

As Introduced

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H. B. No. 375

Representative Fowler Arthur

To amend sections 5705.03, 5705.215, and 5705.31 1
and to enact sections 3314.31, 5705.316, and 2
5748.11 of the Revised Code to establish a small 3
district magnet community school pilot program. 4

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

Section 1. That sections 5705.03, 5705.215, and 5705.31 be 5
amended and sections 3314.31, 5705.316, and 5748.11 of the 6
Revised Code be enacted to read as follows: 7

Sec. 3314.31. (A) The department of education and 8
workforce shall establish a small district magnet community 9
school pilot program. A school district may apply to participate 10
in the pilot program in a form and manner prescribed by the 11
department. In the application, a school district shall indicate 12
the length of time it intends to participate in the pilot 13
program, which shall be not fewer than three school years and 14
not more than five school years. The department shall review and 15
approve applications under division (C) of this section. 16

(B) Notwithstanding anything in the Revised Code to the 17
contrary, under the pilot program, any school of a participating 18
school district shall operate as a community school established 19
under this chapter, and the board of education shall act as the 20

school's governing authority. To the extent the department 21
determines it necessary, the department shall act as the sponsor 22
of a district school. The department shall issue guidelines 23
clarifying and defining how the department will act as a 24
sponsor, the district board will act as a governing authority, 25
and a district school will operate as a community school, as 26
well as whether, or the extent to which, the district board and 27
a district school will comply with requirements under the law 28
for school districts and community schools. The guidelines shall 29
enhance the flexibility of a district school to operate and 30
provide instruction to students, including by doing all of the 31
following: 32

(1) Permitting the use of multi-grade classrooms, instead 33
of single-grade classrooms; 34

(2) Permitting the district school to assign the same 35
classroom teachers to the same cohort of students as that cohort 36
is promoted from school year to school year; 37

(3) Permitting the district school to have flexibility 38
regarding state standards adopted under section 3301.079 of the 39
Revised Code regarding literacy and numeracy in grades pre- 40
kindergarten through three; 41

(4) Permitting a district school, in grades four and 42
above, to incorporate other subject areas into instruction 43
regarding reading, writing, and mathematics in order to allow 44
more depth in science, social studies, and history; 45

(5) Permitting district schools to operate for a minimum 46
of nine hundred twenty hours per school year, instead of the 47
minimum hours prescribed under section 3313.48 of the Revised 48
Code. 49

(C) The department shall review each application submitted 50
by a school district under this section. The department shall 51
approve a school district to participate in the pilot program if 52
the district satisfies all of the following conditions: 53

(1) The school district has an enrolled ADM of fewer than 54
one thousand students. 55

(2) The school district has adopted an open enrollment 56
policy under section 3313.98 of the Revised Code that permits 57
the enrollment from students from all other school districts. 58

(3) The department determines the school district has 59
adopted a competency-based educational pilot program that 60
provides differentiated instruction, academic acceleration in 61
reading, writing, and mathematics, and emphasizes career 62
preparation aligned with the needs of the district's local 63
industries. 64

(4) The department determines the school district has 65
entered into a shared service agreement with an educational 66
service center that enhances cost-savings efficiencies and 67
includes a memorandum of understanding with the service center 68
under which, if the district is approved to participate in the 69
pilot program, both of the following apply: 70

(a) The educational service center shall assume specified 71
school district duties and responsibilities while the school 72
district is participating in the pilot program, which may 73
include transportation, special education instruction, truancy 74
intervention, or other similar duties or responsibilities. 75

(b) The school district may transfer control of buildings, 76
school buses, or other assets of the district, including assets 77
the district is not able to afford to maintain while 78

participating in the pilot program, to the educational service 79
center until the district finishes its participation in the 80
pilot program. Such transfer of assets shall not include any 81
monetary compensation to either school district or the 82
educational service center, but the service center may retain 83
control of the assets it is holding for the district until, 84
after completing its participation in the pilot program, the 85
district is able to financially afford to maintain the assets. 86

(D) Notwithstanding anything in the Revised Code to the 87
contrary, the department shall provide state funding to each 88
school of a participating school district in the same manner as 89
the department provides funding to community schools under 90
Chapter 3317. of the Revised Code, and the district schools 91
shall be subject to the community school requirements for state 92
funding under Chapter 3314. of the Revised Code. 93

(E) The department shall develop guidelines and procedures 94
for the operation of the pilot program, including the guidelines 95
described in division (B) of this section. 96

