

H. B. No. 391
As Introduced

_____ moved to amend as follows:

In line 1 of the title, after "sections" insert "133.18, 306.32, 1
306.322,"; delete the first "and" and insert ", 345.01, 345.03, 345.04, 2
505.37, 505.48, 505.481, 511.28, 511.34, 513.18, 755.181, 1545.041, 3
1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 4
3318.361, 3318.45, 3381.03,"; after "4503.06" insert ", 4582.024, 4582.26, 5
5705.01, 5705.03, 5705.195, 5705.196, 5705.197, 5705.21, 5705.213, 6
5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 7
5705.55, 5748.01, 5748.02, 5748.03,"; delete "to enact" 8

In line 2 of the title, delete "section 5705.171" and insert 9
"5748.08" 10

In line 5, after "sections" insert "133.18, 306.32, 306.322,"; 11
delete "and" and insert ", 345.01, 345.03, 345.04, 505.37, 505.48, 12
505.481, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 13
3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 14
3318.45, 3381.03,"; delete "be amended" and insert ", 4582.024, 4582.26, 15
5705.01, 5705.03, 5705.195, 5705.196, 5705.197, 5705.21, 5705.213, 16
5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 17
5705.55, 5748.01, 5748.02, 5748.03," 18



In line 6, delete "section 5705.171" and insert "5748.08"; delete "enacted" and insert "amended"

After line 7, insert:

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

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

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

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

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

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

The estimated net average interest rate shall be determined by the taxing authority based on, among other factors, then existing market conditions, and may reflect adjustments for any anticipated direct payments expected to be received by the taxing authority from the government of the United States relating to the bonds and the effect of any federal tax credits anticipated to be available to owners of all or a portion of the bonds. The estimated net average rate of

interest, and any statutory or charter limit on interest rates 47
that may then be in effect and that is subsequently amended, 48
shall not be a limitation on the actual interest rate or rates 49
on the securities when issued. 50

(C) The taxing authority shall certify a copy of the 51
legislation passed under division (B) of this section to the 52
county auditor. The county auditor shall promptly calculate and 53
advise and, not later than ninety days before the election, 54
confirm that advice by certification to the taxing authority the 55
estimated average annual property tax levy, expressed as a 56
percentage of the county's market value, in dollars for each one 57
hundred thousand dollars of the ~~county auditor's~~ county's market 58
value, and in mills for each one dollar of taxable value, that 59
the county auditor estimates to be required throughout the 60
stated maturity of the bonds to pay the debt charges on the 61
bonds. In calculating the estimated average annual property tax 62
levy for this purpose, the county auditor shall assume that the 63
bonds are issued in one series bearing interest and maturing in 64
substantially equal principal amounts in each year over the 65
maximum number of years over which the principal of the bonds 66
may be paid as stated in that legislation, and that the amount 67
of the tax valuation of the subdivision most recently certified 68
by the county auditor under division (A) of section 319.28 of 69
the Revised Code remains the same throughout the maturity of the 70
bonds. If the subdivision is located in more than one county, 71
the county auditor shall obtain the assistance of the county 72
auditors of the other counties, and those county auditors shall 73
provide assistance, in establishing the tax valuation of the 74
subdivision for purposes of certifying the estimated average 75
annual property tax levy. 76

(D) After receiving the county auditor's advice under 77

division (C) of this section, the taxing authority by 78
legislation may determine to proceed with submitting the 79
question of the issue of securities, and shall, not later than 80
the ninetieth day before the day of the election, file the 81
following with the board of elections: 82

(1) Copies of the legislation provided for in divisions 83
(B) and (D) of this section; 84

(2) The amount of the estimated average annual property 85
tax levy, expressed as a percentage of the county's market 86
value, in dollars for each one hundred thousand dollars of the 87
~~county auditor's~~ county's market value, and in mills for each 88
one dollar of taxable value, as estimated and certified to the 89
taxing authority by the county auditor. 90

(E) (1) The board of elections shall prepare the ballots 91
and make other necessary arrangements for the submission of the 92
question to the electors of the subdivision. If the subdivision 93
is located in more than one county, the board shall inform the 94
boards of elections of the other counties of the filings with 95
it, and those other boards shall if appropriate make the other 96
necessary arrangements for the election in their counties. The 97
election shall be conducted, canvassed, and certified in the 98
manner provided in Title XXXV of the Revised Code. 99

(2) The election shall be held at the regular places for 100
voting in the subdivision. If the electors of only a part of a 101
precinct are qualified to vote at the election the board of 102
elections may assign the electors in that part to an adjoining 103
precinct, including an adjoining precinct in another county if 104
the board of elections of the other county consents to and 105
approves the assignment. Each elector so assigned shall be 106
notified of that fact prior to the election by notice mailed by 107

the board of elections, in such manner as it determines, prior 108
to the election. 109

(3) The board of elections shall publish a notice of the 110
election once in a newspaper of general circulation in the 111
subdivision, no later than ten days prior to the election. The 112
notice shall state all of the following: 113

(a) The principal amount of the proposed bond issue; 114

(b) The stated purpose for which the bonds are to be 115
issued; 116

(c) The maximum number of years over which the principal 117
of the bonds may be paid; 118

(d) The estimated additional average annual property tax 119
levy, expressed as a percentage of the county's market value, in 120
dollars for each one hundred thousand dollars of the ~~county~~ 121
~~auditor's~~ county's market value, and in mills for each one 122
dollar of taxable value, to be levied outside the tax 123
limitation, as estimated and certified to the taxing authority 124
by the county auditor; 125

(e) The first calendar year in which the tax is expected 126
to be due. 127

(F) The form of the ballot to be used at the election 128
shall be substantially either of the following, as applicable: 129

(1) "Shall bonds be issued by the _____ (name of 130
subdivision) for the purpose of _____ (purpose of the bond 131
issue) in the principal amount of \$ _____ (principal amount 132
of the bond issue), to be repaid annually over a maximum period 133
of _____ (the maximum number of years over which the 134
principal of the bonds may be paid) years, and an annual levy of 135

property taxes be made outside the _____ (as applicable, 136
 "ten-mill" or "___charter tax") limitation, estimated by the 137
 county auditor to average over the repayment period of the bond 138
 issue _____ mills for each \$1 of taxable value, or 139
 _____ % of the county's market value, which amounts to 140
 \$_____ for each \$100,000 of the ~~county auditor's~~ county's 141
 market value, commencing in _____ (first year the tax will 142
 be levied), first due in calendar year _____ (first 143
 calendar year in which the tax shall be due), to pay the annual 144
 debt charges on the bonds, and to pay debt charges on any notes 145
 issued in anticipation of those bonds? 146
 147

	For the bond issue
	Against the bond issue

"

(2) In the case of an election held pursuant to 148
 legislation adopted under section 3375.43 or 3375.431 of the 149
 Revised Code: 150

"Shall bonds be issued for _____ (name of library) 151
 for the purpose of _____ (purpose of the bond issue), in 152
 the principal amount of \$_____ (amount of the bond issue) 153
 by _____ (the name of the subdivision that is to issue the 154
 bonds and levy the tax) as the issuer of the bonds, to be repaid 155
 annually over a maximum period of _____ (the maximum number 156
 of years over which the principal of the bonds may be paid) 157
 years, and an annual levy of property taxes be made outside the 158
 ten-mill limitation, estimated by the county auditor to average 159
 over the repayment period of the bond issue _____ mills for 160
 each \$1 of taxable value, or _____ % of the county's market 161
value, which amounts to \$_____ for each \$100,000 of the 162

~~county auditor's~~ county's market value, commencing in _____ 163
 (first year the tax will be levied), first due in calendar year 164
 _____ (first calendar year in which the tax shall be due), 165
 to pay the annual debt charges on the bonds, and to pay debt 166
 charges on any notes issued in anticipation of those bonds? 167
 168

	For the bond issue
	Against the bond issue

(G) The board of elections shall promptly certify the 169
 results of the election to the tax commissioner, the county 170
 auditor of each county in which any part of the subdivision is 171
 located, and the fiscal officer of the subdivision. The 172
 election, including the proceedings for and result of the 173
 election, is incontestable other than in a contest filed under 174
 section 3515.09 of the Revised Code in which the plaintiff 175
 prevails. 176

(H) If a majority of the electors voting upon the question 177
 vote for it, the taxing authority of the subdivision may proceed 178
 under sections 133.21 to 133.33 of the Revised Code with the 179
 issuance of the securities and with the levy and collection of a 180
 property tax outside the tax limitation during the period the 181
 securities are outstanding sufficient in amount to pay the debt 182
 charges on the securities, including debt charges on any 183
 anticipatory securities required to be paid from that tax. If 184
 legislation passed under section 133.22 or 133.23 of the Revised 185
 Code authorizing those securities is filed with the county 186
 auditor on or before the last day of November, the amount of the 187
 voted property tax levy required to pay debt charges or 188
 estimated debt charges on the securities payable in the 189

following year shall if requested by the taxing authority be 190
included in the taxes levied for collection in the following 191
year under section 319.30 of the Revised Code. 192

(I) (1) If, before any securities authorized at an election 193
under this section are issued, the net indebtedness of the 194
subdivision exceeds that applicable to that subdivision or those 195
securities, then and so long as that is the case none of the 196
securities may be issued. 197

(2) No securities authorized at an election under this 198
section may be initially issued after the first day of the sixth 199
January following the election, but this period of limitation 200
shall not run for any time during which any part of the 201
permanent improvement for which the securities have been 202
authorized, or the issuing or validity of any part of the 203
securities issued or to be issued, or the related proceedings, 204
is involved or questioned before a court or a commission or 205
other tribunal, administrative agency, or board. 206

(3) Securities representing a portion of the amount 207
authorized at an election that are issued within the applicable 208
limitation on net indebtedness are valid and in no manner 209
affected by the fact that the balance of the securities 210
authorized cannot be issued by reason of the net indebtedness 211
limitation or lapse of time. 212

(4) Nothing in this division (I) shall be interpreted or 213
applied to prevent the issuance of securities in an amount to 214
fund or refund anticipatory securities lawfully issued. 215

(5) The limitations of divisions (I) (1) and (2) of this 216
section do not apply to any securities authorized at an election 217
under this section if at least ten per cent of the principal 218

amount of the securities, including anticipatory securities, 219
authorized has theretofore been issued, or if the securities are 220
to be issued for the purpose of participating in any federally 221
or state-assisted program. 222

(6) The certificate of the fiscal officer of the 223
subdivision is conclusive proof of the facts referred to in this 224
division. 225

(J) As used in this section, "~~the county auditor's~~ 226
county's market value" has the same meaning as in section 227
5705.01 of the Revised Code. 228

Sec. 306.32. Any county, or any two or more counties, 229
municipal corporations, or townships, or any combination of 230
these, may create a regional transit authority by the adoption 231
of a resolution or ordinance by the board of county 232
commissioners of each county, the legislative authority of each 233
municipal corporation, and the board of township trustees of 234
each township which is to create or to join in the creation of 235
the regional transit authority. The resolution or ordinance 236
shall state: 237

(A) The necessity for the creation of a regional transit 238
authority; 239

(B) The counties, municipal corporations, or townships 240
which are to create or to join in the creation of the regional 241
transit authority; 242

(C) The official name by which the regional transit 243
authority shall be known; 244

(D) The place in which the principal office of the 245
regional transit authority will be located or the manner in 246

which it may be selected; 247

(E) The number, term, and compensation, or method for 248
establishing compensation, of the members of the board of 249
trustees of the regional transit authority. Compensation shall 250
not exceed fifty dollars for each board and committee meeting 251
attended by a member, except that if compensation is provided 252
annually it shall not exceed six thousand dollars for the 253
president of the board or four thousand eight hundred dollars 254
for each other board member. 255

(F) The manner in which vacancies on the board of trustees 256
of the regional transit authority shall be filled; 257

(G) The manner and to what extent the expenses of the 258
regional transit authority shall be apportioned among the 259
counties, municipal corporations, and townships creating it; 260

(H) The purposes, including the kinds of transit 261
facilities, for which the regional transit authority is 262
organized. 263

The regional transit authority provided for in the 264
resolution or ordinance shall be deemed to be created upon the 265
adoption of the resolution or ordinance by the board of county 266
commissioners of each county, the legislative authority of each 267
municipal corporation, and the board of township trustees of 268
each township enumerated in the resolution or ordinance. 269

The resolution or ordinance creating a regional transit 270
authority may be amended to include additional counties, 271
municipal corporations, or townships or for any other purpose, 272
by the adoption of the amendment by the board of county 273
commissioners of each county, the legislative authority of each 274
municipal corporation, and the board of township trustees of 275

each township which has created or joined or proposes to join 276
the regional transit authority. 277

After each county, municipal corporation, and township 278
which has created or joined or proposes to join the regional 279
transit authority has adopted its resolution or ordinance 280
approving inclusion of additional counties, municipal 281
corporations, or townships in the regional transit authority, a 282
copy of each resolution or ordinance shall be filed with the 283
clerk of the board of the county commissioners of each county, 284
the clerk of the legislative authority of each municipal 285
corporation, and the fiscal officer of the board of trustees of 286
each township proposed to be included in the regional transit 287
authority. The inclusion is effective when all such filing has 288
been completed, unless the regional transit authority to which 289
territory is to be added has authority to levy an ad valorem tax 290
on property, or a sales tax, within its territorial boundaries, 291
in which event the inclusion shall become effective on the 292
sixtieth day after the last such filing is accomplished, unless, 293
prior to the expiration of the sixty-day period, qualified 294
electors residing in the area proposed to be added to the 295
regional transit authority, equal in number to at least ten per 296
cent of the qualified electors from the area who voted for 297
governor at the last gubernatorial election, file a petition of 298
referendum against the inclusion. Any petition of referendum 299
filed under this section shall be filed at the office of the 300
secretary of the board of trustees of the regional transit 301
authority. The person presenting the petition shall be given a 302
receipt containing on it the time of the day, the date, and the 303
purpose of the petition. The secretary of the board of trustees 304
of the regional transit authority shall cause the appropriate 305
board or boards of elections to check the sufficiency of 306

signatures on any petition of referendum filed under this 307
section and, if found to be sufficient, shall present the 308
petition to the board of trustees at a meeting of said board 309
which occurs not later than thirty days following the filing of 310
said petition. Upon presentation to the board of trustees of a 311
petition of referendum against the proposed inclusion, the board 312
of trustees shall promptly certify the proposal to the board or 313
boards of elections for the purpose of having the proposal 314
placed on the ballot at the next general or primary election 315
which occurs not less than ninety days after the date of the 316
meeting of said board, or at a special election, the date of 317
which shall be specified in the certification, which date shall 318
be not less than ninety days after the date of such meeting of 319
the board. Signatures on a petition of referendum may be 320
withdrawn up to and including the meeting of the board of 321
trustees certifying the proposal to the appropriate board or 322
boards of elections. If territory of more than one county, 323
municipal corporation, or township is to be added to the 324
regional transit authority, the electors of the territories of 325
the counties, municipal corporations, or townships which are to 326
be added shall vote as a district, and the majority affirmative 327
vote shall be determined by the vote cast in the district as a 328
whole. 329

If the proposal would extend the levy of an existing 330
property tax to the territory to be added to the regional 331
transit authority, the board of trustees of the regional transit 332
authority and the county auditor shall proceed in the same 333
manner as required for a tax levy under section 5705.03 of the 334
Revised Code, except that the levy's annual collections shall be 335
estimated assuming that the additional territory has been added 336
to the regional transit authority. 337

Upon certification of a proposal to the appropriate board 338
or boards of elections pursuant to this section, the board or 339
boards of election shall make the necessary arrangements for the 340
submission of the question to the electors of the territory to 341
be added to the regional transit authority qualified to vote on 342
the question, and the election shall be held, canvassed, and 343
certified in the manner provided for the submission of tax 344
levies under section 5705.191 of the Revised Code, except that 345
the question appearing on the ballot shall read: 346

"Shall the territory within the _____ 347
(Name or names of political subdivisions to be joined) be added 348
to _____ (Name) regional transit 349
authority?" and shall a(n) _____ (here insert type of tax 350
or taxes) at a rate not to exceed _____ (here insert maximum tax 351
rate or rates) be levied for all transit purposes?" 352

If the tax is a tax on property, the ballot shall express 353
the levy's estimated annual collections, and the rate shall be 354
expressed numerically in mills for each one dollar of taxable 355
value and as a percentage of the county's market value and the 356
effective rate shall be expressed numerically in dollars for 357
each one hundred thousand dollars of the ~~county auditor's~~ 358
county's market value. 359

If the question is approved by at least a majority of the 360
electors voting on the question, the joinder is immediately 361
effective, and the regional transit authority may extend the 362
levy of the tax against all the taxable property within the 363
territory which has been added. If the question is approved at a 364
general election or at a special election occurring prior to the 365
general election but after the fifteenth day of July, the 366
regional transit authority may amend its budget and resolution 367

adopted pursuant to section 5705.34 of the Revised Code, and the 368
levy shall be placed on the current tax list and duplicate and 369
collected as other taxes are collected from all taxable property 370
within the territorial boundaries of the regional transit 371
authority, including the territory within each political 372
subdivision added as a result of the election. 373

The territorial boundaries of a regional transit authority 374
shall be coextensive with the territorial boundaries of the 375
counties, municipal corporations, and townships included within 376
the regional transit authority, provided that the same area may 377
be included in more than one regional transit authority so long 378
as the regional transit authorities are not organized for 379
purposes as provided for in the resolutions or ordinances 380
creating the same, and any amendments to them, relating to the 381
same kinds of transit facilities; and provided further, that if 382
a regional transit authority includes only a portion of an 383
entire county, a regional transit authority for the same 384
purposes may be created in the remaining portion of the same 385
county by resolution of the board of county commissioners acting 386
alone or in conjunction with municipal corporations and 387
townships as provided in this section. 388

No regional transit authority shall be organized after 389
January 1, 1975, to include any area already included in a 390
regional transit authority, except that any regional transit 391
authority organized after June 29, 1974, and having territorial 392
boundaries entirely within a single county shall, upon adoption 393
by the board of county commissioners of the county of a 394
resolution creating a regional transit authority including 395
within its territorial jurisdiction the existing regional 396
transit authority and for purposes including the purposes for 397
which the existing regional transit authority was created, be 398

dissolved and its territory included in such new regional 399
transit authority. Any resolution creating such a new regional 400
transit authority shall make adequate provision for satisfaction 401
of the obligations of the dissolved regional transit authority. 402

As used in this section, "~~the county auditor's~~ county's 403
market value" and "effective rate" have the same meanings as in 404
section 5705.01 of the Revised Code. 405

Sec. 306.322. (A) As used in this section: 406

(1) "Political subdivision" means a county, a municipal 407
corporation, or a township. 408

(2) "Governing body" means a board of county commissioners 409
of a county, a legislative authority of a municipal corporation, 410
or a board of trustees of a township. 411

(3) "The county's market value" and "effective rate" have 412
the same meanings as in section 5705.01 of the Revised Code. 413

(B) For any regional transit authority that levies a 414
property tax and that includes in its membership political 415
subdivisions that are located in a county having a population of 416
at least four hundred thousand according to the most recent 417
federal census, the procedures of this section apply until 418
December 31, 2022, and are in addition to and an alternative to 419
those established in sections 306.32, 306.321, and 306.54 of the 420
Revised Code for joining to the regional transit authority 421
additional political subdivisions. 422

(C) Any political subdivision may adopt a resolution or 423
ordinance proposing to join a regional transit authority 424
described in division (B) of this section. In its resolution or 425
ordinance, the political subdivision may propose joining the 426

regional transit authority for a limited period of three years 427
or without a time limit. 428

(D) The political subdivision proposing to join the 429
regional transit authority shall submit a copy of its resolution 430
or ordinance to the governing body of each political subdivision 431
comprising the regional transit authority. Within thirty days of 432
receiving the resolution or ordinance for inclusion in the 433
regional transit authority, the governing body of each political 434
subdivision shall consider the question of whether to include 435
the additional political subdivision in the regional transit 436
authority, shall adopt a resolution or ordinance approving or 437
rejecting the inclusion of the additional political subdivision, 438
and shall present its resolution or ordinance to the board of 439
trustees of the regional transit authority. 440

If the board of trustees of the regional transit authority 441
proposes to extend the levy of an existing property tax to the 442
territory to be added to the regional transit authority, the 443
board and the county auditor shall proceed in the same manner as 444
required for a tax levy under section 5705.03 of the Revised 445
Code, except that the levy's annual collections shall be 446
estimated assuming that the additional territory has been added 447
to the regional transit authority. 448

(E) If a majority of the political subdivisions comprising 449
the regional transit authority approve the inclusion of the 450
additional political subdivision under division (D) of this 451
section, the board of trustees of the regional transit authority 452
may proceed as provided in division (K) of this section or as 453
provided in divisions (F) to (J) of this section, as applicable. 454

(F) Not later than the tenth day following the day on 455
which the last ordinance or resolution is presented under 456

division (D) of this section, the board of trustees of the 457
regional transit authority shall notify the political 458
subdivision proposing to join the regional transit authority 459
that it may certify the proposal to the board of elections for 460
the purpose of having the proposal placed on the ballot at the 461
next general election or at a special election conducted on the 462
day of the next primary election that occurs not less than 463
ninety days after the resolution or ordinance is certified to 464
the board of elections. 465

(G) Upon certification of a proposal to the board of 466
elections pursuant to division (F) of this section, the board of 467
elections shall make the necessary arrangements for the 468
submission of the question to the electors of the territory to 469
be included in the regional transit authority qualified to vote 470
on the question, and the election shall be held, canvassed, and 471
certified in the same manner as regular elections for the 472
election of officers of the political subdivision proposing to 473
join the regional transit authority, except that, if the 474
resolution proposed the inclusion without a time limitation the 475
question appearing on the ballot shall read: 476

"Shall the territory within the _____ 477
(Name or names of political subdivisions to be joined) be added 478
to _____ (Name) regional transit 479
authority and shall a(n) _____ (here insert type of tax or 480
taxes) at a rate of taxation not to exceed _____ (here insert 481
maximum tax rate or rates) be levied for all transit purposes?" 482

If the resolution proposed the inclusion with a three-year 483
time limitation, the question appearing on the ballot shall 484
read: 485

"Shall the territory within the _____ 486

(Name or names of political subdivisions to be joined) be added 487
to _____ (Name) regional transit 488
authority for three years and shall a(n) _____ (here insert 489
type of tax or taxes) at a rate of taxation not to exceed _____ 490
(here insert maximum tax rate or rates) be levied for all 491
transit purposes for three years?" 492

In either case, if the tax is a tax on property, the 493
ballot shall express the levy's estimated annual collections, 494
and the rate shall be expressed numerically in mills for each 495
one dollar of taxable value and as a percentage of the county's 496
market value and the effective rate shall be expressed 497
numerically in dollars for each one hundred thousand dollars of 498
the ~~county auditor's~~ county's market value. 499

(H) If the question is approved by at least a majority of 500
the electors voting on the question, the addition of the new 501
territory is effective six months from the date of the 502
certification of its passage, and the regional transit authority 503
may extend the levy of the tax against all the taxable property 504
within the territory that was added. If the question is approved 505
at a general election or at a special election occurring prior 506
to the general election but after the fifteenth day of July, the 507
regional transit authority may amend its budget and resolution 508
adopted pursuant to section 5705.34 of the Revised Code, and the 509
levy shall be placed on the current tax list and duplicate and 510
collected as other taxes are collected from all taxable property 511
within the territorial boundaries of the regional transit 512
authority, including the territory within the political 513
subdivision added as a result of the election. If the budget of 514
the regional transit authority is amended pursuant to this 515
paragraph, the county auditor shall prepare and deliver an 516
amended certificate of estimated resources to reflect the change 517

in anticipated revenues of the regional transit authority. 518

(I) If the question is approved by at least a majority of 519
the electors voting on the question, the board of trustees of 520
the regional transit authority immediately shall amend the 521
resolution or ordinance creating the regional transit authority 522
to include the additional political subdivision. 523

(J) If the question approved by a majority of the electors 524
voting on the question added the political subdivision for three 525
years, the territory of the additional political subdivision in 526
the regional transit authority shall be removed from the 527
territory of the regional transit authority three years after 528
the date the territory was added, as determined in the effective 529
date of the election, and shall no longer be a part of that 530
authority without any further action by either the political 531
subdivisions that were included in the authority prior to 532
submitting the question to the electors or of the political 533
subdivision added to the authority as a result of the election. 534
The regional transit authority reduced to its territory as it 535
existed prior to the inclusion of the additional political 536
subdivision shall be entitled to levy and collect any property 537
taxes that it was authorized to levy and collect prior to the 538
enlargement of its territory and for which authorization has not 539
expired, as if the enlargement had not occurred. 540

(K) (1) If a majority of the political subdivisions 541
comprising the regional transit authority approve the inclusion 542
of the additional political subdivision without a time limit 543
under division (D) of this section, the board of trustees of the 544
regional transit authority may adopt a resolution to submit to 545
the electors of the regional transit authority, as it would be 546
enlarged by the inclusion, the question of including the 547

political subdivision in the regional transit authority, of 548
levying a tax under sections 5739.023 and 5741.022 of the 549
Revised Code throughout the territorial boundaries of the 550
regional transit authority as so enlarged, and of repealing the 551
property tax levied by the regional transit authority under 552
section 306.49 of the Revised Code. 553

The resolution shall state all of the following: 554

(a) The date on which the political subdivision is to be 555
included in the regional transit authority; 556

(b) The rate of the tax to be levied under sections 557
5739.023 and 5741.022 of the Revised Code, the number of years 558
it is to be levied or that it is to be levied for a continuing 559
period of time, and the date on which it shall first be levied, 560
all as provided under section 5739.023 of the Revised Code; 561

(c) The last tax year that the property tax is to be 562
levied under section 306.49 of the Revised Code. 563

(2) Except as otherwise provided in division (K) (5) of 564
this section, the political subdivision shall not be joined to 565
the regional transit authority before the first day sales and 566
use tax is levied by the regional transit authority under 567
sections 5739.023 and 5741.022 of the Revised Code. Sales and 568
use tax shall not be levied under those sections on or before 569
the last day of the last tax year the regional transit authority 570
levies property tax under section 306.49 of the Revised Code. 571

(3) The board of trustees of the regional transit 572
authority shall certify the resolution to the board of elections 573
for the purpose of having the proposal placed on the ballot at 574
the next general election or at a special election conducted on 575
the day of the next primary election that occurs not less than 576

ninety days after the resolution is certified to the board of elections. The election shall be held, canvassed, and certified, as provided in section 306.70 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the _____ (Name or names of political subdivisions to be joined) be added to _____ (Name) regional transit authority, shall sales and use tax at a rate not exceeding _____ (Insert tax rate) be levied for all transit purposes throughout the territory of the regional transit authority, and shall the existing property tax levied for transit purposes be repealed?"

(4) If the question is approved, the sales and use tax may be levied and collected as is otherwise provided under sections 5739.023 and 5741.022 of the Revised Code on and after the date stated in the resolution.

(5) The board of trustees shall appropriate from the first moneys received from the sales and use tax in each year the full amount required in order to pay the principal of and interest on any notes of the regional transit authority issued pursuant to section 306.49 of the Revised Code in anticipation of the collection of the property tax. The board of trustees shall not thereafter levy and collect the property tax unless and to the extent that the levy and collection is necessary to pay the principal of and interest on notes issued in anticipation of the property tax in order to avoid impairing the obligation of the contract between the regional transit authority and the note holders. Such property tax shall be levied only in the territory of the authority as it existed before the political subdivision was joined to the authority.

(6) If the question is approved after the fifteenth day of

July in any calendar year, the regional transit authority may
amend its budget for the current and next fiscal year, and any
resolution adopted pursuant to section 5705.34 of the Revised
Code, to reflect the imposition of the sales and use tax, and
shall amend its budget for the next fiscal year, and any
resolution adopted pursuant to section 5705.34 of the Revised
Code, to comply with division (K) (5) of this section. If the
budget of the regional transit authority is amended pursuant to
this division, the county auditor shall prepare and deliver an
amended certificate of estimated resources to reflect the change
in anticipated revenues of the regional transit authority.

(7) If the question is approved, the board of trustees of
the regional transit authority immediately shall amend the
resolution or ordinance creating the regional transit authority
to include the additional political subdivision.

~~(L) As used in this section, "the county auditor's market
value" and "effective rate" have the same meanings as in section
5705.01 of the Revised Code."~~

In line 26, after "type" insert ", and the true value shall be
identified as the "county's market value"; after "." insert "___"

After line 73, insert:

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

(B) The taxing authority of any municipal corporation,
township, or county, at any time not less than one hundred days
prior to a general election in any year, by a vote of two-thirds
of all members of the taxing authority, may, and upon
presentation to the clerk or fiscal officer, as the case may be,

of the taxing authority of a petition signed by not less than 636
two per cent of the electors of the political subdivision, as 637
shown at the preceding general election held in the subdivision, 638
shall, declare by resolution that the amount of taxes which may 639
be raised within the ten-mill limitation will be insufficient to 640
provide an adequate amount for the necessary requirements of the 641
subdivision, and that it is necessary to levy taxes in excess of 642
the limitation for either or both of the following purposes: 643

(1) For purchasing a site, and for erecting, equipping, 644
and furnishing, or for establishing a memorial to commemorate 645
the services of all members and veterans of the armed forces of 646
the United States; 647

(2) For the operation and maintenance of a memorial, and 648
for the functions related to it. 649

The resolution shall be confined to the purposes set forth 650
in this section, and shall specify the amount of increase in 651
rate which it is necessary to levy, expressed ~~both as a~~ 652
percentage of the county's market value, in mills for each one 653
dollar of taxable value, and in dollars for each one hundred 654
thousand dollars of the ~~county auditor's~~ county's market value, 655
the purpose of the rate increase, and the number of years during 656
which the increase shall be in effect. The increase may include 657
a levy upon the tax duplicate of the current year. The number of 658
years shall be any number not exceeding ten. The question of an 659
increase in tax rate under divisions (B) (1) and (2) of this 660
section may be submitted to the electors on one ballot. 661

The total tax for the purposes included in this section 662
shall not, in any year, exceed one mill of each dollar of 663
taxable value. 664

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

Sec. 345.03. A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p.m. of the ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published once not less than two weeks prior to such election using at least one of the following methods:

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

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

(C) On the web site and social media account of the county.

