

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 420

Representatives Click, Willis

Cosponsors: Representatives Thomas, D., Newman, Hall, T., Gross, Hiner, Deeter

To amend sections 505.37, 505.48, 505.481, 3311.21,	1
3311.50, 3318.05, 3318.052, 3318.08, 3318.18,	2
3318.44, 3354.12, 3358.11, 5705.03, 5705.19,	3
5705.191, 5705.192, 5705.198, 5705.199, 5705.21,	4
5705.212, 5705.213, 5705.215, 5705.217,	5
5705.218, 5705.219, 5705.2111, 5705.2114,	6
5705.222, 5705.23, 5705.233, 5705.25, 5705.251,	7
5748.02, 5748.03, 5748.04, and 5748.09; to enact	8
section 5705.171; and to repeal section 5705.261	9
of the Revised Code to disallow and, by 2030,	10
eliminate property taxes levied for a continuing	11
period of time and to name this act The	12
Taxpayers Freedom Trilogy - Act One:	13
Discontinuing the Continuum.	14

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

Section 1. That sections 505.37, 505.48, 505.481, 3311.21,	15
3311.50, 3318.05, 3318.052, 3318.08, 3318.18, 3318.44, 3354.12,	16
3358.11, 5705.03, 5705.19, 5705.191, 5705.192, 5705.198,	17
5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217,	18
5705.218, 5705.219, 5705.2111, 5705.2114, 5705.222, 5705.23,	19
5705.233, 5705.25, 5705.251, 5748.02, 5748.03, 5748.04, and	20

5748.09 be amended and section 5705.171 of the Revised Code be 21
enacted to read as follows: 22

Sec. 505.37. (A) The board of township trustees may 23
establish all necessary rules to guard against the occurrence of 24
fires and to protect the property and lives of the citizens 25
against damage and accidents, and may purchase, lease, lease 26
with an option to purchase, or otherwise provide any fire 27
apparatus, mechanical resuscitators, underwater rescue and 28
recovery equipment, or other fire equipment, appliances, 29
materials, fire hydrants, and water supply for fire-fighting and 30
fire and rescue purposes that seems advisable to the board. The 31
board shall provide for the care and maintenance of such fire 32
equipment, and, for these purposes, may purchase, lease, lease 33
with an option to purchase, or construct and maintain necessary 34
buildings, and it may establish and maintain lines of fire-alarm 35
communications within the limits of the township. The board may 36
employ one or more persons to maintain and operate such fire 37
equipment, or it may enter into an agreement with a volunteer 38
fire company for the use and operation of the equipment. The 39
board may compensate the members of a volunteer fire company on 40
any basis and in any amount that it considers equitable. 41

When the estimated cost to purchase fire apparatus, 42
mechanical resuscitators, underwater rescue and recovery 43
equipment, or other fire equipment, appliances, materials, fire 44
hydrants, buildings, or fire-alarm communications equipment or 45
services exceeds the amount specified in section 9.17 of the 46
Revised Code, the contract shall be let by competitive bidding. 47
No purchase or other transaction subject to this section shall 48
be divided into component parts in order to avoid the 49
requirements of this section. When competitive bidding is 50
required, the board shall advertise once a week for not less 51

than two consecutive weeks using at least one of the following 52
methods: 53

(1) In the print or digital edition of a newspaper of 54
general circulation within the township; 55

(2) On the official public notice web site established 56
under section 125.182 of the Revised Code; 57

(3) On the web site and social media account of the 58
township. 59

The board may also cause notice to be inserted in trade 60
papers or other publications designated by it or to be 61
distributed by electronic means, including posting the notice on 62
the board's internet web site. 63

The advertisement shall include the time, date, and place 64
where the clerk of the township, or the clerk's designee, will 65
read bids publicly. The time, date, and place of bid openings 66
may be extended to a later date by the board of township 67
trustees, provided that written or oral notice of the change 68
shall be given to all persons who have received or requested 69
specifications not later than ninety-six hours prior to the 70
original time and date fixed for the opening. The board may 71
reject all the bids or accept the lowest and best bid, provided 72
that the successful bidder meets the requirements of section 73
153.54 of the Revised Code when the contract is for the 74
construction, demolition, alteration, repair, or reconstruction 75
of an improvement. 76

(B) The boards of township trustees of any two or more 77
townships, or the legislative authorities of any two or more 78
political subdivisions, or any combination of these, may, 79
through joint action, unite in the joint purchase, lease, lease 80

with an option to purchase, maintenance, use, and operation of 81
fire equipment described in division (A) of this section, or for 82
any other purpose designated in sections 505.37 to 505.42 of the 83
Revised Code, and may prorate the expense of the joint action on 84
any terms that are mutually agreed upon. 85