Sec. 5705.03. (A) The taxing authority of each subdivision 97
may levy taxes annually, subject to the limitations of sections 98
5705.01 to 5705.47 of the Revised Code, on the real and personal 99
property within the subdivision for the purpose of paying the 100
current operating expenses of the subdivision and acquiring or 101
constructing permanent improvements. The taxing authority of 102
each subdivision and taxing unit shall, subject to the 103
limitations of such sections, levy such taxes annually as are 104
necessary to pay the interest and sinking fund on and retire at 105
maturity the bonds, notes, and certificates of indebtedness of 106
such subdivision and taxing unit, including levies in 107
anticipation of which the subdivision or taxing unit has 108

incurred indebtedness. 109

(B) (1) When a taxing authority determines that it is 110
necessary to levy a tax outside the ten-mill limitation for any 111
purpose authorized by the Revised Code, the taxing authority 112
shall certify to the county auditor a resolution or ordinance 113
requesting that the county auditor certify to the taxing 114
authority the amounts described in division (B) (2) of this 115
section. The resolution or ordinance shall state all of the 116
following: 117

(a) The proposed rate of the tax, expressed in mills for 118
each one dollar of taxable value, or the dollar amount of 119
revenue to be generated by the proposed tax; 120

(b) The purpose of the tax; 121

(c) Whether the tax is an additional levy, a renewal or a 122
replacement of an existing tax, a renewal or replacement of an 123
existing tax with an increase or a decrease, a reduction or 124
decrease of an existing tax, or an extension of an existing tax 125
to additional territory; 126

(d) The section of the Revised Code authorizing submission 127
of the question of the tax; 128

(e) The term of years of the tax or if the tax is for a 129
continuing period of time; 130

(f) That the tax is to be levied upon the entire territory 131
of the subdivision or, if authorized by the Revised Code, a 132
description of the portion of the territory of the subdivision 133
in which the tax is to be levied; 134

(g) The date of the election at which the question of the 135
tax shall appear on the ballot; 136

(h) That the ballot measure shall be submitted to the 137
entire territory of the subdivision or, if authorized by the 138
Revised Code, a description of the portion of the territory of 139
the subdivision to which the ballot measure shall be submitted; 140

(i) The tax year in which the tax will first be levied and 141
the calendar year in which the tax will first be collected; 142

(j) Each such county in which the subdivision has 143
territory. 144

(2) Upon receipt of a resolution or ordinance certified 145
under division (B)(1) of this section, the county auditor shall 146
certify to the taxing authority each of the following, as 147
applicable to that levy: 148

(a) The total current tax valuation of the subdivision. 149

(b) The number of mills for each one dollar of taxable 150
value that is required to generate a specified amount of 151
revenue. 152

(c) Either of the following: 153

(i) If the levy is to renew, renew and increase, renew and 154
decrease, reduce or decrease, or extend to additional territory 155
an existing levy that is subject to reduction under section 156
319.301 of the Revised Code, the levy's effective rate, 157
expressed in dollars, rounded to the nearest dollar, for each 158
one hundred thousand dollars of the county auditor's appraised 159
value; 160

(ii) For all other levies, the levy's rate, described in 161
division (B)(2)(b) or (d) of this section, expressed in dollars, 162
rounded to the nearest dollar, for each one hundred thousand 163
dollars of the county auditor's appraised value. 164

(d) The dollar amount of revenue, rounded to the nearest 165
dollar, that would be generated by a specified number of mills 166
for each one dollar of taxable value. 167

(e) For any levy or portion of a levy except a levy or 168
portion of a levy to pay debt charges, an estimate of the levy's 169
annual collections, rounded to the nearest dollar, which shall 170
be calculated assuming that the amount of the tax list of the 171
taxing authority remains throughout the life of the levy the 172
same as the amount of the tax list most recently certified by 173
the auditor under division (A) of section 319.28 of the Revised 174
Code. 175

If a subdivision is located in more than one county, the 176
county auditor shall obtain from the county auditor of each 177
other county in which the subdivision is located the current tax 178
valuation for the portion of the subdivision in that county. The 179
county auditor shall issue the certification to the taxing 180
authority within ten days after receiving the taxing authority's 181
resolution or ordinance requesting it. 182

