for the current operating expenses of the subdivision. 3316

~~(F)~~ (D) The actions of the county budget commission taken 3317
pursuant to this section are final and may not be appealed to 3318
the board of tax appeals, except on the issues of abuse of 3319
discretion and failure to comply with the formula. 3320

Sec. 5705.35. (A) The certification of the budget 3321
commission to the taxing authority of each subdivision or taxing 3322
unit, as set forth in section 5705.34 of the Revised Code, shall 3323
show the various funds of such subdivisions other than funds to 3324
be created by transfer and shall be filed by the county budget 3325
commission with such taxing authority on or before the first day 3326
of March in the case of school districts and the city of 3327

Cincinnati and on or before the first day of September in each 3328
year in the case of all other taxing authorities. There shall be 3329
set forth on the credit side of each fund the estimated 3330
unencumbered balances and receipts, and if a tax is to be levied 3331
for such fund, the estimated revenue to be derived therefrom, 3332
the rate of the levy, and what portion thereof is within, and 3333
what in excess of, the ten-mill tax limitation, and on the debit 3334
side, the total appropriations that may be made therefrom. 3335
Subject to division ~~(F)~~ (G) of section 5705.29 of the Revised 3336
Code, any reserve balance in an account established under 3337
section 5705.13 of the Revised Code for the purpose described in 3338
division (A)(1) of that section, and the principal of a 3339
nonexpendable trust fund established under section 5705.131 of 3340
the Revised Code and any additions to principal arising from 3341
sources other than the reinvestment of investment earnings 3342
arising from that fund, are not unencumbered balances for the 3343
purposes of this section. The balance in a reserve balance 3344
account established under section 5705.132 of the Revised Code 3345
is not an unencumbered balance for the purposes of this 3346
division. 3347

There shall be attached to the certification a summary, 3348
which shall be known as the "official certificate of estimated 3349
resources," that shall state the total estimated resources of 3350
each fund of the subdivision that are available for 3351
appropriation in the fiscal year, other than funds to be created 3352
by transfer, and a statement of the amount of the total tax 3353
duplicate of the school district to be used in the collection of 3354
taxes for the following calendar year. Before the end of the 3355
fiscal year, the taxing authority of each subdivision and other 3356
taxing unit shall revise its tax budget, if one was adopted, so 3357
that the total contemplated expenditures from any fund during 3358

the ensuing fiscal year will not exceed the total appropriations 3359
that may be made from such fund, as determined by the budget 3360
commission in its certification; and such revised budget shall 3361
be the basis of the annual appropriation measure. 3362

(B) Revenue from real property taxes scheduled to be 3363
settled on or before the tenth day of August and the fifteenth 3364
day of February of a fiscal year under divisions (A) and (C) of 3365
section 321.24 of the Revised Code shall not be available for 3366
appropriation by a board of education prior to the fiscal year 3367
in which such latest scheduled settlement date occurs, except 3368
that moneys advanced to the treasurer of a board of education 3369
under division (A) (2) (b) of section 321.34 of the Revised Code 3370
shall be available for appropriation in the fiscal year in which 3371
they are paid to the treasurer under such section. If the date 3372
for any settlement of taxes is extended under division (E) of 3373
section 321.24 of the Revised Code, the latest date set forth in 3374
divisions (A) to (D) of that section shall be used to determine 3375
in which fiscal year the revenues are first available for 3376
appropriation. 3377

Sec. 5705.36. (A) (1) On or about the first day of each 3378
fiscal year, the fiscal officer of each subdivision and other 3379
taxing unit shall certify to the county auditor the total amount 3380
from all sources available for expenditures from each fund set 3381
up in the tax budget or, if adoption of a tax budget was waived 3382
under section 5705.281 of the Revised Code, from each fund 3383
created by or on behalf of the taxing authority. The amount 3384
certified shall include any unencumbered balances that existed 3385
at the end of the preceding year, excluding any of the 3386
following: 3387

(a) Subject to division ~~(F)~~ (G) of section 5705.29 of the 3388

Revised Code, any reserve balance in an account established 3389
under section 5705.13 of the Revised Code for the purpose 3390
described in division (A) (1) of that section; 3391

(b) The principal of a nonexpendable trust fund 3392
established under section 5705.131 of the Revised Code and any 3393
additions to principal arising from sources other than the 3394
reinvestment of investment earnings arising from that fund; 3395

(c) The balance in a reserve balance account established 3396
under section 5705.132 of the Revised Code. 3397

A school district's certification shall separately show 3398
the amount of any notes and unpaid and outstanding expenses on 3399
the preceding thirtieth day of June that are to be paid from 3400
property taxes that are to be settled during the current fiscal 3401
year under divisions (C) and (D) of section 321.24 of the 3402
Revised Code. The budget commission, taking into consideration 3403
the balances and revenues to be derived from taxation and other 3404
sources, shall revise its estimate of the amounts that will be 3405
credited to each fund from such sources, and shall certify to 3406
the taxing authority of each subdivision an amended official 3407
certificate of estimated resources. 3408

(2) Subject to divisions (A) (3) and (4) of this section, 3409
upon a determination by the fiscal officer of a subdivision that 3410
the revenue to be collected by the subdivision will be greater 3411
or less than the amount included in an official certificate, the 3412
fiscal officer may certify the amount of the deficiency or 3413
excess to the commission, and if the commission determines that 3414
the fiscal officer's certification is reasonable, the commission 3415
shall certify an amended official certificate reflecting the 3416
deficiency or excess. 3417

(3) Upon a determination by the fiscal officer of a 3418
subdivision that the revenue to be collected by the subdivision 3419
will be greater than the amount included in an official 3420
certificate and the legislative authority intends to appropriate 3421
and expend the excess revenue, the fiscal officer shall certify 3422
the amount of the excess to the commission, and if the 3423
commission determines that the fiscal officer's certification is 3424
reasonable, the commission shall certify an amended official 3425
certificate reflecting the excess. 3426

(4) Upon a determination by the fiscal officer of a 3427
subdivision that the revenue to be collected by the subdivision 3428
will be less than the amount included in an official certificate 3429
and that the amount of the deficiency will reduce available 3430
resources below the level of current appropriations, the fiscal 3431
officer shall certify the amount of the deficiency to the 3432
commission, and the commission shall certify an amended 3433
certificate reflecting the deficiency. 3434

(5) The total appropriations made during the fiscal year 3435
from any fund shall not exceed the amount set forth as available 3436
for expenditure from such fund in the official certificate of 3437
estimated resources, or any amendment thereof, certified prior 3438
to the making of the appropriation or supplemental 3439
appropriation. 3440

(B) At the time of settlement of taxes against which notes 3441
have been issued under division (D) of section 133.10 of the 3442
Revised Code and at the time a tax duplicate is delivered 3443
pursuant to section 319.28 or 319.29 of the Revised Code, the 3444
county auditor shall determine whether the total amount to be 3445
distributed to each school district from such settlement or 3446
duplicate, when combined with the amounts to be distributed from 3447

any subsequent settlement, will increase or decrease the amount 3448
available for appropriation during the current fiscal year from 3449
any fund. The county auditor shall certify this finding to the 3450
budget commission, which shall certify an amended official 3451
certificate reflecting the finding or certify to the school 3452
district that no amended certificate needs to be issued. 3453

Sec. 5705.37. The taxing authority of any subdivision, or 3454
the board of trustees of any public library, nonprofit 3455
corporation, or library association maintaining a free public 3456
library that has adopted and certified rules under section 3457
5705.28 of the Revised Code, that is dissatisfied with any 3458
action of the county budget commission may, through its fiscal 3459
officer, appeal to the board of tax appeals within thirty days 3460
after the receipt by the subdivision of the official certificate 3461
or notice of the commission's action. In like manner, but 3462
through its clerk, any park district may appeal to the board of 3463
tax appeals. An appeal under this section shall be taken by the 3464
filing of a notice of appeal, either in person or by certified 3465
mail, express mail, or authorized delivery service as provided 3466
in section 5703.056 of the Revised Code, with the board and with 3467
the commission. If notice of appeal is filed by certified mail, 3468
express mail, or authorized delivery service, date of the United 3469
States postmark placed on the sender's receipt by the postal 3470
service or the date of receipt recorded by the authorized 3471
delivery service shall be treated as the date of filing. Upon 3472
receipt of the notice of appeal, the commission, by certified 3473
mail, shall notify all persons who were parties to the 3474
proceeding before the commission of the filing of the notice of 3475
appeal and shall file proof of notice with the board of tax 3476
appeals. The secretary of the commission shall forthwith certify 3477
to the board a transcript of the full and accurate record of all 3478

proceedings before the commission, together with all evidence 3479
presented in the proceedings or considered by the commission, 3480
pertaining to the action from which the appeal is taken. The 3481
secretary of the commission also shall certify to the board any 3482
additional information that the board may request. 3483

The board of tax appeals, in a de novo proceeding, shall 3484
forthwith consider the matter presented to the commission, and 3485
may modify any action of the commission with reference to the 3486
budget, the estimate of revenues and balances, the allocation of 3487
the public library fund, or the fixing of tax rates. ~~The~~ If the 3488
appeal is taken in response to the fixing of tax rates through a 3489
reduction made by the county budget commission, the burden of 3490
proof is on the appellant to show the need for a different rate 3491
or amount to meet expenses in the ensuing fiscal year and the 3492
board of tax appeals shall render its decision in the same 3493
calendar year the appeal is filed. 3494

The finding of the board of tax appeals shall be 3495
substituted for the findings of the commission, and shall be 3496
sent to the tax commissioner, the county auditor, and the taxing 3497
authority of the subdivision affected, or to the board of public 3498
library trustees affected, as the action of the commission under 3499
sections 5705.01 to 5705.47 of the Revised Code. At the request 3500
of the taxing authority, board of trustees, or park district 3501
that appealed an action of the county budget commission under 3502
this section, the findings of the board of tax appeals shall be 3503
sent by certified mail at the requestor's expense. 3504