(C) The board of township trustees of any township may, by 86
resolution, whenever it is expedient and necessary to guard 87
against the occurrence of fires or to protect the property and 88
lives of the citizens against damages resulting from their 89
occurrence, create a fire district of any portions of the 90
township that it considers necessary. The board may purchase, 91
lease, lease with an option to purchase, or otherwise provide 92
any fire apparatus, mechanical resuscitators, underwater rescue 93
and recovery equipment, or other fire equipment, appliances, 94
materials, fire hydrants, and water supply for fire-fighting and 95
fire and rescue purposes, or may contract for the fire 96
protection for the fire district as provided in section 9.60 of 97
the Revised Code. The fire district so created shall be given a 98
separate name by which it shall be known. 99

Additional unincorporated territory of the township may be 100
added to a fire district upon the board's adoption of a 101
resolution authorizing the addition. A municipal corporation, or 102
a portion of a municipal corporation, that is within or 103
adjoining the township may be added to a fire district upon the 104
board's adoption of a resolution authorizing the addition and 105
the municipal legislative authority's adoption of a resolution 106
or ordinance requesting the addition of the municipal 107
corporation or a portion of the municipal corporation to the 108
fire district. 109

If the township fire district imposes a tax, additional 110

unincorporated territory of the township or a municipal 111
corporation or a portion of a municipal corporation that is 112
within or adjoining the township shall become part of the fire 113
district only after all of the following have occurred: 114

(1) Adoption by the board of township trustees of a 115
resolution approving the expansion of the territorial limits of 116
the district and, if the resolution proposes to add a municipal 117
corporation or a portion of a municipal corporation, adoption by 118
the municipal legislative authority of a resolution or ordinance 119
requesting the addition of the municipal corporation or a 120
portion of the municipal corporation to the district; 121

(2) Adoption by the board of township trustees of a 122
resolution recommending the extension of the tax to the 123
additional territory; 124

(3) The board requests and obtains from the county auditor 125
the information required for a tax levy under section 5705.03 of 126
the Revised Code, in the manner prescribed in that section, 127
except that the levy's annual collections shall be estimated 128
assuming that the additional territory has been added to the 129
fire district. 130

(4) Approval of the tax by the electors of the territory 131
proposed for addition to the district. 132

Each resolution of the board adopted under division (C) (2) 133
of this section shall state the name of the fire district, a 134
description of the territory to be added, the rate, expressed in 135
mills for each one dollar of taxable value, the effective rate, 136
expressed in dollars for each one hundred thousand dollars of 137
the county auditor's appraised value, and termination date of 138
the tax, which shall be the rate, effective rate, and 139

termination date of the tax currently in effect in the fire 140
district. 141

The board of trustees shall certify each resolution 142
adopted under division (C)(2) of this section and the county 143
auditor's certification under division (C)(3) of this section to 144
the board of elections in accordance with section 5705.19 of the 145
Revised Code. The election required under division (C)(4) of 146
this section shall be held, canvassed, and certified in the 147
manner provided for the submission of tax levies under section 148
5705.25 of the Revised Code, except that the question appearing 149
on the ballot shall read: 150

"Shall the territory within _____ 151
(description of the proposed territory to be added) be added to 152
_____ (name) fire district, and a property 153
tax, that the county auditor estimates will collect \$_____ 154
annually, at a rate not exceeding _____ mills for each \$1 of 155
taxable value, which amounts to \$_____ (here insert 156
effective rate) for each \$100,000 of the county auditor's 157
appraised value, be in effect for _____ (here insert the 158
number of years the tax is to be in effect ~~or "a continuing~~ 159
~~period of time, " as applicable~~)?" 160

If the question is approved by at least a majority of the 161
electors voting on it, the joinder shall be effective as of the 162
first day of July of the year following approval, and on that 163
date, the township fire district tax shall be extended to the 164
taxable property within the territory that has been added. If 165
the territory that has been added is a municipal corporation or 166
portion thereof and if it had adopted a tax levy for fire 167
purposes, the levy is terminated on the effective date of the 168
joinder in the area of the municipal corporation added to the 169

district. 170

Any municipal corporation may withdraw from a township 171
fire district created under division (C) of this section by the 172
adoption by the municipal legislative authority of a resolution 173
or ordinance ordering withdrawal. On the first day of July of 174
the year following the adoption of the resolution or ordinance 175
of withdrawal, the withdrawing municipal corporation or the 176
portion thereof ceases to be a part of the district, and the 177
power of the fire district to levy a tax upon taxable property 178
in the withdrawing municipal corporation or the portion thereof 179
terminates, except that the fire district shall continue to levy 180
and collect taxes for the payment of indebtedness within the 181
territory of the fire district as it was composed at the time 182
the indebtedness was incurred. 183

Upon the withdrawal of any municipal corporation from a 184
township fire district created under division (C) of this 185
section, the county auditor shall ascertain, apportion, and 186
order a division of the funds on hand, moneys and taxes in the 187
process of collection except for taxes levied for the payment of 188
indebtedness, credits, and real and personal property, either in 189
money or in kind, on the basis of the valuation of the 190
respective tax duplicates of the withdrawing municipal 191
corporation and the remaining territory of the fire district. 192