The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed as a percentage of the county's market value, in dollars for each one hundred thousand dollars of the ~~county auditor's~~ county's market value, as well as in mills for each one dollar of taxable value, the number of years

during which such increase will be in effect, and the time and place of holding such election. 694
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Sec. 345.04. The form of the ballot cast at a general election, as provided by sections 345.01 to 345.03 of the Revised Code, shall be: "An additional tax for the benefit of (name of subdivision) for the purpose of (state purpose stated in the resolution), that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ for each \$100,000 of the ~~county-auditor's~~ county's market value, for (the number of years the levy is to run). 696
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	For the Tax Levy	
	Against the Tax Levy	"

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)." 707
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The question covered by the resolution shall be submitted to the electors as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. More than one such question may be submitted at the same election. 713
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Sec. 505.37. (A) The board of township trustees may establish all necessary rules to guard against the occurrence of 718
719

fires and to protect the property and lives of the citizens 720
against damage and accidents, and may purchase, lease, lease 721
with an option to purchase, or otherwise provide any fire 722
apparatus, mechanical resuscitators, underwater rescue and 723
recovery equipment, or other fire equipment, appliances, 724
materials, fire hydrants, and water supply for fire-fighting and 725
fire and rescue purposes that seems advisable to the board. The 726
board shall provide for the care and maintenance of such fire 727
equipment, and, for these purposes, may purchase, lease, lease 728
with an option to purchase, or construct and maintain necessary 729
buildings, and it may establish and maintain lines of fire-alarm 730
communications within the limits of the township. The board may 731
employ one or more persons to maintain and operate such fire 732
equipment, or it may enter into an agreement with a volunteer 733
fire company for the use and operation of the equipment. The 734
board may compensate the members of a volunteer fire company on 735
any basis and in any amount that it considers equitable. 736

When the estimated cost to purchase fire apparatus, 737
mechanical resuscitators, underwater rescue and recovery 738
equipment, or other fire equipment, appliances, materials, fire 739
hydrants, buildings, or fire-alarm communications equipment or 740
services exceeds the amount specified in section 9.17 of the 741
Revised Code, the contract shall be let by competitive bidding. 742
No purchase or other transaction subject to this section shall 743
be divided into component parts in order to avoid the 744
requirements of this section. When competitive bidding is 745
required, the board shall advertise once a week for not less 746
than two consecutive weeks using at least one of the following 747
methods: 748

(1) In the print or digital edition of a newspaper of 749
general circulation within the township; 750

(2) On the official public notice web site established 751
under section 125.182 of the Revised Code; 752

(3) On the web site and social media account of the 753
township. 754

The board may also cause notice to be inserted in trade 755
papers or other publications designated by it or to be 756
distributed by electronic means, including posting the notice on 757
the board's internet web site. 758

The advertisement shall include the time, date, and place 759
where the clerk of the township, or the clerk's designee, will 760
read bids publicly. The time, date, and place of bid openings 761
may be extended to a later date by the board of township 762
trustees, provided that written or oral notice of the change 763
shall be given to all persons who have received or requested 764
specifications not later than ninety-six hours prior to the 765
original time and date fixed for the opening. The board may 766
reject all the bids or accept the lowest and best bid, provided 767
that the successful bidder meets the requirements of section 768
153.54 of the Revised Code when the contract is for the 769
construction, demolition, alteration, repair, or reconstruction 770
of an improvement. 771

(B) The boards of township trustees of any two or more 772
townships, or the legislative authorities of any two or more 773
political subdivisions, or any combination of these, may, 774
through joint action, unite in the joint purchase, lease, lease 775
with an option to purchase, maintenance, use, and operation of 776
fire equipment described in division (A) of this section, or for 777
any other purpose designated in sections 505.37 to 505.42 of the 778
Revised Code, and may prorate the expense of the joint action on 779
any terms that are mutually agreed upon. 780

(C) The board of township trustees of any township may, by 781
resolution, whenever it is expedient and necessary to guard 782
against the occurrence of fires or to protect the property and 783
lives of the citizens against damages resulting from their 784
occurrence, create a fire district of any portions of the 785
township that it considers necessary. The board may purchase, 786
lease, lease with an option to purchase, or otherwise provide 787
any fire apparatus, mechanical resuscitators, underwater rescue 788
and recovery equipment, or other fire equipment, appliances, 789
materials, fire hydrants, and water supply for fire-fighting and 790
fire and rescue purposes, or may contract for the fire 791
protection for the fire district as provided in section 9.60 of 792
the Revised Code. The fire district so created shall be given a 793
separate name by which it shall be known. 794

Additional unincorporated territory of the township may be 795
added to a fire district upon the board's adoption of a 796
resolution authorizing the addition. A municipal corporation, or 797
a portion of a municipal corporation, that is within or 798
adjoining the township may be added to a fire district upon the 799
board's adoption of a resolution authorizing the addition and 800
the municipal legislative authority's adoption of a resolution 801
or ordinance requesting the addition of the municipal 802
corporation or a portion of the municipal corporation to the 803
fire district. 804

If the township fire district imposes a tax, additional 805
unincorporated territory of the township or a municipal 806
corporation or a portion of a municipal corporation that is 807
within or adjoining the township shall become part of the fire 808
district only after all of the following have occurred: 809

(1) Adoption by the board of township trustees of a 810

resolution approving the expansion of the territorial limits of 811
the district and, if the resolution proposes to add a municipal 812
corporation or a portion of a municipal corporation, adoption by 813
the municipal legislative authority of a resolution or ordinance 814
requesting the addition of the municipal corporation or a 815
portion of the municipal corporation to the district; 816

(2) Adoption by the board of township trustees of a 817
resolution recommending the extension of the tax to the 818
additional territory; 819

(3) The board requests and obtains from the county auditor 820
the information required for a tax levy under section 5705.03 of 821
the Revised Code, in the manner prescribed in that section, 822
except that the levy's annual collections shall be estimated 823
assuming that the additional territory has been added to the 824
fire district. 825

(4) Approval of the tax by the electors of the territory 826
proposed for addition to the district. 827

Each resolution of the board adopted under division (C) (2) 828
of this section shall state the name of the fire district, a 829
description of the territory to be added, the rate, expressed as 830
a percentage of the county's market value and in mills for each 831
one dollar of taxable value, the effective rate, expressed in 832
dollars for each one hundred thousand dollars of the ~~county~~ 833
~~auditor's~~ county's market value, and termination date of the 834
tax, which shall be the rate, effective rate, and termination 835
date of the tax currently in effect in the fire district. 836

The board of trustees shall certify each resolution 837
adopted under division (C) (2) of this section and the county 838
auditor's certification under division (C) (3) of this section to 839

the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (C)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (description of the proposed territory to be added) be added to _____ (name) fire district, and a property tax, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ (here insert effective rate) for each \$100,000 of the ~~county auditor's~~ county's market value, be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of July of the year following approval, and on that date, the township fire district tax shall be extended to the taxable property within the territory that has been added. If the territory that has been added is a municipal corporation or portion thereof and if it had adopted a tax levy for fire purposes, the levy is terminated on the effective date of the joinder in the area of the municipal corporation added to the district.

Any municipal corporation may withdraw from a township fire district created under division (C) of this section by the adoption by the municipal legislative authority of a resolution

or ordinance ordering withdrawal. On the first day of July of 870
the year following the adoption of the resolution or ordinance 871
of withdrawal, the withdrawing municipal corporation or the 872
portion thereof ceases to be a part of the district, and the 873
power of the fire district to levy a tax upon taxable property 874
in the withdrawing municipal corporation or the portion thereof 875
terminates, except that the fire district shall continue to levy 876
and collect taxes for the payment of indebtedness within the 877
territory of the fire district as it was composed at the time 878
the indebtedness was incurred. 879

Upon the withdrawal of any municipal corporation from a 880
township fire district created under division (C) of this 881
section, the county auditor shall ascertain, apportion, and 882
order a division of the funds on hand, moneys and taxes in the 883
process of collection except for taxes levied for the payment of 884
indebtedness, credits, and real and personal property, either in 885
money or in kind, on the basis of the valuation of the 886
respective tax duplicates of the withdrawing municipal 887
corporation and the remaining territory of the fire district. 888

A board of township trustees may remove unincorporated 889
territory of the township from the fire district upon the 890
adoption of a resolution authorizing the removal. On the first 891
day of July of the year following the adoption of the 892
resolution, the unincorporated township territory described in 893
the resolution ceases to be a part of the district, and the 894
power of the fire district to levy a tax upon taxable property 895
in that territory terminates, except that the fire district 896
shall continue to levy and collect taxes for the payment of 897
indebtedness within the territory of the fire district as it was 898
composed at the time the indebtedness was incurred. 899

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

(D) The board of township trustees of any township, the board of fire district trustees of a fire district created under section 505.371 of the Revised Code, or the legislative authority of any municipal corporation may purchase, lease, or lease with an option to purchase the necessary fire equipment described in division (A) of this section, buildings, and sites for the township, fire district, or municipal corporation and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code. The board of township trustees, board of fire district trustees, or legislative authority may also construct any buildings necessary to house fire equipment and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code.

The board of township trustees, board of fire district trustees, or legislative authority may issue the securities of the township, fire district, or municipal corporation, signed by the board or designated officer of the municipal corporation and attested by the signature of the township fiscal officer, fire district clerk, or municipal clerk, covering any deferred payments and payable at the times provided, which securities shall bear interest not to exceed the rate determined as provided in section 9.95 of the Revised Code, and shall not be subject to Chapter 133. of the Revised Code. The legislation authorizing the issuance of the securities shall provide for levying and collecting annually by taxation, amounts sufficient to pay the interest on and principal of the securities. The securities shall be offered for sale on the open market or given

to the vendor or contractor if no sale is made. 931

Section 505.40 of the Revised Code does not apply to any 932
securities issued, or any lease with an option to purchase 933
entered into, in accordance with this division. 934

(E) A board of township trustees of any township or a 935
board of fire district trustees of a fire district created under 936
section 505.371 of the Revised Code may purchase a policy or 937
policies of liability insurance for the officers, employees, and 938
appointees of the fire department, fire district, or joint fire 939
district governed by the board that includes personal injury 940
liability coverage as to the civil liability of those officers, 941
employees, and appointees for false arrest, detention, or 942
imprisonment, malicious prosecution, libel, slander, defamation 943
or other violation of the right of privacy, wrongful entry or 944
eviction, or other invasion of the right of private occupancy, 945
arising out of the performance of their duties. 946

When a board of township trustees cannot, by deed of gift 947
or by purchase and upon terms it considers reasonable, procure 948
land for a township fire station that is needed in order to 949
respond in reasonable time to a fire or medical emergency, the 950
board may appropriate land for that purpose under sections 951
163.01 to 163.22 of the Revised Code. If it is necessary to 952
acquire additional adjacent land for enlarging or improving the 953
fire station, the board may purchase, appropriate, or accept a 954
deed of gift for the land for these purposes. 955

(F) As used in this division, "emergency medical service 956
organization" has the same meaning as in section 4766.01 of the 957
Revised Code. 958

A board of township trustees, by adoption of an 959

appropriate resolution, may choose to have the state board of 960
emergency medical, fire, and transportation services license any 961
emergency medical service organization it operates. If the board 962
adopts such a resolution, Chapter 4766. of the Revised Code, 963
except for sections 4766.06 and 4766.99 of the Revised Code, 964
applies to the organization. All rules adopted under the 965
applicable sections of that chapter also apply to the 966
organization. A board of township trustees, by adoption of an 967
appropriate resolution, may remove its emergency medical service 968
organization from the jurisdiction of the state board of 969
emergency medical, fire, and transportation services. 970

Sec. 505.48. (A) The board of township trustees of any 971
township may, by resolution adopted by two-thirds of the members 972
of the board, create a township police district comprised of all 973
or a portion of the unincorporated territory of the township as 974
the resolution may specify. If the township police district does 975
not include all of the unincorporated territory of the township, 976
the resolution creating the district shall contain a complete 977
and accurate description of the territory of the district and a 978
separate and distinct name for the district. 979

At any time not less than one hundred twenty days after a 980
township police district is created and operative, the 981
territorial limits of the district may be altered in the manner 982
provided in division (B) of this section or, if applicable, as 983
provided in section 505.482 of the Revised Code. 984

(B) Except as otherwise provided in section 505.481 of the 985
Revised Code, the territorial limits of a township police 986
district may be altered by a resolution adopted by a two-thirds 987
vote of the board of township trustees. If the township police 988
district imposes a tax, any territory proposed for addition to 989

the district shall become part of the district only after all of 990
the following have occurred: 991

(1) Adoption by two-thirds vote of the board of township 992
trustees of a resolution approving the expansion of the 993
territorial limits of the district; 994

(2) Adoption by a two-thirds vote of the board of township 995
trustees of a resolution recommending the extension of the tax 996
to the additional territory; 997

(3) The board requests and obtains from the county auditor 998
the information required for a tax levy under section 5705.03 of 999
the Revised Code, in the same manner required under that 1000
section, except that the levy's annual collections shall be 1001
estimated assuming that the additional territory has been added 1002
to the township police district. 1003

(4) Approval of the tax by the electors of the territory 1004
proposed for addition to the district. 1005

Each resolution of the board adopted under division (B) (2) 1006
of this section shall state the name of the township police 1007
district, a description of the territory to be added, the rate, 1008
expressed as a percentage of the county's market value and in 1009
mills for each one dollar of taxable value, the effective rate, 1010
expressed in dollars for each one hundred thousand dollars of 1011
the ~~county auditor's~~ county's market value, and termination date 1012
of the tax, which shall be the rate, effective rate, and 1013
termination date of the tax currently in effect in the district. 1014

The board of trustees shall certify each resolution 1015
adopted under division (B) (2) of this section and the county 1016
auditor's certification under division (B) (3) of this section to 1017
the board of elections in accordance with section 5705.19 of the 1018

Revised Code. The election required under division (B) (4) of 1019
this section shall be held, canvassed, and certified in the 1020
manner provided for the submission of tax levies under section 1021
5705.25 of the Revised Code, except that the question appearing 1022
on the ballot shall read: 1023

"Shall the territory within _____ 1024
(description of the proposed territory to be added) be added to 1025
_____ (name) township police district, and a property 1026
tax, that the county auditor estimates will collect \$ _____ 1027
annually, at a rate not exceeding _____ mills for each \$1 1028
of taxable value, or _____ % of the county's market value, 1029
which amounts to \$ _____ (here insert effective rate) for 1030
each \$100,000 of the ~~county auditor's~~ county's market value, be 1031
in effect for _____ (here insert the number of years the 1032
tax is to be in effect or "a continuing period of time," as 1033
applicable)?" 1034

If the question is approved by at least a majority of the 1035
electors voting on it, the joinder shall be effective as of the 1036
first day of January of the year following approval, and, on 1037
that date, the township police district tax shall be extended to 1038
the taxable property within the territory that has been added. 1039

As used in this section, "the ~~county auditor's~~ county's 1040
market value" and "effective rate" have the same meanings as in 1041
section 5705.01 of the Revised Code. 1042

Sec. 505.481. (A) If a township police district does not 1043
include all the unincorporated territory of the township, the 1044
remaining unincorporated territory of the township may be added 1045
to the district by a resolution adopted by a unanimous vote of 1046
the board of township trustees to place the issue of expansion 1047
of the district on the ballot for the electors of the entire 1048

unincorporated territory of the township. The resolution shall 1049
state whether the proposed township police district initially 1050
will hire personnel as provided in section 505.49 of the Revised 1051
Code or contract for the provision of police protection services 1052
or additional police protection services as provided in section 1053
505.43 or 505.50 of the Revised Code. If the board proposes to 1054
levy a tax throughout all of the unincorporated territory of the 1055
township, the board shall request and obtain from the county 1056
auditor the information required for a tax levy under section 1057
5705.03 of the Revised Code, except that the levy's annual 1058
collections shall be estimated assuming that the unincorporated 1059
territory has been added to the township police district. 1060

The ballot measure shall provide for the addition into a 1061
new district of all the unincorporated territory of the township 1062
not already included in the township police district and for the 1063
levy of any tax then imposed by the district throughout the 1064
unincorporated territory of the township. If the measure 1065
includes a tax, the measure shall state the rate of the tax, 1066
which need not be the same rate of any tax imposed by the 1067
existing district, to be imposed in the district resulting from 1068
approval of the measure, expressed as a percentage of the 1069
county's market value and in mills for each one dollar of 1070
taxable value, the effective rate, expressed in dollars for each 1071
one hundred thousand dollars of the ~~county auditor's~~ county's 1072
market value, the last year in which the tax will be levied or 1073
that it will be levied for a continuous period of time, and the 1074
county auditor's estimate of the levy's annual collections. 1075

(B) The election on the measure shall be held, canvassed, 1076
and certified in the manner provided for the submission of tax 1077
levies under section 5705.25 of the Revised Code, except that 1078
the question appearing on the ballot shall read substantially as 1079

follows: 1080

"Shall the unincorporated territory within _____ 1081
(name of the township) not already included within the 1082
_____ (name of township police district) be added to the 1083
township police district to create the _____ (name of new 1084
township police district) township police district?" 1085

The name of the proposed township police district shall be 1086
separate and distinct from the name of the existing township 1087
police district. 1088

If a tax is imposed in the existing township police 1089
district, the question shall be modified by adding, at the end 1090
of the question, the following: ", and shall a property tax be 1091
levied in the new township police district, replacing the tax in 1092
the existing township police district, that the county auditor 1093
estimates will collect \$_____ annually, at a rate not exceeding 1094
_____ mills for each \$1 of taxable value, or _____ % of 1095
the county's market value, which amounts to \$_____ 1096
(effective rate) for each \$100,000 of the ~~county auditor's~~ 1097
county's market value, for _____ (number of years the tax will 1098
be levied, or "a continuing period of time")." 1099

If the measure is not approved by a majority of the 1100
electors voting on it, the township police district shall 1101
continue to occupy its existing territory until altered as 1102
provided in this section or section 505.48 of the Revised Code, 1103
and any existing tax imposed under section 505.51 of the Revised 1104
Code shall remain in effect in the existing district at the 1105
existing rate and for as long as provided in the resolution 1106
under the authority of which the tax is levied. 1107

As used in this section, "the ~~county auditor's~~ county's 1108

market value" and "effective rate" have the same meanings as in 1109
section 5705.01 of the Revised Code. 1110

Sec. 511.28. A copy of any resolution for a tax levy 1111
adopted by the township board of park commissioners as provided 1112
in section 511.27 of the Revised Code shall be certified by the 1113
clerk of the board of park commissioners to the board of 1114
elections of the proper county, together with a certified copy 1115
of the resolution approving the levy, passed by the board of 1116
township trustees if such a resolution is required by division 1117
(C) of section 511.27 of the Revised Code, and the county 1118
auditor's certification, not less than ninety days before a 1119
general or primary election in any year. The board of elections 1120
shall submit the proposal to the electors as provided in section 1121
511.27 of the Revised Code at the succeeding general or primary 1122
election. A resolution to renew an existing levy may not be 1123
placed on the ballot unless the question is submitted at the 1124
general election held during the last year the tax to be renewed 1125
may be extended on the real and public utility property tax list 1126
and duplicate, or at any election held in the ensuing year. The 1127
board of park commissioners shall cause notice that the vote 1128
will be taken to be published once a week for two consecutive 1129
weeks prior to the election in a newspaper of general 1130
circulation, or as provided in section 7.16 of the Revised Code, 1131
in the county within which the park district is located. 1132
Additionally, if the board of elections operates and maintains a 1133
web site, the board of elections shall post that notice on its 1134
web site for thirty days prior to the election. The notice shall 1135
state the purpose of the proposed levy, the levy's estimated 1136
annual collections, the levy's annual rate or, if applicable, 1137
the levy's effective rate, expressed in dollars for each one 1138
hundred thousand dollars of the ~~county auditor's~~ county's market 1139

value as well as the annual rate expressed as a percentage of 1140
the county's market value and in mills for each one dollar of 1141
taxable value, the number of consecutive years during which the 1142
levy shall be in effect, and the time and place of the election. 1143

The form of the ballots cast at the election shall be: "An 1144
additional tax for the benefit of (name of township park 1145
district) _____ for the purpose of (purpose stated in the 1146
order of the board) _____, that the county auditor 1147
estimates will collect \$_____ annually, at a rate not exceeding 1148
_____ mills for each \$1 of taxable value, or _____ % of 1149
the county's market value, which amounts to \$_____ for each 1150
\$100,000 of the ~~county auditor's~~ county's market value, for 1151
(number of years the levy is to run) _____ 1152
1153

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

If the levy submitted is a proposal to renew, increase, or 1154
decrease an existing levy, the form of the ballot specified in 1155
this section shall be changed by substituting for the words "An 1156
additional" at the beginning of the form, the words "A renewal 1157
of a" in the case of a proposal to renew an existing levy in the 1158
same amount; the words "A renewal of _____ mills and an 1159
increase of _____ mills for each \$1 of taxable value to 1160
constitute a" in the case of an increase; or the words "A 1161
renewal of part of an existing levy, being a reduction of 1162
_____ mills for each \$1 of taxable value, to constitute a" 1163
in the case of a decrease in the rate of the existing levy. 1164
Additionally, the effective rate, in lieu of the rate, shall be 1165
expressed for each one hundred thousand dollars of the ~~county~~ 1166

~~auditor's~~ county's market value. 1167

If the tax is to be placed on the current tax list, the 1168
form of the ballot shall be modified by adding, after the 1169
statement of the number of years the levy is to run, the phrase 1170
", commencing in _____ (first year the tax is to be 1171
levied), first due in calendar year _____ (first calendar 1172
year in which the tax shall be due)." 1173

The question covered by the order shall be submitted as a 1174
separate proposition, but may be printed on the same ballot with 1175
any other proposition submitted at the same election, other than 1176
the election of officers. More than one such question may be 1177
submitted at the same election. 1178

As used in this section, "~~the county auditor's~~ county's 1179
market value" and "effective rate" have the same meanings as in 1180
section 5705.01 of the Revised Code. 1181

Sec. 511.34. In townships composed of islands, and on one 1182
of which islands lands have been conveyed in trust for the 1183
benefit of the inhabitants of the island for use as a park, and 1184
a board of park trustees has been provided for the control of 1185
the park, the board of township trustees may create a tax 1186
district of the island to raise funds by taxation as provided 1187
under divisions (A) and (B) of this section. 1188

(A) For the care and maintenance of parks on the island, 1189
the board of township trustees annually may levy a tax, not to 1190
exceed one mill for each one dollar of taxable value, upon all 1191
the taxable property in the district. The tax shall be in 1192
addition to all other levies authorized by law, and subject to 1193
no limitation on tax rates except as provided in this division. 1194

The proceeds of the tax levy shall be expended by the 1195

board of township trustees for the purpose of the care and 1196
maintenance of the parks, and shall be paid out of the township 1197
treasury upon the orders of the board of park trustees. 1198

(B) For the purpose of acquiring additional land for use 1199
as a park, the board of township trustees may levy a tax in 1200
excess of the ten-mill limitation on all taxable property in the 1201
district. The tax shall be proposed by resolution adopted by 1202
two-thirds of the members of the board of township trustees. The 1203
resolution shall specify the purpose and rate of the tax and the 1204
number of years the tax will be levied, which shall not exceed 1205
five years, and which may include a levy on the current tax list 1206
and duplicate. The resolution shall go into immediate effect 1207
upon its passage, and no publication of the resolution is 1208
necessary other than that provided for in the notice of 1209
election. The board of township trustees shall certify a copy of 1210
the resolution to the proper board of elections not later than 1211
ninety days before the primary or general election in the 1212
township, and the board of elections shall submit the question 1213
of the tax to the voters of the district at the succeeding 1214
primary or general election. The board of elections shall make 1215
the necessary arrangements for the submission of the question to 1216
the electors of the district, and the election shall be 1217
conducted, canvassed, and certified in the same manner as 1218
regular elections in the township for the election of officers. 1219
Notice of the election shall be published in a newspaper of 1220
general circulation in the township once a week for two 1221
consecutive weeks, or as provided in section 7.16 of the Revised 1222
Code prior to the election. If the board of elections operates 1223
and maintains a web site, notice of the election also shall be 1224
posted on that web site for thirty days prior to the election. 1225
The notice shall state the purpose of the tax, the levy's 1226

estimated annual collections, the proposed rate of the tax 1227
 expressed as a percentage of the county's market value, in 1228
 dollars for each one hundred thousand dollars of the ~~county-~~ 1229
~~auditor's~~ county's market value, and mills for each one dollar 1230
 of taxable value, the number of years the tax will be in effect, 1231
 the first year the tax will be levied, and the time and place of 1232
 the election. 1233

The form of the ballots cast at an election held under 1234
 this division shall be as follows: 1235

"An additional tax for the benefit of _____ (name of 1236
 the township) for the purpose of acquiring additional park land, 1237
 that the county auditor estimates will collect \$____ annually, 1238
 at a rate of _____ mills for each \$1 of taxable value, or 1239
 _____ % of the county's market value, which amounts to 1240
 \$_____ for each \$100,000 of the ~~county auditor's~~ county's 1241
 market value, for _____ (number of years the levy is to run) 1242
 beginning in _____ (first year the tax will be levied). 1243
 1244

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

The question shall be submitted as a separate proposition 1245
 but may be printed on the same ballot with any other proposition 1246
 submitted at the same election other than the election of 1247
 officers. More than one such question may be submitted at the 1248
 same election. 1249

If the levy is approved by a majority of electors voting 1250
 on the question, the board of elections shall certify the result 1251
 of the election to the tax commissioner. In the first year of 1252

the levy, the tax shall be extended on the tax lists after the 1253
February settlement following the election. If the tax is to be 1254
placed on the tax lists of the current year as specified in the 1255
resolution, the board of elections shall certify the result of 1256
the election immediately after the canvass to the board of 1257
township trustees, which shall forthwith make the necessary levy 1258
and certify the levy to the county auditor, who shall extend the 1259
levy on the tax lists for collection. After the first year of 1260
the levy, the levy shall be included in the annual tax budget 1261
that is certified to the county budget commission. 1262

As used in this section, "~~the county auditor's~~ county's 1263
market value" has the same meaning as in section 5705.01 of the 1264
Revised Code. 1265

Sec. 513.18. In the event any township, contiguous to a 1266
joint township hospital district, desires to become a part of 1267
such district in existence under sections 513.07 to 513.18 of 1268
the Revised Code, its board of township trustees, by a two- 1269
thirds favorable vote of the members of such board, after the 1270
existing joint township hospital board has, by a majority 1271
favorable vote of the members thereof, approved the terms under 1272
which such township proposes to join the district, shall become 1273
a part of the joint township district hospital board under such 1274
terms and with all the rights, privileges, and responsibilities 1275
enjoyed by and extended to the existing members of the hospital 1276
board under such sections, including representation on the board 1277
of hospital governors by the appointment of an elector of such 1278
township as a member thereof. 1279

If the terms under which such township proposes to join 1280
the hospital district involve a tax levy for the purpose of 1281
sharing the existing obligations, including bonded indebtedness, 1282

of the district or the necessary operating expenses of such 1283
hospital, such township shall not become a part of the district 1284
until its electors have approved such levy as provided in this 1285
section. In such a case, the board of township trustees and the 1286
county auditor shall proceed in the same manner as required for 1287
a tax levy under section 5705.03 of the Revised Code, except 1288
that the levy's annual collections shall be estimated assuming 1289
that the township has been added to the hospital district. 1290

Upon request of the board of township trustees of the 1291
township proposing to join such district, by resolution approved 1292
by a two-thirds vote of its members, the board of elections of 1293
the county in which the township lies shall place upon the 1294
ballot for submission to the electorate of such township at the 1295
next primary or general election occurring not less than ninety 1296
nor more than one hundred thirty-five days after such request is 1297
received from the board of township trustees the question of 1298
levying a tax, not to exceed one mill outside the ten-mill 1299
limitation, for a period of not to exceed five years, to provide 1300
funds for the payment of the township's share of the necessary 1301
expenses incurred in the operation of such hospital, or the 1302
question of levying a tax to pay the township's share of the 1303
existing obligations, including bonded indebtedness, of the 1304
district, or both questions may be submitted at the same primary 1305
or general election. The question appearing on the ballot shall 1306
read: 1307

"Shall _____ (name of township) be added to the _____ 1308
(name of joint township hospital district), and property tax be 1309
levied for the purpose of _____ (purpose of tax), that the 1310
county auditor estimates will collect \$_____ annually, at a 1311
rate not exceeding _____ mills for each \$1 of taxable value, or 1312
_____ % of the county's market value, which amounts to 1313

\$_____ (rate or effective rate, as applicable) for each \$100,000 1314
of the ~~county auditor's~~ county's market value, to be in effect 1315
for _____ (number of years the tax is to be in effect)?" 1316

If a majority of the electors voting on the propositions 1317
vote in favor thereof, the county auditor shall place such 1318
levies on the tax duplicate against the property in the 1319
township, which township shall thereby become a part of said 1320
joint township hospital district. 1321

As used in this section, "the ~~county auditor's~~ county's 1322
market value" and "effective rate" have the same meanings as in 1323
section 5705.01 of the Revised Code. 1324

Sec. 755.181. The legislative authority of any municipal 1325
corporation, township, township park district, county, or school 1326
district desiring to join a joint recreation district created 1327
under section 755.14 of the Revised Code may, by resolution, 1328
petition the joint recreation district board of trustees for 1329
membership. If the joint recreation district does not impose a 1330
tax, the petitioning subdivision becomes a member upon approval 1331
by the joint recreation district's board of trustees. If the 1332
joint recreation district imposes a tax, the petitioning 1333
subdivision becomes a member after approval by the joint 1334
recreation district's board of trustees and after approval of 1335
the tax by the electors of the petitioning subdivision. In such 1336
a case, the joint recreation district's board of trustees and 1337
the county auditor shall proceed as required for a tax levy 1338
under section 5705.03 of the Revised Code, except that the 1339
levy's annual collections shall be estimated assuming that the 1340
subdivision's territory has been added to the joint recreation 1341
district. 1342

Upon certification by the board of trustees of the joint 1343

recreation district to the appropriate boards of election, the 1344
boards of election shall make the necessary arrangements for the 1345
submission of the question to the electors of the petitioning 1346
subdivision qualified to vote thereon. The election shall be 1347
held, canvassed, and certified in the manner provided for the 1348
submission of tax levies under section 5705.19 of the Revised 1349
Code, except that the question appearing on the ballot shall 1350
read: 1351

"Shall the territory within _____ (Name of the 1352
subdivision to be added) be added to _____ (Name) 1353
joint recreation district, and a property tax, that the county 1354
auditor estimates will collect \$_____ annually, at a rate not 1355
exceeding _____ mills for each \$1 of taxable value, 1356
or _____ % of the county's market value, which amounts to 1357
\$_____ (effective rate) for each \$100,000 of the 1358
~~county auditor's~~ county's market value, be in effect for 1359
_____ (here insert the number of years the tax is to 1360
be in effect)?" 1361

If the question is approved by at least a majority of the 1362
electors voting on it, the joinder shall be effective as of the 1363
first day of January of the year following approval, and on that 1364
date, the joint recreation district tax shall be extended to the 1365
taxable property within the territory that has been added. 1366

The legislative authority of any subdivision that is a 1367
member of a joint recreation district may withdraw from it upon 1368
certification of a resolution proclaiming a withdrawal to the 1369
joint recreation district's board of trustees. Any subdivision 1370
withdrawing from a joint recreation district shall continue to 1371
have levied against its tax duplicate any tax levied by the 1372
district on the effective date of the withdrawal until it 1373

expires or is renewed. Members of a joint recreation district's 1374
board of trustees who represent the withdrawing subdivision are 1375
deemed to have resigned their position upon certification of a 1376
withdrawal resolution. Upon the withdrawal of any subdivision 1377
from a joint recreation district, the county auditor shall 1378
ascertain, apportion, and order a division of the funds on hand, 1379
moneys and taxes in the process of collection, except for taxes 1380
levied for the payment of indebtedness, credits, and real and 1381
personal property, either in money or in kind, on the basis of 1382
the valuation of the respective tax duplicates of the 1383
withdrawing subdivision and the remaining territory of the joint 1384
recreation district. 1385

When the number of subdivisions comprising a joint 1386
recreation district is reduced to one, the joint recreation 1387
district ceases to exist, and the funds, credits, and property 1388
remaining after apportionments to withdrawing subdivisions shall 1389
be assumed by the one remaining subdivision. When a joint 1390
recreation district ceases to exist and indebtedness remains 1391
unpaid, the board of county commissioners shall continue to levy 1392
and collect taxes for the payment of that indebtedness within 1393
the territory of the joint recreation district as it was 1394
comprised at the time the indebtedness was incurred. 1395

As used in this section, "~~the county auditor's~~ county's 1396
market value" and "effective rate" have the same meanings as in 1397
section 5705.01 of the Revised Code. 1398

Sec. 1545.041. (A) Any township park district created 1399
pursuant to section 511.18 of the Revised Code that includes 1400
park land located outside the township in which the park 1401
district was established may be converted under the procedures 1402
provided in this section into a park district to be operated and 1403

maintained as provided for in this chapter, provided that there
is no existing park district created under section 1545.04 of
the Revised Code in the county in which the township park
district is located. The proposed park district shall include
within its boundary all townships and municipal corporations in
which lands owned by the township park district seeking
conversion are located, and may include any other townships and
municipal corporations in the county in which the township park
district is located.