(3) Upon receiving the certification from the county 183
auditor under division (B) (2) of this section, the taxing 184
authority may adopt a resolution or ordinance stating the rate 185
of the tax levy, expressed in mills for each one dollar of 186
taxable value and the rate or effective rate, as applicable, in 187
dollars for each one hundred thousand dollars of the county 188
auditor's appraised value, as estimated by the county auditor, 189
and that the taxing authority will proceed with the submission 190
of the question of the tax to electors. The taxing authority 191
shall certify this resolution or ordinance, a copy of the county 192
auditor's certifications, and the resolution or ordinance the 193
taxing authority adopted under division (B) (1) of this section 194

to the proper county board of elections in the manner and within 195
the time prescribed by the section of the Revised Code governing 196
submission of the question. The county board of elections shall 197
not submit the question of the tax to electors unless a copy of 198
the county auditor's certification accompanies the resolutions 199
or ordinances the taxing authority certifies to the board. 200
Before requesting a taxing authority to submit a tax levy, any 201
agency or authority authorized to make that request shall first 202
request the certification from the county auditor provided under 203
this section. 204

(4) This division is supplemental to, and not in 205
derogation of, any similar requirement governing the 206
certification by the county auditor of the tax valuation of a 207
subdivision or necessary tax rates for the purposes of the 208
submission of the question of a tax in excess of the ten-mill 209
limitation, including sections 133.18 and 5705.195 of the 210
Revised Code. 211

(C) All taxes levied on property shall be extended on the 212
tax list and duplicate by the county auditor of the county in 213
which the property is located, and shall be collected by the 214
county treasurer of such county in the same manner and under the 215
same laws and rules as are prescribed for the assessment and 216
collection of county taxes. The proceeds of any tax levied by or 217
for any subdivision when received by its fiscal officer shall be 218
deposited in its treasury to the credit of the appropriate fund. 219

(D) The board of education of a school district 220
participating in the small district magnet community school 221
pilot program under section 3314.31 of the Revised Code shall 222
not adopt a resolution under this section. 223

Sec. 5705.215. (A) The governing board of an educational 224

service center that is the taxing authority of a county school 225
financing district, upon receipt of identical resolutions 226
adopted within a sixty-day period by a majority of the members 227
of the board of education of each school district that is within 228
the territory of the county school financing district, may 229
submit a tax levy to the electors of the territory in the same 230
manner as a school board may submit a levy under division (C) of 231
section 5705.21 of the Revised Code, except that: 232

(1) The levy may be for a period not to exceed ten years, 233
or, if the levy is solely for the purpose or purposes described 234
in division (A) (2) (a), (c), or (f) of this section, for a 235
continuing period of time. 236

(2) The purpose of the levy shall be one or more of the 237
following: 238

(a) For current expenses for the provision of special 239
education and related services within the territory of the 240
district; 241

(b) For permanent improvements within the territory of the 242
district for special education and related services; 243

(c) For current expenses for specified educational 244
programs within the territory of the district; 245

(d) For permanent improvements within the territory of the 246
district for specified educational programs; 247

(e) For permanent improvements within the territory of the 248
district; 249

(f) For current expenses for school safety and security 250
and mental health services, including training and employment of 251
or contracting for the services of safety personnel, mental 252

health personnel, social workers, and counselors; 253

(g) For increased expenses of the educational service 254
center due to a school district's participation in the small 255
district magnet community school pilot program under section 256
3314.31 of the Revised Code. 257

(B) If the levy provides for but is not limited to current 258
expenses, the resolutions shall apportion the annual rate of the 259
levy between current expenses and the other purposes. The 260
apportionment need not be the same for each year of the levy, 261
but the respective portions of the rate actually levied each 262
year for current expenses and the other purposes shall be 263
limited by that apportionment. 264

(C) Prior to the application of section 319.301 of the 265
Revised Code, the rate of a levy that is limited to, or to the 266
extent that it is apportioned to, purposes other than current 267
expenses shall be reduced in the same proportion in which the 268
district's total valuation increases during the life of the levy 269
because of additions to such valuation that have resulted from 270
improvements added to the tax list and duplicate. 271

(D) After the approval of a county school financing 272
district levy under this section, the taxing authority may 273
anticipate a fraction of the proceeds of such levy and may from 274
time to time during the life of such levy, but in any given year 275
prior to the time when the tax collection from such levy can be 276
made for that year, issue anticipation notes in an amount not 277
exceeding fifty per cent of the estimated proceeds of the levy 278
to be collected in each year up to a period of five years after 279
the date of the issuance of such notes, less an amount equal to 280
the proceeds of such levy obligated for each year by the 281
issuance of anticipation notes, provided that the total amount 282

maturing in any one year shall not exceed fifty per cent of the 283
anticipated proceeds of the levy for that year. Each issue of 284
notes shall be sold as provided in Chapter 133. of the Revised 285
Code, and shall, except for the limitation that the total amount 286
of such notes maturing in any one year shall not exceed fifty 287
per cent of the anticipated proceeds of such levy for that year, 288
mature serially in substantially equal installments during each 289
year over a period not to exceed five years after their 290
issuance. 291