This section does not give the board of tax appeals any 3505
authority to place any tax levy authorized by law within the 3506
ten-mill limitation outside of that limitation, or to reduce any 3507
levy below any minimum fixed by law. 3508

Sec. 5705.391. (A) The department of education and 3509
workforce and the auditor of state shall jointly adopt rules 3510
requiring boards of education to submit five-year projections of 3511
operational revenues and expenditures. The rules shall provide 3512
for the auditor of state or the department to examine the five- 3513
year projections and to determine whether any further fiscal 3514
analysis is needed to ascertain whether a district has the 3515
potential to incur a deficit during the first three years of the 3516
five-year period. 3517

The auditor of state or the department may conduct any 3518
further audits or analyses necessary to assess any district's 3519
fiscal condition. If further audits or analyses are conducted by 3520
the auditor of state, the auditor of state shall notify the 3521
department of the district's fiscal condition, and the 3522
department shall immediately notify the district of any 3523
potential to incur a deficit in the current fiscal year or of 3524
any strong indications that a deficit will be incurred in either 3525
of the ensuing two years. If such audits or analyses are 3526
conducted by the department, the department shall immediately 3527
notify the district and the auditor of state of such potential 3528
deficit or strong indications thereof. 3529

A district notified under this section shall take 3530
immediate steps to eliminate any deficit in the current fiscal 3531
year and shall begin to plan to avoid the projected future 3532
deficits. 3533

(B) The state board of education, in accordance with 3534
sections 3319.31 and 3319.311 of the Revised Code, may limit, 3535
suspend, or revoke a license as defined under section 3319.31 of 3536
the Revised Code that has been issued to any school employee 3537
found to have willfully contributed erroneous, inaccurate, or 3538

incomplete data required for the submission of the five-year 3539
projection required by this section. 3540

(C) The department and the auditor of state, in their 3541
joint adoption of rules under division (A) of this section, 3542
shall not require a board of education to submit its five-year 3543
projection of operational revenues and expenditures prior to the 3544
thirtieth day of November of any fiscal year. 3545

(D) Beginning with submissions required in fiscal year 3546
2024 and for each fiscal year in which a submission is required 3547
under this section thereafter, the department and the auditor 3548
shall label the projections regarding property tax allocation in 3549
the projection as "state share of local property taxes." 3550

(E) A school district may submit to the county budget 3551
commission the most recent projection prepared pursuant to this 3552
section with its tax budget as required by section 5705.28 of 3553
the Revised Code or other information as allowed by section 3554
5705.281 of the Revised Code. 3555

Sec. 5705.60. (A) As used in this section, "qualifying 3556
fixed-sum levy" means a tax levied on property at whatever rate 3557
is required to produce a specified amount of tax money, 3558
including a tax levied under section 5705.199 of the Revised 3559
Code, but not including a tax levied in excess of the ten-mill 3560
limitation to pay debt charges. 3561

(B) Each year, the tax commissioner shall determine by 3562
what amount, if any, the rate of a qualifying fixed sum levy 3563
must be changed for the levy to produce the levy's specified 3564
amount of money for the current tax year. The tax commissioner 3565
shall certify the amount determined for each fixed-sum levy to 3566
the appropriate county auditor by the first day of September. 3567

(C) Each county auditor to whom a rate change is certified 3568
under division (B) of this section shall apply the adjusted rate 3569
for the current tax year. 3570

Sec. 5709.92. (A) As used in this section: 3571

(1) "School district" means a city, local, or exempted 3572
village school district. 3573

(2) "Joint vocational school district" means a joint 3574
vocational school district created under section 3311.16 of the 3575
Revised Code, and includes a cooperative education school 3576
district created under section 3311.52 or 3311.521 of the 3577
Revised Code and a county school financing district created 3578
under section 3311.50 of the Revised Code. 3579

(3) "Total resources" means the sum of the amounts 3580
described in divisions (A) (3) (a) to (g) of this section less any 3581
reduction required under division (C) (3) (a) of this section. 3582

(a) The state education aid for fiscal year 2015; 3583

(b) The sum of the payments received in fiscal year 2015 3584
for current expense levy losses under division (C) (3) of section 3585
5727.85 and division (C) (12) of section 5751.21 of the Revised 3586
Code, as they existed at that time, excluding the portion of 3587
such payments attributable to levies for joint vocational school 3588
district purposes; 3589

(c) The sum of fixed-sum levy loss payments received by 3590
the school district in fiscal year 2015 under division (F) (1) of 3591
section 5727.85 and division (E) (1) of section 5751.21 of the 3592
Revised Code, as they existed at that time, for fixed-sum levies 3593
charged and payable for a purpose other than paying debt 3594
charges; 3595

(d) The district's taxes charged and payable against all 3596
property on the tax list of real and public utility property for 3597
current expense purposes for tax year 2014, including taxes 3598
charged and payable from ~~emergency~~ levies charged and payable 3599
under sections 5705.194 to 5705.197 of the Revised Code, 3600
excluding taxes levied for joint vocational school district 3601
purposes or levied under section 5705.23 of the Revised Code; 3602

(e) The amount certified for fiscal year 2015 under 3603
division (A) (2) of section 3317.08 of the Revised Code; 3604

(f) Distributions received during calendar year 2014 from 3605
taxes levied under section 718.09 of the Revised Code; 3606

(g) Distributions received during fiscal year 2015 from 3607
the gross casino revenue county student fund. 3608

(4) (a) "State education aid" for a school district means 3609
the sum of state amounts computed for the district under 3610
sections 3317.022 and 3317.0212 of the Revised Code after any 3611
amounts are added or subtracted under Section 263.240 of Am. 3612
Sub. H.B. 59 of the 130th general assembly, entitled 3613
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 3614
DISTRICTS." 3615

(b) "State education aid" for a joint vocational district 3616
means the amount computed for the district under section 3317.16 3617
of the Revised Code after any amounts are added or subtracted 3618
under Section 263.250 of Am. Sub. H.B. 59 of the 130th general 3619
assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 3620
DISTRICTS." 3621

(5) "Taxes charged and payable" means taxes charged and 3622
payable after the reduction required by section 319.301 of the 3623
Revised Code but before the reductions required by sections 3624

319.302 and 323.152 of the Revised Code. 3625

(6) "Capacity quintile" means the capacity measure 3626
quintiles determined under division (B) of this section. 3627

(7) "Threshold per cent" means the following: 3628

(a) For a school district in the lowest capacity quintile, 3629
one per cent for fiscal year 2016 and two per cent for fiscal 3630
year 2017. 3631

(b) For a school district in the second lowest capacity 3632
quintile, one and one-fourth per cent for fiscal year 2016 and 3633
two and one-half per cent for fiscal year 2017. 3634

(c) For a school district in the third lowest capacity 3635
quintile, one and one-half per cent for fiscal year 2016 and 3636
three per cent for fiscal year 2017. 3637

(d) For a school district in the second highest capacity 3638
quintile, one and three-fourths per cent for fiscal year 2016 3639
and three and one-half per cent for fiscal year 2017. 3640

(e) For a school district in the highest capacity 3641
quintile, two per cent for fiscal year 2016 and four per cent 3642
for fiscal year 2017. 3643

(f) For a joint vocational school district, two per cent 3644
for fiscal year 2016 and four per cent for fiscal year 2017. 3645

(8) "Current expense allocation" means the sum of the 3646
payments received by a school district or joint vocational 3647
school district in fiscal year 2015 for current expense levy 3648
losses under division (C) (3) of section 5727.85 and division (C) 3649
(12) of section 5751.21 of the Revised Code as they existed at 3650
that time, less any reduction required under division (C) (3) (b) 3651
of this section. 3652

(9) "Non-current expense allocation" means the sum of the 3653
payments received by a school district or joint vocational 3654
school district in fiscal year 2015 for levy losses under 3655
division (C) (3) (c) of section 5727.85 and division (C) (12) (c) of 3656
section 5751.21 of the Revised Code, as they existed at that 3657
time, and levy losses in fiscal year 2015 under division (H) of 3658
section 5727.84 of the Revised Code as that section existed at 3659
that time attributable to levies for and payments received for 3660
losses on levies intended to generate money for maintenance of 3661
classroom facilities. 3662

(10) "Operating TPP fixed-sum levy losses" means the sum 3663
of payments received by a school district in fiscal year 2015 3664
for levy losses under division (E) of section 5751.21 of the 3665
Revised Code, excluding levy losses for debt purposes. 3666

(11) "Operating S.B. 3 fixed-sum levy losses" means the 3667
sum of payments received by the school district in fiscal year 3668
2015 for levy losses under division (H) of section 5727.84 of 3669
the Revised Code, excluding levy losses for debt purposes. 3670

(12) "TPP fixed-sum debt levy losses" means the sum of 3671
payments received by a school district in fiscal year 2015 for 3672
levy losses under division (E) of section 5751.21 of the Revised 3673
Code for debt purposes. 3674

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of 3675
payments received by the school district in fiscal year 2015 for 3676
levy losses under division (H) of section 5727.84 of the Revised 3677
Code for debt purposes. 3678

(14) "Qualifying levies" means qualifying levies described 3679
in section 5751.20 of the Revised Code as that section was in 3680
effect before July 1, 2015. 3681

(15) "Total taxable value" has the same meaning as in 3682
section 3317.02 of the Revised Code. 3683

(B) The department of education and workforce shall rank 3684
all school districts in the order of districts' capacity 3685
measures determined under former section 3317.018 of the Revised 3686
Code from lowest to highest, and divide such ranking into 3687
quintiles, with the first quintile containing the twenty per 3688
cent of school districts having the lowest capacity measure and 3689
the fifth quintile containing the twenty per cent of school 3690
districts having the highest capacity measure. This calculation 3691
and ranking shall be performed once, in fiscal year 2016. 3692