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

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

(2) The name of the proposed park district;

(3) An accurate description of the territory to be
included in the proposed district;

(4) An accurate map or plat of the proposed park district.
The resolution may also include a proposed tax levy for the
operation and maintenance of the proposed park district. If such
a tax levy is proposed, the resolution shall specify the annual
rate of the tax, expressed as a percentage of the county's
market value, in dollars for each one hundred thousand dollars
of the ~~county auditor's~~ county's market value, and in mills for
each dollar of taxable value, and the number of consecutive
years the levy will be in effect. The annual rate of such a tax
may not be higher than the total combined millage of all levies

then in effect for the benefit of the township park district 1433
named in the resolution. 1434

(C) Upon adoption of the resolution provided for in 1435
division (B) of this section, the board of park commissioners of 1436
the township park district seeking conversion under this section 1437
shall certify the resolution to the county auditor, who shall 1438
certify to the board the information required for a tax levy 1439
under section 5705.03 of the Revised Code, in the same manner as 1440
required under that section. 1441

The board shall certify the resolution and the county 1442
auditor's certification to the board of elections of the county 1443
in which the park district is located no later than four p.m. of 1444
the seventy-fifth day before the day of the election at which 1445
the question will be voted upon. Upon certification of the 1446
resolution to the board, the board of elections shall make the 1447
necessary arrangements to submit the question of conversion of 1448
the township park into a park district operated and maintained 1449
under Chapter 1545. of the Revised Code, to the electors 1450
qualified to vote at the next primary or general election who 1451
reside in the territory of the proposed park district. The 1452
question shall provide for a tax levy if such a levy is 1453
specified in the resolution. 1454

(D) The ballot submitted to the electors as provided in 1455
division (C) of this section shall contain the following 1456
language: 1457

"Shall the _____ (name of the township park 1458
district seeking conversion) be converted into a park district 1459
to be operated and maintained under Chapter 1545. of the Revised 1460
Code under the name of _____ (name of proposed park 1461
district), which park district shall include the following 1462

townships and municipal corporations: 1463

(Name townships and municipal corporations) 1464

Approval of the proposed conversion will result in the 1465
termination of all existing tax levies voted for the benefit of 1466
_____ (name of the township park district sought to be 1467
converted) and in the levy of a new tax for the operation and 1468
maintenance of _____ (name of proposed park district), 1469
that the county auditor estimates will collect \$_____ annually, 1470
at a rate not exceeding _____ mills for each \$1 of taxable 1471
value, or _____ % of the county's market value, which 1472
amounts to \$_____ for each \$100,000 of the ~~county auditor's~~ 1473
county's market value, for _____ (number of years the millage is 1474
to be imposed) years, commencing on the _____ (year) tax 1475
duplicate. 1476
1477

	For the proposed conversion	
	Against the proposed conversion	"

(E) If the proposed conversion is approved by at least a 1478
majority of the electors voting on the proposal, the township 1479
park district that seeks conversion shall become a park district 1480
subject to Chapter 1545. of the Revised Code effective the first 1481
day of January following approval by the voters. The park 1482
district shall have the name specified in the resolution, and 1483
effective the first day of January following approval by the 1484
voters, the following shall occur: 1485

(1) The indebtedness of the former township park district 1486
shall be assumed by the new park district; 1487

(2) All rights, assets, properties, and other interests of 1488

the former township park district shall become vested in the new park district, including the rights to any tax revenues previously vested in the former township park district; provided, that all tax levies in excess of the ten mill limitation approved for the benefit of the former township park district shall be removed from the tax lists after the February settlement next succeeding the conversion. Any tax levy approved in connection with the conversion shall be certified as provided in section 5705.25 of the Revised Code.

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

As used in this section, "~~the county auditor's~~ county's market value" has the same meaning as in section 5705.01 of the Revised Code.

Sec. 1545.21. (A) The board of park commissioners, by resolution, may submit to the electors of the park district the question of levying taxes for the use of the district. The resolution shall declare the necessity of levying such taxes, shall specify the purpose for which such taxes shall be used, the annual rate proposed, and the number of consecutive years the rate shall be levied. Such resolution shall be forthwith certified to the board of elections in each county in which any part of such district is located, not later than the ninetieth

day before the day of the election, and the question of the levy 1519
of taxes as provided in such resolution shall be submitted to 1520
the electors of the district at a special election to be held on 1521
whichever of the following occurs first: 1522

(1) The day of the next general election; 1523

(2) The first Tuesday after the first Monday in May in any 1524
calendar year, except that if a presidential primary election is 1525
held in that calendar year, then the day of that election. 1526

A resolution to renew, renew and increase, or renew and 1527
decrease any existing levy shall not be placed on the ballot 1528
unless the question is submitted at the general election held 1529
during the last year the tax to be renewed may be extended on 1530
the tax list, or at any election described in division (A) (1) or 1531
(2) of this section in the ensuing year. Such a resolution may 1532
specify that the renewal, increase, or decrease of the existing 1533
levy shall be extended on the tax list for the tax year 1534
specified in the resolution, which may be the last year the 1535
existing levy may be extended on the list for the ensuing year. 1536
If the renewal, increase, or decrease is to be extended on the 1537
tax list for the last tax year the existing levy would otherwise 1538
be extended, the existing levy shall not be extended on the tax 1539
list for that last year unless the question of the renewal, 1540
increase, or decrease is not approved by a majority of electors 1541
voting on the question, in which case the existing levy shall be 1542
extended on the tax list for that last year. 1543

Except as otherwise prescribed in division (B) of this 1544
section, the ballot shall set forth the purpose for which the 1545
taxes shall be levied, the levy's estimated annual collections, 1546
the annual rate of levy, expressed as a percentage of the 1547
county's market value, in mills for each dollar of taxable value 1548

and, in dollars for each one hundred thousand dollars of the 1549
~~county auditor's~~ county's market value, and the number of years 1550
of such levy. If the tax is to be placed on the current tax 1551
list, the form of the ballot shall state that the tax will be 1552
levied in the current tax year and shall indicate the first 1553
calendar year the tax will be due. 1554

(B) If the resolution of the board of park commissioners 1555
provides that an existing levy will be renewed, increased, or 1556
decreased upon the passage of the ballot question, the form of 1557
the ballot shall be the same as prescribed for such levies in 1558
divisions (B) and (C) of section 5705.25 of the Revised Code. 1559

(C) If a majority of the electors voting upon the question 1560
of such levy vote in favor thereof, such taxes shall be levied 1561
and shall be in addition to the taxes authorized by section 1562
1545.20 of the Revised Code, and all other taxes authorized by 1563
law. The rate submitted to the electors at any one time shall 1564
not exceed two mills annually upon each dollar of taxable value 1565
unless the purpose of the levy includes providing operating 1566
revenues for one of Ohio's major metropolitan zoos, as defined 1567
in section 4503.74 of the Revised Code, in which case the rate 1568
shall not exceed three mills annually upon each dollar of 1569
taxable value. When a tax levy has been authorized as provided 1570
in this section or in section 1545.041 of the Revised Code, the 1571
board of park commissioners may issue bonds pursuant to section 1572
133.24 of the Revised Code in anticipation of the collection of 1573
such levy, provided that such bonds shall be issued only for the 1574
purpose of acquiring and improving lands. Such levy, when 1575
collected, shall be applied in payment of the bonds so issued 1576
and the interest thereon. The amount of bonds so issued and 1577
outstanding at any time shall not exceed one per cent of the 1578
total taxable value in such district. Such bonds shall bear 1579

interest at a rate not to exceed the rate determined as provided 1580
in section 9.95 of the Revised Code. 1581

(D) As used in this section, "~~the county auditor's~~ 1582
county's market value" and "effective rate" have the same 1583
meanings as in section 5705.01 of the Revised Code. 1584

Sec. 1711.30. Before issuing bonds under section 1711.28 1585
of the Revised Code, the board of county commissioners, by 1586
resolution, shall submit to the qualified electors of the county 1587
at the next general election for county officers, held not less 1588
than ninety days after receiving from the county agricultural 1589
society the notice provided for in section 1711.25 of the 1590
Revised Code, the question of issuing and selling such bonds in 1591
such amount and denomination as are necessary for the purpose in 1592
view, and shall certify a copy of such resolution to the county 1593
board of elections. 1594

The county board of elections shall place the question of 1595
issuing and selling such bonds upon the ballot and make all 1596
other necessary arrangements for the submission, at the time 1597
fixed by such resolution, of such question to such electors. The 1598
votes cast at such election upon such question must be counted, 1599
canvassed, and certified in the same manner, except as provided 1600
by law, as votes cast for county officers. Fifteen days' notice 1601
of such submission shall be given by the county board of 1602
elections, by publication once a week for two consecutive weeks 1603
in a newspaper of general circulation in the county or as 1604
provided in section 7.16 of the Revised Code, stating the amount 1605
of bonds to be issued, the purpose for which they are to be 1606
issued, and the time and places of holding such election. If the 1607
resolution proposes the levy of a tax under section 1711.29 of 1608
the Revised Code, the notice shall include the rate of the tax_ 1609

expressed as a percentage of the county's market value, in both- 1610
mills for each one dollar of taxable value, and in dollars for 1611
each one hundred thousand dollars of the ~~county auditor's-~~ 1612
county's market value. 1613

The question must be stated on the ballot as follows: "For 1614
the issue of county fair bonds, yes"; "For the issue of county 1615
fair bonds, no." 1616

If the resolution proposes the levy of a tax under section 1617
1711.29 of the Revised Code, the question appearing on the 1618
ballot shall include the rate of the tax expressed as a 1619
percentage of the county's market value, in both-mills for each 1620
one dollar of taxable value, and in dollars for each one hundred 1621
thousand dollars of the ~~county auditor's-~~ county's market value. 1622

If the majority of those voting upon the question of 1623
issuing the bonds vote in favor thereof, then and only then 1624
shall they be issued and the tax provided for in section 1711.29 1625
of the Revised Code be levied. 1626

As used in this section, "the ~~county auditor's-~~ county's 1627
market value" has the same meaning as in section 5705.01 of the 1628
Revised Code. 1629

Sec. 3311.50. (A) As used in this section: 1630

(1) "County school financing district" means a taxing 1631
district consisting of the following territory: 1632

(a) The territory that constitutes the educational service 1633
center on the date that the governing board of that educational 1634
service center adopts a resolution under division (B) of this 1635
section declaring that the territory of the educational service 1636
center is a county school financing district, exclusive of any 1637

territory subsequently withdrawn from the district under 1638
division (D) of this section; 1639

(b) Any territory that has been added to the county school 1640
financing district under this section. 1641

A county school financing district may include the 1642
territory of a city, local, or exempted village school district 1643
whose territory also is included in the territory of one or more 1644
other county school financing districts. 1645

(2) "The ~~county auditor's~~ county's market value" and 1646
"effective rate" have the same meanings as in section 5705.01 of 1647
the Revised Code. 1648

(B) The governing board of any educational service center 1649
may, by resolution, declare that the territory of the 1650
educational service center is a county school financing 1651
district. The resolution shall state the purpose for which the 1652
county school financing district is created, which may be for 1653
any one or more of the following purposes: 1654

(1) To levy taxes for the provision of special education 1655
by the school districts that are a part of the district, 1656
including taxes for permanent improvements for special 1657
education; 1658

(2) To levy taxes for the provision of specified 1659
educational programs and services by the school districts that 1660
are a part of the district, as identified in the resolution 1661
creating the district, including the levying of taxes for 1662
permanent improvements for those programs and services. Services 1663
financed by the levy may include school safety and security and 1664
mental health services, including training and employment of or 1665
contracting for the services of safety personnel, mental health 1666

personnel, social workers, and counselors. 1667

(3) To levy taxes for permanent improvements of school 1668
districts that are a part of the district. 1669

The governing board of the educational service center that 1670
creates a county school financing district shall serve as the 1671
taxing authority of the district and may use educational service 1672
center governing board employees to perform any of the functions 1673
necessary in the performance of its duties as a taxing 1674
authority. A county school financing district shall not employ 1675
any personnel. 1676

With the approval of a majority of the members of the 1677
board of education of each school district within the territory 1678
of the county school financing district, the taxing authority of 1679
the financing district may amend the resolution creating the 1680
district to broaden or narrow the purposes for which it was 1681
created. 1682

A governing board of an educational service center may 1683
create more than one county school financing district. If a 1684
governing board of an educational service center creates more 1685
than one such district, it shall clearly distinguish among the 1686
districts it creates by including a designation of each 1687
district's purpose in the district's name. 1688

(C) A majority of the members of a board of education of a 1689
city, local, or exempted village school district may adopt a 1690
resolution requesting that its territory be joined with the 1691
territory of any county school financing district. Copies of the 1692
resolution shall be filed with the state board of education and 1693
the taxing authority of the county school financing district. 1694
Within sixty days of its receipt of such a resolution, the 1695

county school financing district's taxing authority shall vote 1696
on the question of whether to accept the school district's 1697
territory as part of the county school financing district. If a 1698
majority of the members of the taxing authority vote to accept 1699
the territory, the school district's territory shall thereupon 1700
become a part of the county school financing district unless the 1701
county school financing district has in effect a tax imposed 1702
under section 5705.215 of the Revised Code. If the county school 1703
financing district has such a tax in effect, the taxing 1704
authority shall certify a copy of its resolution accepting the 1705
school district's territory to the school district's board of 1706
education. The board of education and the county auditor shall 1707
proceed in the same manner as required for a tax levy under 1708
section 5705.03 of the Revised Code, except that the levy's 1709
annual collections shall be estimated assuming that the school 1710
district's territory has been added to the county school 1711
financing district. After receipt of the auditor's certification 1712
under that section, the board may adopt a resolution, with the 1713
affirmative vote of a majority of its members, proposing the 1714
submission to the electors of the question of whether the 1715
district's territory shall become a part of the county school 1716
financing district and subject to the taxes imposed by the 1717
financing district. The resolution shall set forth the date on 1718
which the question shall be submitted to the electors, which 1719
shall be at a special election held on a date specified in the 1720
resolution, which shall not be earlier than ninety days after 1721
the adoption and certification of the resolution. A copy of the 1722
resolution shall immediately be certified to the board of 1723
elections of the proper county, which shall make arrangements 1724
for the submission of the proposal to the electors of the school 1725
district. The board of the joining district shall publish notice 1726

of the election in a newspaper of general circulation in the 1727
county once a week for two consecutive weeks, or as provided in 1728
section 7.16 of the Revised Code, prior to the election. 1729
Additionally, if the board of elections operates and maintains a 1730
web site, the board of elections shall post notice of the 1731
election on its web site for thirty days prior to the election. 1732
The question appearing on the ballot shall read: 1733

"Shall the territory within _____ (name of the school 1734
district proposing to join the county school financing district) 1735
_____ be added to _____ (name) _____ county 1736
school financing district, and a property tax for the purposes 1737
of _____ (here insert purposes), that the county auditor 1738
estimates will collect \$_____ annually, _____ at a rate not 1739
exceeding _____ mills for each \$1 of taxable value, or 1740
_____ % of the county's market value, which amounts to 1741
\$_____ (effective rate) for each \$100,000 of the ~~county~~ 1742
~~auditor's~~ county's market value, _____ be in effect for 1743
_____ (here insert the number of years the tax is to be in 1744
effect or "a continuing period of time," as applicable) 1745
_____?" 1746

If the proposal is approved by a majority of the electors 1747
voting on it, the joinder shall take effect on the first day of 1748
July following the date of the election, and the county board of 1749
elections shall notify the county auditor of each county in 1750
which the school district joining its territory to the county 1751
school financing district is located. 1752

(D) The board of any city, local, or exempted village 1753
school district whose territory is part of a county school 1754
financing district may withdraw its territory from the county 1755
school financing district thirty days after submitting to the 1756

governing board that is the taxing authority of the district and 1757
the state board a resolution proclaiming such withdrawal, 1758
adopted by a majority vote of its members, but any county school 1759
financing district tax levied in such territory on the effective 1760
date of the withdrawal shall remain in effect in such territory 1761
until such tax expires or is renewed. No board may adopt a 1762
resolution withdrawing from a county school financing district 1763
that would take effect during the forty-five days preceding the 1764
date of an election at which a levy proposed under section 1765
5705.215 of the Revised Code is to be voted upon. 1766

(E) A city, local, or exempted village school district 1767
does not lose its separate identity or legal existence by reason 1768
of joining its territory to a county school financing district 1769
under this section and an educational service center does not 1770
lose its separate identity or legal existence by reason of 1771
creating a county school financing district that accepts or 1772
loses territory under this section. 1773

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1774
the Revised Code: 1775

(A) "Ohio facilities construction commission" means the 1776
commission created pursuant to section 123.20 of the Revised 1777
Code. 1778

(B) "Classroom facilities" means rooms in which pupils 1779
regularly assemble in public school buildings to receive 1780
instruction and education and such facilities and building 1781
improvements for the operation and use of such rooms as may be 1782
needed in order to provide a complete educational program, and 1783
may include space within which a child care facility or a 1784
community resource center is housed. "Classroom facilities" 1785
includes any space necessary for the operation of a vocational 1786

education program for secondary students in any school district 1787
that operates such a program. 1788

(C) "Project" means a project to construct or acquire 1789
classroom facilities, or to reconstruct or make additions to 1790
existing classroom facilities, to be used for housing the 1791
applicable school district and its functions. 1792

(D) "School district" means a local, exempted village, or 1793
city school district as such districts are defined in Chapter 1794
3311. of the Revised Code, acting as an agency of state 1795
government, performing essential governmental functions of state 1796
government pursuant to sections 3318.01 to 3318.20 of the 1797
Revised Code. 1798

For purposes of assistance provided under sections 3318.40 1799
to 3318.45 of the Revised Code, the term "school district" as 1800
used in this section and in divisions (A), (C), and (D) of 1801
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1802
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1803
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1804
3318.20 of the Revised Code means a joint vocational school 1805
district established pursuant to section 3311.18 of the Revised 1806
Code. 1807

(E) "School district board" means the board of education 1808
of a school district. 1809

(F) "Net bonded indebtedness" means the difference between 1810
the sum of the par value of all outstanding and unpaid bonds and 1811
notes which a school district board is obligated to pay and any 1812
amounts the school district is obligated to pay under lease- 1813
purchase agreements entered into under section 3313.375 of the 1814
Revised Code, and the amount held in the sinking fund and other 1815

indebtedness retirement funds for their redemption. Notes issued 1816
for school buses in accordance with section 3327.08 of the 1817
Revised Code, notes issued in anticipation of the collection of 1818
current revenues, and bonds issued to pay final judgments shall 1819
not be considered in calculating the net bonded indebtedness. 1820

"Net bonded indebtedness" does not include indebtedness 1821
arising from the acquisition of land to provide a site for 1822
classroom facilities constructed, acquired, or added to pursuant 1823
to sections 3318.01 to 3318.20 of the Revised Code or the par 1824
value of bonds that have been authorized by the electors and the 1825
proceeds of which will be used by the district to provide any 1826
part of its portion of the basic project cost. 1827

(G) "Board of elections" means the board of elections of 1828
the county containing the most populous portion of the school 1829
district. 1830

(H) "County auditor" means the auditor of the county in 1831
which the greatest value of taxable property of such school 1832
district is located. 1833

(I) "Tax duplicates" means the general tax lists and 1834
duplicates prescribed by sections 319.28 and 319.29 of the 1835
Revised Code. 1836

(J) "Required level of indebtedness" means: 1837

(1) In the case of school districts in the first 1838
percentile, five per cent of the district's valuation for the 1839
year preceding the year in which the controlling board approved 1840
the project under section 3318.04 of the Revised Code. 1841

(2) In the case of school districts ranked in a subsequent 1842
percentile, five per cent of the district's valuation for the 1843

year preceding the year in which the controlling board approved 1844
the project under section 3318.04 of the Revised Code, plus [two 1845
one-hundredths of one per cent multiplied by (the percentile in 1846
which the district ranks for the fiscal year preceding the 1847
fiscal year in which the controlling board approved the 1848
district's project minus one)]. 1849

(K) "Required percentage of the basic project costs" means 1850
one per cent of the basic project costs times the percentile in 1851
which the school district ranks for the fiscal year preceding 1852
the fiscal year in which the controlling board approved the 1853
district's project. 1854

(L) "Basic project cost" means a cost amount determined in 1855
accordance with rules adopted under section 111.15 of the 1856
Revised Code by the Ohio facilities construction commission. The 1857
basic project cost calculation shall take into consideration the 1858
square footage and cost per square foot necessary for the grade 1859
levels to be housed in the classroom facilities, the variation 1860
across the state in construction and related costs, the cost of 1861
the installation of site utilities and site preparation, the 1862
cost of demolition of all or part of any existing classroom 1863
facilities that are abandoned under the project, the cost of 1864
insuring the project until it is completed, any contingency 1865
reserve amount prescribed by the commission under section 1866
3318.086 of the Revised Code, and the professional planning, 1867
administration, and design fees that a school district may have 1868
to pay to undertake a classroom facilities project. 1869

For a joint vocational school district that receives 1870
assistance under sections 3318.40 to 3318.45 of the Revised 1871
Code, the basic project cost calculation for a project under 1872
those sections shall also take into account the types of 1873

laboratory spaces and program square footages needed for the 1874
vocational education programs for high school students offered 1875
by the school district. 1876

For a district that opts to divide its entire classroom 1877
facilities needs into segments, as authorized by section 1878
3318.034 of the Revised Code, "basic project cost" means the 1879
cost determined in accordance with this division of a segment. 1880

(M) (1) Except for a joint vocational school district that 1881
receives assistance under sections 3318.40 to 3318.45 of the 1882
Revised Code, a "school district's portion of the basic project 1883
cost" means the amount determined under section 3318.032 of the 1884
Revised Code. 1885

(2) For a joint vocational school district that receives 1886
assistance under sections 3318.40 to 3318.45 of the Revised 1887
Code, a "school district's portion of the basic project cost" 1888
means the amount determined under division (C) of section 1889
3318.42 of the Revised Code. 1890

(N) "Child care facility" means space within a classroom 1891
facility in which the needs of infants, toddlers, preschool 1892
children, and school children are provided for by persons other 1893
than the parent or guardian of such children for any part of the 1894
day, including persons not employed by the school district 1895
operating such classroom facility. 1896

(O) "Community resource center" means space within a 1897
classroom facility in which comprehensive services that support 1898
the needs of families and children are provided by community- 1899
based social service providers. 1900

(P) "Valuation" means the total value of all property in 1901
the school district as listed and assessed for taxation on the 1902

tax duplicates.	1903
(Q) "Percentile" means the percentile in which the school district is ranked pursuant to section 3318.011 of the Revised Code.	1904 1905 1906
(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system.	1907 1908 1909 1910 1911
(S) "Site preparation" means the earthwork necessary for preparation of the building foundation system, the paved pedestrian and vehicular circulation system, playgrounds on the project site, and lawn and planting on the project site.	1912 1913 1914 1915
(T) "The county auditor's <u>county's</u> market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.	1916 1917 1918
Sec. 3318.06. (A) After receipt of the conditional approval of the Ohio facilities construction commission, the school district board by a majority of all of its members shall, if it desires to proceed with the project, declare all of the following by resolution:	1919 1920 1921 1922 1923
(1) That by issuing bonds in an amount equal to the school district's portion of the basic project cost the district is unable to provide adequate classroom facilities without assistance from the state;	1924 1925 1926 1927
(2) Unless the school district board has resolved to transfer money in accordance with section 3318.051 of the Revised Code or to apply the proceeds of a property tax or the	1928 1929 1930

proceeds of an income tax, or a combination of proceeds from 1931
such taxes, as authorized under section 3318.052 of the Revised 1932
Code, that to qualify for such state assistance it is necessary 1933
to do either of the following: 1934

(a) Levy a tax outside the ten-mill limitation the 1935
proceeds of which shall be used to pay the cost of maintaining 1936
and upgrading the classroom facilities included in the project. 1937
The use of the proceeds for upgrades is subject to the approval 1938
by the commission under division (E) of section 3318.05 of the 1939
Revised Code. 1940

(b) Earmark for maintenance of classroom facilities from 1941
the proceeds of an existing permanent improvement tax levied 1942
under section 5705.21 of the Revised Code, if such tax can be 1943
used for maintenance, an amount equivalent to the amount of the 1944
additional tax otherwise required under this section and 1945
sections 3318.05 and 3318.08 of the Revised Code. 1946

(3) That the question of any tax levy specified in a 1947
resolution described in division (A) (2) (a) of this section, if 1948
required, shall be submitted to the electors of the school 1949
district at the next general or primary election, if there be a 1950
general or primary election not less than ninety and not more 1951
than one hundred ten days after the day of the adoption of such 1952
resolution or, if not, at a special election to be held at a 1953
time specified in the resolution which shall be not less than 1954
ninety days after the day of the adoption of the resolution and 1955
which shall be in accordance with the requirements of section 1956
3501.01 of the Revised Code. 1957

Such resolution shall also state that the question of 1958
issuing bonds of the board shall be combined in a single 1959
proposal with the question of such tax levy. More than one 1960

election under this section may be held in any one calendar	1961
year. Such resolution shall specify both of the following:	1962
(a) That the rate which it is necessary to levy shall be	1963
at the rate of not less than one-half mill for each one dollar	1964
of taxable value, and that such tax shall be levied for a period	1965
of twenty-three years;	1966
(b) That the proceeds of the tax shall be used to pay the	1967
cost of maintaining the classroom facilities included in the	1968
project or upgrading those facilities if approved by the	1969
commission.	1970
(B) A copy of a resolution adopted under division (A) of	1971
this section shall after its passage and not less than ninety	1972
days prior to the date set therein for the election be certified	1973
to the county board of elections.	1974
The resolution of the school district board, in addition	1975
to meeting other applicable requirements of section 133.18 of	1976
the Revised Code, shall state that the amount of bonds to be	1977
issued will be an amount equal to the school district's portion	1978
of the basic project cost, and state the maximum maturity of the	1979
bonds which may be any number of years not exceeding the term	1980
calculated under section 133.20 of the Revised Code as	1981
determined by the board. In estimating the amount of bonds to be	1982
issued, the board shall take into consideration the amount of	1983
moneys then in the bond retirement fund and the amount of moneys	1984
to be collected for and disbursed from the bond retirement fund	1985
during the remainder of the year in which the resolution of	1986
necessity is adopted.	1987
If the bonds are to be issued in more than one series, the	1988
resolution may state, in addition to the information required to	1989

be stated under division (B)(3) of section 133.18 of the Revised Code, the number of series, which shall not exceed five, the principal amount of each series, and the approximate date each series will be issued, and may provide that no series, or any portion thereof, may be issued before such date. Upon such a resolution being certified to the county auditor as required by division (C) of section 133.18 of the Revised Code, the county auditor, in calculating, advising, and confirming the estimated average annual property tax levy under that division, shall also calculate, advise, and confirm by certification the estimated average property tax levy for each series of bonds to be issued.

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

If the bonds are to be issued in more than one series, the board of education, when filing copies of the resolution with the board of elections as required by division (D) of section 133.18 of the Revised Code, may direct the board of elections to include in the notice of election the principal amount and approximate date of each series, the maximum number of years over which the principal of each series may be paid, the estimated additional average property tax levy for each series, and the first calendar year in which the tax is expected to be

due for each series, in addition to the information required to
be stated in the notice under divisions (E) (3) (a), (b), (c),
(e), and (f) of section 133.18 of the Revised Code.

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

"A majority affirmative vote is necessary for passage.

Shall bonds be issued by the _____ (here insert
name of school district) school district to pay the local share
of school construction under the State of Ohio Classroom
Facilities Assistance Program in the principal amount of
\$_____ (here insert principal amount of the bond issue),
to be repaid annually over a maximum period of _____
(here insert the maximum number of years over which the
principal of the bonds may be paid) years, and an annual levy of
property taxes be made outside the ten-mill limitation,
estimated by the county auditor to average over the repayment
period of the bond issue _____ mills for each \$1 of
taxable value, or _____ % of the county's market value,
which amounts to \$_____ for each \$100,000 of the ~~county-~~
~~auditor's~~ county's market value to pay the annual debt charges
on the bonds and to pay debt charges on any notes issued in
anticipation of the bonds?"

and, unless the additional levy

of taxes is not required pursuant

to division (C) of section

3318.05 of the Revised Code,

"Shall an additional levy of taxes be made for a period of

twenty-three years to benefit the _____ (here insert name
 of school district) school district, the proceeds of which shall
 be used to pay the cost of maintaining (or upgrading if approved
 by the commission) the classroom facilities included in the
 project, that the county auditor estimates will collect \$ _____
 annually, at the rate of _____ (here insert the number of
 mills, which shall not be less than one-half mill) mills for
 each \$1 of taxable value, or _____ % of the county's market
 value, which amounts to \$ _____ for each \$100,000 of the
~~county auditor's~~ county's market value?