(E) (1) In a resolution to be submitted to the taxing 292
authority of a county school financing district under division 293
(A) of this section calling for a ballot issue on the question 294
of the levying of a tax for a continuing period of time by the 295
taxing authority, the board of education of a school district 296
that is part of the territory of the county school financing 297
district also may propose to reduce the rate of one or more of 298
that school district's property taxes levied for a continuing 299
period of time in excess of the ten-mill limitation. The 300
reduction in the rate of a property tax may be any amount, not 301
exceeding the rate at which the tax is authorized to be levied. 302
The reduction in the rate of a tax shall first take effect in 303
the same year that the county school financing district tax 304
takes effect, and shall continue for each year that the county 305
school financing district tax is in effect. A board of 306
education's resolution proposing to reduce the rate of one or 307
more of its school district property taxes shall, in addition to 308
including information required for a resolution under division 309
(B) (1) of section 5705.03 of the Revised Code, specifically 310
identify each such tax and shall state for each tax the maximum 311
rate at which it currently may be levied and the maximum rate at 312
which it could be levied after the proposed reduction, expressed 313

in mills for each one dollar of taxable value. 314

Before submitting the resolution to the taxing authority 315
of the county school financing district, the board of education 316
of the school district shall certify a copy of it to the tax 317
commissioner and the county auditor. The county auditor shall 318
certify to the board all information required under division (B) 319
(2) of section 5705.03 of the Revised Code, in the manner 320
required under that division, and both of the following: 321

(a) An estimate of the levy's annual collections beginning 322
for the first year for which the reduction applies, rounded to 323
the nearest dollar, which shall be calculated assuming that the 324
amount of the tax list of the taxing authority remains 325
throughout the life of the reduced levy the same as the amount 326
of the tax list most recently certified by the county auditor 327
under division (A) of section 319.28 of the Revised Code. 328

If a school district is located in more than one county, 329
the county auditor shall obtain from the county auditor of each 330
other county in which the district is located the current tax 331
valuation for the portion of the district in that county. 332

(b) The effective rate of the levy for the last year 333
before the proposed reduction and the first year that the 334
reduction applies, both expressed in dollars for each one 335
hundred thousand dollars of the county auditor's appraised 336
value. 337

The tax commissioner, within ten days of receiving the 338
resolution, shall certify to the board the reduction in the 339
school district's total effective tax rate for each class of 340
property that would have resulted if the proposed reduction in 341
the rate or rates had been in effect the previous year. As used 342

in this paragraph, "effective tax rate" has the same meaning as 343
in section 323.08 of the Revised Code. 344

After receiving these certifications from the commissioner 345
and the auditor, the board may amend its resolution to change 346
the proposed property tax rate reduction before submitting the 347
resolution to the financing district taxing authority, provided 348
the board certifies a copy of the amended resolution to the 349
county auditor with a request to provide the information 350
required under divisions (E) (1) (a) and (b) of this section and 351
the auditor transmits that information to the taxing authority. 352

If the board of education of a school district that is 353
part of the territory of a county school financing district 354
adopts a resolution proposing to reduce the rate of one or more 355
of its property taxes in conjunction with the levying of a tax 356
by the financing district, the resolution submitted by the board 357
to the taxing authority of the financing district under division 358
(A) of this section does not have to be identical in this 359
respect to the resolutions submitted by the boards of education 360
of the other school districts that are part of the territory of 361
the county school financing district. 362

(2) Each school district that is part of the territory of 363
a county school financing district may tailor to its own 364
situation a proposed reduction in one or more property tax rates 365
in conjunction with the proposed levying of a tax by the county 366
school financing district; if one such school district proposes 367
a reduction in one or more tax rates, another school district 368
may propose a reduction of a different size or may propose no 369
reduction. Within each school district that is part of the 370
territory of the county school financing district, the electors 371
shall vote on one ballot issue combining the question of the 372

levying of the tax by the taxing authority of the county school 373
financing district with, if any such reduction is proposed, the 374
question of the reduction in the rate of one or more taxes of 375
the school district. If a majority of the electors of the county 376
school financing district voting on the question of the proposed 377
levying of a tax by the taxing authority of the financing 378
district vote to approve the question, any tax reductions 379
proposed by school districts that are part of the territory of 380
the financing district also are approved. 381