(C) (1) In fiscal year 2016, payments shall be made to 3693
school districts and joint vocational school districts equal to 3694
the sum of the amounts described in divisions (C) (1) (a) or (b) 3695
and (C) (1) (c) of this section. In fiscal year 2017, payments 3696
shall be made to school districts and joint vocational school 3697
districts equal to the amount described in division (C) (1) (a) or 3698
(b) of this section. 3699

(a) If the ratio of the current expense allocation to 3700
total resources is equal to or less than the district's 3701
threshold percent, zero; 3702

(b) If the ratio of the current expense allocation to 3703
total resources is greater than the district's threshold per 3704
cent, the difference between the current expense allocation and 3705
the product of the threshold percentage and total resources; 3706

(c) For fiscal year 2016, the product of the non-current 3707
expense allocation multiplied by fifty per cent. 3708

(2) In fiscal year 2018 and subsequent fiscal years, 3709
payments shall be made to school districts and joint vocational 3710

school districts equal to the difference obtained by subtracting 3711
the amount described in division (C) (2) (b) of this section from 3712
the amount described in division (C) (2) (a) of this section, 3713
provided that such amount is greater than zero. 3714

(a) The sum of the payments received by the district under 3715
division (C) (1) (b) or (C) (2) of this section for the immediately 3716
preceding fiscal year; 3717

(b) One-sixteenth of one per cent of the average of the 3718
total taxable value of the district for tax years 2014, 2015, 3719
and 2016. 3720

(3) (a) "Total resources" used to compute payments under 3721
division (C) (1) of this section shall be reduced to the extent 3722
that payments distributed in fiscal year 2015 were attributable 3723
to levies no longer charged and payable for tax year 2014. 3724

(b) "Current expense allocation" used to compute payments 3725
under division (C) (1) of this section shall be reduced to the 3726
extent that the payments distributed in fiscal year 2015 were 3727
attributable to levies no longer charged and payable for tax 3728
year 2014. 3729

(4) The department of education and workforce shall report 3730
to each school district and joint vocational school district the 3731
apportionment of the payments under division (C) (1) of this 3732
section among the district's funds based on qualifying levies. 3733

(D) (1) Payments in the following amounts shall be made to 3734
school districts and joint vocational school districts in tax 3735
years 2016 through 2021: 3736

(a) In tax year 2016, the sum of the district's operating 3737
TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy 3738
losses. 3739

(b) In tax year 2017, the sum of the district's operating 3740
TPP fixed-sum levy losses and eighty per cent of operating S.B. 3741
3 fixed-sum levy losses. 3742

(c) In tax year 2018, the sum of eighty per cent of the 3743
district's operating TPP fixed-sum levy losses and sixty per 3744
cent of its operating S.B. 3 fixed-sum levy losses. 3745

(d) In tax year 2019, the sum of sixty per cent of the 3746
district's operating TPP fixed-sum levy losses and forty per 3747
cent of its operating S.B. 3 fixed-sum levy losses. 3748

(e) In tax year 2020, the sum of forty per cent of the 3749
district's operating TPP fixed-sum levy losses and twenty per 3750
cent of its operating S.B. 3 fixed-sum levy losses. 3751

(f) In tax year 2021, twenty per cent of the district's 3752
operating TPP fixed-sum levy losses. 3753

No payment shall be made under division (D) (1) of this 3754
section after tax year 2021. 3755

(2) Amounts are payable under division (D) of this section 3756
for fixed-sum levy losses only to the extent of such losses for 3757
qualifying levies that remain in effect for the current tax 3758
year. For this purpose, a qualifying levy levied under section 3759
5705.194 or 5705.213 of the Revised Code remains in effect for 3760
the current tax year only if a tax levied under either of those 3761
sections is charged and payable for the current tax year for an 3762
annual sum at least equal to the annual sum levied by the board 3763
of education for tax year 2004 under those sections less the 3764
amount of the payment under this division. 3765

(E) (1) For fixed-sum levies for debt purposes, payments 3766
shall be made to school districts and joint vocational school 3767
districts equal to one hundred per cent of the district's fixed- 3768

sum levy loss determined under division (E) of section 5751.20 3769
and division (H) of section 5727.84 of the Revised Code as in 3770
effect before July 1, 2015, and paid in tax year 2014. No 3771
payment shall be made for qualifying levies that are no longer 3772
charged and payable. 3773

(2) Beginning in 2016, by the thirty-first day of January 3774
of each year, the tax commissioner shall review the calculation 3775
of fixed-sum levy loss for debt purposes determined under 3776
division (E) of section 5751.20 and division (H) of section 3777
5727.84 of the Revised Code as in effect before July 1, 2015. If 3778
the commissioner determines that a fixed-sum levy that had been 3779
scheduled to be reimbursed in the current year is no longer 3780
charged and payable, a revised calculation for that year and all 3781
subsequent years shall be made. 3782

(F) (1) For taxes levied within the ten-mill limitation for 3783
debt purposes in tax year 1998 in the case of electric company 3784
tax value losses, and in tax year 1999 in the case of natural 3785
gas company tax value losses, payments shall be made to school 3786
districts and joint vocational school districts equal to one 3787
hundred per cent of the loss computed under division (D) of 3788
section 5727.85 of the Revised Code as in effect before July 1, 3789
2015, as if the tax were a fixed-rate levy, but those payments 3790
shall extend through fiscal year 2016. 3791

(2) For taxes levied within the ten-mill limitation for 3792
debt purposes in tax year 2005, payments shall be made to school 3793
districts and joint vocational school districts equal to one 3794
hundred per cent of the loss computed under division (D) of 3795
section 5751.21 of the Revised Code as in effect before July 1, 3796
2015, as if the tax were a fixed-rate levy, but those payments 3797
shall extend through fiscal year 2018. 3798

(G) If all the territory of a school district or joint vocational school district is merged with another district, or if a part of the territory of a school district or joint vocational school district is transferred to an existing or newly created district, the department of education and workforce, in consultation with the tax commissioner, shall adjust the payments made under this section as follows:

(1) For a merger of two or more districts, fixed-sum levy losses, total resources, current expense allocation, and non-current expense allocation of the successor district shall be the sum of such items for each of the districts involved in the merger.

(2) If property is transferred from one district to a previously existing district, the amount of the total resources, current expense allocation, and non-current expense allocation that shall be transferred to the recipient district shall be an amount equal to the total resources, current expense allocation, and non-current expense allocation of the transferor district times a fraction, the numerator of which is the number of pupils being transferred to the recipient district, measured, in the case of a school district, by formula ADM as defined in section 3317.02 of the Revised Code or, in the case of a joint vocational school district, by formula ADM as defined for a joint vocational school district in that section, and the denominator of which is the formula ADM of the transferor district.

(3) After December 31, 2010, if property is transferred from one or more districts to a district that is newly created out of the transferred property, the newly created district shall be deemed not to have any total resources, current expense allocation, total allocation, or non-current expense allocation.

(4) If the recipient district under division (G) (2) of 3829
this section or the newly created district under division (G) (3) 3830
of this section is assuming debt from one or more of the 3831
districts from which the property was transferred and any of the 3832
districts losing the property had fixed-sum levy losses, the 3833
department of education and workforce, in consultation with the 3834
tax commissioner, shall make an equitable division of the 3835
reimbursements for those losses. 3836

(H) The payments required by divisions (C), (D), (E), (F), 3837
and (I) of this section shall be distributed periodically to 3838
each school and joint vocational school district by the 3839
department of education and workforce unless otherwise provided 3840
for. Except as provided in division (D) of this section, if a 3841
levy that is a qualifying levy is not charged and payable in any 3842
year after 2014, payments to the school district or joint 3843
vocational school district shall be reduced to the extent that 3844
the payments distributed in fiscal year 2015 were attributable 3845
to the levy loss of that levy. 3846

(I) For fiscal years 2022 through 2026, if the total 3847
amount to be received under divisions (C) and (E) of this 3848
section by any school district that has a nuclear power plant 3849
located within its territory is less than the amount the 3850
district received under this section in fiscal year 2017, the 3851
district shall receive a supplemental payment equal to the 3852
difference between the amount to be received under those 3853
divisions for the fiscal year and the amount received under this 3854
section in fiscal year 2017. 3855

Sec. 5739.026. (A) A board of county commissioners may 3856
levy a tax on every retail sale in the county, except sales of 3857
watercraft and outboard motors required to be titled pursuant to 3858

Chapter 1548. of the Revised Code and sales of motor vehicles⁷. 3859
Except for the tax authorized in division (A) (13) of this 3860
section, the board may levy the tax at a rate of not more than 3861
one-half of one per cent and may increase the rate of an 3862
existing tax to not more than one-half of one per cent to pay 3863
the expenses of administering the tax and, except as provided in 3864
~~division~~divisions (A) (6) and (A) (13) of this section, for any 3865
one or more of the following purposes provided that the 3866
aggregate levy for all such purposes does not exceed one-half of 3867
one per cent: 3868

(1) To provide additional revenues for the payment of 3869
bonds or notes issued in anticipation of bonds issued by a 3870
convention facilities authority established by the board of 3871
county commissioners under Chapter 351. of the Revised Code and 3872
to provide additional operating revenues for the convention 3873
facilities authority; 3874

(2) To provide additional revenues for a transit authority 3875
operating in the county; 3876

(3) To provide additional revenue for the county's general 3877
fund; 3878

(4) To provide additional revenue for permanent 3879
improvements to be distributed by the community improvements 3880
board in accordance with section 307.283 and to pay principal, 3881
interest, and premium on bonds issued under section 307.284 of 3882
the Revised Code; 3883

(5) To provide additional revenue for the acquisition, 3884
construction, equipping, or repair of any specific permanent 3885
improvement or any class or group of permanent improvements, 3886
which improvement or class or group of improvements shall be 3887

enumerated in the resolution required by division (D) of this 3888
section, and to pay principal, interest, premium, and other 3889
costs associated with the issuance of bonds or notes in 3890
anticipation of bonds issued pursuant to Chapter 133. of the 3891
Revised Code for the acquisition, construction, equipping, or 3892
repair of the specific permanent improvement or class or group 3893
of permanent improvements; 3894