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

"

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

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

The form of that portion of the ballot to include the

question of either issuing bonds or levying a tax for site 2076
acquisition purposes shall be one of the following: 2077

(1) "Shall bonds be issued by the _____ (here 2078
insert name of the school district) school district to pay costs 2079
of acquiring a site for classroom facilities under the State of 2080
Ohio Classroom Facilities Assistance Program in the principal 2081
amount of \$ _____ (here insert principal amount of the bond 2082
issue), to be repaid annually over a maximum period of 2083
_____ (here insert maximum number of years over which the 2084
principal of the bonds may be paid) years, and an annual levy of 2085
property taxes be made outside the ten-mill limitation, 2086
estimated by the county auditor to average over the repayment 2087
period of the bond issue _____ mills for each \$1 of taxable 2088
value, or _____ % of the county's market value, which 2089
amounts to \$ _____ for each \$100,000 of the ~~county auditor's~~ 2090
county's market value to pay the annual debt charges on the 2091
bonds and to pay debt charges on any notes issued in 2092
anticipation of the bonds?" 2093

(2) "Shall an additional levy of taxes outside the ten- 2094
mill limitation be made for the benefit of the _____ (here 2095
insert name of the school district) school district for the 2096
purpose of acquiring a site for classroom facilities in the sum 2097
of \$ _____ (here insert annual amount the levy is to produce) 2098
estimated by the county auditor to average _____ mills for 2099
each \$1 of taxable value, or _____ % of the county's market 2100
value, which amounts to \$ _____ for each \$100,000 of the 2101
~~county auditor's~~ county's market value, for a period of 2102
_____ (here insert number of years the millage is to be 2103
imposed) years?" 2104

Where it is necessary to combine the question of issuing 2105

bonds of the school district and levying a tax as described in 2106
division (B) of this section with the question of issuing bonds 2107
of the school district for acquisition of a site, the question 2108
specified in that division to be voted on shall be "For the Bond 2109
Issues and the Tax Levy" and "Against the Bond Issues and the 2110
Tax Levy." 2111

Where it is necessary to combine the question of issuing 2112
bonds of the school district and levying a tax as described in 2113
division (B) of this section with the question of levying a tax 2114
for the acquisition of a site, the question specified in that 2115
division to be voted on shall be "For the Bond Issue and the Tax 2116
Levies" and "Against the Bond Issue and the Tax Levies." 2117

Where the school district board chooses to combine the 2118
question in division (B) of this section with any of the 2119
additional questions described in divisions (A) to (D) of 2120
section 3318.056 of the Revised Code, the question specified in 2121
division (B) of this section to be voted on shall be "For the 2122
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2123
the Tax Levies." 2124

If a majority of those voting upon a proposition hereunder 2125
which includes the question of issuing bonds vote in favor 2126
thereof, and if the agreement provided for by section 3318.08 of 2127
the Revised Code has been entered into, the school district 2128
board may proceed under Chapter 133. of the Revised Code, with 2129
the issuance of bonds or bond anticipation notes in accordance 2130
with the terms of the agreement. 2131

Sec. 3318.061. This section applies only to school 2132
districts eligible to receive additional assistance under 2133
division (B) (2) of section 3318.04 of the Revised Code. 2134

The board of education of a school district in which a tax 2135
described by division (B) of section 3318.05 and levied under 2136
section 3318.06 of the Revised Code is in effect, may adopt a 2137
resolution by vote of a majority of its members to extend the 2138
term of that tax beyond the expiration of that tax as originally 2139
approved under that section. The school district board may 2140
include in the resolution a proposal to extend the term of that 2141
tax at the rate of not less than one-half mill for each dollar 2142
of taxable value for a period of twenty-three years from the 2143
year in which the school district board and the Ohio facilities 2144
construction commission enter into an agreement under division 2145
(B) (2) of section 3318.04 of the Revised Code or in the 2146
following year, as specified in the resolution. Such a 2147
resolution may be adopted at any time before such an agreement 2148
is entered into and before the tax levied pursuant to section 2149
3318.06 of the Revised Code expires. If the resolution is 2150
combined with a resolution to issue bonds to pay the school 2151
district's portion of the basic project cost, it shall conform 2152
with the requirements of divisions (A) (1), (2), and (3) of 2153
section 3318.06 of the Revised Code, except that the resolution 2154
also shall state that the tax levy proposed in the resolution is 2155
an extension of an existing tax levied under that section. A 2156
resolution proposing an extension adopted under this section 2157
does not take effect until it is approved by a majority of 2158
electors voting in favor of the resolution at a general, 2159
primary, or special election as provided in this section. 2160

A tax levy extended under this section is subject to the 2161
same terms and limitations to which the original tax levied 2162
under section 3318.06 of the Revised Code is subject under that 2163
section, except the term of the extension shall be as specified 2164
in this section. 2165

The school district board and the county auditor shall
proceed in the same manner as required for a tax levy under
section 5705.03 of the Revised Code. The board shall certify a
copy of the resolution adopted under this section and the
auditor's certification to the proper county board of elections
not later than ninety days before the date set in the resolution
as the date of the election at which the question will be
submitted to electors. The notice of the election shall conform
with the requirements of division (A) (3) of section 3318.06 of
the Revised Code, except that the notice also shall state that
the maintenance tax levy is an extension of an existing tax
levy, the levy's estimated annual collections, and the levy's
effective rate, expressed in dollars for each one hundred
thousand dollars of the ~~county auditor's~~ county's market value.

The form of the ballot shall be as follows:

"Shall the existing tax levied to pay the cost of
maintaining (or upgrading if approved by the Ohio facilities
construction commission) classroom facilities constructed with
the proceeds of the previously issued bonds, that the county
auditor estimates will collect \$_____ annually, at the rate of
_____ (here insert the number of mills, which shall not be
less than one-half mill) mills for each \$1 of taxable value, or
_____ % of the county's market value, which amounts to
\$_____ (effective rate) for each \$100,000 of the ~~county-~~
~~auditor's~~ county's market value, be extended until _____
(here insert the year that is twenty-three years after the year
in which the district and commission will enter into an
agreement under division (B) (2) of section 3318.04 of the
Revised Code or the following year)?

	FOR EXTENDING THE EXISTING TAX LEVY
	AGAINST EXTENDING THE EXISTING TAX LEVY

"

Section 3318.07 of the Revised Code applies to ballot questions under this section.

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

"Shall bonds be issued by the _____ (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of \$_____ (total principal amount of the bond issue), to be issued in _____ (number of series) series, each series to be repaid annually over not more than _____ (maximum number of years over which the principal of each series may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____ (insert the following for each series: "the _____ series, in a principal amount of \$_____, that the county auditor estimates will require _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ for each \$100,000 of the ~~county auditor's~~ county's market value, commencing in _____ and first payable in _____)?"

and, unless the additional levy 2222
of taxes is not required pursuant 2223
to division (C) of section 2224
3318.05 of the Revised Code, 2225

"Shall an additional levy of taxes be made for a period of 2226
twenty-three years to benefit the _____ (here insert name 2227
of school district) school district, the proceeds of which shall 2228
be used to pay the cost of maintaining (or upgrading if approved 2229
by the Ohio facilities construction commission) the classroom 2230
facilities included in the project, that the county auditor 2231
estimates will collect \$_____ annually, at the rate of 2232
_____ (here insert the number of mills, which shall not be 2233
less than one-half mill) mills for each \$1 of taxable value, or 2234
_____ % of the county's market value, which amounts to 2235
\$_____ for each \$100,000 of the ~~county auditor's~~ county's 2236
market value? 2237
2238

	For the bond issue	
	Against the bond issue	"

(B) If it is necessary for the school district to acquire 2239
a site for the classroom facilities to be acquired pursuant to 2240
sections 3318.01 to 3318.20 of the Revised Code, the district 2241
board may propose either to issue bonds of the board or to levy 2242
a tax to pay for the acquisition of such site, and may combine 2243
the question of doing so with the questions specified in 2244
division (A) of this section. Bonds issued under this division 2245
for the purpose of acquiring a site are a general obligation of 2246
the school district and are Chapter 133. securities. 2247

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

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

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

Sec. 3318.063. If the board of education of a city, exempted village, or local school district that has entered into an agreement under section 3318.051 of the Revised Code to make transfers of money in lieu of levying the tax for maintenance or upgrade of the classroom facilities included in the district's project determines that it no longer can continue making the transfers so agreed to and desires to rescind that agreement, the board shall adopt the resolution to submit the question of the tax levy prescribed in this section.

The resolution shall declare that the question of a tax levy specified in division (F) of section 3318.051 of the

Revised Code shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than seventy-five and not more than ninety-five days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than seventy-five days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code. Such resolution shall specify both of the following:

(A) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of taxable value, and that such tax shall be levied for the number of years required by division (F) of section 3318.051 of the Revised Code;

(B) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project.

A copy of such resolution shall after its passage and not less than seventy-five days prior to the date set therein for the election be certified to the county board of elections.

Notice of the election shall include the levy's estimated annual collections, the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of taxable value for the number of years required by division (F) of section 3318.051 of the Revised Code, and that the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project. The notice shall also express the rate as a percentage of, and in dollars for each one hundred thousand dollars of, ~~the county auditor's~~

county's market value. 2308

The form of the ballot to be used at such election shall 2309
be: 2310

"Shall a levy of taxes be made for a period of 2311
_____ (here insert the number of years, which shall not 2312
be less than the number required by division (F) of section 2313
3318.051 of the Revised Code) years to benefit the _____ 2314
(here insert name of school district) school district, the 2315
proceeds of which shall be used to pay the cost of maintaining 2316
(or upgrading if approved by the Ohio facilities construction 2317
commission) the classroom facilities included in the project, 2318
that the county auditor estimates will collect \$_____ annually, 2319
at the rate of _____ (here insert the number of mills, 2320
which shall not be less than one-half mill) mills for each \$1 of 2321
taxable value, or _____ % of the county's market value, 2322
which amounts to \$_____ for each \$100,000 of the ~~county-~~ 2323
~~auditor's~~ county's market value? 2324
2325

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Sec. 3318.361. A school district board opting to qualify 2326
for state assistance pursuant to section 3318.36 of the Revised 2327
Code through levying the tax specified in division (D) (2) (a) or 2328
(D) (4) of that section shall declare by resolution that the 2329
question of a tax levy specified in division (D) (2) (a) or (4), 2330
as applicable, of section 3318.36 of the Revised Code shall be 2331
submitted to the electors of the school district at the next 2332
general or primary election, if there be a general or primary 2333
election not less than ninety and not more than one hundred ten 2334

days after the day of the adoption of such resolution or, if 2335
not, at a special election to be held at a time specified in the 2336
resolution which shall be not less than ninety days after the 2337
day of the adoption of the resolution and which shall be in 2338
accordance with the requirements of section 3501.01 of the 2339
Revised Code. Such resolution shall specify both of the 2340
following: 2341

(A) That the rate which it is necessary to levy shall be 2342
at the rate of not less than one-half mill for each one dollar 2343
of taxable value, and that such tax shall be levied for a period 2344
of twenty-three years; 2345

(B) That the proceeds of the tax shall be used to pay the 2346
cost of maintaining the classroom facilities included in the 2347
project or upgrading those facilities if approved by the Ohio 2348
facilities construction commission. 2349

A copy of such resolution shall after its passage and not 2350
less than ninety days prior to the date set therein for the 2351
election be certified to the county board of elections. 2352

Notice of the election shall include the levy's estimated 2353
annual collections, the fact that the tax levy shall be at the 2354
rate of not less than one-half mill for each one dollar of 2355
taxable value for a period of twenty-three years, and that the 2356
proceeds of the tax shall be used to pay the cost of maintaining 2357
or upgrading the classroom facilities included in the project. 2358
The notice shall also express the rate as a percentage of, and 2359
in dollars for each one hundred thousand dollars of, the county- 2360
auditor's county's market value. 2361

The form of the ballot to be used at such election shall 2362
be: 2363

"Shall a levy of taxes be made for a period of twenty- 2364
three years to benefit the _____ (here insert name of 2365
school district) school district, the proceeds of which shall be 2366
used to pay the cost of maintaining (or upgrading if approved by 2367
the Ohio facilities construction commission) the classroom 2368
facilities included in the project, that the county auditor 2369
estimates will collect \$_____ annually, at the rate of 2370
_____ (here insert the number of mills, which shall not be 2371
less than one-half mill) mills for each \$1 of taxable value, or 2372
_____ % of the county's market value, which amounts to 2373
\$_____ for each \$100,000 of the ~~county auditor's~~ county's 2374
market value? 2375

2376

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

Sec. 3318.45. (A) Unless division (B) of section 3318.44 2377
of the Revised Code applies, if a joint vocational school 2378
district board of education proposes to issue securities to 2379
generate all or part of the school district's portion of the 2380
basic project cost of the school district's project under 2381
sections 3318.40 to 3318.45 of the Revised Code, the school 2382
district board shall adopt a resolution in accordance with 2383
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2384
school district board seeks authority to issue securities in 2385
more than one series, the school district board shall adopt the 2386
form of the ballot prescribed in section 133.18 of the Revised 2387
Code. 2388

(B) If authority is sought to issue bonds in more than one 2389
series, the form of the ballot shall be: 2390

"Shall bonds be issued by the _____ (here insert name of joint vocational school district) joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of \$_____ (total principal amount of the bond issue), to be issued in _____ (number of series) series, each series to be repaid annually over not more than _____ (maximum number of years over which the principal of each series may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____ [insert the following for each series: "the _____ series, in a principal amount of \$_____, that the county auditor estimates will require _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ for each \$100,000 of the ~~county auditor's~~ county's market value, commencing in _____ and first payable in _____"]?"

	For the bond issue
	Against the bond issue

(C) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.40 to 3318.45 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site and may combine the question of doing so with the question specified by reference in division (A) of this section or the question

specified in division (B) of this section. Bonds issued under 2419
this division for the purpose of acquiring a site are a general 2420
obligation of the school district and are Chapter 133. 2421
securities. 2422

The form of that portion of the ballot to include the 2423
question of either issuing bonds or levying a tax for site 2424
acquisition purposes shall be one of the following: 2425

(1) "Shall bonds be issued by the _____ (here 2426
insert name of the joint vocational school district) joint 2427
vocational school district to pay costs of acquiring a site for 2428
classroom facilities under the State of Ohio Joint Vocational 2429
School Facilities Assistance Program in the principal amount of 2430
\$_____ (here insert principal amount of the bond issue), to 2431
be repaid annually over a maximum period of _____ (here 2432
insert maximum number of years over which the principal of the 2433
bonds may be paid) years, and an annual levy of property taxes 2434
be made outside the ten-mill limitation, estimated by the county 2435
auditor to average over the repayment period of the bond issue 2436
_____ mills for each \$1 of taxable value, or _____ % of 2437
the county's market value, which amounts to \$_____ for each 2438
\$100,000 of the ~~county auditor's~~ county's market value, to pay 2439
the annual debt charges on the bonds and to pay debt charges on 2440
any notes issued in anticipation of the bonds?" 2441

(2) "Shall an additional levy of taxes outside the ten- 2442
mill limitation be made for the benefit of the _____ (here 2443
insert name of the joint vocational school district) joint 2444
vocational school district for the purpose of acquiring a site 2445
for classroom facilities in the sum of \$_____ (here insert 2446
annual amount the levy is to produce) estimated by the county 2447
auditor to collect \$_____ annually and to average _____ mills 2448

for each \$1 of taxable value, or _____ % of the county's
market value, which amounts to \$ _____ for each \$100,000 of
the ~~county auditor's~~ county's market value, for a period of
_____ (here insert number of years the millage is to be
imposed) years?"

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

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

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

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

agreement. 2479

Sec. 3381.03. Any county, or any two or more counties, 2480
municipal corporations, or townships, or any combination of 2481
these may create a regional arts and cultural district by the 2482
adoption of a resolution or ordinance by the board of county 2483
commissioners of each county, the legislative authority of each 2484
municipal corporation, and the board of township trustees of 2485
each township that desires to create or to join in the creation 2486
of the district. The resolution or ordinance shall state all of 2487
the following: 2488

(A) The purposes for the creation of the district; 2489

(B) The counties, municipal corporations, or townships 2490
that are to be included in the district; 2491

(C) The official name by which the district shall be 2492
known; 2493

(D) The location of the principal office of the district 2494
or the manner in which the location shall be selected; 2495

(E) Subject to section 3381.05 of the Revised Code, the 2496
number, term, and compensation, which shall not exceed the sum 2497
of fifty dollars for each board and committee meeting attended 2498
by a member, of the members of the board of trustees of the 2499
district; 2500

(F) Subject to section 3381.05 of the Revised Code, the 2501
manner in which members of the board of trustees of the district 2502
shall be appointed; the method of filling vacancies; and the 2503
period, if any, for which a trustee continues in office after 2504
expiration of the trustee's term pending the appointment of the 2505
trustee's successor; 2506

(G) The manner of apportioning expenses of the district 2507
among the participating counties, municipal corporations, and 2508
townships. 2509

The resolution or ordinance may also provide that the 2510
authority of the districts to make grants under section 3381.20 2511
of the Revised Code may be totally or partially delegated to one 2512
or more area arts councils, as defined in section 757.03 of the 2513
Revised Code, located within the district. 2514

The district provided for in the resolution or ordinance 2515
shall be created upon the adoption of the resolution or 2516
ordinance by the board of county commissioners of each county, 2517
the legislative authority of each municipal corporation, and the 2518
board of township trustees of each township enumerated in the 2519
resolution or ordinance. The resolution or ordinance may be 2520
amended to include additional counties, municipal corporations, 2521
or townships or for any other purpose by the adoption of an 2522
amendment by the board of county commissioners of each county, 2523
the legislative authority of each municipal corporation, and the 2524
board of township trustees of each township that has created or 2525
joined or proposes to join the district. 2526

After each county, municipal corporation, and township has 2527
adopted a resolution or ordinance approving inclusion of 2528
additional counties, municipal corporations, or townships in the 2529
district, a copy of the resolution or ordinance shall be filed 2530
with the clerk of the board of the county commissioners of each 2531
county, the clerk of the legislative authority of each municipal 2532
corporation, and the fiscal officer of the board of trustees of 2533
each township proposed to be included in the district. The 2534
inclusion is effective when all such filing is completed unless 2535
the district to which territory is to be added has authority to 2536

levy an ad valorem tax on property within its territory, in 2537
which event the inclusion shall become effective upon voter 2538
approval of the joinder and the tax. 2539

If a tax on property is to be levied, the board and the 2540
county auditor shall proceed in the same manner as required for 2541
a tax levy under section 5705.03 of the Revised Code, except 2542
that the levy's annual collections shall be estimated assuming 2543
that the additional territory has been added to the district. 2544
The board of trustees shall promptly certify the proposal and 2545
the auditor's certification to the board or boards of elections 2546
for the purpose of having the proposal placed on the ballot at 2547
the next general or primary election that occurs not less than 2548
sixty days after the date of the meeting of the board of 2549
trustees, or at a special election held on a date specified in 2550
the certification that is not less than sixty days after the 2551
date of the meeting of the board. If territory of more than one 2552
county, municipal corporation, or township is to be added to the 2553
regional arts and cultural district, the electors of the 2554
territories of the counties, municipal corporations, or 2555
townships which are to be added shall vote as a district, and 2556
the outcome of the election shall be determined by the vote cast 2557
in the entire district. Upon certification of a proposal to the 2558
board or boards of elections pursuant to this section, the board 2559
or boards of elections shall make the necessary arrangements for 2560
the submission of the questions to the electors of the territory 2561
to be added to the district, and the election shall be held, 2562
canvassed, and certified in the manner provided for the 2563
submission of tax levies under section 5705.19 of the Revised 2564
Code, except that the question appearing on the ballot shall 2565
read: 2566

"Shall the territory within the _____ (name 2567

or names of political subdivisions to be joined) be added to 2568
_____ (name) regional arts and 2569
cultural district? And shall a property tax that the county 2570
auditor estimates will collect \$_____ annually at a rate not 2571
exceeding _____ mills for each \$1 of taxable value, or 2572
_____ % of the county's market value, which amounts to 2573
\$_____ (effective rate) for each \$100,000 of the ~~county~~ 2574
~~auditor's~~ county's market value, be levied for purposes of such 2575
district?" 2576

If the question is approved by a majority of the electors 2577
voting on the question, the joinder is effective immediately, 2578
and the district may extend the levy of the tax against all the 2579
taxable property within the territory that has been added. If 2580
the question is approved at a general election or at a special 2581
election occurring prior to a general election but after the 2582
fifteenth day of July in any calendar year, the district may 2583
amend its budget and resolution adopted pursuant to section 2584
5705.34 of the Revised Code, and the levy shall be placed on the 2585
current tax list and duplicate and collected as other taxes are 2586
collected from all taxable property within the territory of the 2587
district, including the territory added as a result of the 2588
election. 2589

The territory of a district shall be coextensive with the 2590
territory of the counties, municipal corporations, and townships 2591
included within the district, provided that the same territory 2592
may not be included in more than one regional arts and cultural 2593
district, and provided, that if a district includes only a 2594
portion of an entire county, a district may be created in the 2595
remaining portion of the same county by resolution of the board 2596
of county commissioners acting alone or in conjunction with 2597
municipal corporations and townships as provided in this 2598

section. 2599

As used in this section, "~~the county auditor's~~ county's market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code." 2600-2602

In line 291, after "type" insert ", and the true value shall be identified as the "county's market value";" after "." insert "___" 2603-2604

In line 312, after "value." insert "The true value shall be identified as the "county's market value."" 2605-2606

After line 639, insert: 2607

"Sec. 4582.024. After a port authority has been created, any municipal corporation, township, or county, acting by ordinance, resolution of the township trustees, or resolution of the county commissioners, respectively, which is contiguous to such port authority, or to any municipal corporation, township, or county which proposes to join such port authority at the same time and is contiguous to such port authority, or any county within which such port authority is situated, may join such port authority and thereupon the jurisdiction and territory of such port authority shall include such municipal corporation, county, or township. If more than one such political subdivision is to be joined to the port authority at the same time, then each such ordinance or resolution shall designate the political subdivisions which are to be so joined. Any territory or municipal corporation not included in a port authority and which is annexed to a municipal corporation included within the jurisdiction and territory of a port authority shall, on such annexation and without further proceedings, be annexed to and be included in the jurisdiction and territory of such port authority. Before such political subdivision or subdivisions are 2608-2627

joined to a port authority, other than by annexation to a 2628
municipality, the political subdivision or subdivisions 2629
theretofore comprising such port authority shall agree upon the 2630
terms and conditions pursuant to which such political 2631
subdivision or subdivisions are to be joined. For all purposes 2632
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2633
such political subdivision or subdivisions shall be considered 2634
to have participated in the creation of such port authority, 2635
except that the initial term of any director of the port 2636
authority appointed by such a political subdivision shall be 2637
four years. After each ordinance or resolution proposing joinder 2638
to the port authority has become effective and the terms and 2639
conditions of joinder have been agreed to, the board of 2640
directors of the port authority shall by resolution either 2641
accept or reject such joinder. Such joinder shall be effective 2642
on adoption of the resolution accepting such joinder, unless the 2643
port authority to which a political subdivision or subdivisions 2644
including a county within which such port authority is located, 2645
are to be joined has authority under section 4582.14 of the 2646
Revised Code to levy a tax on property within its jurisdiction, 2647
then such joinder shall not be effective until approved by the 2648
affirmative vote of a majority of the electors voting on the 2649
question of such joinder. If more than one political subdivision 2650
is to be joined to the port authority, then the electors of such 2651
subdivision shall vote as a district and the majority 2652
affirmative vote shall be determined by the vote cast in such 2653
district as a whole. 2654

If a tax on property is to be levied, the board of 2655
directors of the port authority and the county auditor shall 2656
proceed in the same manner as required for a tax levy under 2657
section 5705.03 of the Revised Code, except that the levy's 2658

annual collections shall be estimated assuming that the 2659
additional subdivision or subdivisions have joined the port 2660
authority. 2661

The election shall be called by the board of directors of 2662
the port authority and shall be held, canvassed, and certified 2663
in the manner provided for the submission of tax levies under 2664
section 5705.191 of the Revised Code except that the question 2665
appearing on the ballot shall read: 2666

"Shall _____ 2667

(name or names of political subdivisions to be joined) 2668

be joined to _____ (name) port authority and the 2669

existing tax levy (levies) of such port authority, that the 2670

county auditor estimates will collect \$_____ annually, at a rate 2671

not exceeding 2672

_____ mill(s) for each \$1 of taxable value, or _____ % 2673

of the county's market value, which amounts to \$_____ 2674

(effective rate) for each \$100,000 of the ~~county auditor's~~ 2675

county's market value, be authorized to be 2676

levied against properties within 2677

_____ " 2678

(name or names of political subdivisions to be joined) 2679

If the question is approved such joinder shall be 2680

immediately effective and the port authority shall be authorized 2681

to extend the levy of such tax against all the taxable property 2682

within the political subdivision or political subdivisions which 2683

have been joined. If such question is approved at a general 2684

election then the port authority may amend its budget and 2685

resolution adopted pursuant to section 5705.34 of the Revised 2686
Code and such levy shall be placed on the current tax list and 2687
duplicate and collected as other taxes are collected from all 2688
taxable property within the port authority including the 2689
political subdivision or political subdivisions joined as a 2690
result of such election. 2691

As used in this section, "~~the county auditor's~~ county's 2692
market value" and "effective rate" have the same meanings as in 2693
section 5705.01 of the Revised Code. 2694

Sec. 4582.26. After a port authority has been created, 2695
any municipal corporation, township, county, or other political 2696
subdivision, acting by ordinance or resolution, which is 2697
contiguous to any municipal corporation, township, county, or 2698
other political subdivision which participated in the creation 2699
of such port authority or to any municipal corporation, 2700
township, county, or other political subdivision which proposes 2701
to join the port authority at the same time and is contiguous to 2702
any municipal corporation, township, county, or other political 2703
subdivision which participated in the creation of such port 2704
authority, may join such port authority, and thereupon the 2705
jurisdiction and territory of the port authority includes the 2706
municipal corporation, county, township, or other political 2707
subdivision so joining. If more than one such political 2708
subdivision is to be joined to the port authority at the same 2709
time, then each such ordinance or resolution shall designate the 2710
political subdivisions which are to be so joined. Any territory 2711
or municipal corporation not included in a port authority and 2712
which is annexed to a municipal corporation included within the 2713
jurisdiction and territory of a port authority shall, on such 2714
annexation and without further proceedings, be annexed to and be 2715
included in the jurisdiction and territory of the port 2716

authority. Before such political subdivision or subdivisions are 2717
joined to a port authority, other than by annexation to a 2718
municipal corporation, the political subdivision or subdivisions 2719
theretofore comprising such port authority shall agree upon the 2720
terms and conditions pursuant to which such political 2721
subdivision or subdivisions are to be joined. For all purposes 2722
of sections 4582.21 to 4582.59 of the Revised Code, such 2723
political subdivision or subdivisions shall be considered to 2724
have participated in the creation of such port authority, except 2725
that the initial term of any director of the port authority 2726
appointed by such a political subdivision shall be four years. 2727
After each ordinance or resolution proposing joinder to the port 2728
authority has become effective and the terms and conditions of 2729
joinder have been agreed to, the board of directors of the port 2730
authority shall by resolution either accept or reject such 2731
joinder. Such joinder shall be effective upon adoption of the 2732
resolution accepting such joinder, unless the port authority to 2733
which a political subdivision or subdivisions, including a 2734
county within which such port authority is located, are to be 2735
joined, has authority under section 4582.40 of the Revised Code 2736
to levy a tax on property within its jurisdiction, then such 2737
joinder shall not be effective until approved by the affirmative 2738
vote of a majority of the electors voting on the question of the 2739
joinder. If more than one political subdivision is to be joined 2740
to the port authority, then the electors of such subdivisions 2741
shall vote as a district and the majority affirmative vote shall 2742
be determined by the vote cast in such district as a whole. 2743

If a tax on property is to be levied, the board of 2744
directors of the port authority and the county auditor shall 2745
proceed in the manner as required for a tax levy under section 2746
5705.03 of the Revised Code, except that the levy's annual 2747

collections shall be estimated assuming that the additional 2748
subdivision or subdivisions have joined the port authority. 2749

The election shall be called by the board of directors of 2750
the port authority and shall be held, canvassed, and certified 2751
in the manner provided for the submission of tax levies under 2752
section 5705.191 of the Revised Code except that the question 2753
appearing on the ballot shall read: 2754

"Shall _____ 2755

(Name or names of political subdivisions to be joined) 2756

_____ 2757

be joined to _____ (Name) port authority 2758

and the existing tax levy (levies) of such port authority, that 2759

the county auditor estimates will collect \$_____ annually, at a 2760

rate not exceeding _____ mill(s) for each \$1 of 2761

taxable value, or _____ % of the county's market value, 2762

which amounts to \$_____ (effective rate) for each \$100,000 of 2763

the ~~county auditor's~~ county's market value, 2764

be authorized to be levied against properties within 2765

_____?" 2766

(Name or names of political subdivisions to be joined) 2767

If the question is approved the joinder becomes 2768

immediately effective and the port authority is authorized to 2769

extend the levy of such tax against all the taxable property 2770

within the political subdivision or political subdivisions which 2771

have been joined. If such question is approved at a general 2772

election, then the port authority may amend its budget and 2773

resolution adopted pursuant to section 5705.34 of the Revised 2774

Code and such levy shall be placed on the current tax list and 2775
duplicate and collected as other taxes are collected from all 2776
taxable property within the port authority including the 2777
political subdivision or political subdivisions joined as a 2778
result of the election. 2779

As used in this section, "the ~~county auditor's~~ county's 2780
market value" and "effective rate" have the same meanings as in 2781
section 5705.01 of the Revised Code. 2782

Sec. 5705.01. As used in this chapter: 2783

(A) "Subdivision" means any county; municipal corporation; 2784
township; township police district; joint police district; 2785
township fire district; joint fire district; joint ambulance 2786
district; joint emergency medical services district; fire and 2787
ambulance district; joint recreation district; township waste 2788
disposal district; township road district; community college 2789
district; technical college district; detention facility 2790
district; a district organized under section 2151.65 of the 2791
Revised Code; a combined district organized under sections 2792
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2793
drug addiction, and mental health service district; a drainage 2794
improvement district created under section 6131.52 of the 2795
Revised Code; a lake facilities authority created under Chapter 2796
353. of the Revised Code; a union cemetery district; a county 2797
school financing district; a city, local, exempted village, 2798
cooperative education, joint vocational school district; a 2799
regional student education district created under section 2800
3313.83 of the Revised Code; or a career-technical cooperative 2801
education district created under section 3313.831 of the Revised 2802
Code. 2803

(B) "Municipal corporation" means all municipal 2804

corporations, including those that have adopted a charter under 2805
Article XVIII, Ohio Constitution. 2806

(C) "Taxing authority" or "bond issuing authority" means 2807
any of the following: 2808

(1) In the case of any county, the board of county 2809
commissioners; in the case of a municipal corporation, the 2810
council or other legislative authority of the municipal 2811
corporation; in the case of a city, local, exempted village, 2812
cooperative education, or joint vocational school district, the 2813
board of education; in the case of a community college district, 2814
the board of trustees of the district; in the case of a 2815
technical college district, the board of trustees of the 2816
district; in the case of a detention facility district, a 2817
district organized under section 2151.65 of the Revised Code, or 2818
a combined district organized under sections 2152.41 and 2151.65 2819
of the Revised Code, the joint board of county commissioners of 2820
the district; in the case of a township, the board of township 2821
trustees; in the case of a joint police district, the joint 2822
police district board; in the case of a joint fire district, the 2823
board of fire district trustees; in the case of a joint 2824
recreation district, the joint recreation district board of 2825
trustees; in the case of a joint-county alcohol, drug addiction, 2826
and mental health service district, the district's board of 2827
alcohol, drug addiction, and mental health services; in the case 2828
of a joint ambulance district or a fire and ambulance district, 2829
the board of trustees of the district; in the case of a union 2830
cemetery district, the legislative authority of the municipal 2831
corporation and the board of township trustees, acting jointly 2832
as described in section 759.341 of the Revised Code; in the case 2833
of a drainage improvement district, the board of county 2834
commissioners of the county in which the drainage district is 2835

located; in the case of a lake facilities authority, the board 2836
of directors; in the case of a joint emergency medical services 2837
district, the joint board of county commissioners of all 2838
counties in which all or any part of the district lies; and in 2839
the case of a township police district, a township fire 2840
district, a township road district, or a township waste disposal 2841
district, the board of township trustees of the township in 2842
which the district is located. 2843