(3) The form of the ballot for an issue proposing to levy 382
a county school financing district tax in conjunction with the 383
reduction of the rate of one or more school district taxes shall 384
be as follows: 385

"Shall the _____ (name of the county school financing 386
district) be authorized to levy an additional tax for _____ 387
(purpose stated in the resolutions), that the county auditor 388
estimates will collect \$_____ annually, at a rate not exceeding 389
_____ mills for each \$1 of taxable value, which amounts to 390
\$_____ for each \$100,000 of the county auditor's appraised 391
value, for a continuing period of time? If the county school 392
financing district tax is approved, the rate of an existing tax 393
currently levied by the _____ (name of the school district of 394
which the elector is a resident) at the rate of _____ mills 395
shall be reduced to _____ mills for each \$1 of taxable value, 396
which amounts to a reduction from \$_____ (effective rate) to 397
\$_____ (effective rate) for each \$100,000 of the county 398
auditor's appraised value, that the county auditor estimates 399
will collect \$_____ annually, until any such time as the county 400
school financing district tax is decreased or repealed. 401

402

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes 403
to reduce the rate of more than one of its existing taxes, the 404
second sentence of the ballot language shall be modified for 405
residents of that district to express the rates and effective 406
rates at which those taxes currently are levied and the rates 407
and effective rates to which they would be reduced as well as 408
each levy's estimated annual collections, as provided by the 409
county auditor under division (E) (1) (a) of this section. If the 410
board of education of the school district does not propose to 411
reduce the rate of any of its taxes, the second sentence of the 412
ballot language shall not be used for residents of that 413
district. In any case, the first sentence of the ballot language 414
shall be the same for all the electors in the county school 415
financing district, but the second sentence shall be different 416
in each school district depending on whether and in what amount 417
the board of education of the school district proposes to reduce 418
the rate of one or more of its property taxes. 419

(4) If the rate of a school district property tax is 420
reduced pursuant to this division, the tax commissioner shall 421
compute the percentage required to be computed for that tax 422
under division (D) of section 319.301 of the Revised Code each 423
year the rate is reduced as if the tax had been levied in the 424
preceding year at the rate to which it has been reduced. If the 425
reduced rate of a tax is increased under division (E) (5) of this 426
section, the commissioner shall compute the percentage required 427
to be computed for that tax under division (D) of section 428
319.301 of the Revised Code each year the rate is increased as 429

if the tax had been levied in the preceding year at the rate to 430
which it has been increased. 431

(5) After the levying of a county school financing 432
district tax in conjunction with the reduction of the rate of 433
one or more school district taxes is approved by the electors 434
under this division, if the rate of the county school financing 435
district tax is decreased pursuant to an election under section 436
5705.261 of the Revised Code, the rate of each school district 437
tax that had been reduced shall be increased by the number of 438
mills obtained by multiplying the number of mills of the 439
original reduction by the same percentage that the financing 440
district tax rate is decreased. If the county school financing 441
district tax is repealed pursuant to an election under section 442
5705.261 of the Revised Code, each school district may resume 443
levying the property taxes that had been reduced at the full 444
rate originally approved by the electors. A reduction in the 445
rate of a school district property tax under this division is a 446
reduction in the rate at which the board of education may levy 447
that tax only for the period during which the county school 448
financing district tax is levied prior to any decrease or repeal 449
under section 5705.261 of the Revised Code. The resumption of 450
the authority of the board of education to levy an increased or 451
the full rate of tax does not constitute the levying of a new 452
tax in excess of the ten-mill limitation. 453

(F) If a county school financing district has a tax in 454
effect under this section, the territory of a city, local, or 455
exempted village school district that is not a part of the 456
county school financing district shall not become a part of the 457
county school financing district unless approved by the electors 458
of the city, local, or exempted village school district in 459
accordance with division (C) of section 3311.50 of the Revised 460

Code. 461

Sec. 5705.31. The county auditor shall present to the 462
county budget commission the annual tax budgets submitted under 463
sections 5705.01 to 5705.47 of the Revised Code, together with 464
an estimate prepared by the auditor of the amount of any state 465
levy, the rate of any school tax levy as previously determined, 466
the tax commissioner's estimate of the amount to be received in 467
the county public library fund, the tax rates provided under 468
section 5705.281 of the Revised Code if adoption of the tax 469
budget was waived under that section, and such other information 470
as the commission requests or the tax commissioner prescribes. 471
The budget commission shall examine such budget and ascertain 472
the total amount proposed to be raised in the county for the 473
purposes of each subdivision and other taxing units in the 474
county. 475