(6) To provide revenue for the implementation and 3895
operation of a 9-1-1 system in the county. If the tax is levied 3896
or the rate increased exclusively for such purpose, the tax 3897
shall not be levied or the rate increased for more than five 3898
years. At the end of the last year the tax is levied or the rate 3899
increased, any balance remaining in the special fund established 3900
for such purpose shall remain in that fund and be used 3901
exclusively for such purpose until the fund is completely 3902
expended, and, notwithstanding section 5705.16 of the Revised 3903
Code, the board of county commissioners shall not petition for 3904
the transfer of money from such special fund, and the tax 3905
commissioner shall not approve such a petition. 3906

If the tax is levied or the rate increased for such 3907
purpose for more than five years, the board of county 3908
commissioners also shall levy the tax or increase the rate of 3909
the tax for one or more of the purposes described in divisions 3910
(A) (1) to (5) of this section and shall prescribe the method for 3911
allocating the revenues from the tax each year in the manner 3912
required by division (C) of this section. 3913

(7) To provide additional revenue for the operation or 3914
maintenance of a detention facility, as that term is defined 3915
under division (F) of section 2921.01 of the Revised Code; 3916

(8) To provide revenue to finance the construction or 3917

renovation of a sports facility, but only if the tax is levied 3918
for that purpose in the manner prescribed by section 5739.028 of 3919
the Revised Code. 3920

As used in division (A) (8) of this section: 3921

(a) "Sports facility" means a facility intended to house 3922
major league professional athletic teams. 3923

(b) "Constructing" or "construction" includes providing 3924
fixtures, furnishings, and equipment. 3925

(9) To provide additional revenue for the acquisition of 3926
agricultural easements, as defined in section 5301.67 of the 3927
Revised Code; to pay principal, interest, and premium on bonds 3928
issued under section 133.60 of the Revised Code; and for the 3929
supervision and enforcement of agricultural easements held by 3930
the county; 3931

(10) To provide revenue for the provision of ambulance, 3932
paramedic, or other emergency medical services; 3933

(11) To provide revenue for the operation of a lake 3934
facilities authority and the remediation of an impacted 3935
watershed by a lake facilities authority, as provided in Chapter 3936
353. of the Revised Code; 3937

(12) To provide additional revenue for a regional 3938
transportation improvement project under section 5595.06 of the 3939
Revised Code; 3940

(13) To provide additional revenue for the county's 3941
general fund. 3942

A tax levied under division (A) (13) of this section shall 3943
be confined to that single purpose; the rate of the tax may not 3944
exceed one per cent; and the tax may be levied regardless of the 3945

rate of any other tax levied by the county under this section.

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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.

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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.

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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.

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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

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shall be no fewer than ten nor more than thirty days prior to 3976
the first hearing. Except as provided in division (E) of this 3977
section, the resolution shall be subject to a referendum as 3978
provided in sections 305.31 to 305.41 of the Revised Code. If 3979
the resolution is adopted as an emergency measure necessary for 3980
the immediate preservation of the public peace, health, or 3981
safety, it must receive an affirmative vote of all of the 3982
members of the board of county commissioners and shall state the 3983
reasons for the necessity. 3984

If the tax is for more than one of the purposes set forth 3985
in divisions (A)(1) to (7), (9), (10), and (12) of this section, 3986
or is exclusively for one of the purposes set forth in division 3987
(A)(1), (2), (4), (5), (6), (7), (9), (10), ~~or~~ (12), or (13) of 3988
this section, the resolution shall not go into effect unless it 3989
is approved by a majority of the electors voting on the question 3990
of the tax. 3991

(B) The board of county commissioners shall adopt a 3992
resolution under section 351.02 of the Revised Code creating the 3993
convention facilities authority, or under section 307.283 of the 3994
Revised Code creating the community improvements board, before 3995
adopting a resolution levying a tax for the purpose of a 3996
convention facilities authority under division (A)(1) of this 3997
section or for the purpose of a community improvements board 3998
under division (A)(4) of this section. 3999

(C)(1) If the tax is to be used for more than one of the 4000
purposes set forth in divisions (A)(1) to (7), (9), (10), and 4001
(12) of this section, the board of county commissioners shall 4002
establish the method that will be used to determine the amount 4003
or proportion of the tax revenue received by the county during 4004
each year that will be distributed for each of those purposes, 4005

including, if applicable, provisions governing the reallocation 4006
of a convention facilities authority's allocation if the 4007
authority is dissolved while the tax is in effect. The 4008
allocation method may provide that different proportions or 4009
amounts of the tax shall be distributed among the purposes in 4010
different years, but it shall clearly describe the method that 4011
will be used for each year. Except as otherwise provided in 4012
division (C)(2) of this section, the allocation method 4013
established by the board is not subject to amendment during the 4014
life of the tax. 4015

(2) Subsequent to holding a public hearing on the proposed 4016
amendment, the board of county commissioners may amend the 4017
allocation method established under division (C)(1) of this 4018
section for any year, if the amendment is approved by the 4019
governing board of each entity whose allocation for the year 4020
would be reduced by the proposed amendment. In the case of a tax 4021
that is levied for a continuing period of time, the board may 4022
not so amend the allocation method for any year before the sixth 4023
year that the tax is in effect. 4024

(a) If the additional revenues provided to the convention 4025
facilities authority are pledged by the authority for the 4026
payment of convention facilities authority revenue bonds for as 4027
long as such bonds are outstanding, no reduction of the 4028
authority's allocation of the tax shall be made for any year 4029
except to the extent that the reduced authority allocation, when 4030
combined with the authority's other revenues pledged for that 4031
purpose, is sufficient to meet the debt service requirements for 4032
that year on such bonds. 4033

(b) If the additional revenues provided to the county are 4034
pledged by the county for the payment of bonds or notes 4035

described in division (A) (4) or (5) of this section, for as long 4036
as such bonds or notes are outstanding, no reduction of the 4037
county's or the community improvements board's allocation of the 4038
tax shall be made for any year, except to the extent that the 4039
reduced county or community improvements board allocation is 4040
sufficient to meet the debt service requirements for that year 4041
on such bonds or notes. 4042

(c) If the additional revenues provided to the transit 4043
authority are pledged by the authority for the payment of 4044
revenue bonds issued under section 306.37 of the Revised Code, 4045
for as long as such bonds are outstanding, no reduction of the 4046
authority's allocation of tax shall be made for any year, except 4047
to the extent that the authority's reduced allocation, when 4048
combined with the authority's other revenues pledged for that 4049
purpose, is sufficient to meet the debt service requirements for 4050
that year on such bonds. 4051

(d) If the additional revenues provided to the county are 4052
pledged by the county for the payment of bonds or notes issued 4053
under section 133.60 of the Revised Code, for so long as the 4054
bonds or notes are outstanding, no reduction of the county's 4055
allocation of the tax shall be made for any year, except to the 4056
extent that the reduced county allocation is sufficient to meet 4057
the debt service requirements for that year on the bonds or 4058
notes. 4059

(D) (1) The resolution levying the tax or increasing the 4060
rate of tax shall state the rate of the tax or the rate of the 4061
increase; the purpose or purposes for which it is to be levied; 4062
the number of years for which it is to be levied or that it is 4063
for a continuing period of time; the allocation method required 4064
by division (C) of this section; and if required to be submitted 4065

to the electors of the county under division (A) of this 4066
section, the date of the election at which the proposal shall be 4067
submitted to the electors of the county, which shall be not less 4068
than ninety days after the certification of a copy of the 4069
resolution to the board of elections and, if the tax is to be 4070
levied exclusively for the purpose set forth in division (A)(3) 4071
of this section, shall not occur in August of any year. Upon 4072
certification of the resolution to the board of elections, the 4073
board of county commissioners shall notify the tax commissioner 4074
in writing of the levy question to be submitted to the electors. 4075
If approved by a majority of the electors, the tax shall become 4076
effective on the first day of a calendar quarter next following 4077
the sixty-fifth day following the date the board of county 4078
commissioners and tax commissioner receive from the board of 4079
elections the certification of the results of the election, 4080
except as provided in division (E) of this section. 4081

(2) (a) A resolution specifying that the tax is to be used 4082
exclusively for the purpose set forth in division (A)(3) of this 4083
section that is not adopted as an emergency measure may direct 4084
the board of elections to submit the question of levying the tax 4085
or increasing the rate of the tax to the electors of the county 4086
at a special election held on the date specified by the board of 4087
county commissioners in the resolution, provided that the 4088
election occurs not less than ninety days after the resolution 4089
is certified to the board of elections and the election is not 4090
held in August of any year. Upon certification of the resolution 4091
to the board of elections, the board of county commissioners 4092
shall notify the tax commissioner in writing of the levy 4093
question to be submitted to the electors. No resolution adopted 4094
under division (D)(2)(a) of this section shall go into effect 4095
unless approved by a majority of those voting upon it and, 4096

except as provided in division (E) of this section, not until 4097
the first day of a calendar quarter following the expiration of 4098
sixty-five days from the date the tax commissioner receives 4099
notice from the board of elections of the affirmative vote. 4100