(2) The educational service center governing board that 2844
serves as the taxing authority of a county school financing 2845
district as provided in section 3311.50 of the Revised Code, the 2846
board of directors of a regional student education district 2847
created under section 3313.83 of the Revised Code, and the board 2848
of directors of a career-technical cooperative education 2849
district created under section 3313.831 of the Revised Code. 2850

(3) The governing body responsible for levying a tax for 2851
any taxing unit for which a taxing authority is not defined 2852
pursuant to division (C) (1) or (2) of this section. 2853

(D) "Fiscal officer" in the case of a county, means the 2854
county auditor; in the case of a municipal corporation, the city 2855
auditor or village clerk, or an officer who, by virtue of the 2856
charter, has the duties and functions of the city auditor or 2857
village clerk, except that in the case of a municipal university 2858
the board of directors of which have assumed, in the manner 2859
provided by law, the custody and control of the funds of the 2860
university, the chief accounting officer of the university shall 2861
perform, with respect to the funds, the duties vested in the 2862
fiscal officer of the subdivision by sections 5705.41 and 2863
5705.44 of the Revised Code; in the case of a school district, 2864
the treasurer of the board of education; in the case of a county 2865

school financing district, the treasurer of the educational 2866
 service center governing board that serves as the taxing 2867
 authority; in the case of a township, the township fiscal 2868
 officer; in the case of a joint police district, the treasurer 2869
 of the district; in the case of a joint fire district, the clerk 2870
 of the board of fire district trustees; in the case of a joint 2871
 ambulance district, the clerk of the board of trustees of the 2872
 district; in the case of a joint emergency medical services 2873
 district, the person appointed as fiscal officer pursuant to 2874
 division (D) of section 307.053 of the Revised Code; in the case 2875
 of a fire and ambulance district, the person appointed as fiscal 2876
 officer pursuant to division (B) of section 505.375 of the 2877
 Revised Code; in the case of a joint recreation district, the 2878
 person designated pursuant to section 755.15 of the Revised 2879
 Code; in the case of a union cemetery district, the clerk of the 2880
 municipal corporation designated in section 759.34 of the 2881
 Revised Code; in the case of a children's home district, 2882
 educational service center, general health district, joint- 2883
 county alcohol, drug addiction, and mental health service 2884
 district, county library district, detention facility district, 2885
 district organized under section 2151.65 of the Revised Code, a 2886
 combined district organized under sections 2152.41 and 2151.65 2887
 of the Revised Code, or a metropolitan park district for which 2888
 no treasurer has been appointed pursuant to section 1545.07 of 2889
 the Revised Code, the county auditor of the county designated by 2890
 law to act as the auditor of the district; in the case of a 2891
 metropolitan park district which has appointed a treasurer 2892
 pursuant to section 1545.07 of the Revised Code, that treasurer; 2893
 in the case of a drainage improvement district, the auditor of 2894
 the county in which the drainage improvement district is 2895
 located; in the case of a lake facilities authority, the fiscal 2896

officer designated under section 353.02 of the Revised Code; in 2897
the case of a regional student education district, the fiscal 2898
officer appointed pursuant to section 3313.83 of the Revised 2899
Code; in the case of a career-technical cooperative education 2900
district, the fiscal officer appointed pursuant to section 2901
3313.831 of the Revised Code; and in all other cases, the 2902
officer responsible for keeping the appropriation accounts and 2903
drawing warrants for the expenditure of the moneys of the 2904
district or taxing unit. 2905

(E) "Permanent improvement" or "improvement" means any 2906
property, asset, or improvement with an estimated life or 2907
usefulness of five years or more, including land and interests 2908
therein, and reconstructions, enlargements, and extensions 2909
thereof having an estimated life or usefulness of five years or 2910
more. 2911

(F) "Current operating expenses" and "current expenses" 2912
mean the lawful expenditures of a subdivision, except those for 2913
permanent improvements, and except payments for interest, 2914
sinking fund, and retirement of bonds, notes, and certificates 2915
of indebtedness of the subdivision. 2916

(G) "Debt charges" means interest, sinking fund, and 2917
retirement charges on bonds, notes, or certificates of 2918
indebtedness. 2919

(H) "Taxing unit" means any subdivision or other 2920
governmental district having authority to levy taxes on the 2921
property in the district or issue bonds that constitute a charge 2922
against the property of the district, including conservancy 2923
districts, metropolitan park districts, sanitary districts, road 2924
districts, and other districts. 2925

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

(J) "Tax list" and "tax duplicate" mean the general tax lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code.

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

(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.

(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.

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

(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;

(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.

(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.

(P) "The ~~county auditor's~~ county's market 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	2983
323.08 of the Revised Code, and as proportionately reduced to	2984
account for the decrease pursuant to rules adopted by the tax	2985
commissioner.	2986
(2) As used in division (Q) (1) of this section:	2987
(a) "Effective tax rate" has the same meaning in section	2988
323.08 of the Revised Code.	2989
(b) "Class one property" means real property classified as	2990
residential or agricultural under section 5713.041 of the	2991
Revised Code.	2992
(R) "Qualifying subdivision" means a taxing unit, created	2993
by one or more member authorities, with a taxing authority or	2994
any other governing authority the majority of the members of	2995
which are not required to be elected local officials.	2996
(S) "Elected local official" means a member of a board of	2997
township trustees, a board of county commissioners, a	2998
legislative authority of a municipal corporation, a board of	2999
education of a city, local, or exempted village school district,	3000
or an educational service center governing board, or any other	3001
township, county, or municipal official serving in an elected	3002
office.	3003
(T) "Member authority" means the board of commissioners of	3004
a county, the board of trustees of a township, the legislative	3005
authority of a municipal corporation, the board of education of	3006
a city, local, or exempted village school district, or the	3007
educational service center governing board that either created	3008
or joined a qualifying subdivision and remains a member thereof	3009
or has territory therein.	3010

(U) "Disaster declaration" means a declaration issued by the president of the United States or the governor that an emergency exists.

(V) "Disaster period" means the period that begins on a date on which a disaster declaration is issued through the date that is two years following the day that the disaster declaration expires or is rescinded.

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 property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

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

(a) The proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of

revenue to be generated by the proposed tax;	3041
(b) The purpose of the tax;	3042
(c) Whether the tax is an additional levy, a renewal of an existing tax, a renewal of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory;	3043 3044 3045 3046
(d) The section of the Revised Code authorizing submission of the question of the tax;	3047 3048
(e) The term of years of the tax or if the tax is for a continuing period of time;	3049 3050
(f) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;	3051 3052 3053 3054
(g) The date of the election at which the question of the tax shall appear on the ballot;	3055 3056
(h) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;	3057 3058 3059 3060
(i) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;	3061 3062
(j) Each such county in which the subdivision has territory.	3063 3064
The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under division (B) (1) of this section, an amount of the	3065 3066 3067

district's carry-over balance from the proceeding fiscal year, 3068
based on the most recent certification made by the district 3069
under section 5705.36 of the Revised Code, as reserved for 3070
expenditure on current or future permanent improvements within 3071
the following three years. 3072

(2) (a) Upon receipt of a resolution or ordinance certified 3073
under division (B) (1) of this section, the county auditor shall 3074
certify to the taxing authority each of the following, as 3075
applicable to that levy: 3076

(i) The total current tax valuation of the subdivision. 3077

(ii) The number of mills for each one dollar of taxable 3078
value that is required to generate a specified amount of revenue 3079
and that rate expressed as a percentage of the county's market 3080
value. 3081

(iii) Either of the following: 3082

(I) If the levy is to renew, renew and increase, renew and 3083
decrease, reduce or decrease, or extend to additional territory 3084
an existing levy that is subject to reduction under section 3085
319.301 of the Revised Code, the levy's effective rate, 3086
expressed in dollars, rounded to the nearest dollar, for each 3087
one hundred thousand dollars of the ~~county auditor's~~ county's 3088
market value; 3089

(II) For all other levies, the levy's rate, described in 3090
division (B) (2) (a) (ii) or (iv) of this section, expressed in 3091
dollars, rounded to the nearest dollar, for each one hundred 3092
thousand dollars of the ~~county auditor's~~ county's market value. 3093

(iv) The dollar amount of revenue, rounded to the nearest 3094
dollar, that would be generated by a specified number of mills 3095

for each one dollar of taxable value. 3096

(v) For any levy or portion of a levy except a levy or 3097
portion of a levy to pay debt charges, an estimate of the levy's 3098
annual collections, rounded to the nearest dollar, which shall 3099
be calculated assuming that the amount of the tax list of the 3100
taxing authority remains throughout the life of the levy the 3101
same as the amount of the tax list most recently certified by 3102
the auditor under division (A) of section 319.28 of the Revised 3103
Code. 3104

(vi) If the purpose of the tax is for current expenses or 3105
current operating expenses and the resolution is certified by a 3106
city, local, or exempted village school district, the amount by 3107
which the carry-over balance in the district's general operating 3108
budget from the preceding fiscal year exceeds the district's 3109
general fund expenditures made in the preceding fiscal year, 3110
expressed both in dollars and as a percentage of those 3111
expenditures. This amount and percentage shall be determined on 3112
the basis of the most recent certification made by the district 3113
to the county budget commission under section 5705.36 of the 3114
Revised Code. The auditor shall exclude any amount designated 3115
under division (B) (1) of this section for current or future 3116
permanent improvements in determining the district's carry-over 3117
balance for the purpose of this computation. 3118

If a subdivision is located in more than one county, the 3119
county auditor shall obtain from the county auditor of each 3120
other county in which the subdivision is located the current tax 3121
valuation for the portion of the subdivision in that county. The 3122
county auditor shall issue the certification to the taxing 3123
authority within ten days after receiving the taxing authority's 3124
resolution or ordinance requesting it. 3125

(b) If a school district proposes to levy a tax under 3126
section 5705.194 of the Revised Code on the basis that some or 3127
all of the territory of district is covered by a disaster 3128
declaration during the disaster period, the district shall 3129
certify to the director of education and workforce the 3130
resolution the district adopted under division (B) (1) of this 3131
section and a copy of the applicable disaster declaration with a 3132
request that the director approve the proposed tax. The director 3133
shall certify to the district its approval or disapproval within 3134
fifteen days after receiving the resolution. The director shall 3135
only approve the tax if the director finds that a disaster 3136
period exists for all or part of the district's territory on the 3137
date the district adopted the resolution under division (B) (1) 3138
of this section and the district has been impacted by the 3139
emergency described in the disaster declaration. 3140

(3) Upon receiving the certification from the county 3141
auditor under division (B) (2) (a) of this section and, if 3142
required, the certification from the director of education and 3143
workforce under division (B) (2) (b) of this section, unless the 3144
percentage certified under division (B) (2) (a) (vi) of this 3145
section is one hundred per cent or more, except in the case of a 3146
renewal levy, the taxing authority may adopt a resolution or 3147
ordinance stating the rate of the tax levy, expressed as a 3148
percentage of the county's market value and in mills for each 3149
one dollar of taxable value and the rate or effective rate, as 3150
applicable, in dollars for each one hundred thousand dollars of 3151
the ~~county auditor's~~ county's market value, as estimated by the 3152
county auditor, and that the taxing authority will proceed with 3153
the submission of the question of the tax to electors. The 3154
taxing authority shall certify this resolution or ordinance, a 3155
copy of the county auditor's and director of education and 3156

workforce's certifications, a copy of any applicable disaster 3157
declaration, and the resolution or ordinance the taxing 3158
authority adopted under division (B)(1) of this section to the 3159
proper county board of elections in the manner and within the 3160
time prescribed by the section of the Revised Code governing 3161
submission of the question. The county board of elections shall 3162
not submit the question of the tax to electors unless a copy of 3163
those certifications and, if applicable, disaster declaration 3164
accompanies the resolutions or ordinances the taxing authority 3165
certifies to the board. Before requesting a taxing authority to 3166
submit a tax levy, any agency or authority authorized to make 3167
that request shall first request the certification from the 3168
county auditor provided under this section. 3169

(4) This division is supplemental to, and not in 3170
derogation of, any similar requirement governing the 3171
certification by the county auditor of the tax valuation of a 3172
subdivision or necessary tax rates for the purposes of the 3173
submission of the question of a tax in excess of the ten-mill 3174
limitation, including section 133.18 of the Revised Code. 3175

(C) All taxes levied on property shall be extended on the 3176
tax list and duplicate by the county auditor of the county in 3177
which the property is located, and shall be collected by the 3178
county treasurer of such county in the same manner and under the 3179
same laws and rules as are prescribed for the assessment and 3180
collection of county taxes. The proceeds of any tax levied by or 3181
for any subdivision when received by its fiscal officer shall be 3182
deposited in its treasury to the credit of the appropriate 3183
fund." 3184

Delete lines 640 through 650 3185

After line 650, insert: 3186

"Sec. 5705.195. Within ten days after a resolution 3187
adopted under division (B), (C), or (D) of section 5705.194 of 3188
the Revised Code is certified to the county auditor as provided 3189
by that section, the auditor shall calculate and certify to the 3190
taxing authority the annual levy, expressed in dollars for each 3191
one hundred thousand dollars of the ~~county auditor's~~ county's 3192
market value, as well as a percentage of the county's market 3193
value, and in mills for each one dollar of taxable value, 3194
throughout the life of the levy which will be required to 3195
produce the annual amount set forth in the resolution assuming 3196
that the amount of the tax list of such subdivision remains 3197
throughout the life of the levy the same as the amount of the 3198
tax list most recently certified by the county auditor under 3199
division (A) of section 319.28 of the Revised Code. For a 3200
resolution adopted under division (D) of section 5705.194 of the 3201
Revised Code, the county auditor shall also certify an estimate 3202
of the taxes charged and payable from the existing tax for the 3203
final tax year of its term. 3204

Upon receiving the certification from the county auditor, 3205
if the taxing authority desires to proceed with the submission 3206
of the question it shall, not less than ninety days before the 3207
day of such election, certify its resolution, together with the 3208
amount of the average tax levy, expressed in dollars for each 3209
one hundred thousand dollars of the ~~county auditor's~~ county's 3210
market value, as well as a percentage of the county's market 3211
value, and in mills for each one dollar of taxable value, as 3212
certified by the county auditor, the number of years the levy is 3213
to run, and, if applicable, the taxes charged and payable from 3214
the existing tax for the final tax year of its term to the board 3215
of elections of the county which shall prepare the ballots and 3216
make other necessary arrangements for the submission of the 3217

question to the voters of the subdivision. 3218

Sec. 5705.196. The election provided for in section 3219
5705.194 of the Revised Code shall be held at the regular places 3220
for voting in the district and shall be conducted, canvassed, 3221
and certified in the same manner as regular elections in the 3222
district for the election of county officers, provided that in 3223
any such election in which only part of the electors of a 3224
precinct are qualified to vote, the board of elections may 3225
assign voters in such part to an adjoining precinct. Such an 3226
assignment may be made to an adjoining precinct in another 3227
county with the consent and approval of the board of elections 3228
of such other county. Notice of the election shall be published 3229
in one newspaper of general circulation in the district once a 3230
week for two consecutive weeks or as provided in section 7.16 of 3231
the Revised Code, prior to the election. If the board of 3232
elections operates and maintains a web site, the board of 3233
elections shall post notice of the election on its web site for 3234
thirty days prior to the election. Such notice shall state the 3235
annual proceeds of the proposed levy, the purpose for which such 3236
proceeds are to be used, the number of years during which the 3237
levy shall run, and the estimated average additional tax rate 3238
expressed in dollars for each one hundred thousand dollars of 3239
the ~~county auditor's~~ county's market value ~~as well~~, as a 3240
percentage of the county's market value, and in mills for each 3241
one dollar of taxable value, outside the limitation imposed by 3242
Ohio Constitution, Article XII, Section 2, as certified by the 3243
county auditor. 3244

Sec. 5705.197. ~~(A)~~ The form of the ballot to be used at 3245
the election provided for in section 5705.195 of the Revised 3246
Code shall be as follows: 3247

"Shall a fixed-sum levy be imposed by the _____ 3248
 (here insert name of school district) for the purpose of paying 3249
 the current operating expenses of the district in the sum of 3250
 \$_____ (here insert annual amount the levy is to produce) 3251
 and a levy of taxes to be made outside of the ten-mill 3252
 limitation estimated by the county auditor to average _____ 3253
 mills for each \$1 of taxable value, or _____ % of the 3254
county's market value, which amounts to \$_____ for each 3255
 \$100,000 of the ~~county auditor's~~ county's market value, for a 3256
 period of _____ (here insert the number of years the 3257
 millage is to be imposed) years? 3258

3259

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY " "

If the tax is to be placed on the current tax list, the 3260
 form of the ballot shall be modified by adding, after "years," 3261
 the phrase ", commencing in _____ (first year the tax is to 3262
 be levied), first due in calendar year _____ (first 3263
 calendar year in which the tax shall be due)." 3264

If the levy submitted is a proposal to renew all or a 3265
 portion of an existing tax adopted under division (C) or (D) of 3266
 section 5705.194 of the Revised Code, the form of the ballot 3267
 specified in this section must be changed by adding the 3268
 following at the beginning of the form, after the first instance 3269
 of the term "levy": 3270

(A) "Renewing an existing levy" in the case of a proposal 3271
 to renew an existing tax in the same amount; 3272

(B) "Renewing part of an existing levy, being a reduction 3273

of \$ _____" in the case of a renewal of only part of an existing 3274
tax. 3275

Sec. 5705.21. (A) At any time, the board of education of 3276
any city, local, exempted village, cooperative education, or 3277
joint vocational school district, by a vote of two-thirds of all 3278
its members, may declare by resolution that the amount of taxes 3279
that may be raised within the ten-mill limitation by levies on 3280
the current tax list will be insufficient to provide an adequate 3281
amount for the necessary requirements of the school district, 3282
that it is necessary to levy a tax in excess of such limitation 3283
for one of the purposes specified in division (A), (D), (F), 3284
(H), or (DD) of section 5705.19 of the Revised Code, for general 3285
permanent improvements, for the purpose of operating a cultural 3286
center, for the purpose of providing for school safety and 3287
security, or for the purpose of providing education technology, 3288
and that the question of such additional tax levy shall be 3289
submitted to the electors of the school district at a special 3290
election on a day to be specified in the resolution. In the case 3291
of a qualifying library levy for the support of a library 3292
association or private corporation, the question shall be 3293
submitted to the electors of the association library district. 3294
If the resolution states that the levy is for the purpose of 3295
operating a cultural center, the ballot shall state that the 3296
levy is "for the purpose of operating the _____ (name of 3297
cultural center)." 3298

As used in this division, "cultural center" means a 3299
freestanding building, separate from a public school building, 3300
that is open to the public for educational, musical, artistic, 3301
and cultural purposes; "education technology" means, but is not 3302
limited to, computer hardware, equipment, materials, and 3303
accessories, equipment used for two-way audio or video, and 3304

software; "general permanent improvements" means permanent 3305
improvements without regard to the limitation of division (F) of 3306
section 5705.19 of the Revised Code that the improvements be a 3307
specific improvement or a class of improvements that may be 3308
included in a single bond issue; and "providing for school 3309
safety and security" includes but is not limited to providing 3310
for permanent improvements to provide or enhance security, 3311
employment of or contracting for the services of safety 3312
personnel, providing mental health services and counseling, or 3313
providing training in safety and security practices and 3314
responses. 3315

A resolution adopted under this division shall be confined 3316
to a single purpose and shall specify the amount of the increase 3317
in rate that it is necessary to levy, the purpose of the levy, 3318
and the number of years during which the increase in rate shall 3319
be in effect. The number of years may be any number not 3320
exceeding five or, if the levy is for current expenses of the 3321
district or for general permanent improvements, for a continuing 3322
period of time. 3323

(B) (1) The board of education of a qualifying school 3324
district, by resolution, may declare that it is necessary to 3325
levy a tax in excess of the ten-mill limitation for the purpose 3326
of paying the current expenses of partnering community schools 3327
and, if any of the levy proceeds are so allocated, of the 3328
district. A qualifying school district that is not a municipal 3329
school district may allocate all of the levy proceeds to 3330
partnering community schools. A municipal school district shall 3331
allocate a portion of the levy proceeds to the current expenses 3332
of the district. The resolution shall declare that the question 3333
of the additional tax levy shall be submitted to the electors of 3334
the school district at a special election on a day to be 3335

specified in the resolution. The resolution shall state the purpose of the levy, the rate of the tax expressed in mills for each one dollar of taxable value and as a percentage of the county's market value, the number of such mills to be levied for the current expenses of the partnering community schools and the number of such mills, if any, to be levied for the current expenses of the school district, the number of years the tax will be levied, and the first year the tax will be levied. The number of years the tax may be levied may be any number not exceeding ten years, or for a continuing period of time.

The levy of a tax for the current expenses of a partnering community school under this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) (a) If any portion of the levy proceeds are to be allocated to the current expenses of the qualifying school district, the form of the ballot at an election held pursuant to division (B) of this section shall be as follows:

"Shall a levy be imposed by the _____ (insert the name of the qualifying school district) for the purpose of current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, or _____ % of the county's market value, of which _____ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools, which amounts to \$ _____ for each \$100,000 of the ~~county auditor's~~ county's market value, for _____ (insert the number of years the levy is to be imposed,

or that it will be levied for a continuing period of time), 3366
beginning_____ (insert first year the tax is to be levied), 3367
which will first be payable in calendar year_____ (insert the 3368
first calendar year in which the tax would be payable)? 3369
3370

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

(b) If all of the levy proceeds are to be allocated to the 3371
current expenses of partnering community schools, the form of 3372
the ballot shall be as follows: 3373

"Shall a levy be imposed by the_____ (insert the name 3374
of the qualifying school district) for the purpose of current 3375
expenses of partnering community schools, that the county 3376
auditor estimates will collect \$_____ annually, at a rate not 3377
exceeding_____ mills for each \$1 of taxable value, or 3378
_____ % of the county's market value, which amounts to 3379
\$_____ for each \$100,000 of the ~~county auditor's~~ county's 3380
market value, for_____ (insert the number of years the levy is 3381
to be imposed, or that it will be levied for a continuing period 3382
of time), beginning_____ (insert first year the tax is to be 3383
levied), which will first be payable in calendar year_____ 3384
(insert the first calendar year in which the tax would be 3385
payable)? 3386
3387

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

(3) Upon each receipt of a tax distribution by the 3388

qualifying school district, the board of education shall credit 3389
the portion allocated to partnering community schools to the 3390
partnering community schools fund. All income from the 3391
investment of money in the partnering community schools fund 3392
shall be credited to that fund. 3393

(a) If the qualifying school district is a municipal 3394
school district, the board of education shall distribute the 3395
partnering community schools amount among the then qualifying 3396
community schools not more than forty-five days after the school 3397
district receives and deposits each tax distribution. From each 3398
tax distribution, each such partnering community school shall 3399
receive a portion of the partnering community schools amount in 3400
the proportion that the number of its resident students bears to 3401
the aggregate number of resident students of all such partnering 3402
community schools as of the date of receipt and deposit of the 3403
tax distribution. 3404

(b) If the qualifying school district is not a municipal 3405
school district, the board of education may distribute all or a 3406
portion of the amount in the partnering community schools fund 3407
during a fiscal year to partnering community schools on or 3408
before the first day of June of the preceding fiscal year. Each 3409
such partnering community school shall receive a portion of the 3410
amount distributed by the board from the partnering community 3411
schools fund during the fiscal year in the proportion that the 3412
number of its resident students bears to the aggregate number of 3413
resident students of all such partnering community schools as of 3414
the date the school district received and deposited the most 3415
recent tax distribution. On or before the fifteenth day of June 3416
of each fiscal year, the board of education shall announce an 3417
estimated allocation to partnering community schools for the 3418
ensuing fiscal year. The board is not required to allocate to 3419

partnering community schools the entire partnering community 3420
schools amount in the fiscal year in which a tax distribution is 3421
received and deposited in the partnering community schools fund. 3422
The estimated allocation shall be published on the web site of 3423
the school district and expressed as a dollar amount per 3424
resident student. The actual allocation to community schools in 3425
a fiscal year need not conform to the estimate published by the 3426
school district so long if the estimate was made in good faith. 3427

Distributions by a school district under division (B) (3) 3428
(b) of this section shall be made in accordance with 3429
distribution agreements entered into by the board of education 3430
and each partnering community school eligible for distributions 3431
under this division. The distribution agreements shall be 3432
certified to the department of education each fiscal year before 3433
the thirtieth day of July. Each agreement shall provide for at 3434
least three distributions by the school district to the 3435
partnering community school during the fiscal year and shall 3436
require the initial distribution be made on or before the 3437
thirtieth day of July. 3438

(c) For the purposes of division (B) of this section, the 3439
number of resident students shall be the number of such students 3440
reported under section 3317.03 of the Revised Code and 3441
established by the department of education as of the date of 3442
receipt and deposit of the tax distribution. 3443

(4) To the extent an agreement whereby the qualifying 3444
school district and a community school endorse each other's 3445
programs is necessary for the community school to qualify as a 3446
partnering community school under division (B) (6) (b) of this 3447
section, the board of education of the school district shall 3448
certify to the department of education the agreement along with 3449

the determination that such agreement satisfies the requirements 3450
of that division. The board's determination is conclusive. 3451

(5) For the purposes of Chapter 3317. of the Revised Code 3452
or other laws referring to the "taxes charged and payable" for a 3453
school district, the taxes charged and payable for a qualifying 3454
school district that levies a tax under division (B) of this 3455
section includes only the taxes charged and payable under that 3456
levy for the current expenses of the school district, and does 3457
not include the taxes charged and payable for the current 3458
expenses of partnering community schools. The taxes charged and 3459
payable for the current expenses of partnering community schools 3460
shall not affect the calculation of "state education aid" as 3461
defined in section 5751.20 of the Revised Code. 3462

(6) As used in division (B) of this section: 3463

(a) "Qualifying school district" means a municipal school 3464
district, as defined in section 3311.71 of the Revised Code or a 3465
school district that contains within its territory a partnering 3466
community school. 3467

(b) "Partnering community school" means a community school 3468
established under Chapter 3314. of the Revised Code that is 3469
located within the territory of the qualifying school district 3470
and meets one of the following criteria: 3471

(i) If the qualifying school district is a municipal 3472
school district, the community school is sponsored by the 3473
district or is a party to an agreement with the district whereby 3474
the district and the community school endorse each other's 3475
programs; 3476

(ii) If the qualifying school district is not a municipal 3477
school district, the community school is sponsored by a sponsor 3478

that was rated as "exemplary" in the ratings most recently 3479
published under section 3314.016 of the Revised Code before the 3480
resolution proposing the levy is certified to the board of 3481
elections. 3482

(c) "Partnering community schools amount" means the 3483
product obtained, as of the receipt and deposit of the tax 3484
distribution, by multiplying the amount of a tax distribution by 3485
a fraction, the numerator of which is the number of mills per 3486
dollar of taxable value of the property tax to be allocated to 3487
partnering community schools, and the denominator of which is 3488
the total number of mills per dollar of taxable value authorized 3489
by the electors in the election held under division (B) of this 3490
section, each as set forth in the resolution levying the tax. If 3491
the resolution allocates all of the levy proceeds to partnering 3492
community schools, the "partnering schools amount" equals the 3493
amount of the tax distribution. 3494

(d) "Partnering community schools fund" means a separate 3495
fund established by the board of education of a qualifying 3496
school district for the deposit of partnering community school 3497
amounts under this section. 3498

(e) "Resident student" means a student enrolled in a 3499
partnering community school who is entitled to attend school in 3500
the qualifying school district under section 3313.64 or 3313.65 3501
of the Revised Code. 3502

(f) "Tax distribution" means a distribution of proceeds of 3503
the tax authorized by division (B) of this section under section 3504
321.24 of the Revised Code and distributions that are 3505
attributable to that tax under sections 323.156 and 4503.068 of 3506
the Revised Code or other applicable law. 3507

(C) A resolution adopted under this section shall specify 3508
the date of holding the election, which shall not be earlier 3509
than ninety days after the adoption and certification of the 3510
resolution and which shall be consistent with the requirements 3511
of section 3501.01 of the Revised Code. 3512

A resolution adopted under this section may propose to 3513
renew one or more existing levies imposed under division (A) or 3514
(B) of this section or to decrease a single levy imposed under 3515
either such division. 3516

If the board of education imposes one or more existing 3517
levies for the purpose specified in division (F) of section 3518
5705.19 of the Revised Code, the resolution may propose to renew 3519
one or more of those existing levies, or to decrease a single 3520
such existing levy, for the purpose of general permanent 3521
improvements. 3522

If the resolution proposes to renew two or more existing 3523
levies, the levies shall be levied for the same purpose. The 3524
resolution shall identify those levies and the rates at which 3525
they are levied. The resolution also shall specify that the 3526
existing levies shall not be extended on the tax lists after the 3527
year preceding the year in which the renewal levy is first 3528
imposed, regardless of the years for which those levies 3529
originally were authorized to be levied. 3530

If the resolution proposes to renew an existing levy 3531
imposed under division (B) of this section, the rates allocated 3532
to the qualifying school district and to partnering community 3533
schools each may be increased or decreased or remain the same, 3534
and the total rate may be decreased or remain the same. The 3535
resolution and notice of election shall specify the number of 3536
the mills to be levied for the current expenses of the 3537

partnering community schools and the number of the mills, if 3538
any, to be levied for the current expenses of the qualifying 3539
school district. 3540

A resolution adopted under this section shall go into 3541
immediate effect upon its passage, and no publication of the 3542
resolution shall be necessary other than that provided for in 3543
the notice of election. A copy of the resolution shall 3544
immediately after its passing be certified, along with the 3545
county auditor's certification provided under section 5705.03 of 3546
the Revised Code, to the board of elections of the proper county 3547
in the manner provided by section 5705.25 of the Revised Code. 3548
That section shall govern the arrangements for the submission of 3549
such question and other matters concerning the election to which 3550
that section refers, including publication of notice of the 3551
election, except that the election shall be held on the date 3552
specified in the resolution. In the case of a resolution adopted 3553
under division (B) of this section, the publication of notice of 3554
that election shall state the number of the mills, if any, to be 3555
levied for the current expenses of partnering community schools 3556
and the number of the mills to be levied for the current 3557
expenses of the qualifying school district. If a majority of the 3558
electors voting on the question so submitted in an election vote 3559
in favor of the levy, the board of education may make the 3560
necessary levy within the school district or, in the case of a 3561
qualifying library levy for the support of a library association 3562
or private corporation, within the association library district, 3563
at the additional rate, or at any lesser rate in excess of the 3564
ten-mill limitation on the tax list, for the purpose stated in 3565
the resolution. A levy for a continuing period of time may be 3566
reduced pursuant to section 5705.261 of the Revised Code. The 3567
tax levy shall be included in the next tax budget that is 3568

certified to the county budget commission. 3569

(D) (1) After the approval of a levy on the current tax 3570
list and duplicate for current expenses, for recreational 3571
purposes, for community centers provided for in section 755.16 3572
of the Revised Code, or for a public library of the district 3573
under division (A) of this section, and prior to the time when 3574
the first tax collection from the levy can be made, the board of 3575
education may anticipate a fraction of the proceeds of the levy 3576
and issue anticipation notes in a principal amount not exceeding 3577
fifty per cent of the total estimated proceeds of the levy to be 3578
collected during the first year of the levy. 3579