The commission shall ascertain that the following levies 476
have been properly authorized and, if so authorized, shall 477
approve them without modification: 478

(A) All levies in excess of the ten-mill limitation; 479

(B) All levies for debt charges not provided for by levies 480
in excess of the ten-mill limitation, including levies necessary 481
to pay notes issued for emergency purposes; 482

(C) The levies prescribed by division (B) of sections 483
742.33 and 742.34 of the Revised Code; 484

(D) Except as otherwise provided in this division, a 485
minimum levy within the ten-mill limitation for the current 486
expense and debt service of each subdivision or taxing unit, 487
which shall equal two-thirds of the average levy for current 488
expenses and debt service allotted within the fifteen-mill 489

limitation to such subdivision or taxing unit during the last 490
five years the fifteen-mill limitation was in effect unless such 491
subdivision or taxing unit requests an amount requiring a lower 492
rate. Except as provided in section 5705.312 of the Revised 493
Code, if the levies required in divisions (B) and (C) of this 494
section for the subdivision or taxing unit equal or exceed the 495
entire minimum levy of the subdivision as fixed, the minimum 496
levies of the other subdivisions or taxing units shall be 497
reduced by the commission to provide for the levies and an 498
operating levy for the subdivision. Such additional levy shall 499
be deducted from the minimum levies of each of the other 500
subdivisions or taxing units, but the operating levy for a 501
school district shall not be reduced below a figure equivalent 502
to forty-five per cent of the millage available within the ten- 503
mill limitation after all the levies in divisions (B) and (C) of 504
this section have been provided for. 505

If a municipal corporation and a township have entered 506
into an annexation agreement under section 709.192 of the 507
Revised Code in which they agree to reallocate their shares of 508
the minimum levies established under this division and if that 509
annexation agreement is submitted along with the annual tax 510
budget of both the township and the municipal corporation, then, 511
when determining the minimum levy under this division, the 512
auditor shall allocate, to the extent possible, the minimum levy 513
for that municipal corporation and township in accordance with 514
their annexation agreement. 515

(E) The levies prescribed by section 3709.29 of the 516
Revised Code. 517

Divisions (A) to (E) of this section are mandatory, and 518
commissions shall be without discretion to reduce such minimum 519

levies except as provided in such divisions or section 5705.316 520
of the Revised Code. 521

If any debt charge is omitted from the budget, the 522
commission shall include it therein. 523

Sec. 5705.316. (A) (1) The board of education of a school 524
district that levies a current expense school district income 525
tax shall notify the tax commissioner of the date that the 526
district begins to participate in the small district magnet 527
community school pilot program under section 3314.31 of the 528
Revised Code. 529

(2) The board of education of a school district shall 530
notify the tax commissioner of the date that the district ceases 531
to participate in the small district magnet community school 532
pilot program. 533

(B) A county budget commission shall reduce the rate of, 534
or the annual amount of money to be raised by, each current 535
expense school district income tax levied by a school district 536
participating in the small district magnet community school 537
pilot program for each tax year ending on or after the date 538
described in division (A) (1) of this section and before the date 539
described in division (A) (2) of this section. The rate of any 540
such tax shall be reduced to zero mills, or the amount to be 541
collected by such tax shall be reduced to zero dollars for each 542
of those tax years. 543

Sec. 5748.11. (A) (1) The board of education of a school 544
district that levies a current expense school district income 545
tax shall notify the tax commissioner of the date that the 546
district begins to participate in the small district magnet 547
community school pilot program under section 3314.31 of the 548

Revised Code. 549

(2) The board of education of a school district shall 550
notify the tax commissioner of the date that the school ceases 551
to participate in the small district magnet community school 552
pilot program. 553

(B) The board of education of a school district 554
participating in the small district magnet community school 555
pilot program shall not levy a current expense school district 556
income tax under this chapter for any taxable year ending on or 557
after the date described in division (A) (1) of this section and 558
before the date described in division (A) (2) of this section. 559
The board shall not adopt a resolution levying a school district 560
income tax under this chapter. 561

Section 2. That existing sections 5705.03, 5705.215, and 562
5705.31 of the Revised Code are hereby repealed. 563