(b) A resolution specifying that the tax is to be used 4101
exclusively for the purpose set forth in division (A) (3) of this 4102
section that is adopted as an emergency measure shall become 4103
effective as provided in division (A) of this section, but may 4104
direct the board of elections to submit the question of 4105
repealing the tax or increase in the rate of the tax to the 4106
electors of the county at the next general election in the 4107
county occurring not less than ninety days after the resolution 4108
is certified to the board of elections. Upon certification of 4109
the resolution to the board of elections, the board of county 4110
commissioners shall notify the tax commissioner in writing of 4111
the levy question to be submitted to the electors. The ballot 4112
question shall be the same as that prescribed in section 4113
5739.022 of the Revised Code. The board of elections shall 4114
notify the board of county commissioners and the tax 4115
commissioner of the result of the election immediately after the 4116
result has been declared. If a majority of the qualified 4117
electors voting on the question of repealing the tax or increase 4118
in the rate of the tax vote for repeal of the tax or repeal of 4119
the increase, the board of county commissioners, on the first 4120
day of a calendar quarter following the expiration of sixty-five 4121
days after the date the board and tax commissioner received 4122
notice of the result of the election, shall, in the case of a 4123
repeal of the tax, cease to levy the tax, or, in the case of a 4124
repeal of an increase in the rate of the tax, cease to levy the 4125
increased rate and levy the tax at the rate at which it was 4126
imposed immediately prior to the increase in rate. 4127

(c) A board of county commissioners, by resolution, may 4128
reduce the rate of a tax levied exclusively for the purpose set 4129
forth in division (A)(3) of this section to a lower rate 4130
authorized by this section. Any such reduction shall be made 4131
effective on the first day of the calendar quarter next 4132
following the sixty-fifth day after the tax commissioner 4133
receives a certified copy of the resolution from the board. 4134

(E) If a vendor makes a sale in this state by printed 4135
catalog and the consumer computed the tax on the sale based on 4136
local rates published in the catalog, any tax levied or repealed 4137
or rate changed under this section shall not apply to such a 4138
sale until the first day of a calendar quarter following the 4139
expiration of one hundred twenty days from the date of notice by 4140
the tax commissioner pursuant to division (G) of this section. 4141

(F) The tax levied pursuant to this section shall be in 4142
addition to the tax levied by section 5739.02 of the Revised 4143
Code and any tax levied pursuant to section 5739.021 or 5739.023 4144
of the Revised Code. 4145

A county that levies a tax pursuant to this section shall 4146
levy a tax at the same rate pursuant to section 5741.023 of the 4147
Revised Code. 4148

The additional tax levied by the county shall be collected 4149
pursuant to section 5739.025 of the Revised Code. 4150

Any tax levied pursuant to this section is subject to the 4151
exemptions provided in section 5739.02 of the Revised Code and 4152
in addition shall not be applicable to sales not within the 4153
taxing power of a county under the Constitution of the United 4154
States or the Ohio Constitution. 4155

(G) Upon receipt from a board of county commissioners of a 4156

certified copy of a resolution required by division (A) of this 4157
section, or from the board of elections a notice of the results 4158
of an election required by division (D) (1), (2) (a), (b), or (c) 4159
of this section, the tax commissioner shall provide notice of a 4160
tax rate change in a manner that is reasonably accessible to all 4161
affected vendors. The commissioner shall provide this notice at 4162
least sixty days prior to the effective date of the rate change. 4163
The commissioner, by rule, may establish the method by which 4164
notice will be provided. 4165

Sec. 5747.51. (A) On or before the twenty-fifth day of 4166
July of each year, the tax commissioner shall make and certify 4167
to the county auditor of each county an estimate of the amount 4168
of the local government fund to be allocated to the undivided 4169
local government fund of each county for the ensuing calendar 4170
year, adjusting the total as required to account for 4171
subdivisions receiving local government funds under section 4172
5747.502 of the Revised Code. 4173

(B) At each annual regular session of the county budget 4174
commission convened pursuant to section 5705.27 of the Revised 4175
Code, each auditor shall present to the commission the 4176
certificate of the commissioner, the annual tax budget and 4177
estimates, and the records showing the action of the commission 4178
in its last preceding regular session. The commission, after 4179
extending to the representatives of each subdivision an 4180
opportunity to be heard, under oath administered by any member 4181
of the commission, and considering all the facts and information 4182
presented to it by the auditor, shall determine the amount of 4183
the undivided local government fund needed by and to be 4184
apportioned to each subdivision for current operating expenses, 4185
as shown in the tax budget of the subdivision. This 4186
determination shall be made pursuant to divisions (C) to (I) of 4187

this section, unless the commission has provided for a formula 4188
pursuant to section 5747.53 of the Revised Code. The 4189
commissioner shall reduce the amount of funds from the undivided 4190
local government fund to a subdivision required to receive 4191
reduced funds under section 5747.502 of the Revised Code. 4192

Nothing in this section prevents the budget commission, 4193
for the purpose of apportioning the undivided local government 4194
fund, from inquiring into the claimed needs of any subdivision 4195
as stated in its tax budget, or from adjusting claimed needs to 4196
reflect actual needs. For the purposes of this section, "current 4197
operating expenses" means the lawful expenditures of a 4198
subdivision, except those for permanent improvements and except 4199
payments for interest, sinking fund, and retirement of bonds, 4200
notes, and certificates of indebtedness of the subdivision. 4201

(C) The commission shall determine the combined total of 4202
the estimated expenditures, including transfers, from the 4203
general fund and any special funds other than special funds 4204
established for road and bridge; street construction, 4205
maintenance, and repair; state highway improvement; and gas, 4206
water, sewer, and electric public utilities operated by a 4207
subdivision, as shown in the subdivision's tax budget for the 4208
ensuing calendar year. 4209

(D) From the combined total of expenditures calculated 4210
pursuant to division (C) of this section, the commission shall 4211
deduct the following expenditures, if included in these funds in 4212
the tax budget: 4213

(1) Expenditures for permanent improvements as defined in 4214
division (E) of section 5705.01 of the Revised Code; 4215

(2) In the case of counties and townships, transfers to 4216

the road and bridge fund, and in the case of municipalities, 4217
transfers to the street construction, maintenance, and repair 4218
fund and the state highway improvement fund; 4219

(3) Expenditures for the payment of debt charges; 4220

(4) Expenditures for the payment of judgments. 4221

(E) In addition to the deductions made pursuant to 4222
division (D) of this section, revenues accruing to the general 4223
fund and any special fund considered under division (C) of this 4224
section from the following sources shall be deducted from the 4225
combined total of expenditures calculated pursuant to division 4226
(C) of this section: 4227

(1) Taxes levied within the ten-mill limitation, as 4228
defined in section 5705.02 of the Revised Code; 4229

(2) The budget commission allocation of estimated county 4230
public library fund revenues to be distributed pursuant to 4231
section 5747.48 of the Revised Code; 4232

(3) Estimated unencumbered balances as shown on the tax 4233
budget as of the thirty-first day of December of the current 4234
year in the general fund, but not any estimated balance in any 4235
special fund considered in division (C) of this section; 4236

(4) Revenue, including transfers, shown in the general 4237
fund and any special funds other than special funds established 4238
for road and bridge; street construction, maintenance, and 4239
repair; state highway improvement; and gas, water, sewer, and 4240
electric public utilities, from all other sources except those 4241
that a subdivision receives from an additional tax or service 4242
charge voted by its electorate or receives from special 4243
assessment or revenue bond collection. For the purposes of this 4244
division, where the charter of a municipal corporation prohibits 4245

the levy of an income tax, an income tax levied by the 4246
legislative authority of such municipal corporation pursuant to 4247
an amendment of the charter of that municipal corporation to 4248
authorize such a levy represents an additional tax voted by the 4249
electorate of that municipal corporation. For the purposes of 4250
this division, any measure adopted by a board of county 4251
commissioners pursuant to section 322.02, 4504.02, or 5739.021 4252
of the Revised Code, including those measures upheld by the 4253
electorate in a referendum conducted pursuant to section 4254
322.021, 4504.021, or 5739.022 of the Revised Code, shall not be 4255
considered an additional tax voted by the electorate. 4256

Subject to division ~~(F)~~(G) of section 5705.29 of the 4257
Revised Code, money in a reserve balance account established by 4258
a county, township, or municipal corporation under section 4259
5705.13 of the Revised Code shall not be considered an 4260
unencumbered balance or revenue under division (E) (3) or (4) of 4261
this section. Money in a reserve balance account established by 4262
a township under section 5705.132 of the Revised Code shall not 4263
be considered an unencumbered balance or revenue under division 4264
(E) (3) or (4) of this section. 4265

If a county, township, or municipal corporation has 4266
created and maintains a nonexpendable trust fund under section 4267
5705.131 of the Revised Code, the principal of the fund, and any 4268
additions to the principal arising from sources other than the 4269
reinvestment of investment earnings arising from such a fund, 4270
shall not be considered an unencumbered balance or revenue under 4271
division (E) (3) or (4) of this section. Only investment earnings 4272
arising from investment of the principal or investment of such 4273
additions to principal may be considered an unencumbered balance 4274
or revenue under those divisions. 4275

(F) The total expenditures calculated pursuant to division 4276
(C) of this section, less the deductions authorized in divisions 4277
(D) and (E) of this section, shall be known as the "relative 4278
need" of the subdivision, for the purposes of this section. 4279

(G) The budget commission shall total the relative need of 4280
all participating subdivisions in the county, and shall compute 4281
a relative need factor by dividing the total estimate of the 4282
undivided local government fund by the total relative need of 4283
all participating subdivisions. 4284

(H) The relative need of each subdivision shall be 4285
multiplied by the relative need factor to determine the 4286
proportionate share of the subdivision in the undivided local 4287
government fund of the county; provided, that the maximum 4288
proportionate share of a county shall not exceed the following 4289
maximum percentages of the total estimate of the undivided local 4290
government fund governed by the relationship of the percentage 4291
of the population of the county that resides within municipal 4292
corporations within the county to the total population of the 4293
county as reported in the reports on population in Ohio by the 4294
department of development as of the twentieth day of July of the 4295
year in which the tax budget is filed with the budget 4296
commission: 4297

4298

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 4299
limitations established in this division, the budget commission 4300
shall adjust the proportionate shares determined pursuant to 4301
this division so that the proportionate share of the county does 4302
not exceed these limitations, and it shall increase the 4303
proportionate shares of all other subdivisions on a pro rata 4304
basis. In counties having a population of less than one hundred 4305
thousand, not less than ten per cent shall be distributed to the 4306
townships therein. 4307