(2) After the approval of a levy for general permanent 3580
improvements for a specified number of years or for permanent 3581
improvements having the purpose specified in division (F) of 3582
section 5705.19 of the Revised Code, the board of education may 3583
anticipate a fraction of the proceeds of the levy and issue 3584
anticipation notes in a principal amount not exceeding fifty per 3585
cent of the total estimated proceeds of the levy remaining to be 3586
collected in each year over a period of five years after the 3587
issuance of the notes. 3588

The notes shall be issued as provided in section 133.24 of 3589
the Revised Code, shall have principal payments during each year 3590
after the year of their issuance over a period not to exceed 3591
five years, and may have a principal payment in the year of 3592
their issuance. 3593

(3) After approval of a levy for general permanent 3594
improvements for a continuing period of time, the board of 3595
education may anticipate a fraction of the proceeds of the levy 3596
and issue anticipation notes in a principal amount not exceeding 3597
fifty per cent of the total estimated proceeds of the levy to be 3598

collected in each year over a specified period of years, not 3599
exceeding ten, after the issuance of the notes. 3600

The notes shall be issued as provided in section 133.24 of 3601
the Revised Code, shall have principal payments during each year 3602
after the year of their issuance over a period not to exceed ten 3603
years, and may have a principal payment in the year of their 3604
issuance. 3605

(4) After the approval of a levy on the current tax list 3606
and duplicate under division (B) of this section, and prior to 3607
the time when the first tax collection from the levy can be 3608
made, the board of education may anticipate a fraction of the 3609
proceeds of the levy for the current expenses of the school 3610
district and issue anticipation notes in a principal amount not 3611
exceeding fifty per cent of the estimated proceeds of the levy 3612
to be collected during the first year of the levy and allocated 3613
to the school district. The portion of the levy proceeds to be 3614
allocated to partnering community schools under that division 3615
shall not be included in the estimated proceeds anticipated 3616
under this division and shall not be used to pay debt charges on 3617
any anticipation notes. 3618

The notes shall be issued as provided in section 133.24 of 3619
the Revised Code, shall have principal payments during each year 3620
after the year of their issuance over a period not to exceed 3621
five years, and may have a principal payment in the year of 3622
their issuance. 3623

(E) The submission of questions to the electors under this 3624
section is subject to the limitation on the number of election 3625
dates established by section 5705.214 of the Revised Code. 3626

(F) The board of education of any school district that 3627

levies a tax under this section for the purpose of providing for 3628
school safety and security may report to the department of 3629
education how the district is using revenue from that tax. 3630

The board of education of any school district that 3631
proposes to levy a tax for the purpose of providing for school 3632
safety and security may share the proceeds of the tax with 3633
chartered nonpublic schools, as defined by section 3310.01 of 3634
the Revised Code, that are located in the territory of the 3635
school district as provided in this division. The resolution 3636
levying the tax and the form of the ballot shall state that 3637
proceeds from the levy are to be shared with chartered nonpublic 3638
schools and shall state the percentage of the proceeds that is 3639
to be shared with those schools. 3640

If a percentage of the proceeds of such a tax are to be 3641
shared with chartered nonpublic schools under this division, 3642
such proceeds shall be shared with all chartered nonpublic 3643
schools located in the territory of the school district. Of the 3644
percentage of the proceeds to be shared with chartered nonpublic 3645
schools, each such school shall receive an amount that bears the 3646
same proportion of that percentage that the number of resident 3647
students attending that school bears to the total number of 3648
resident students attending all such schools in the territory of 3649
the school district. For the purposes of this section, a 3650
resident student is a student enrolled in a chartered nonpublic 3651
school located in the territory of the school district who is 3652
entitled to attend school in the school district under section 3653
3313.64 or 3313.65 of the Revised Code. 3654

All proceeds of the levy shall be credited to a fund of 3655
the school district created for that purpose, and the board of 3656
education shall pay each chartered nonpublic school its share of 3657

the proceeds from that fund not less frequently than once after 3658
each settlement of taxes under divisions (A) and (C) of section 3659
321.24 of the Revised Code. Any chartered nonpublic school 3660
receiving payments under this section shall use all of such 3661
payments only for providing for school safety and security. 3662

Sec. 5705.213. (A) (1) The board of education of any 3663
school district, at any time and by a vote of two-thirds of all 3664
of its members, may declare by resolution that the amount of 3665
taxes that may be raised within the ten-mill limitation will be 3666
insufficient to provide an adequate amount for the present and 3667
future requirements of the school district and that it is 3668
necessary to levy a tax in excess of that limitation for current 3669
expenses. The resolution also shall state that the question of 3670
the additional tax shall be submitted to the electors of the 3671
school district at a special election. The resolution shall 3672
specify, for each year the levy is in effect, the amount of 3673
money that the levy is proposed to raise, which may, for years 3674
after the first year the levy is made, be expressed in terms of 3675
a dollar or percentage increase over the prior year's amount. 3676
The resolution also shall specify that the purpose of the levy 3677
is for current expenses, the number of years during which the 3678
tax shall be in effect which may be for any number of years not 3679
exceeding ten, and the year in which the tax first is proposed 3680
to be levied. The resolution shall specify the date of holding 3681
the special election, which shall not be earlier than ninety- 3682
five days after the adoption and certification of the resolution 3683
to the county auditor and not earlier than ninety days after 3684
certification to the board of elections. The date of the 3685
election shall be consistent with the requirements of section 3686
3501.01 of the Revised Code. 3687

(2) The board of education, by a vote of two-thirds of all 3688

of its members, may adopt a resolution proposing to renew a tax 3689
levied under division (A) (1) of this section. Such a resolution 3690
shall provide for levying a tax and specify all of the 3691
following: 3692

(a) That the tax shall be called and designated on the 3693
ballot as a renewal levy; 3694

(b) The amount of the renewal tax, which shall be no more 3695
than the amount of tax levied during the last year the tax being 3696
renewed is authorized to be in effect; 3697

(c) The number of years, not to exceed ten, that the 3698
renewal tax will be levied, or that it will be levied for a 3699
continuing period of time; 3700

(d) That the purpose of the renewal levy is for current 3701
expenses; 3702

(e) Subject to the certification and notification 3703
requirements of section 5705.251 of the Revised Code, that the 3704
question of the renewal levy shall be submitted to the electors 3705
of the school district at the general election held during the 3706
last year the tax being renewed may be extended on the real and 3707
public utility property tax list and duplicate or at a special 3708
election held during the ensuing year. 3709

(3) A resolution adopted under division (A) (1) or (2) of 3710
this section shall go into immediate effect upon its adoption 3711
and no publication of the resolution is necessary other than 3712
that provided for in the notice of election. Immediately after 3713
its adoption, a copy of the resolution shall be certified to the 3714
county auditor of the proper county, who shall, within ten days, 3715
calculate and certify to the board of education the estimated 3716
levy, for the first year, and for each subsequent year for which 3717

the tax is proposed to be in effect. The estimates shall be made 3718
~~both~~ in mills for each one dollar of taxable value, as a 3719
percentage of the county's market value, and in dollars for each 3720
one hundred thousand dollars of the ~~county auditor's~~ county's 3721
market value. In making the estimates, the auditor shall assume 3722
that the amount of the tax list remains throughout the life of 3723
the levy, the same as the tax list most recently certified by 3724
the county auditor under division (A) of section 319.28 of the 3725
Revised Code. 3726

If the board desires to proceed with the submission of the 3727
question, it shall certify its resolution, with the estimated 3728
tax levy expressed in mills for each one dollar of taxable 3729
value, as a percentage of the county's market value, and dollars 3730
for each one hundred thousand dollars of the ~~county auditor's~~ 3731
county's market value for each year that the tax is proposed to 3732
be in effect, to the board of elections of the proper county in 3733
the manner provided by division (A) of section 5705.251 of the 3734
Revised Code. Section 5705.251 of the Revised Code shall govern 3735
the arrangements for the submission of the question and other 3736
matters concerning the election to which that section refers. 3737
The election shall be held on the date specified in the 3738
resolution. If a majority of the electors voting on the question 3739
so submitted in an election vote in favor of the tax, and if the 3740
tax is authorized to be levied for the current year, the board 3741
of education immediately may make the additional levy necessary 3742
to raise the amount specified in the resolution or a lesser 3743
amount for the purpose stated in the resolution. 3744

(4) The submission of questions to the electors under this 3745
section is subject to the limitation on the number of election 3746
dates established by section 5705.214 of the Revised Code. 3747

(B) Notwithstanding section 133.30 of the Revised Code, 3748
after the approval of a tax to be levied in the current or the 3749
succeeding year and prior to the time when the first tax 3750
collection from that levy can be made, the board of education 3751
may anticipate a fraction of the proceeds of the levy and issue 3752
anticipation notes in an amount not to exceed fifty per cent of 3753
the total estimated proceeds of the levy to be collected during 3754
the first year of the levy. The notes shall be sold as provided 3755
in Chapter 133. of the Revised Code. If anticipation notes are 3756
issued, they shall mature serially and in substantially equal 3757
amounts during each year over a period not to exceed five years; 3758
and the amount necessary to pay the interest and principal as 3759
the anticipation notes mature shall be deemed appropriated for 3760
those purposes from the levy, and appropriations from the levy 3761
by the board of education shall be limited each fiscal year to 3762
the balance available in excess of that amount. 3763

If the auditor of state has certified a deficit pursuant 3764
to section 3313.483 of the Revised Code, the notes authorized 3765
under this section may be sold in accordance with Chapter 133. 3766
of the Revised Code, except that the board may sell the notes 3767
after providing a reasonable opportunity for competitive 3768
bidding. 3769

Sec. 5705.215. (A) The governing board of an educational 3770
service center that is the taxing authority of a county school 3771
financing district, upon receipt of identical resolutions 3772
adopted within a sixty-day period by a majority of the members 3773
of the board of education of each school district that is within 3774
the territory of the county school financing district, may 3775
submit a tax levy to the electors of the territory in the same 3776
manner as a school board may submit a levy under division (C) of 3777
section 5705.21 of the Revised Code, except that: 3778

(1) The levy may be for a period not to exceed ten years,	3779
or, if the levy is solely for the purpose or purposes described	3780
in division (A) (2) (a), (c), or (f) of this section, for a	3781
continuing period of time.	3782
(2) The purpose of the levy shall be one or more of the	3783
following:	3784
(a) For current expenses for the provision of special	3785
education and related services within the territory of the	3786
district;	3787
(b) For permanent improvements within the territory of the	3788
district for special education and related services;	3789
(c) For current expenses for specified educational	3790
programs within the territory of the district;	3791
(d) For permanent improvements within the territory of the	3792
district for specified educational programs;	3793
(e) For permanent improvements within the territory of the	3794
district;	3795
(f) For current expenses for school safety and security	3796
and mental health services, including training and employment of	3797
or contracting for the services of safety personnel, mental	3798
health personnel, social workers, and counselors.	3799
(B) If the levy provides for but is not limited to current	3800
expenses, the resolutions shall apportion the annual rate of the	3801
levy between current expenses and the other purposes. The	3802
apportionment need not be the same for each year of the levy,	3803
but the respective portions of the rate actually levied each	3804
year for current expenses and the other purposes shall be	3805
limited by that apportionment.	3806

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

(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for the limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that year, mature serially in substantially equal installments during each year over a period not to exceed five years after their issuance.

(E) (1) In a resolution to be submitted to the taxing authority of a county school financing district under division (A) of this section calling for a ballot issue on the question of the levying of a tax for a continuing period of time by the

taxing authority, the board of education of a school district 3838
that is part of the territory of the county school financing 3839
district also may propose to reduce the rate of one or more of 3840
that school district's property taxes levied for a continuing 3841
period of time in excess of the ten-mill limitation. The 3842
reduction in the rate of a property tax may be any amount, not 3843
exceeding the rate at which the tax is authorized to be levied. 3844
The reduction in the rate of a tax shall first take effect in 3845
the same year that the county school financing district tax 3846
takes effect, and shall continue for each year that the county 3847
school financing district tax is in effect. A board of 3848
education's resolution proposing to reduce the rate of one or 3849
more of its school district property taxes shall, in addition to 3850
including information required for a resolution under division 3851
(B) (1) of section 5705.03 of the Revised Code, specifically 3852
identify each such tax and shall state for each tax the maximum 3853
rate at which it currently may be levied and the maximum rate at 3854
which it could be levied after the proposed reduction, expressed 3855
as a percentage of the county's market value and in mills for 3856
each one dollar of taxable value. 3857

Before submitting the resolution to the taxing authority 3858
of the county school financing district, the board of education 3859
of the school district shall certify a copy of it to the tax 3860
commissioner and the county auditor. The county auditor shall 3861
certify to the board all information required under division (B) 3862
(2) of section 5705.03 of the Revised Code, in the manner 3863
required under that division, and both of the following: 3864

(a) An estimate of the levy's annual collections beginning 3865
for the first year for which the reduction applies, rounded to 3866
the nearest dollar, which shall be calculated assuming that the 3867
amount of the tax list of the taxing authority remains 3868

throughout the life of the reduced levy the same as the amount 3869
of the tax list most recently certified by the county auditor 3870
under division (A) of section 319.28 of the Revised Code. 3871

If a school district is located in more than one county, 3872
the county auditor shall obtain from the county auditor of each 3873
other county in which the district is located the current tax 3874
valuation for the portion of the district in that county. 3875

(b) The effective rate of the levy for the last year 3876
before the proposed reduction and the first year that the 3877
reduction applies, both expressed in dollars for each one 3878
hundred thousand dollars of the ~~county auditor's~~ county's market 3879
value. 3880

The tax commissioner, within ten days of receiving the 3881
resolution, shall certify to the board the reduction in the 3882
school district's total effective tax rate for each class of 3883
property that would have resulted if the proposed reduction in 3884
the rate or rates had been in effect the previous year. As used 3885
in this paragraph, "effective tax rate" has the same meaning as 3886
in section 323.08 of the Revised Code. 3887

After receiving these certifications from the commissioner 3888
and the auditor, the board may amend its resolution to change 3889
the proposed property tax rate reduction before submitting the 3890
resolution to the financing district taxing authority, provided 3891
the board certifies a copy of the amended resolution to the 3892
county auditor with a request to provide the information 3893
required under divisions (E)(1)(a) and (b) of this section and 3894
the auditor transmits that information to the taxing authority. 3895

If the board of education of a school district that is 3896
part of the territory of a county school financing district 3897

adopts a resolution proposing to reduce the rate of one or more 3898
of its property taxes in conjunction with the levying of a tax 3899
by the financing district, the resolution submitted by the board 3900
to the taxing authority of the financing district under division 3901
(A) of this section does not have to be identical in this 3902
respect to the resolutions submitted by the boards of education 3903
of the other school districts that are part of the territory of 3904
the county school financing district. 3905

(2) Each school district that is part of the territory of 3906
a county school financing district may tailor to its own 3907
situation a proposed reduction in one or more property tax rates 3908
in conjunction with the proposed levying of a tax by the county 3909
school financing district; if one such school district proposes 3910
a reduction in one or more tax rates, another school district 3911
may propose a reduction of a different size or may propose no 3912
reduction. Within each school district that is part of the 3913
territory of the county school financing district, the electors 3914
shall vote on one ballot issue combining the question of the 3915
levying of the tax by the taxing authority of the county school 3916
financing district with, if any such reduction is proposed, the 3917
question of the reduction in the rate of one or more taxes of 3918
the school district. If a majority of the electors of the county 3919
school financing district voting on the question of the proposed 3920
levying of a tax by the taxing authority of the financing 3921
district vote to approve the question, any tax reductions 3922
proposed by school districts that are part of the territory of 3923
the financing district also are approved. 3924

(3) The form of the ballot for an issue proposing to levy 3925
a county school financing district tax in conjunction with the 3926
reduction of the rate of one or more school district taxes shall 3927
be as follows: 3928

"Shall the _____ (name of the county school financing district) be authorized to levy an additional tax for _____ (purpose stated in the resolutions), that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ for each \$100,000 of the ~~county auditor's~~ county's market value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the _____ (name of the school district of which the elector is a resident) at the rate of _____ mills shall be reduced to _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to a reduction from \$_____ (effective rate) to \$_____ (effective rate) for each \$100,000 of the ~~county auditor's~~ county's market value, that the county auditor estimates will collect \$_____ annually, until any such time as the county school financing district tax is decreased or repealed.

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates and effective rates at which those taxes currently are levied and the rates and effective rates to which they would be reduced as well as each levy's estimated annual collections, as provided by the county auditor under division (E) (1) (a) of this section. If the board of education of the school district does not propose to

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reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in what amount the board of education of the school district proposes to reduce the rate of one or more of its property taxes.

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

(5) After the levying of a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes is approved by the electors under this division, if the rate of the county school financing district tax is decreased pursuant to an election under section 5705.261 of the Revised Code, the rate of each school district tax that had been reduced shall be increased by the number of mills obtained by multiplying the number of mills of the original reduction by the same percentage that the financing district tax rate is decreased. If the county school financing district tax is repealed pursuant to an election under section

5705.261 of the Revised Code, each school district may resume 3988
levying the property taxes that had been reduced at the full 3989
rate originally approved by the electors. A reduction in the 3990
rate of a school district property tax under this division is a 3991
reduction in the rate at which the board of education may levy 3992
that tax only for the period during which the county school 3993
financing district tax is levied prior to any decrease or repeal 3994
under section 5705.261 of the Revised Code. The resumption of 3995
the authority of the board of education to levy an increased or 3996
the full rate of tax does not constitute the levying of a new 3997
tax in excess of the ten-mill limitation. 3998

(F) If a county school financing district has a tax in 3999
effect under this section, the territory of a city, local, or 4000
exempted village school district that is not a part of the 4001
county school financing district shall not become a part of the 4002
county school financing district unless approved by the electors 4003
of the city, local, or exempted village school district in 4004
accordance with division (C) of section 3311.50 of the Revised 4005
Code. 4006

Sec. 5705.218. (A) The board of education of a city, 4007
local, or exempted village school district, at any time by a 4008
vote of two-thirds of all its members, may declare by resolution 4009
that it may be necessary for the school district to issue 4010
general obligation bonds for permanent improvements. The 4011
resolution shall state all of the following: 4012

(1) The necessity and purpose of the bond issue; 4013

(2) The date of the special election at which the question 4014
shall be submitted to the electors; 4015

(3) The amount, approximate date, estimated rate of 4016

interest, and maximum number of years over which the principal 4017
of the bonds may be paid; 4018

(4) The necessity of levying a tax outside the ten-mill 4019
limitation to pay debt charges on the bonds and any anticipatory 4020
securities. 4021

On adoption of the resolution, the board shall certify a 4022
copy of it to the county auditor. The county auditor promptly 4023
shall estimate and certify to the board the average annual 4024
property tax rate, expressed in mills for each one dollar of 4025
taxable value, as a percentage of the county's market value, and 4026
in dollars for each one hundred thousand dollars of the ~~county-~~ 4027
~~auditor's~~ county's market value, required throughout the stated 4028
maturity of the bonds to pay debt charges on the bonds in the 4029
same manner as under division (C) of section 133.18 of the 4030
Revised Code. 4031

(B) After receiving the county auditor's certification 4032
under division (A) of this section, the board of education of 4033
the city, local, or exempted village school district, by a vote 4034
of two-thirds of all its members, may declare by resolution that 4035
the amount of taxes that can be raised within the ten-mill 4036
limitation will be insufficient to provide an adequate amount 4037
for the present and future requirements of the school district; 4038
that it is necessary to issue general obligation bonds of the 4039
school district for permanent improvements and to levy an 4040
additional tax in excess of the ten-mill limitation to pay debt 4041
charges on the bonds and any anticipatory securities; that it is 4042
necessary for a specified number of years or for a continuing 4043
period of time to levy additional taxes in excess of the ten- 4044
mill limitation to provide funds for the acquisition, 4045
construction, enlargement, renovation, and financing of 4046

permanent improvements or to pay for current operating expenses, 4047
or both; and that the question of the bonds and taxes shall be 4048
submitted to the electors of the school district at a special 4049
election, which shall not be earlier than ninety days after 4050
certification of the resolution to the board of elections, and 4051
the date of which shall be consistent with section 3501.01 of 4052
the Revised Code. The resolution shall specify all of the 4053
following: 4054

(1) The county auditor's estimate of the average annual 4055
property tax rate required throughout the stated maturity of the 4056
bonds to pay debt charges on the bonds; 4057

(2) The proposed rate of the tax, if any, for current 4058
operating expenses expressed in mills for each one dollar of 4059
taxable value, as a percentage of the county's market value, and 4060
in dollars for each one hundred thousand dollars of the ~~county-~~ 4061
~~auditor's~~ county's market value, the first year the tax will be 4062
levied, and the number of years it will be levied, or that it 4063
will be levied for a continuing period of time; 4064

(3) The proposed rate of the tax, if any, for permanent 4065
improvements expressed in mills for each one dollar of taxable 4066
value, as a percentage of the county's market value, and in 4067
dollars for each one hundred thousand dollars of the ~~county-~~ 4068
~~auditor's~~ county's market value, the first year the tax will be 4069
levied, and the number of years it will be levied, or that it 4070
will be levied for a continuing period of time. 4071

The resolution shall apportion the annual rate of the tax 4072
between current operating expenses and permanent improvements, 4073
if both taxes are proposed. The apportionment may but need not 4074
be the same for each year of the tax, but the respective 4075
portions of the rate actually levied each year for current 4076

operating expenses and permanent improvements shall be limited 4077
by the apportionment. The resolution shall go into immediate 4078
effect upon its passage, and no publication of it is necessary 4079
other than that provided in the notice of election. The board of 4080
education shall certify a copy of the resolution, along with 4081
copies of the auditor's estimates and its resolution under 4082
division (A) of this section, to the board of elections 4083
immediately after its adoption. 4084

(C) The board of elections shall make the arrangements for 4085
the submission to the electors of the school district of the 4086
question proposed under division (B) or (J) of this section, and 4087
the election shall be conducted, canvassed, and certified in the 4088
same manner as regular elections in the district for the 4089
election of county officers. The resolution shall be put before 4090
the electors as one ballot question, with a favorable vote 4091
indicating approval of the bond issue, the levy to pay debt 4092
charges on the bonds and any anticipatory securities, the 4093
current operating expenses levy, the permanent improvements 4094
levy, and the levy for the current expenses of a qualifying 4095
school district and of partnering community schools, as those 4096
levies may be proposed. The board of elections shall publish 4097
notice of the election in a newspaper of general circulation in 4098
the school district once a week for two consecutive weeks, or as 4099
provided in section 7.16 of the Revised Code, prior to the 4100
election. If a board of elections operates and maintains a web 4101
site, that board also shall post notice of the election on its 4102
web site for thirty days prior to the election. The notice of 4103
election shall state all of the following: 4104

(1) The principal amount of the proposed bond issue; 4105

(2) The permanent improvements for which the bonds are to 4106

be issued; 4107

(3) The maximum number of years over which the principal 4108
of the bonds may be paid; 4109

(4) The estimated additional average annual property tax 4110
rate to pay the debt charges on the bonds, as certified by the 4111
county auditor and expressed in mills for each one dollar of 4112
taxable value, as a percentage of the county's market value, and 4113
in dollars for each one hundred thousand dollars of the ~~county-~~ 4114
~~auditor's~~ county's market value; 4115

(5) The proposed rate of the additional tax, if any, for 4116
current operating expenses expressed in mills for each one 4117
dollar of taxable value, as a percentage of the county's market 4118
value, and in dollars for each one hundred thousand dollars of 4119
the ~~county auditor's~~ county's market value and, if the question 4120
is proposed under division (J) of this section, the portion of 4121
the rate to be allocated to the school district and the portion 4122
to be allocated to partnering community schools; 4123

(6) The number of years the current operating expenses tax 4124
will be in effect, or that it will be in effect for a continuing 4125
period of time; 4126

(7) The proposed rate of the additional tax, if any, for 4127
permanent improvements expressed in mills for each one dollar of 4128
taxable value, as a percentage of the county's market value, and 4129
in dollars for each one hundred thousand dollars of the ~~county-~~ 4130
~~auditor's~~ county's market value; 4131

(8) The number of years the permanent improvements tax 4132
will be in effect, or that it will be in effect for a continuing 4133
period of time; 4134

(9) The annual estimated collections, if applicable, of 4135
the current operating expenses levy and permanent improvements 4136
levy, as certified by the county auditor; 4137

(10) The time and place of the special election. 4138

(D) The form of the ballot for an election under this 4139
section is as follows: 4140

"Shall the _____ school district be authorized to do 4141
the following: 4142

(1) Issue bonds for the purpose of _____ in the 4143
principal amount of \$_____, to be repaid annually over a 4144
maximum period of _____ years, and levy a property tax outside 4145
the ten-mill limitation, estimated by the county auditor to 4146
average over the bond repayment period _____ mills for each \$1 4147
of taxable value, or _____ % of the county's market value, 4148
which amounts to \$_____ for each \$100,000 of the ~~county-~~ 4149
~~auditor's~~ county's market value, to pay the annual debt charges 4150
on the bonds, and to pay debt charges on any notes issued in 4151
anticipation of those bonds?" 4152

If either a levy for permanent improvements or a levy for 4153
current operating expenses is proposed, or both are proposed, 4154
the ballot also shall contain the following language, as 4155
appropriate: 4156

"(2) Levy an additional property tax to provide funds for 4157
the acquisition, construction, enlargement, renovation, and 4158
financing of permanent improvements, that the county auditor 4159
estimates will collect \$_____ annually, at a rate not exceeding 4160
_____ mills for each \$1 of taxable value, or _____ % of 4161
the county's market value, which amounts to \$_____ for each 4162
\$100,000 of the ~~county auditor's~~ county's market value, for 4163

_____ (number of years of the levy, or a continuing period of time)? 4164
4165

(3) Levy an additional property tax to pay current 4166
operating expenses, that the county auditor estimates will 4167
collect \$_____ annually, at a rate not exceeding _____ mills 4168
for each \$1 of taxable value, or _____ % of the county's 4169
market value, which amounts to \$_____ for each \$100,000 of the 4170
~~county auditor's~~ county's market value, for _____ (number of 4171
years of the levy, or a continuing period of time)? 4172

4173

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

"

If the question is proposed under division (J) of this 4174
section, the form of the ballot shall be modified as prescribed 4175
by division (J) (4) of this section. 4176

(E) The board of elections promptly shall certify the 4177
results of the election to the tax commissioner and the county 4178
auditor of the county in which the school district is located. 4179
If a majority of the electors voting on the question vote for 4180
it, the board of education may proceed with issuance of the 4181
bonds and with the levy and collection of the property tax or 4182
taxes at the additional rate or any lesser rate in excess of the 4183
ten-mill limitation. Any securities issued by the board of 4184
education under this section are Chapter 133. securities, as 4185
that term is defined in section 133.01 of the Revised Code. 4186

(F) (1) After the approval of a tax for current operating 4187
expenses under this section and prior to the time the first 4188
collection and distribution from the levy can be made, the board 4189

of education may anticipate a fraction of the proceeds of such 4190
levy and issue anticipation notes in a principal amount not 4191
exceeding fifty per cent of the total estimated proceeds of the 4192
tax to be collected during the first year of the levy. 4193

(2) After the approval of a tax under this section for 4194
permanent improvements having a specific purpose, the board of 4195
education may anticipate a fraction of the proceeds of such tax 4196
and issue anticipation notes in a principal amount not exceeding 4197
fifty per cent of the total estimated proceeds of the tax 4198
remaining to be collected in each year over a period of five 4199
years after issuance of the notes. 4200

(3) After the approval of a tax under this section for 4201
general permanent improvements as defined under section 5705.21 4202
of the Revised Code, the board of education may anticipate a 4203
fraction of the proceeds of such tax and issue anticipation 4204
notes in a principal amount not exceeding fifty per cent of the 4205
total estimated proceeds of the tax to be collected in each year 4206
over a specified period of years, not exceeding ten, after 4207
issuance of the notes. 4208

Anticipation notes under this section shall be issued as 4209
provided in section 133.24 of the Revised Code. Notes issued 4210
under division (F) (1) or (2) of this section shall have 4211
principal payments during each year after the year of their 4212
issuance over a period not to exceed five years, and may have a 4213
principal payment in the year of their issuance. Notes issued 4214
under division (F) (3) of this section shall have principal 4215
payments during each year after the year of their issuance over 4216
a period not to exceed ten years, and may have a principal 4217
payment in the year of their issuance. 4218

(G) A tax for current operating expenses or for permanent 4219

improvements levied under this section for a specified number of 4220
years may be renewed in the same manner as a tax for current 4221
operating expenses or for permanent improvements levied under 4222
section 5705.21 of the Revised Code. A tax for current operating 4223
expenses or for permanent improvements levied under this section 4224
for a continuing period of time may be decreased in accordance 4225
with section 5705.261 of the Revised Code. 4226

(H) The submission of a question to the electors under 4227
this section is subject to the limitation on the number of 4228
elections that can be held in a year under section 5705.214 of 4229
the Revised Code. 4230

(I) A school district board of education proposing a 4231
ballot measure under this section to generate local resources 4232
for a project under the school building assistance expedited 4233
local partnership program under section 3318.36 of the Revised 4234
Code may combine the questions under division (D) of this 4235
section with a question for the levy of a property tax to 4236
generate moneys for maintenance of the classroom facilities 4237
acquired under that project as prescribed in section 3318.361 of 4238
the Revised Code. 4239

(J) (1) After receiving the county auditor's certifications 4240
under division (A) of this section, the board of education of a 4241
qualifying school district, by a vote of two-thirds of all its 4242
members, may declare by resolution that it is necessary to levy 4243
a tax in excess of the ten-mill limitation for the purpose of 4244
paying the current expenses of the school district and of 4245
partnering community schools, as defined in section 5705.21 of 4246
the Revised Code; that it is necessary to issue general 4247
obligation bonds of the school district for permanent 4248
improvements of the district and to levy an additional tax in 4249

excess of the ten-mill limitation to pay debt charges on the 4250
bonds and any anticipatory securities; and that the question of 4251
the bonds and taxes shall be submitted to the electors of the 4252
school district at a special election, which shall not be 4253
earlier than ninety days after certification of the resolution 4254
to the board of elections, and the date of which shall be 4255
consistent with section 3505.01 of the Revised Code. 4256