(I) The proportionate share of each subdivision in the 4308
undivided local government fund determined pursuant to division 4309
(H) of this section for any calendar year shall not be less than 4310
the product of the average of the percentages of the undivided 4311
local government fund of the county as apportioned to that 4312
subdivision for the calendar years 1968, 1969, and 1970, 4313
multiplied by the total amount of the undivided local government 4314
fund of the county apportioned pursuant to former section 4315
5739.23 of the Revised Code for the calendar year 1970. For the 4316
purposes of this division, the total apportioned amount for the 4317
calendar year 1970 shall be the amount actually allocated to the 4318
county in 1970 from the state collected intangible tax as levied 4319
by section 5707.03 of the Revised Code and distributed pursuant 4320
to section 5725.24 of the Revised Code, plus the amount received 4321
by the county in the calendar year 1970 pursuant to division (B) 4322
(1) of former section 5739.21 of the Revised Code, and 4323
distributed pursuant to former section 5739.22 of the Revised 4324
Code. If the total amount of the undivided local government fund 4325

for any calendar year is less than the amount of the undivided 4326
local government fund apportioned pursuant to former section 4327
5739.23 of the Revised Code for the calendar year 1970, the 4328
minimum amount guaranteed to each subdivision for that calendar 4329
year pursuant to this division shall be reduced on a basis 4330
proportionate to the amount by which the amount of the undivided 4331
local government fund for that calendar year is less than the 4332
amount of the undivided local government fund apportioned for 4333
the calendar year 1970. 4334

(J) On the basis of such apportionment, the county auditor 4335
shall compute the percentage share of each such subdivision in 4336
the undivided local government fund and shall at the same time 4337
certify to the tax commissioner the percentage share of the 4338
county as a subdivision. No payment shall be made from the 4339
undivided local government fund, except in accordance with such 4340
percentage shares. 4341

Within ten days after the budget commission has made its 4342
apportionment, whether conducted pursuant to section 5747.51 or 4343
5747.53 of the Revised Code, the auditor shall publish a list of 4344
the subdivisions and the amount each is to receive from the 4345
undivided local government fund and the percentage share of each 4346
subdivision, in a newspaper or newspapers of countywide 4347
circulation, and send a copy of such allocation to the tax 4348
commissioner. 4349

The county auditor shall also send a copy of such 4350
allocation by ordinary or electronic mail to the fiscal officer 4351
of each subdivision entitled to participate in the allocation of 4352
the undivided local government fund of the county. This copy 4353
shall constitute the official notice of the commission action 4354
referred to in section 5705.37 of the Revised Code. 4355

All money received into the treasury of a subdivision from 4356
the undivided local government fund in a county treasury shall 4357
be paid into the general fund and used for the current operating 4358
expenses of the subdivision. 4359

If a municipal corporation maintains a municipal 4360
university, such municipal university, when the board of 4361
trustees so requests the legislative authority of the municipal 4362
corporation, shall participate in the money apportioned to such 4363
municipal corporation from the total local government fund, 4364
however created and constituted, in such amount as requested by 4365
the board of trustees, provided such sum does not exceed nine 4366
per cent of the total amount paid to the municipal corporation. 4367

If any public official fails to maintain the records 4368
required by sections 5747.50 to 5747.55 of the Revised Code or 4369
by the rules issued by the tax commissioner, the auditor of 4370
state, or the treasurer of state pursuant to such sections, or 4371
fails to comply with any law relating to the enforcement of such 4372
sections, the local government fund money allocated to the 4373
county may be withheld until such time as the public official 4374
has complied with such sections or such law or the rules issued 4375
pursuant thereto. 4376

Sec. 5747.53. (A) ~~As used in this section:-~~ 4377

~~(1) "City, located wholly or partially in the county, with 4378
the greatest population" means the city, located wholly or 4379
partially in the county, with the greatest population residing 4380
in the county; however, if the county budget commission or 4381
before January 1, 1998, adopted an alternative method of 4382
apportionment that was approved by the legislative authority of 4383
the city, located partially in the county, with the greatest 4384
population but not the greatest population residing in the 4385~~

county, "city, located wholly or partially in the county, with
the greatest population" means the city, located wholly or
partially in the county, with the greatest population whether
residing in the county or not, if this alternative meaning is
adopted by action of the board of county commissioners and a
majority of the boards of township trustees and legislative
authorities of municipal corporations located wholly or
partially in the county.

(2) "Participating political subdivision" means a
municipal corporation or township that satisfies all of the
following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the
county, with the greatest population.

(c) Undivided local government fund moneys are apportioned
to it under the county's alternative method or formula of
apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the
undivided local government fund of the county provided by
section 5747.51 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. The commissioner shall reduce the amount of funds
from the undivided local government fund to a subdivision
required to receive reduced funds under section 5747.502 of the
Revised Code.

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~~ 4415
~~the city, located wholly or partially in the county, with the~~ 4416
~~greatest population;~~ and a majority of the boards of township 4417
trustees and legislative authorities of municipal corporations, 4418
located wholly or partially in the county, ~~excluding the~~ 4419
~~legislative authority of the city, located wholly or partially~~ 4420
~~in the county, with the greatest population.~~ In granting or 4421
denying approval for an alternative method of apportionment, the 4422
board of county commissioners, boards of township trustees, and 4423
legislative authorities of municipal corporations shall act by 4424
motion. A motion to approve shall be passed upon a majority vote 4425
of the members of a board of county commissioners, board of 4426
township trustees, or legislative authority of a municipal 4427
corporation, shall take effect immediately, and need not be 4428
published. 4429

Any alternative method of apportionment adopted and 4430
approved under this division shall be reviewed by the county 4431
budget commission at a public hearing held at least once in ~~the~~ 4432
~~year following the effective date of this amendment~~ 2024 and in 4433
every fifth year thereafter. The county budget commission shall 4434
provide reasonable advance notice of the hearing to all 4435
political subdivisions eligible to participate in the fund and 4436
shall take public testimony from any such political subdivision 4437
that wishes to testify. 4438

Any alternative method of apportionment adopted and 4439
approved under this division may be revised, amended, or 4440
repealed in the same manner as it may be adopted and approved. 4441
If an alternative method of apportionment adopted and approved 4442
under this division is repealed, the undivided local government 4443
fund of the county shall be apportioned among the subdivisions 4444
eligible to participate in the fund, commencing in the ensuing 4445

calendar year, under the apportionment provided in section 4446
5747.52 of the Revised Code, unless the repeal occurs by 4447
operation of division (C) of this section or a new method for 4448
apportionment of the fund is provided in the action of repeal. 4449

~~(C) This division applies only in counties in which the 4450
city, located wholly or partially in the county, with the 4451
greatest population has a population of twenty thousand or less 4452
and a population that is less than fifteen per cent of the total 4453
population of the county. In such a county, the legislative 4454
authorities or boards of township trustees of two or more 4455
participating political subdivisions, which together have a 4456
population residing in the county that is a majority of the 4457
total population of the county, each may adopt a resolution to 4458
exclude the approval otherwise required of the legislative 4459
authority of the city, located wholly or partially in the 4460
county, with the greatest population. All of the resolutions to 4461
exclude that approval shall be adopted not later than the first 4462
Monday of August of the year preceding the calendar year in 4463
which distributions are to be made under an alternative method 4464
of apportionment. 4465~~

~~A motion granting or denying approval of an alternative 4466
method of apportionment under this division shall be adopted by 4467
a majority vote of the members of the board of county 4468
commissioners and by a majority vote of a majority of the boards 4469
of township trustees and legislative authorities of the 4470
municipal corporations located wholly or partially in the 4471
county, other than the city, located wholly or partially in the 4472
county, with the greatest population, shall take effect 4473
immediately, and need not be published. The alternative method 4474
of apportionment under this division shall be adopted and 4475
approved annually, not later than the first Monday of August of 4476~~

~~the year preceding the calendar year in which distributions are~~ 4477
~~to be made under it. A motion granting approval of an~~ 4478
~~alternative method of apportionment under this division repeals~~ 4479
~~any existing alternative method of apportionment, effective with~~ 4480
~~distributions to be made from the fund in the ensuing calendar~~ 4481
~~year. An alternative method of apportionment under this division~~ 4482
~~shall not be revised or amended after the first Monday of August~~ 4483
~~of the year preceding the calendar year in which distributions~~ 4484
~~are to be made under it.~~ 4485

~~(D)~~ (B) In determining an alternative method of 4486
apportionment authorized by this section, the county budget 4487
commission may include in the method any factor considered to be 4488
appropriate and reliable, in the sole discretion of the county 4489
budget commission. 4490

~~(E)~~ (C) The limitations set forth in section 5747.51 of the 4491
Revised Code, stating the maximum amount that the county may 4492
receive from the undivided local government fund and the minimum 4493
amount the townships in counties having a population of less 4494
than one hundred thousand may receive from the fund, are 4495
applicable to any alternative method of apportionment authorized 4496
under this section. 4497

~~(F)~~ (D) On the basis of any alternative method of 4498
apportionment adopted and approved as authorized by this 4499
section, as certified by the auditor to the county treasurer, 4500
the county treasurer shall make distribution of the money in the 4501
undivided local government fund to each subdivision eligible to 4502
participate in the fund, and the auditor, when the amount of 4503
those shares is in the custody of the treasurer in the amounts 4504
so computed to be due the respective subdivisions, shall at the 4505
same time certify to the tax commissioner the percentage share 4506

of the county as a subdivision. All money received into the 4507
treasury of a subdivision from the undivided local government 4508
fund in a county treasury shall be paid into the general fund 4509
and used for the current operating expenses of the subdivision. 4510
If a municipal corporation maintains a municipal university, the 4511
university, when the board of trustees so requests the 4512
legislative authority of the municipal corporation, shall 4513
participate in the money apportioned to the municipal 4514
corporation from the total local government fund, however 4515
created and constituted, in the amount requested by the board of 4516
trustees, provided that amount does not exceed nine per cent of 4517
the total amount paid to the municipal corporation. 4518