The levy of taxes for the current expenses of a partnering 4257
community school under division (J) of this section and the 4258
distribution of proceeds from the tax by a qualifying school 4259
district to partnering community schools is hereby determined to 4260
be a proper public purpose. 4261

(2) The tax for the current expenses of the school 4262
district and of partnering community schools is subject to the 4263
requirements of divisions (B) (3), (4), and (5) of section 4264
5705.21 of the Revised Code. 4265

(3) In addition to the required specifications of the 4266
resolution under division (B) of this section, the resolution 4267
shall express the rate of the tax in mills for each one dollar 4268
of taxable value, as a percentage of the county's market value, 4269
and in dollars for each one hundred thousand dollars of the 4270
~~county auditor's~~ county's market value, state the number of the 4271
mills to be levied for the current expenses of the partnering 4272
community schools and the number of the mills to be levied for 4273
the current expenses of the school district, specify the number 4274
of years (not exceeding ten) the tax will be levied or that it 4275
will be levied for a continuing period of time, and state the 4276
first year the tax will be levied. 4277

The resolution shall go into immediate effect upon its 4278
passage, and no publication of it is necessary other than that 4279

provided in the notice of election. The board of education shall 4280
 certify a copy of the resolution, along with copies of the 4281
 auditor's estimate and its resolution under division (A) of this 4282
 section, to the board of elections immediately after its 4283
 adoption. 4284

(4) The form of the ballot shall be modified by replacing 4285
 the ballot form set forth in division (D)(3) of this section 4286
 with the following: 4287

"Levy an additional property tax for the purpose of the 4288
 current expenses of the school district and of partnering 4289
 community schools, that the county auditor estimates will 4290
 collect \$_____ annually, at a rate not exceeding _____ mills 4291
 for each \$1 of taxable value (of which _____ (insert the number 4292
 of mills to be allocated to partnering community schools) mills 4293
 is to be allocated to partnering community schools), or 4294
_____ % of the county's market value, which amounts to 4295
\$_____ for each \$100,000 of the ~~county auditor's~~ county's 4296
 market value, for _____ (insert the number of years the levy is 4297
 to be imposed, or that it will be levied for a continuing period 4298
 of time)? 4299

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

"

(5) After the approval of a tax for the current expenses 4301
 of the school district and of partnering community schools under 4302
 division (J) of this section, and prior to the time the first 4303
 collection and distribution from the levy can be made, the board 4304
 of education may anticipate a fraction of the proceeds of the 4305
 levy for the current expenses of the school district and issue 4306

anticipation notes in a principal amount not exceeding fifty per 4307
cent of the estimated proceeds of the levy to be collected 4308
during the first year of the levy and allocated to the school 4309
district. The portion of levy proceeds to be allocated to 4310
partnering community schools shall not be included in the 4311
estimated proceeds anticipated under this division and shall not 4312
be used to pay debt charges on any anticipation notes. 4313

The notes shall be issued as provided in section 133.24 of 4314
the Revised Code, shall have principal payments during each year 4315
after the year of their issuance over a period not to exceed 4316
five years, and may have a principal payment in the year of 4317
their issuance. 4318

(6) A tax for the current expenses of the school district 4319
and of partnering community schools levied under division (J) of 4320
this section for a specified number of years may be renewed in 4321
the same manner as a tax for the current expenses of a school 4322
district and of partnering community schools levied under 4323
division (B) of section 5705.21 of the Revised Code. A tax for 4324
the current expenses of the school district and of partnering 4325
community schools levied under this division for a continuing 4326
period of time may be decreased in accordance with section 4327
5705.261 of the Revised Code. 4328

(7) The proceeds from the issuance of the general 4329
obligation bonds under division (J) of this section shall be 4330
used solely to pay for permanent improvements of the school 4331
district and not for permanent improvements of partnering 4332
community schools. 4333

Sec. 5705.219. (A) As used in this section: 4334

(1) "Eligible school district" means a city, local, or 4335

exempted village school district in which the taxes charged and 4336
payable for current expenses on residential/agricultural real 4337
property in the tax year preceding the year in which the levy 4338
authorized by this section will be submitted for elector 4339
approval or rejection are greater than two per cent of the 4340
taxable value of the residential/agricultural real property. 4341

(2) "Residential/agricultural real property" and 4342
"nonresidential/agricultural real property" means the property 4343
classified as such under section 5713.041 of the Revised Code. 4344

(3) "Effective tax rate" and "taxes charged and payable" 4345
have the same meanings as in division (B) of section 319.301 of 4346
the Revised Code. 4347

(B) On or after January 1, 2010, but before January 1, 4348
2015, the board of education of an eligible school district, by 4349
a vote of two-thirds of all its members, may adopt a resolution 4350
proposing to convert existing levies imposed for the purpose of 4351
current expenses into a levy raising a specified amount of tax 4352
money by repealing all or a portion of one or more of those 4353
existing levies and imposing a levy in excess of the ten-mill 4354
limitation that will raise a specified amount of money for 4355
current expenses of the district. 4356

The board of education shall certify a copy of the 4357
resolution to the tax commissioner not later than one hundred 4358
five days before the election upon which the repeal and levy 4359
authorized by this section will be proposed to the electors. 4360
Within ten days after receiving the copy of the resolution, the 4361
tax commissioner shall determine each of the following and 4362
certify the determinations to the board of education: 4363

(1) The dollar amount to be raised by the proposed levy, 4364

which shall be the product of:	4365
(a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills for each one dollar of taxable value;	4366 4367 4368 4369 4370
(b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.	4371 4372 4373 4374
(2) The estimated tax rate of the proposed levy.	4375
(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B) (1) (a) of this section.	4376 4377 4378 4379 4380 4381 4382
(4) The sum of the following:	4383
(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B) (1) (a) of this section, but not less than zero;	4384 4385 4386 4387 4388 4389 4390 4391
(b) The total taxable value of public utility tangible	4392

personal property for the tax year preceding the year in which 4393
the repeal and levy will be proposed to the electors multiplied 4394
by the difference between (i) the aggregate voted tax rate for 4395
the existing levies and any portion of an existing levy to be 4396
repealed and (ii) the amount determined under division (B) (1) (a) 4397
of this section, but not less than zero. 4398

(C) Upon receipt of the certification from the tax 4399
commissioner under division (B) of this section, a majority of 4400
the members of the board of education may adopt a resolution 4401
proposing the repeal of the existing levies as identified in the 4402
certification and the imposition of a levy in excess of the ten- 4403
mill limitation that will raise annually the amount certified by 4404
the commissioner. If the board determines that the tax should be 4405
for an amount less than that certified by the commissioner, the 4406
board may request that the commissioner redetermine the rate 4407
under division (B) (2) of this section on the basis of the lesser 4408
amount the levy is to raise as specified by the board. The 4409
amount certified under division (B) (4) and the levies to be 4410
repealed as certified under division (B) (3) of this section 4411
shall not be redetermined. Within ten days after receiving a 4412
timely request specifying the lesser amount to be raised by the 4413
levy, the commissioner shall redetermine the rate and recertify 4414
it to the board as otherwise provided in division (B) of this 4415
section. Only one such request may be made by the board of 4416
education of an eligible school district. 4417

The resolution shall state the first calendar year in 4418
which the levy will be due; the existing levies and any portion 4419
of an existing levy that will be repealed, as certified by the 4420
commissioner; the term of the levy expressed in years, which may 4421
be any number not exceeding ten, or that it will be levied for a 4422
continuing period of time; and the date of the election, which 4423

shall be the date of a primary or general election. 4424

Immediately upon its passage, the resolution shall go into 4425
effect and shall be certified by the board of education to the 4426
county auditor of the proper county. The county auditor and the 4427
board of education shall proceed as required under section 4428
5705.195 of the Revised Code, as that section existed before 4429
January 1, 2026, the effective date of its repeal by ~~this~~ 4430
~~act~~H.B. 96 of the 136th General Assembly. No publication of the 4431
resolution is necessary other than that provided for in the 4432
notice of election. Section 5705.196 of the Revised Code, as 4433
that section existed before January 1, 2026, the effective date 4434
of its repeal by ~~this act~~H.B. 96 of the 136th General assembly, 4435
shall govern the matters concerning the election. The submission 4436
of a question to the electors under this section is subject to 4437
the limitation on the number of election dates established by 4438
section 5705.214 of the Revised Code. 4439

(D) The form of the ballot to be used at the election 4440
provided for in this section shall be as follows: 4441

"Shall the existing levy of _____ (insert the voted 4442
millage rate of the levy to be repealed), currently being 4443
charged against residential and agricultural property by the 4444
_____ (insert the name of school district) at a rate of 4445
_____ (insert the residential/agricultural real property 4446
effective tax rate of the levy being repealed) for the purpose 4447
of _____ (insert the purpose of the existing levy) be 4448
repealed, and shall a levy be imposed by the _____ (insert 4449
the name of school district) in excess of the ten-mill 4450
limitation for the necessary requirements of the school district 4451
in the sum of _____ (insert the annual amount the levy is 4452
to produce), estimated by the tax commissioner to require 4453

_____ (insert the number of mills) mills for each one 4454
dollar of valuation, which amounts to _____ (insert the 4455
rate expressed in dollars and cents) for each one hundred 4456
dollars of valuation for the initial year of the tax, for a 4457
period of _____ (insert the number of years the levy is to 4458
be imposed, or that it will be levied for a continuing period of 4459
time), commencing in _____ (insert the first year the tax 4460
is to be levied), first due in calendar year _____ (insert 4461
the first calendar year in which the tax shall be due)? 4462

4463

	FOR THE RENEWAL OF THE TAX LEVY	
	AGAINST THE RENEWAL OF THE TAX LEVY	"

4464

	FOR THE REPEAL AND TAX	
	AGAINST THE REPEAL AND TAX	"

If the question submitted is a proposal to repeal all or a 4465
portion of more than one existing levy, the form of the ballot 4466
shall be modified by substituting the statement "shall the 4467
existing levy of" with "shall existing levies of" and inserting 4468
the aggregate voted and aggregate effective tax rates to be 4469
repealed. 4470

(E) If a majority of the electors voting on the question 4471
submitted in an election vote in favor of the repeal and levy, 4472
the result shall be certified immediately after the canvass by 4473
the board of elections to the board of education. The board of 4474
education may make the levy necessary to raise the amount 4475
specified in the resolution for the purpose stated in the 4476
resolution and shall certify it to the county auditor, who shall 4477

extend it on the current year tax lists for collection. After 4478
the first year, the levy shall be included in the annual tax 4479
budget that is certified to the county budget commission. 4480

(F) A levy imposed under this section for a continuing 4481
period of time may be decreased or repealed pursuant to section 4482
5705.261 of the Revised Code. If a levy imposed under this 4483
section is decreased, the amount calculated under division (B) 4484
(4) of this section and paid under section 5705.2110 of the 4485
Revised Code shall be decreased by the same proportion as the 4486
levy is decreased. If the levy is repealed, no further payments 4487
shall be made to the district under that section. 4488

(G) At any time, the board of education, by a vote of two- 4489
thirds of all of its members, may adopt a resolution to renew a 4490
tax levied under this section. The resolution shall provide for 4491
levying the tax and specifically all of the following: 4492

(1) That the tax shall be called, and designated on the 4493
ballot as, a renewal levy; 4494

(2) The amount of the renewal tax, which shall be no more 4495
than the amount of tax previously collected; 4496

(3) The number of years, not to exceed ten, that the 4497
renewal tax will be levied, or that it will be levied for a 4498
continuing period of time; 4499

(4) That the purpose of the renewal tax is for current 4500
expenses. 4501

The board shall certify a copy of the resolution to the 4502
board of elections not later than ninety days before the date of 4503
the election at which the question is to be submitted, which 4504
shall be the date of a primary or general election. 4505

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows:

"Shall a tax levy renewing an existing levy of _____ (insert the annual dollar amount the levy is to produce each year), estimated to require _____ (insert the number of mills) mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ for each \$100,000 of the ~~county auditor's~~ county's market value, be imposed by the _____ (insert the name of school district) for the purpose of current expenses for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?

	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY

If the levy submitted is to be for less than the amount of money previously collected, the form of the ballot shall be modified to add "and reducing" after "renewing" and to add before "estimated to require" the statement "be approved at a tax rate necessary to produce \$_____ (insert the lower annual dollar amount the levy is to produce each year)."

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

under section 307.45 of the Revised Code. 4533

(B) The board of county commissioners of any county, at 4534
any time, may declare by resolution that it may be necessary for 4535
the county to issue general obligation bonds for permanent 4536
improvements to a criminal justice facility, including the 4537
acquisition, construction, enlargement, renovation, or 4538
maintenance of such a facility. The resolution shall state all 4539
of the following: 4540

(1) The necessity and purpose of the bond issue; 4541

(2) The date of the general or special election at which 4542
the question shall be submitted to the electors; 4543

(3) The amount, approximate date, estimated rate of 4544
interest, and maximum number of years over which the principal 4545
of the bonds may be paid; 4546

(4) The necessity of levying a tax outside the ten-mill 4547
limitation to pay debt charges on the bonds and any anticipatory 4548
securities. 4549

On adoption of the resolution, the board of county 4550
commissioners shall certify a copy of it to the county auditor. 4551
The county auditor promptly shall estimate and certify to the 4552
board the average annual property tax rate, expressed in mills 4553
for each one dollar of taxable value, as a percentage of the 4554
county's market value, and in dollars for each one hundred 4555
thousand dollars of the ~~county auditor's~~ county's market value, 4556
required throughout the stated maturity of the bonds to pay debt 4557
charges on the bonds, in the same manner as under division (C) 4558
of section 133.18 of the Revised Code. Except as provided in 4559
division (C) of this section, division (B) of section 5705.03 of 4560
the Revised Code does not apply to tax levy proceedings 4561

initiated under this section. 4562

(C) After receiving the county auditor's certification 4563
under division (B) of this section and, if applicable, section 4564
5705.03 of the Revised Code, the board of county commissioners 4565
may declare by resolution that the amount of taxes that can be 4566
raised within the ten-mill limitation will be insufficient to 4567
provide an adequate amount for the present and future criminal 4568
justice requirements of the county; that it is necessary to 4569
issue general obligation bonds of the county for permanent 4570
improvements to a criminal justice facility and to levy an 4571
additional tax in excess of the ten-mill limitation to pay debt 4572
charges on the bonds and any anticipatory securities; that it is 4573
necessary for a specified number of years or for a continuing 4574
period of time to levy additional taxes in excess of the ten- 4575
mill limitation to provide funds for the acquisition, 4576
construction, enlargement, renovation, maintenance, and 4577
financing of permanent improvements to such a criminal justice 4578
facility or to pay for operating expenses of the facility and 4579
other criminal justice services for which the board may make an 4580
appropriation under section 307.45 of the Revised Code, or both; 4581
and that the question of the bonds and taxes shall be submitted 4582
to the electors of the county at a general or special election, 4583
which shall not be earlier than ninety days after certification 4584
of the resolution to the board of elections, and the date of 4585
which shall be consistent with section 3501.01 of the Revised 4586
Code. The resolution shall specify all of the following: 4587

(1) The county auditor's estimate of the average annual 4588
property tax rate required throughout the stated maturity of the 4589
bonds to pay debt charges on the bonds; 4590

(2) The proposed rate of the tax, if any, for operating 4591

expenses and criminal justice services, the first year the tax 4592
will be levied, and the number of years it will be levied, or 4593
that it will be levied for a continuing period of time; 4594

(3) The proposed rate of the tax, if any, for permanent 4595
improvements to a criminal justice facility, the first year the 4596
tax will be levied, and the number of years it will be levied, 4597
or that it will be levied for a continuing period of time. 4598

The resolution shall go into immediate effect upon its 4599
passage, and no publication of it is necessary other than that 4600
provided in the notice of election, except that division (B) of 4601
section 5705.03 of the Revised Code applies if the resolution 4602
proposes an additional tax for operating expenses and criminal 4603
justice services or permanent improvements. The board of county 4604
commissioners shall certify, immediately after its adoption, a 4605
copy of the resolution, along with copies of the auditor's 4606
certifications under division (B) of this section or section 4607
5705.03 of the Revised Code, if applicable, and the board's 4608
resolution under division (B) of this section, to the board of 4609
elections. 4610

(D) The board of elections shall make the arrangements for 4611
the submission of the question proposed under division (C) of 4612
this section to the electors of the county, and the election 4613
shall be conducted, canvassed, and certified in the same manner 4614
as regular elections in the county for the election of county 4615
officers. The resolution shall be put before the electors as one 4616
ballot question, with a favorable vote indicating approval of 4617
the bond issue, the levy to pay debt charges on the bonds and 4618
any anticipatory securities, the operating expenses and criminal 4619
justice services levy, and the permanent improvements levy, as 4620
those levies may be proposed. The board of elections shall 4621

publish notice of the election in a newspaper of general 4622
circulation in the county once a week for two consecutive weeks, 4623
or as provided in section 7.16 of the Revised Code, before the 4624
election. If a board of elections operates and maintains a web 4625
site, that board also shall post notice of the election on its 4626
web site for thirty days before the election. The notice of 4627
election shall state all of the following: 4628

(1) The principal amount of the proposed bond issue; 4629

(2) The permanent improvements for which the bonds are to 4630
be issued; 4631

(3) The maximum number of years over which the principal 4632
of the bonds may be paid; 4633

(4) The estimated additional average annual property tax 4634
rate, expressed in mills for each one dollar of taxable value, 4635
as a percentage of the county's market value, and in dollars for 4636
each one hundred thousand dollars of the ~~county auditor's~~ 4637
county's market value, to pay the debt charges on the bonds, as 4638
certified by the county auditor; 4639

(5) The proposed rate of the additional tax, if any, for 4640
operating expenses and criminal justice services; 4641

(6) The number of years the operating expenses or criminal 4642
justice services tax will be in effect, or that it will be in 4643
effect for a continuing period of time; 4644

(7) The proposed rate of the additional tax, if any, for 4645
permanent improvements; 4646

(8) The number of years the permanent improvements tax 4647
will be in effect, or that it will be in effect for a continuing 4648
period of time; 4649

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

(10) The time and place of the election.

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

"Shall _____ be authorized to do the following:

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

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

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to \$_____ for each

\$100,000 of the ~~county auditor's~~ county's market value, for 4679
 _____ (number of years of the levy, or a continuing period of 4680
 time)? 4681

(3) Levy an additional property tax to pay operating 4682
 expenses of a criminal justice facility and provide other 4683
 criminal justice services, that the county auditor estimates 4684
 will collect \$ _____ annually, at a rate not exceeding _____ 4685
 mills for each \$1 of taxable value, or _____ % of the 4686
county's market value, which amounts to \$ _____ for each 4687
 \$100,000 of the ~~county auditor's~~ county's market value, for 4688
 _____ (number of years of the levy, or a continuing period of 4689
 time)? 4690

~~FOR THE BOND ISSUE AND LEVY (OR LEVIES)~~ 4691

~~AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)~~ 4692

4693

<u>YES</u>	<u>FOR THE BOND ISSUE AND LEVY (OR LEVIES)</u>
<u>NO</u>	<u>AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)</u>

" 4694

(F) The board of elections promptly shall certify the 4695
 results of the election to the tax commissioner and the county 4696
 auditor. If a majority of the electors voting on the question 4697
 vote for it, the board of county commissioners may proceed with 4698
 issuance of the bonds and the levy and collection of the 4699
 property tax for the debt service on the bonds and any 4700
 anticipatory securities in the same manner and subject to the 4701
 same limitations as for securities issued under section 133.18 4702

of the Revised Code, and with the levy and collection of the 4703
property tax or taxes for operating expenses and criminal 4704
justice services and for permanent improvements at the 4705
additional rate or any lesser rate in excess of the ten-mill 4706
limitation. Any securities issued by the board of commissioners 4707
under this section are Chapter 133. securities, as that term is 4708
defined in section 133.01 of the Revised Code. 4709

(G) (1) After the approval of a tax for operating expenses 4710
and criminal justice services under this section and before the 4711
time the first collection and distribution from the levy can be 4712
made, the board of county commissioners may anticipate a 4713
fraction of the proceeds of the levy and issue anticipation 4714
notes in a principal amount not exceeding fifty per cent of the 4715
total estimated proceeds of the tax to be collected during the 4716
first year of the levy. 4717

(2) After the approval of a tax under this section for 4718
permanent improvements to a criminal justice facility, the board 4719
of county commissioners may anticipate a fraction of the 4720
proceeds of the tax and issue anticipation notes in a principal 4721
amount not exceeding fifty per cent of the total estimated 4722
proceeds of the tax remaining to be collected in each year over 4723
a period of five years after issuance of the notes. 4724

Anticipation notes under this section shall be issued as 4725
provided in section 133.24 of the Revised Code. Notes issued 4726
under division (G) of this section shall have principal payments 4727
during each year after the year of their issuance over a period 4728
not to exceed five years, and may have a principal payment in 4729
the year of their issuance. 4730

(H) A tax for operating expenses and criminal justice 4731
services or for permanent improvements levied under this section 4732

for a specified number of years may be renewed in the same 4733
manner as a tax for current operating expenses or permanent 4734
improvements levied under section 5705.19 of the Revised Code. A 4735
tax levied under this section for a continuing period of time 4736
may be decreased in accordance with section 5705.261 of the 4737
Revised Code. 4738

Sec. 5705.25. (A) (1) A copy of any resolution adopted as 4739
provided in section 5705.19 or 5705.2111 of the Revised Code 4740
shall be certified by the taxing authority to the board of 4741
elections of the proper county not less than ninety days before 4742
the general election in any year, and the board shall submit the 4743
proposal to the electors of the subdivision at the succeeding 4744
November election. In the case of a qualifying library levy, the 4745
board shall submit the question to the electors of the library 4746
district or association library district. 4747

(2) Except as otherwise provided in this division, a 4748
resolution to renew or to renew and increase or renew and 4749
decrease an existing levy, regardless of the section of the 4750
Revised Code under which the tax was imposed, shall not be 4751
placed on the ballot unless the question is submitted at the 4752
general election held during the last year the tax to be renewed 4753
may be extended on the real and public utility property tax list 4754
and duplicate, or at any election held in the ensuing year. The 4755
limitation of the foregoing sentence does not apply to a 4756
resolution to renew and increase or to renew and decrease an 4757
existing levy that was imposed under section 5705.191 of the 4758
Revised Code to supplement the general fund for the purpose of 4759
making appropriations for one or more of the following purposes: 4760
for public assistance, human or social services, relief, 4761
welfare, hospitalization, health, and support of general 4762
hospitals. The limitation of the second preceding sentence also 4763

does not apply to a resolution that proposes to renew two or 4764
more existing levies imposed under section 5705.222 or division 4765
(L) of section 5705.19 of the Revised Code, or under section 4766
5705.21 or 5705.217 of the Revised Code, in which case the 4767
question shall be submitted on the date of the general or 4768
primary election held during the last year at least one of the 4769
levies to be renewed may be extended on the real and public 4770
utility property tax list and duplicate, or at any election held 4771
during the ensuing year. A resolution proposing to renew or 4772
renew and increase or decrease an existing levy may specify that 4773
the renewal, increase, or decrease of the existing levy shall be 4774
extended on the tax list for the tax year specified in the 4775
resolution, which may be the last year the existing levy may be 4776
extended on the list or the ensuing year. If the renewal, 4777
increase, or decrease is to be extended on the tax list for the 4778
last tax year the existing levy would otherwise be extended, the 4779
existing levy shall not be extended on the tax list for that 4780
last year unless the question of the renewal, increase, or 4781
decrease is not approved by a majority of electors voting on the 4782
question, in which case the existing levy shall be extended on 4783
the tax list for that last year. 4784

For purposes of this section, a levy shall be considered 4785
to be an "existing levy" through the year following the last 4786
year it can be placed on the tax list and duplicate. 4787

(3) The board of elections shall make the necessary 4788
arrangements for the submission of such questions to the 4789
electors of such subdivision, library district, or association 4790
library district, and the election shall be conducted, 4791
canvassed, and certified in the same manner as regular elections 4792
in such subdivision, library district, or association library 4793
district for the election of county officers. Notice of the 4794

election shall be published in a newspaper of general 4795
 circulation in the subdivision, library district, or association 4796
 library district once a week for two consecutive weeks, or as 4797
 provided in section 7.16 of the Revised Code, prior to the 4798
 election. If the board of elections operates and maintains a web 4799
 site, the board of elections shall post notice of the election 4800
 on its web site for thirty days prior to the election. The 4801
 notice shall state the purpose, the levy's estimated annual 4802
 collections if the levy is not to pay debt charges, the proposed 4803
 increase in rate, expressed as a percentage of the county's 4804
market value and in mills for each one dollar of taxable value, 4805
 either that rate or the effective rate, as applicable, expressed 4806
 in dollars for each one hundred thousand dollars of the ~~county-~~ 4807
~~auditor's-~~ county's market value, the number of years during 4808
 which the increase will be in effect, the first month and year 4809
 in which the tax will be levied, and the time and place of the 4810
 election. 4811

(B) The form of the ballots cast at an election held 4812
 pursuant to division (A) of this section shall be as follows: 4813

"An additional tax for the benefit of (name of subdivision 4814
 or public library) _____ for the purpose of (purpose stated 4815
 in the resolution) _____, that the county auditor estimates 4816
 will collect \$ _____ annually, at a rate not exceeding _____ 4817
 mills for each \$1 of taxable value, or _____ % of the 4818
county's market value, which amounts to \$ _____ for each 4819
 \$100,000 of the ~~county-~~ county's market value, for 4820
 _____ (life of indebtedness or number of years the levy is to 4821
 run). 4822
 4823

	For the Tax Levy
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	Against the Tax Levy	"
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(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state instead of setting forth a specified number of years for the levy.

If the additional tax or the renewal, increase, or decrease of an existing levy is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section must be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of _____ mills and an increase of _____ mills for each \$1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of _____ mills for each \$1 of taxable value, to constitute a" in the case of a decrease in the proposed levy. Additionally, the effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the ~~county-~~ auditor's county's market value.

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21

or 5705.217 of the Revised Code, the form of the ballot 4852
specified in division (B) of this section shall be modified by 4853
substituting for the words "an additional tax" the words "a 4854
renewal of ____ (insert the number of levies to be renewed) 4855
existing taxes." 4856

If the levy submitted is a levy under section 5705.72 of 4857
the Revised Code or a proposal to renew, increase, or decrease 4858
an existing levy imposed under that section, the name of the 4859
subdivision shall be "the unincorporated area of _____ 4860
(name of township)." 4861

If the levy is for the payment of debt charges, the form 4862
of the ballot shall be modified by omitting the phrase ", that 4863
the county auditor estimates will collect \$_____ annually." 4864

The question covered by a resolution adopted under this 4865
section shall be submitted as a separate proposition but may be 4866
printed on the same ballot with any other proposition submitted 4867
at the same election, other than the election of officers. More 4868
than one such question may be submitted at the same election. 4869

(D) A levy voted in excess of the ten-mill limitation 4870
under this section shall be certified to the tax commissioner. 4871
In the first year of the levy, it shall be extended on the tax 4872
lists after the February settlement succeeding the election. If 4873
the additional tax is to be placed upon the tax list of the 4874
current year, as specified in the resolution providing for its 4875
submission, the result of the election shall be certified 4876
immediately after the canvass by the board of elections to the 4877
taxing authority, who shall make the necessary levy and certify 4878
it to the county auditor, who shall extend it on the tax lists 4879
for collection. After the first year, the tax levy shall be 4880
included in the annual tax budget that is certified to the 4881

county budget commission. 4882

(E) A tax levied under section 5705.2111 of the Revised Code shall not be renewed and increased. 4883
4884

Sec. 5705.251. (A) A copy of a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be certified by the board of education to the board of elections of the proper county not less than ninety days before the date of the election specified in the resolution, and the board of elections shall submit the proposal to the electors of the school district at a special election to be held on that date. The board of elections shall make the necessary arrangements for the submission of the question or questions to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the school district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. 4885
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(1) In the case of a resolution adopted under section 5705.212 of the Revised Code, the notice shall state separately, for each tax being proposed, the purpose; the proposed increase in rate, expressed as a percentage of the county's market value, in dollars for each one hundred thousand dollars of the ~~county-~~ auditor's county's market value, as well as in mills for each one dollar of taxable value; the number of years during which the increase will be in effect; and the first calendar year in 4904
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which the tax will be due. The notice shall also state the 4912
original tax's estimated annual collections and the estimated 4913
aggregate annual collections of all such taxes. For an election 4914
on the question of a renewal levy, the notice shall state the 4915
purpose; the levy's estimated annual collections; the proposed 4916
rate, expressed as a percentage of the county's market value and 4917
in mills for each one dollar of taxable value; the effective 4918
rate, expressed in dollars for each one hundred thousand dollars 4919
of the ~~county auditor's~~ county's market value; and the number of 4920
years the tax will be in effect. If the resolution is adopted 4921
under division (C) of that section, the rate of each tax being 4922
proposed shall be expressed as both the total rate and the 4923
portion of the total rate to be allocated to the qualifying 4924
school district and the portion to be allocated to partnering 4925
community schools. 4926

(2) In the case of a resolution adopted under section 4927
5705.213 of the Revised Code, the notice shall state the 4928
purpose; the amount proposed to be raised by the tax in the 4929
first year it is levied; the estimated average additional tax 4930
rate for the first year it is proposed to be levied, expressed 4931
as a percentage of the county's market value, in mills for each 4932
one dollar of taxable value, and in dollars for each one hundred 4933
thousand dollars of the ~~county auditor's~~ county's market value; 4934
the number of years during which the increase will be in effect; 4935
and the first calendar year in which the tax will be due. The 4936
notice also shall state the amount by which the amount to be 4937
raised by the tax may be increased in each year after the first 4938
year. The amount of the allowable increase may be expressed in 4939
terms of a dollar increase over, or a percentage of, the amount 4940
raised by the tax in the immediately preceding year. For an 4941
election on the question of a renewal levy, the notice shall 4942

state the purpose; the amount proposed to be raised by the tax; 4943
the estimated tax rate, expressed as a percentage of the 4944
county's market value, in mills for each one dollar of taxable 4945
value, and in dollars for each one hundred thousand dollars of 4946
the ~~county auditor's~~ county's market value; and the number of 4947
years the tax will be in effect. 4948

In any case, the notice also shall state the time and 4949
place of the election. 4950

(B) (1) The form of the ballot in an election on taxes 4951
proposed under section 5705.212 of the Revised Code shall be as 4952
follows: 4953

"Shall the _____ school district be authorized to 4954
levy taxes for current expenses, the aggregate rate of which may 4955
increase in _____ (number) increment(s) of not more than _____ 4956
mill(s) for each \$1 of taxable value, from an original rate of 4957
_____ mill(s) for each \$1 of taxable value, or _____ % of 4958
the county's market value, which amounts to \$_____ for each 4959
\$100,000 of the ~~county auditor's~~ county's market value, that the 4960
county auditor estimates will collect \$_____ annually, to a 4961
maximum rate of _____ mill(s) for each \$1 of taxable value, or 4962
_____ % of the county's market value, which amounts to 4963
\$_____ for each \$100,000 of the ~~county auditor's~~ county's 4964
market value, that the county auditor estimates will collect 4965
\$_____ annually? The original tax is first proposed to be levied 4966
in _____ (the first year of the tax), and the incremental tax 4967
in _____ (the first year of the increment) (if more than one 4968
incremental tax is proposed in the resolution, the first year 4969
that each incremental tax is proposed to be levied shall be 4970
stated in the preceding format, and the increments shall be 4971
referred to as the first, second, third, or fourth increment, 4972

depending on their number). The aggregate rate of tax so 4973
 authorized will _____ (insert either, "expire with the 4974
 original rate of tax which shall be in effect for _____ years" 4975
 or "be in effect for a continuing period of time"). 4976
 4977

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district 4978
 under division (C) (1) of section 5705.212 of the Revised Code, 4979
 the form of the ballot shall be modified by adding, after the 4980
 phrase "each \$1 of taxable value," the following: "(of which 4981
 _____ mills is to be allocated to partnering community 4982
 schools)." 4983

(2) The form of the ballot in an election on the question 4984
 of a renewal levy under section 5705.212 of the Revised Code 4985
 shall be as follows: 4986

"Shall the _____ school district be authorized to 4987
 renew a tax for current expenses, that the county auditor 4988
 estimates will collect \$_____ annually, at a rate not exceeding 4989
 _____ mills for each \$1 of taxable value, or _____ % of 4990
 the county's market value, which amounts to \$_____ 4991
 (effective rate) for each \$100,000 of the ~~county auditor's~~ 4992
 county's market value, for _____ (number of years the levy 4993
 shall be in effect, or a continuing period of time)? 4994
 4995

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district 4996
under division (C) (2) of section 5705.212 of the Revised Code 4997
and the total rate and the rates allocated to the school 4998
district and partnering community schools are to remain the same 4999
as those of the levy being renewed, the form of the ballot shall 5000
be modified by adding, after the phrase "each \$1 of taxable 5001
value," the following: "(of which _____ mills is to be 5002
allocated to partnering community schools)." If the total rate 5003
is to be increased, the form of the ballot shall state that the 5004
proposal is to renew the existing tax with an increase in rate 5005
and shall state the increase in rate, the total rate resulting 5006
from the increase, and, of that rate, the portion of the rate to 5007
be allocated to partnering community schools. If the total rate 5008
is to be decreased, the form of the ballot shall state that the 5009
proposal is to renew a part of the existing tax and shall state 5010
the reduction in rate, the total rate resulting from the 5011
decrease, and, of that rate, the portion of the rate to be 5012
allocated to partnering community schools. 5013

(3) If a tax proposed by a ballot form prescribed in 5014
division (B) (1) or (2) of this section is to be placed on the 5015
current tax list, the form of the ballot shall be modified by 5016
adding, after the statement of the number of years the levy is 5017
to be in effect, the phrase ", commencing in _____ (first 5018
year the tax is to be levied), first due in calendar year 5019
_____ (first calendar year in which the tax shall be due)." 5020

(C) The form of the ballot in an election on a tax 5021
proposed under section 5705.213 of the Revised Code shall be as 5022
follows: 5023

"Shall the _____ school district be authorized to levy 5024
the following tax for current expenses? The tax will first be 5025

levied in _____ (year) to raise \$_____. In the _____ (number
of years) following years, the tax will increase by not more
than _____ (per cent or dollar amount of increase) each year,
so that, during _____ (last year of the tax), the tax will
raise approximately _____ (dollars). The county auditor
estimates that the rate will be _____ mill(s) for each \$1 of
taxable value, or _____ % of the county's market value,
which amounts to \$_____ for each \$100,000 of the ~~county-~~
~~auditor's~~ county's market value, both during _____ (first year
of the tax) and _____ mill(s) for each \$1 of taxable value, or
_____ % of the county's market value, which amounts to
\$_____ for each \$100,000 of the ~~county auditor's~~ county's
market value, during _____ (last year of the tax). The tax will
not be levied after _____ (year).

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	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

The form of the ballot in an election on the question of a
renewal levy under section 5705.213 of the Revised Code shall be
as follows:

"Shall the _____ school district be authorized to
renew a tax for current expenses which will raise \$_____,
estimated by the county auditor to be _____ mills for each
\$1 of taxable value, or _____ % of the county's market
value, which amounts to \$_____ for each \$100,000 of the
~~county auditor's~~ county's market value? The tax shall be in
effect for _____ (the number of years the levy shall be in
effect, or a continuing period of time).

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	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

(D) The question covered by a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be submitted as a separate question, but may be printed on the same ballot with any other question submitted at the same election, other than the election of officers. More than one question may be submitted at the same election.

(E) Taxes voted in excess of the ten-mill limitation under division (B) or (C) of this section shall be certified to the tax commissioner. If an additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the board of education. The board of education immediately shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5705.261. (A) The question of decrease of an increased rate of levy approved for a continuing period of time

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

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

(1) Request that the county auditor certify to the board,
in the same manner as required for a tax levy under section
5705.03 of the Revised Code, an estimate of the levy's annual
collections and the levy's effective rate in both the last year
before the proposed decrease and the first year that the
decrease applies, stated in dollars, rounded to the nearest
dollar, for each one hundred thousand dollars of the ~~county-~~
~~auditor's-~~county's market value. If the subdivision, library
district, or association library district is located in more
than one county, the county auditor shall obtain from the county
auditor of each other county in which the subdivision or
district is located the tax valuation applicable to the portion
of the subdivision or district in that county.

The county auditor shall certify such information to the board of elections within ten days after receiving the board's request.

(2) Submit the question to the electors of the subdivision, library district, or association library district at the succeeding general election pursuant to division (B) of this section.

(B) The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for county offices. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections, the amount of the proposed decrease in rate, expressed as a percentage of the county's market value and in mills for each one dollar of taxable value, the effective rate of the levy in the year before the proposed decrease and the first year that the decrease applies, both expressed in dollars for each one hundred thousand dollars of the ~~county auditor's~~ county's market value, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state but must include all information required to be included in the notice. The question covered by the petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified

electors voting on the question of a decrease at such election 5141
approve the proposed decrease in rate, the result of the 5142
election shall be certified immediately after the canvass by the 5143
board of elections to the appropriate taxing authority, which 5144
shall thereupon, after the current year, cease to levy such 5145
increased rate or levy such tax at such reduced rate upon the 5146
tax list of the subdivision, library district, or association 5147
library district. If notes have been issued in anticipation of 5148
the collection of such levy, the taxing authority shall continue 5149
to levy and collect under authority of the election authorizing 5150
the original levy such amounts as will be sufficient to pay the 5151
principal of and interest on such anticipation notes as the same 5152
fall due. 5153

In the case of a levy for the current expenses of a 5154
qualifying school district and of partnering community schools 5155
imposed under section 5705.192, as it existed before ~~the~~ 5156
~~effective date of this amendment~~ January 1, 2026, division (B) of 5157
section 5705.21, division (C) of section 5705.212, or division 5158
(J) of section 5705.218 of the Revised Code for a continuing 5159
period of time, the rate allocated to the school district and to 5160
partnering community schools shall each be decreased by a number 5161
of mills per dollar that is proportionate to the decrease in the 5162
rate of the levy in proportion to the rate at which the levy was 5163
imposed before the decrease. 5164

Sec. 5705.55. (A) The board of directors of a lake 5165
facilities authority, by a vote of two-thirds of all its 5166
members, may at any time declare by resolution that the amount 5167
of taxes which may be raised within the ten-mill limitation by 5168
levies on the current tax duplicate will be insufficient to 5169
provide an adequate amount for the necessary requirements of the 5170
authority, that it is necessary to levy a tax in excess of such 5171

limitation for any of the purposes specified in divisions (A), 5172
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5173
that the question of such additional tax levy shall be submitted 5174
by the board to the electors residing within the boundaries of 5175
the impacted lake district on the day of a primary or general 5176
election. The resolution shall conform to section 5705.19 of the 5177
Revised Code, except that the tax levy may be in effect for no 5178
more than five years, as set forth in the resolution, unless the 5179
levy is for the payment of debt charges, and the total number of 5180
mills levied for each dollar of taxable valuation that may be 5181
levied under this section for any tax year shall not exceed one 5182
mill. If the levy is for the payment of debt charges, the levy 5183
shall be for the life of the bond indebtedness. 5184

The resolution shall specify the date of holding the 5185
election, which shall not be earlier than ninety days after the 5186
adoption and certification of the resolution to the board of 5187
elections. The resolution shall not include a levy on the 5188
current tax list and duplicate unless the election is to be held 5189
at or prior to the first Tuesday after the first Monday in 5190
November of the current tax year. 5191

The resolution shall be certified to the board of 5192
elections of the proper county or counties not less than ninety 5193
days before the date of the election. The resolution shall go 5194
into immediate effect upon its passage, and no publication of 5195
the resolution shall be necessary other than that provided in 5196
the notice of election. Section 5705.25 of the Revised Code 5197
shall govern the arrangements for the submission of such 5198
question and other matters concerning the election, to which 5199
that section refers, except that the election shall be held on 5200
the date specified in the resolution. If a majority of the 5201
electors voting on the question so submitted in an election vote 5202

in favor of the levy, the board of directors may forthwith make 5203
the necessary levy within the boundaries of the impacted lake 5204
district at the additional rate in excess of the ten-mill 5205
limitation on the tax list, for the purpose stated in the 5206
resolution. The tax levy shall be included in the next annual 5207
tax budget that is certified to the county budget commission. 5208

(B) The form of the ballot in an election held on the 5209
question of levying a tax proposed pursuant to this section 5210
shall be as follows or in any other form acceptable to the 5211
secretary of state: 5212

"A tax for the benefit of (name of lake facilities 5213
authority) _____ for the purpose of _____, that the 5214
county auditor estimates will collect \$_____ annually, at a rate 5215
not exceeding _____ mills for each \$1 of taxable value, or 5216
_____ % of the county's market value, which amounts to 5217
\$_____ for each \$100,000 of the ~~county auditor's~~ county's 5218
market value, for _____ (life of indebtedness or number 5219
of years the levy is to run). 5220

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the levy is for the payment of debt charges, the form 5222
of the ballot shall be modified by omitting the phrase ", that 5223
the county auditor estimates will collect \$_____ annually." 5224

(C) On approval of the levy, notes may be issued in 5225
anticipation of the collection of the proceeds of the tax levy, 5226
other than the proceeds to be received for the payment of bond 5227
debt charges, in the amount and manner and at the times as are 5228

provided in section 5705.193 of the Revised Code, for the 5229
issuance of notes by a county in anticipation of the proceeds of 5230
a tax levy. The lake facilities authority may borrow money in 5231
anticipation of the collection of current revenues as provided 5232
in section 133.10 of the Revised Code. 5233

(D) If a tax is levied under this section in a tax year, 5234
no other taxing authority of a subdivision or taxing unit, 5235
including a port authority, may levy a tax on property in the 5236
impacted lake district in the same tax year if the purpose of 5237
the levy is substantially the same as the purpose for which the 5238
lake facilities authority of the impacted lake district was 5239
created. 5240

Sec. 5748.01. As used in this chapter: 5241

(A) "School district income tax" means an income tax 5242
adopted under one of the following: 5243

(1) Former section 5748.03 of the Revised Code as it 5244
existed prior to its repeal by Amended Substitute House Bill No. 5245
291 of the 115th general assembly; 5246

(2) Section 5748.03 of the Revised Code as enacted in 5247
Substitute Senate Bill No. 28 of the 118th general assembly; 5248

(3) Section 5748.08 of the Revised Code as enacted in 5249
Amended Substitute Senate Bill No. 17 of the 122nd general 5250
assembly; 5251

(4) Section 5748.021 of the Revised Code; 5252

(5) Section 5748.081 of the Revised Code; 5253

(6) Section 5748.09 of the Revised Code. 5254

(B) "Individual" means an individual subject to the tax 5255

levied by section 5747.02 of the Revised Code.	5256
(C) " The county auditor's <u>county's market value</u> " and	5257
"estimated effective rate" have the same meanings as in section	5258
5705.01 of the Revised Code.	5259
(D) "Taxable year" means a taxable year as defined in	5260
division (M) of section 5747.01 of the Revised Code.	5261
(E) "Taxable income" means one of the following, as	5262
specified in the resolution imposing the tax:	5263
(1) Modified adjusted gross income for the taxable year,	5264
as defined in section 5747.01 of the Revised Code, less the	5265
exemptions provided by section 5747.025 of the Revised Code;	5266
(2) Wages, salaries, tips, and other employee compensation	5267
to the extent included in modified adjusted gross income as	5268
defined in section 5747.01 of the Revised Code, and net earnings	5269
from self-employment, as defined in section 1402(a) of the	5270
Internal Revenue Code, to the extent included in modified	5271
adjusted gross income.	5272
(F) "Resident" of the school district means an individual	5273
who is a resident of this state as defined in division (I) of	5274
section 5747.01 of the Revised Code during all or a portion of	5275
the taxable year and who, during all or a portion of such period	5276
of state residency, is domiciled in the school district or lives	5277
in and maintains a permanent place of abode in the school	5278
district + .	5279
(G) "School district income" means the portion of the	5280
taxable income of an individual that is received by the	5281
individual during the portion of the taxable year that the	5282
individual is a resident of the school district and the school	5283

district income tax is in effect in that school district. An 5284
individual may have school district income with respect to more 5285
than one school district. 5286

(H) "Taxpayer" means an individual having school district 5287
income upon which a school district income tax is imposed. 5288

(I) "School district purposes" means any of the purposes 5289
for which a tax may be levied pursuant to division (A) of 5290
section 5705.21 of the Revised Code, including the combined 5291
purposes authorized by section 5705.217 of the Revised Code. 5292

Sec. 5748.02. (A) The board of education of any school 5293
district, except a joint vocational school district, may 5294
declare, by resolution, the necessity of raising annually a 5295
specified amount of money for school district purposes. The 5296
resolution shall specify whether the income that is to be 5297
subject to the tax is taxable income as defined in division (E) 5298
(1) or (2) of section 5748.01 of the Revised Code. A copy of the 5299
resolution shall be certified to the tax commissioner no later 5300
than one hundred days prior to the date of the election at which 5301
the board intends to propose a levy under this section. Upon 5302
receipt of the copy of the resolution, the tax commissioner 5303
shall estimate both of the following: 5304

(1) The property tax rate that would have to be imposed in 5305
the current year by the district to produce an equivalent amount 5306
of money; 5307

(2) The income tax rate that would have had to have been 5308
in effect for the current year to produce an equivalent amount 5309
of money from a school district income tax. 5310

Within ten days of receiving the copy of the board's 5311
resolution, the commissioner shall prepare these estimates and 5312

certify them to the board. Upon receipt of the certification, 5313
the board may adopt a resolution proposing an income tax under 5314
division (B) of this section at the estimated rate contained in 5315
the certification rounded to the nearest one-fourth of one per 5316
cent. The commissioner's certification applies only to the 5317
board's proposal to levy an income tax at the election for which 5318
the board requested the certification. If the board intends to 5319
submit a proposal to levy an income tax at any other election, 5320
it shall request another certification for that election in the 5321
manner prescribed in this division. 5322

(B) (1) Upon the receipt of a certification from the tax 5323
commissioner under division (A) of this section, a majority of 5324
the members of a board of education may adopt a resolution 5325
proposing the levy of an annual tax for school district purposes 5326
on school district income. The proposed levy may be for a 5327
continuing period of time or for a specified number of years. 5328
The resolution shall set forth the purpose for which the tax is 5329
to be imposed, the rate of the tax, which shall be the rate set 5330
forth in the commissioner's certification rounded to the nearest 5331
one-fourth of one per cent, the number of years the tax will be 5332
levied or that it will be levied for a continuing period of 5333
time, the date on which the tax shall take effect, which shall 5334
be the first day of January of any year following the year in 5335
which the question is submitted, and the date of the election at 5336
which the proposal shall be submitted to the electors of the 5337
district, which shall be on the date of a primary, general, or 5338
special election the date of which is consistent with section 5339
3501.01 of the Revised Code. The resolution shall specify 5340
whether the income that is to be subject to the tax is taxable 5341
income as defined in division (E) (1) or (2) of section 5748.01 5342
of the Revised Code. The specification shall be the same as the 5343

specification in the resolution adopted and certified under 5344
division (A) of this section. 5345

If the tax is to be levied for current expenses and 5346
permanent improvements, the resolution shall apportion the 5347
annual rate of the tax. The apportionment may be the same or 5348
different for each year the tax is levied, but the respective 5349
portions of the rate actually levied each year for current 5350
expenses and for permanent improvements shall be limited by the 5351
apportionment. 5352

If the board of education currently imposes an income tax 5353
pursuant to this chapter that is due to expire and a question is 5354
submitted under this section for a proposed income tax to take 5355
effect upon the expiration of the existing tax, the board may 5356
specify in the resolution that the proposed tax renews the 5357
expiring tax. Two or more expiring income taxes may be renewed 5358
under this paragraph if the taxes are due to expire on the same 5359
date. If the tax rate being proposed is no higher than the total 5360
tax rate imposed by the expiring tax or taxes, the resolution 5361
may state that the proposed tax is not an additional income tax. 5362

(2) A board of education adopting a resolution under 5363
division (B)(1) of this section proposing a school district 5364
income tax for a continuing period of time and limited to the 5365
purpose of current expenses may propose in that resolution to 5366
reduce the rate or rates of one or more of the school district's 5367
property taxes levied for a continuing period of time in excess 5368
of the ten-mill limitation for the purpose of current expenses. 5369
The reduction in the rate of a property tax may be any amount, 5370
not exceeding the rate at which the tax is authorized to be 5371
levied. The reduction in the rate of a tax shall first take 5372
effect for the tax year that includes the day on which the 5373

school district income tax first takes effect, and shall 5374
continue for each tax year that both the school district income 5375
tax and the property tax levy are in effect. 5376

In addition to the matters required to be set forth in the 5377
resolution under division (B) (1) of this section, a resolution 5378
containing a proposal to reduce the rate of one or more property 5379
taxes shall state for each such tax the maximum rate at which it 5380
currently may be levied and the maximum rate at which the tax 5381
could be levied after the proposed reduction, expressed as a 5382
percentage of the county's market value and in mills for each 5383
one dollar of taxable value, and that the tax is levied for a 5384
continuing period of time. 5385

A board proposing to reduce the rate of one or more 5386
property taxes under division (B) (2) of this section shall 5387
comply with division (B) of section 5705.03 of the Revised Code. 5388
In addition to the amounts required in division (B) (2) of that 5389
section, the county auditor shall certify to the board the 5390
levy's effective rate for both the last year before the levy's 5391
proposed reduction and the first year that the reduction 5392
applies, both expressed in dollars for each one hundred thousand 5393
dollars of the ~~county auditor's~~ county's market value. 5394

If a board of education proposes to reduce the rate of one 5395
or more property taxes under division (B) (2) of this section, 5396
the board, when it makes the certification required under 5397
division (A) of this section, shall designate the specific levy 5398
or levies to be reduced, the maximum rate at which each levy 5399
currently is authorized to be levied, and the rate by which each 5400
levy is proposed to be reduced. The tax commissioner, when 5401
making the certification to the board under division (A) of this 5402
section, also shall certify the reduction in the total effective 5403

tax rate for current expenses for each class of property that 5404
would have resulted if the proposed reduction in the rate or 5405
rates had been in effect the previous tax year. As used in this 5406
paragraph, "effective tax rate" has the same meaning as in 5407
section 323.08 of the Revised Code. 5408

(C) A resolution adopted under division (B) of this 5409
section shall go into immediate effect upon its passage, and no 5410
publication of the resolution shall be necessary other than that 5411
provided for in the notice of election. Immediately after its 5412
adoption and at least ninety days prior to the election at which 5413
the question will appear on the ballot, a copy of the resolution 5414
and, if applicable, the county auditor's certifications under 5415
section 5705.03 of the Revised Code shall be certified to the 5416
board of elections of the proper county, which shall submit the 5417
proposal to the electors on the date specified in the 5418
resolution. The board of education shall send to the tax 5419
commissioner a copy of the resolution certified to the board of 5420
elections. The form of the ballot shall be as provided in 5421
section 5748.03 of the Revised Code. Publication of notice of 5422
the election shall be made in a newspaper of general circulation 5423
in the county once a week for two consecutive weeks, or as 5424
provided in section 7.16 of the Revised Code, prior to the 5425
election. If the board of elections operates and maintains a web 5426
site, the board of elections shall post notice of the election 5427
on its web site for thirty days prior to the election. The 5428
notice shall contain the time and place of the election and the 5429
question to be submitted to the electors. The question covered 5430
by the resolution shall be submitted as a separate proposition, 5431
but may be printed on the same ballot with any other proposition 5432
submitted at the same election, other than the election of 5433
officers. 5434

(D) No board of education shall submit the question of a tax on school district income to the electors of the district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

(E) (1) No board of education may submit to the electors of the district the question of a tax on school district income on taxable income as defined in division (E) (2) of section 5748.01 of the Revised Code if that tax would be in addition to an existing tax on taxable income as defined in division (E) (1) of that section.

(2) No board of education may submit to the electors of the district the question of a tax on school district income on taxable income as defined in division (E) (1) of section 5748.01 of the Revised Code if that tax would be in addition to an existing tax on taxable income as defined in division (E) (2) of that section.

Sec. 5748.03. (A) The form of the ballot on a question submitted to the electors under section 5748.02 of the Revised Code shall be as follows:

"Shall an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals be imposed by _____ (state the name of the school district), 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)?

	FOR THE TAX	
	AGAINST THE TAX	"

(B) (1) If the question submitted to electors proposes a school district income tax only on taxable income as defined in division (E) (2) 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."

(2) If the question submitted to electors proposes to renew one or more expiring income tax levies, the ballot shall be modified by adding the following language immediately after the name of the school district that would impose the tax: "to renew an income tax (or income taxes) expiring at the end of _____ (state the last year the existing income tax or taxes may be levied)."

(3) If the question includes a proposal under division (B) (2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of _____ mills, be REDUCED to _____ mills for each \$1 of taxable value, or _____ % of the county's market value, which amounts to a reduction from \$_____ (effective rate) to \$_____ (effective rate) for each \$100,000 of the ~~county auditor's~~ county's market value, that the

county auditor estimates will collect \$_____ annually, the 5491
reduction continuing until any such time as the income tax is 5492
repealed." In lieu of "for the tax" and "against the tax," the 5493
phrases "for the issue" and "against the issue," respectively, 5494
shall be used. If a board of education proposes a reduction in 5495
the rates of more than one tax, the ballot language shall be 5496
modified accordingly to express the rates at which those taxes 5497
currently are levied and the rates to which the taxes will be 5498
reduced. 5499

(C) The board of elections shall certify the results of 5500
the election to the board of education and to the tax 5501
commissioner. If a majority of the electors voting on the 5502
question vote in favor of it, the income tax, the applicable 5503
provisions of Chapter 5747. of the Revised Code, and the 5504
reduction in the rate or rates of existing property taxes if the 5505
question included such a reduction shall take effect on the date 5506
specified in the resolution. If the question approved by the 5507
voters includes a reduction in the rate of a school district 5508
property tax, the board of education shall not levy the tax at a 5509
rate greater than the rate to which the tax is reduced, unless 5510
the school district income tax is repealed in an election under 5511
section 5748.04 of the Revised Code. 5512

(D) If the rate at which a property tax is levied and 5513
collected is reduced pursuant to a question approved under this 5514
section, the tax commissioner shall compute the percentage 5515
required to be computed for that tax under division (D) of 5516
section 319.301 of the Revised Code each year the rate is 5517
reduced as if the tax had been levied in the preceding year at 5518
the rate at which it has been reduced. If the rate of a property 5519
tax increases due to the repeal of the school district income 5520
tax pursuant to section 5748.04 of the Revised Code, the tax 5521

commissioner, for the first year for which the rate increases, 5522
shall compute the percentage as if the tax in the preceding year 5523
had been levied at the rate at which the tax was authorized to 5524
be levied prior to any rate reduction. 5525

Sec. 5748.08. (A) The board of education of a city, 5526
local, or exempted village school district, at any time by a 5527
vote of two-thirds of all its members, may declare by resolution 5528
that it may be necessary for the school district to do all of 5529
the following: 5530

(1) Raise a specified amount of money for school district 5531
purposes by levying an annual tax on school district income; 5532

(2) Issue general obligation bonds for permanent 5533
improvements, stating in the resolution the necessity and 5534
purpose of the bond issue and the amount, approximate date, 5535
estimated rate of interest, and maximum number of years over 5536
which the principal of the bonds may be paid; 5537

(3) Levy a tax outside the ten-mill limitation to pay debt 5538
charges on the bonds and any anticipatory securities; 5539

(4) Submit the question of the school district income tax 5540
and bond issue to the electors of the district at a special 5541
election. 5542

The resolution shall specify whether the income that is to 5543
be subject to the tax is taxable income as defined in division 5544
(E) (1) or (2) of section 5748.01 of the Revised Code. 5545

On adoption of the resolution, the board shall certify a 5546
copy of it to the tax commissioner and the county auditor no 5547
later than one hundred five days prior to the date of the 5548
special election at which the board intends to propose the 5549

income tax and bond issue. Not later than ten days of receipt of 5550
the resolution, the tax commissioner, in the same manner as 5551
required by division (A) of section 5748.02 of the Revised Code, 5552
shall estimate the rates designated in divisions (A) (1) and (2) 5553
of that section and certify them to the board. Not later than 5554
ten days of receipt of the resolution, the county auditor shall 5555
estimate and certify to the board the average annual property 5556
tax rate required throughout the stated maturity of the bonds to 5557
pay debt charges on the bonds, in the same manner as under 5558
division (C) of section 133.18 of the Revised Code. 5559

(B) On receipt of the tax commissioner's and county 5560
auditor's certifications prepared under division (A) of this 5561
section, the board of education of the city, local, or exempted 5562
village school district, by a vote of two-thirds of all its 5563
members, may adopt a resolution proposing for a specified number 5564
of years or for a continuing period of time the levy of an 5565
annual tax for school district purposes on school district 5566
income and declaring that the amount of taxes that can be raised 5567
within the ten-mill limitation will be insufficient to provide 5568
an adequate amount for the present and future requirements of 5569
the school district; that it is necessary to issue general 5570
obligation bonds of the school district for specified permanent 5571
improvements and to levy an additional tax in excess of the ten- 5572
mill limitation to pay the debt charges on the bonds and any 5573
anticipatory securities; and that the question of the bonds and 5574
taxes shall be submitted to the electors of the school district 5575
at a special election, which shall not be earlier than ninety 5576
days after certification of the resolution to the board of 5577
elections, and the date of which shall be consistent with 5578
section 3501.01 of the Revised Code. The resolution shall 5579
specify all of the following: 5580

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

(2) Whether the income that is to be subject to the tax is taxable income as defined in division (E) (1) or (2) of section 5748.01 of the Revised Code. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

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

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

(5) The amount of the estimated average annual property tax levy, expressed as a percentage of the county's market value, in mills for each one dollar of taxable value, and dollars for each one hundred thousand dollars of the ~~county~~ auditor's county's market value, as certified by the county auditor under division (A) of this section.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections of the proper county. The

board of education shall send to the tax commissioner a copy of 5610
the resolution adopted under division (B) of this section and 5611
certified to the board of elections. The board of elections 5612
shall make the arrangements for the submission of the question 5613
to the electors of the school district, and the election shall 5614
be conducted, canvassed, and certified in the same manner as 5615
regular elections in the district for the election of county 5616
officers. 5617

The resolution shall be put before the electors as one 5618
ballot question, with a majority vote indicating approval of the 5619
school district income tax, the bond issue, and the levy to pay 5620
debt charges on the bonds and any anticipatory securities. The 5621
board of elections shall publish the notice of the election in a 5622
newspaper of general circulation in the school district once a 5623
week for two consecutive weeks, or as provided in section 7.16 5624
of the Revised Code, prior to the election. If the board of 5625
elections operates and maintains a web site, it also shall post 5626
notice of the election on its web site for thirty days prior to 5627
the election. The notice of election shall state all of the 5628
following: 5629

- (1) The questions to be submitted to the electors; 5630
- (2) The rate of the school district income tax; 5631
- (3) The principal amount of the proposed bond issue; 5632
- (4) The permanent improvements for which the bonds are to 5633
be issued; 5634
- (5) The maximum number of years over which the principal 5635
of the bonds may be paid; 5636
- (6) The estimated additional average annual property tax 5637

rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed as a percentage of the county's market value, in mills for each one dollar of taxable value, and in dollars for each one hundred thousand dollars of the ~~county-~~ auditor's county's market value;

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

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

	FOR THE INCOME TAX AND BOND ISSUE
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	AGAINST THE INCOME TAX AND BOND ISSUE	"
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(E) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (2) 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."

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the 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. 5694

(H) The question of repeal of a school district income tax 5695
levied for more than five years may be initiated and submitted 5696
in accordance with section 5748.04 of the Revised Code. 5697

(I) No board of education shall submit a question under 5698
this section to the electors of the school district more than 5699
twice in any calendar year. If a board submits the question 5700
twice in any calendar year, one of the elections on the question 5701
shall be held on the date of the general election." 5702

In line 651, after "sections" insert "133.18, 306.32, 306.322,"; 5703
delete "and" and insert ", 345.01, 345.03, 345.04, 505.37, 505.48, 5704
505.481, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 5705
3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 5706
3318.45, 3381.03,"; after "4503.06" insert ", 4582.024, 4582.26, 5705.01, 5707
5705.03, 5705.195, 5705.196, 5705.197, 5705.21, 5705.213, 5705.215, 5708
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5709
5748.01, 5748.02, 5748.03, and 5748.08" 5710

After line 652, insert: 5711

"Section 3. The amendment by this act of sections 133.18, 5712
306.32, 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 5713
505.481, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 5714
1711.30, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 5715
3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 4582.26, 5716
5705.01, 5705.03, 5705.195, 5705.196, 5705.197, 5705.21, 5717
5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5718
5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, and 5719
5748.08 of the Revised Code applies to elections held on or 5720
after January 1, 2027, except as otherwise provided in those 5721
amendments." 5722

The motion was _____ agreed to.

SYNOPSIS

	5723
Term for true value	5724
R.C. 133.18, 306.32, 306.322, 323.131, 345.01, 345.03,	5725
345.04, 505.37, 505.48, 505.481, 511.28, 511.34, 513.18,	5726
755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06,	5727
3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03,	5728
4503.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.171,	5729
5705.195, 5705.196, 5705.197, 5705.21, 5705.213, 5705.215,	5730
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261,	5731
5705.55, 5748.01, 5748.02, 5748.03, and 5748.08	5732
Requires property tax bills, election notices, and ballot	5733
language to use the term "county's market value" to describe a	5734
property's true value rather than the "county auditor's market	5735
value." (The introduced bill had required property tax rates in	5736
each context to be displayed in relation to a property's true	5737
value, this amendment displays the rate as a percentage of the	5738
"county's market value.")	5739
Application date	5740
Section 3	5741
Delays the bill's application to elections held on or	5742
after January 1, 2027.	5743