~~(G)~~(E) The actions of the county budget commission taken 4519
pursuant to this section are final and may not be appealed to 4520
the board of tax appeals, except on the issues of abuse of 4521
discretion and failure to comply with the formula. 4522

Sec. 5748.09. (A) The board of education of a city, local, 4523
or exempted village school district, at any time by a vote of 4524
two-thirds of all its members, may declare by resolution that it 4525
may be necessary for the school district to do all of the 4526
following: 4527

(1) Raise a specified amount of money for school district 4528
purposes by levying an annual tax on school district income; 4529

(2) Levy an additional property tax in excess of the ten- 4530
mill limitation for the purpose of providing for the necessary 4531
requirements of the district, stating in the resolution the 4532
amount of money to be raised each year for such purpose; 4533

(3) Submit the question of the school district income tax 4534
and property tax to the electors of the district at a special 4535

election. 4536

The resolution shall specify whether the income that is to 4537
be subject to the tax is taxable income of individuals and 4538
estates as defined in divisions (E) (1) (a) and (2) of section 4539
5748.01 of the Revised Code or taxable income of individuals as 4540
defined in division (E) (1) (b) of that section. 4541

On adoption of the resolution, the board shall certify a 4542
copy of it to the tax commissioner and the county auditor not 4543
later than one hundred days prior to the date of the special 4544
election at which the board intends to propose the income tax 4545
and property tax. Not later than ten days after receipt of the 4546
resolution, the tax commissioner, in the same manner as required 4547
by division (A) of section 5748.02 of the Revised Code, shall 4548
estimate the rates designated in divisions (A) (1) and (2) of 4549
that section and certify them to the board. Not later than ten 4550
days after receipt of the resolution, the county auditor, in the 4551
same manner as required by section 5705.195 of the Revised Code, 4552
shall make the calculation specified in that section and certify 4553
it to the board. 4554

(B) On receipt of the tax commissioner's and county 4555
auditor's certifications prepared under division (A) of this 4556
section, the board of education of the city, local, or exempted 4557
village school district, by a vote of two-thirds of all its 4558
members, may adopt a resolution declaring that the amount of 4559
taxes that can be raised by all tax levies the district is 4560
authorized to impose, when combined with state and federal 4561
revenues, will be insufficient to provide an adequate amount for 4562
the present and future requirements of the school district, and 4563
that it is therefore necessary to levy, for a specified number 4564
of years or for a continuing period of time, an annual tax for 4565

school district purposes on school district income, and to levy, 4566
for a specified number of years not exceeding ten or for a 4567
continuing period of time, an additional property tax in excess 4568
of the ten-mill limitation for the purpose of providing for the 4569
necessary requirements of the district, and declaring that the 4570
question of the school district income tax and property tax 4571
shall be submitted to the electors of the school district at a 4572
special election, which shall not be earlier than ninety days 4573
after certification of the resolution to the board of elections, 4574
and the date of which shall be consistent with section 3501.01 4575
of the Revised Code. The resolution shall specify all of the 4576
following: 4577

(1) The purpose for which the school district income tax 4578
is to be imposed and the rate of the tax, which shall be the 4579
rate set forth in the tax commissioner's certification rounded 4580
to the nearest one-fourth of one per cent; 4581

(2) Whether the income that is to be subject to the tax is 4582
taxable income of individuals and estates as defined in 4583
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4584
Code or taxable income of individuals as defined in division (E) 4585
(1) (b) of that section. The specification shall be the same as 4586
the specification in the resolution adopted and certified under 4587
division (A) of this section. 4588

(3) The number of years the school district income tax 4589
will be levied, or that it will be levied for a continuing 4590
period of time; 4591

(4) The date on which the school district income tax shall 4592
take effect, which shall be the first day of January of any year 4593
following the year in which the question is submitted; 4594

(5) The amount of money it is necessary to raise for the 4595
purpose of providing for the necessary requirements of the 4596
district for each year the property tax is to be imposed; 4597

(6) The number of years the property tax will be levied, 4598
or that it will be levied for a continuing period of time; 4599

(7) The tax list upon which the property tax shall be 4600
first levied, which may be the current year's tax list; 4601

(8) The amount of the average tax levy, expressed in 4602
dollars for each one hundred thousand dollars of the county 4603
auditor's appraised value as well as in mills for each one 4604
dollar of taxable value, estimated by the county auditor under 4605
division (A) of this section. 4606

(C) A resolution adopted under division (B) of this 4607
section shall go into immediate effect upon its passage, and no 4608
publication of the resolution shall be necessary other than that 4609
provided for in the notice of election. Immediately after its 4610
adoption and at least ninety days prior to the election at which 4611
the question will appear on the ballot, the board of education 4612
shall certify a copy of the resolution, along with copies of the 4613
county auditor's certification and the resolution under division 4614
(A) of this section, to the board of elections of the proper 4615
county. The board of education shall make the arrangements for 4616
the submission of the question to the electors of the school 4617
district, and the election shall be conducted, canvassed, and 4618
certified in the same manner as regular elections in the 4619
district for the election of county officers. 4620

The resolution shall be put before the electors as one 4621
ballot question, with a majority vote indicating approval of the 4622
school district income tax and the property tax. The board of 4623

elections shall publish the notice of the election in a 4624
newspaper of general circulation in the school district once a 4625
week for two consecutive weeks, or as provided in section 7.16 4626
of the Revised Code, prior to the election. If the board of 4627
elections operates and maintains a web site, also shall post 4628
notice of the election on its web site for thirty days prior to 4629
the election. The notice of election shall state all of the 4630
following: 4631

(1) The questions to be submitted to the electors as a 4632
single ballot question; 4633

(2) The rate of the school district income tax; 4634

(3) The number of years the school district income tax 4635
will be levied or that it will be levied for a continuing period 4636
of time; 4637

(4) The annual proceeds of the proposed property tax levy 4638
for the purpose of providing for the necessary requirements of 4639
the district; 4640

(5) The number of years during which the property tax levy 4641
shall be levied, or that it shall be levied for a continuing 4642
period of time; 4643

(6) The estimated average additional tax rate of the 4644
property tax, expressed in dollars for each one hundred thousand 4645
dollars of the county auditor's appraised value as well as in 4646
mills for each one dollar of taxable value, outside the 4647
limitation imposed by Section 2 of Article XII, Ohio 4648
Constitution, as certified by the county auditor; 4649

(7) The time and place of the special election. 4650

(D) The form of the ballot on a question submitted to the 4651

electors under this section shall be as follows:

"Shall the _____ school district be authorized to do both
of the following:

(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)?

(2) Impose a property tax 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 4678
the tax is to be levied on the "earned income of individuals 4679
residing in the school district" in lieu of the "school district 4680
income of individuals and of estates." 4681

(E) The board of elections promptly shall certify the 4682
results of the election to the tax commissioner and the county 4683
auditor of the county in which the school district is located. 4684
If a majority of the electors voting on the question vote in 4685
favor of it: 4686

(1) The income tax and the applicable provisions of 4687
Chapter 5747. of the Revised Code shall take effect on the date 4688
specified in the resolution. 4689

(2) The board of education of the school district may make 4690
the additional property tax levy necessary to raise the amount 4691
specified on the ballot for the purpose of providing for the 4692
necessary requirements of the district. The property tax levy 4693
shall be included in the next tax budget that is certified to 4694
the county budget commission. 4695

(F) (1) After approval of a question under this section, 4696
the board of education may anticipate a fraction of the proceeds 4697
of the school district income tax in accordance with section 4698
5748.05 of the Revised Code. Any anticipation notes under this 4699
division shall be issued as provided in section 133.24 of the 4700
Revised Code, shall have principal payments during each year 4701
after the year of their issuance over a period not to exceed 4702
five years, and may have a principal payment in the year of 4703
their issuance. 4704

(2) After the approval of a question under this section 4705
and prior to the time when the first tax collection from the 4706

property tax levy can be made, the board of education may 4707
anticipate a fraction of the proceeds of the levy and issue 4708
anticipation notes in an amount not exceeding the total 4709
estimated proceeds of the levy to be collected during the first 4710
year of the levy. Any anticipation notes under this division 4711
shall be issued as provided in section 133.24 of the Revised 4712
Code, shall have principal payments during each year after the 4713
year of their issuance over a period not to exceed five years, 4714
and may have a principal payment in the year of their issuance. 4715

(G) (1) The question of repeal of a school district income 4716
tax levied for more than five years may be initiated and 4717
submitted in accordance with section 5748.04 of the Revised 4718
Code. 4719

(2) A property tax levy for a continuing period of time 4720
may be reduced in the manner provided under section 5705.261 of 4721
the Revised Code. 4722

(H) No board of education shall submit a question under 4723
this section to the electors of the school district more than 4724
twice in any calendar year. If a board submits the question 4725
twice in any calendar year, one of the elections on the question 4726
shall be held on the date of the general election. 4727

(I) If the electors of the school district approve a 4728
question under this section, and if the last calendar year the 4729
school district income tax is in effect and the last calendar 4730
year of collection of the property tax are the same, the board 4731
of education of the school district may propose to submit under 4732
this section the combined question of a school district income 4733
tax to take effect upon the expiration of the existing income 4734
tax and a property tax to be first collected in the calendar 4735
year after the calendar year of last collection of the existing 4736

property tax, and specify in the resolutions adopted under this 4737
section that the proposed taxes would renew the existing taxes. 4738
The form of the ballot on a question submitted to the electors 4739
under division (I) of this section shall be as follows: 4740

"Shall the _____ school district be authorized to do 4741
both of the following: 4742

(1) Impose an annual income tax of _____ (state the 4743
proposed rate of tax) on the school district income of 4744
individuals and of estates to renew an income tax expiring at 4745
the end of _____ (state the last year the existing income tax 4746
may be levied) for _____ (state the number of years the tax 4747
would be levied, or that it would be levied for a continuing 4748
period of time), beginning _____ (state the date the tax would 4749
first take effect), for the purpose of _____ (state the 4750
purpose of the tax)? 4751

(2) Impose a property tax levy renewing an existing levy 4752
outside of the ten-mill limitation for the purpose of providing 4753
for the necessary requirements of the district in the sum of 4754
\$_____ (here insert annual amount the levy is to 4755
produce), estimated by the county auditor to average 4756
_____ mills for each \$1 of taxable value, which 4757
amounts to \$_____ for each \$100,000 of the county 4758
auditor's appraised value, for _____ (state the number 4759
of years the tax is to be imposed or that it will be imposed for 4760
a continuing period of time), commencing in _____ (first 4761
year the tax is to be levied), first due in calendar year 4762
_____ (first calendar year in which the tax shall be 4763
due)? 4764
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	FOR THE INCOME TAX AND PROPERTY TAX
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	AGAINST THE INCOME TAX AND PROPERTY TAX	"
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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."

(J) (1) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year in which the property tax is collected are the same, the board of education of the school district may propose to submit under this section the combined question of all of the following:

(a) The renewal of the school district income tax levied under this section, to take effect upon the expiration of the existing income tax;

(b) The renewal of the property tax levied under this section, to be levied beginning in the tax year after the tax year in which the existing property tax expires;

(c) The renewal of a property tax levied under section 5705.194 of the Revised Code, regardless of the year it expires, to be levied beginning in the same tax year that the tax described in division (J) (1) (b) of this section is first levied. A tax levied under section 5705.194 of the Revised Code that is for the purpose of avoiding an operating deficit or providing for the emergency requirements of the school district may not be renewed as part of a combined renewal question under division

(J) of this section.

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If the combined question is approved, the existing tax
levied under section 5705.194 of the Revised Code may not be
levied for the first tax year the renewal tax is levied or any
following tax year.

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(2) In its resolution to be submitted to the tax
commissioner and county auditor, the board of education shall
include, in addition to the applicable requirements of division
(A) of this section, a declaration of the necessity for the
renewal of the property tax levied under section 5705.194 of the
Revised Code, the purpose of the tax as specified under that
section, and the necessity of the submission of the question of
the renewal of the school district income tax and both property
taxes to the electors of the district at a special election. Not
later than ten days after receipt of the resolution, the county
auditor shall make a separate calculation and certification with
respect to the renewal tax described in division (J)(1)(c) of
this section in the same manner as required by section 5705.195
of the Revised Code.

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In its resolution adopted upon receipt of the
commissioner's and county auditor's certifications, the board of
education shall include, in addition to the applicable
requirements of division (B) of this section, a declaration that
the amount of taxes that can be raised by all tax levies the
district is authorized to impose, when combined with state and
federal revenues, will be insufficient to provide an adequate
amount for the present and future requirements of the school
district, and that it is therefore necessary to renew the
existing property tax being levied in excess of the ten-mill
limitation under section 5705.194 of the Revised Code for the

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purpose ~~as specified in that section~~ of current operating 4824
expenses, for a specified number of years not exceeding ten or 4825
for a continuing period of time, and that the question of the 4826
renewal of the school district income tax and of both property 4827
taxes shall be submitted to the electors of the school district 4828
at a special election as described in division (B) of this 4829
section. With respect to the renewal tax described in division 4830
(J) (1) (c) of this section, the resolution shall specify the 4831
amount of money it is necessary to raise for the specified 4832
purpose for each calendar year the millage is to be imposed, the 4833
tax year that tax is to be first levied, and the estimated rate 4834
of that tax, expressed in dollars for each one hundred thousand 4835
dollars of the county auditor's appraised value as well as in 4836
mills for each one dollar of taxable value, as certified by the 4837
county auditor. 4838

(3) In addition to the requirements of division (C) of 4839
this section, the notice of election shall separately state, 4840
with respect to the renewal tax described in division (J) (1) (c) 4841
of this section, the annual proceeds of the proposed levy for 4842
the specified purpose; the number of years the proposed tax will 4843
be levied, or that it shall be levied for a continuing period of 4844
time; and the estimated rate of the proposed levy, expressed in 4845
dollars for each one hundred thousand dollars of the county 4846
auditor's appraised value as well as in mills for each one 4847
dollar of taxable value, as certified by the county auditor. 4848

(4) The form of the ballot on a question submitted to the 4849
electors under division (J) of this section shall be identical 4850
to the form of the ballot prescribed in division (I) of this 4851
section, except that the following shall be added after the 4852
third paragraph and in place of the voting box: "(3) Impose a 4853
property tax levy renewing an existing levy outside of the ten- 4854

mill limitation for the purpose of _____ (here insert— 4855
~~purpose of levy as specified in section 5705.194 of the Revised~~ 4856
~~Code and determined by the board of education)~~ current operating 4857
expenses in the sum of \$ _____ (here insert annual amount 4858
the levy is to produce), estimated by the county auditor to 4859
average _____ mills for each \$1 of taxable value, which 4860
amounts to \$ _____ for each \$100,000 of the county auditor's 4861
appraised value, for _____ (state the number of years the 4862
tax is to be imposed or that it will be imposed for a continuing 4863
period of time), commencing in _____ (first year the tax 4864
is to be levied), first due in calendar year _____ (first 4865
calendar year in which the tax shall be due)? 4866
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	FOR THE INCOME TAX AND PROPERTY TAXES	
	AGAINST THE INCOME TAX AND PROPERTY TAXES	"

If the existing property tax being levied under section 4868
5705.194 of the Revised Code is scheduled to expire in a tax 4869
year different from that of the existing property tax being 4870
levied under this section, the form of the ballot shall be 4871
modified by adding the following statement at the end of the 4872
paragraph prescribed in this division: "If approved, any 4873
remaining tax years on the existing levy will not be levied 4874
after tax year _____ (last tax year the tax will be levied), 4875
last due in _____ (last calendar year in which the tax shall 4876
be due)." 4877

(5) If a majority of the electors voting on the question 4878
submitted under division (J) of this section vote in favor of 4879
it, the board of education of the school district may, in 4880
addition to any other authorization in the Revised Code and 4881

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
have principal payments during each year after the year of their
issuance over a period not to exceed five years, and may have a
principal payment in the year of their issuance.

(K) The question of a renewal levy under division (I) or
(J) of this section shall not be placed on the ballot unless the
question is submitted on a date on which a special election may
be held under section 3501.01 of the Revised Code, except for
the first Tuesday after the first Monday in August, during the
last year the existing property tax levy described in division
(J)(1)(b) of this section may be extended on the real and public
utility property tax list and duplicate, or at any election held
in the ensuing year.

The failure by the electors to approve the question of a
renewal levy under division (I) or (J) of this section does not
terminate the authority previously granted by the electors to
levy the taxes proposed to be renewed for their previously
approved duration.

(L) If the electors of the school district approve a
question under this section, the board of education of the
school district may propose to renew any of the existing taxes
as individual ballot questions in accordance with section
5748.02 of the Revised Code, for the school district income tax,
or section 5705.194 of the Revised Code, for the property tax or

taxes. 4912

Section 2. That existing sections 319.301, 323.08, 4913
323.152, 323.155, 323.158, 323.32, 3317.01, 4503.06, 4503.065, 4914
4503.0610, 5705.01, 5705.03, 5705.13, 5705.192, 5705.194, 4915
5705.197, 5705.199, 5705.27, 5705.28, 5705.29, 5705.31, 4916
5705.314, 5705.32, 5705.321, 5705.35, 5705.36, 5705.37, 4917
5705.391, 5709.92, 5739.026, 5747.51, 5747.53, and 5748.09 of 4918
the Revised Code are hereby repealed. 4919

Section 3. (A) The amendment by this act of section 4920
319.301 of the Revised Code applies to tax years beginning on or 4921
after the effective date of this section. 4922

(B) The amendment by this act of section 5705.314 of the 4923
Revised Code applies to levies authorized within the ten-mill 4924
limitation for tax years beginning on or after the effective 4925
date of this section. 4926

(C) The amendment by this act of sections 5705.194 and 4927
5705.197 of the Revised Code applies to elections held on or 4928
after January 1, 2026. 4929

(D) The enactment by this act of section 319.303 of the 4930
Revised Code applies to tax year 2025 and thereafter, in the 4931
case of property on the real property tax list, and to tax year 4932
2026 and thereafter, in the case of property on the manufactured 4933
home tax list. 4934

Section 4. In addition to other provisions of this act, 4935
the General Assembly declares its intent to amend the act to do 4936
all of the following, beginning for tax year 2025: 4937

(A) Except as provided in division (B) of this section, 4938
disallow any tax within the ten-mill limitation; 4939

(B) Authorize a township to levy taxes within the ten-mill 4940
limitation, but at no more than the aggregate rate of such taxes 4941
the township levied in tax year 2024; 4942

(C) Allow a township to allocate its unvoted property tax 4943
revenue to any purpose that such revenue may be used for under 4944
current law. 4945

Section 5. The General Assembly, applying the principle 4946
stated in division (B) of section 1.52 of the Revised Code that 4947
amendments are to be harmonized if reasonably capable of 4948
simultaneous operation, finds that the following sections, 4949
presented in this act as composites of the sections as amended 4950
by the acts indicated, are the resulting versions of the 4951
sections in effect prior to the effective date of the sections 4952
as presented in this act: 4953

Section 323.152 of the Revised Code as amended by both 4954
H.B. 33 and S.B. 43 of the 135th General Assembly. 4955

Section 4503.065 of the Revised Code as amended by both 4956
H.B. 33 and S.B. 43 of the 135th General Assembly. 4957

Section 5747.53 of the Revised Code as amended by H.B. 33 4958
of the 135th General Assembly and H.B. 62 of the 133rd General 4959
Assembly. 4960