A board of township trustees may remove unincorporated 193
territory of the township from the fire district upon the 194
adoption of a resolution authorizing the removal. On the first 195
day of July of the year following the adoption of the 196
resolution, the unincorporated township territory described in 197
the resolution ceases to be a part of the district, and the 198
power of the fire district to levy a tax upon taxable property 199

in that territory terminates, except that the fire district 200
shall continue to levy and collect taxes for the payment of 201
indebtedness within the territory of the fire district as it was 202
composed at the time the indebtedness was incurred. 203

As used in this section, "the county auditor's appraised 204
value" and "effective rate" have the same meanings as in section 205
5705.01 of the Revised Code. 206

(D) The board of township trustees of any township, the 207
board of fire district trustees of a fire district created under 208
section 505.371 of the Revised Code, or the legislative 209
authority of any municipal corporation may purchase, lease, or 210
lease with an option to purchase the necessary fire equipment 211
described in division (A) of this section, buildings, and sites 212
for the township, fire district, or municipal corporation and 213
issue securities for that purpose with maximum maturities as 214
provided in section 133.20 of the Revised Code. The board of 215
township trustees, board of fire district trustees, or 216
legislative authority may also construct any buildings necessary 217
to house fire equipment and issue securities for that purpose 218
with maximum maturities as provided in section 133.20 of the 219
Revised Code. 220

The board of township trustees, board of fire district 221
trustees, or legislative authority may issue the securities of 222
the township, fire district, or municipal corporation, signed by 223
the board or designated officer of the municipal corporation and 224
attested by the signature of the township fiscal officer, fire 225
district clerk, or municipal clerk, covering any deferred 226
payments and payable at the times provided, which securities 227
shall bear interest not to exceed the rate determined as 228
provided in section 9.95 of the Revised Code, and shall not be 229

subject to Chapter 133. of the Revised Code. The legislation 230
authorizing the issuance of the securities shall provide for 231
levying and collecting annually by taxation, amounts sufficient 232
to pay the interest on and principal of the securities. The 233
securities shall be offered for sale on the open market or given 234
to the vendor or contractor if no sale is made. 235

Section 505.40 of the Revised Code does not apply to any 236
securities issued, or any lease with an option to purchase 237
entered into, in accordance with this division. 238

(E) A board of township trustees of any township or a 239
board of fire district trustees of a fire district created under 240
section 505.371 of the Revised Code may purchase a policy or 241
policies of liability insurance for the officers, employees, and 242
appointees of the fire department, fire district, or joint fire 243
district governed by the board that includes personal injury 244
liability coverage as to the civil liability of those officers, 245
employees, and appointees for false arrest, detention, or 246
imprisonment, malicious prosecution, libel, slander, defamation 247
or other violation of the right of privacy, wrongful entry or 248
eviction, or other invasion of the right of private occupancy, 249
arising out of the performance of their duties. 250

When a board of township trustees cannot, by deed of gift 251
or by purchase and upon terms it considers reasonable, procure 252
land for a township fire station that is needed in order to 253
respond in reasonable time to a fire or medical emergency, the 254
board may appropriate land for that purpose under sections 255
163.01 to 163.22 of the Revised Code. If it is necessary to 256
acquire additional adjacent land for enlarging or improving the 257
fire station, the board may purchase, appropriate, or accept a 258
deed of gift for the land for these purposes. 259

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

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

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

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

(B) Except as otherwise provided in section 505.481 of the

Revised Code, the territorial limits of a township police 290
district may be altered by a resolution adopted by a two-thirds 291
vote of the board of township trustees. If the township police 292
district imposes a tax, any territory proposed for addition to 293
the district shall become part of the district only after all of 294
the following have occurred: 295

(1) Adoption by two-thirds vote of the board of township 296
trustees of a resolution approving the expansion of the 297
territorial limits of the district; 298

(2) Adoption by a two-thirds vote of the board of township 299
trustees of a resolution recommending the extension of the tax 300
to the additional territory; 301

(3) The board requests and obtains from the county auditor 302
the information required for a tax levy under section 5705.03 of 303
the Revised Code, in the same manner required under that 304
section, except that the levy's annual collections shall be 305
estimated assuming that the additional territory has been added 306
to the township police district. 307

(4) Approval of the tax by the electors of the territory 308
proposed for addition to the district. 309

Each resolution of the board adopted under division (B) (2) 310
of this section shall state the name of the township police 311
district, a description of the territory to be added, the rate, 312
expressed in mills for each one dollar of taxable value, the 313
effective rate, expressed in dollars for each one hundred 314
thousand dollars of the county auditor's appraised value, and 315
termination date of the tax, which shall be the rate, effective 316
rate, and termination date of the tax currently in effect in the 317
district. 318

The board of trustees shall certify each resolution 319
adopted under division (B) (2) of this section and the county 320
auditor's certification under division (B) (3) of this section to 321
the board of elections in accordance with section 5705.19 of the 322
Revised Code. The election required under division (B) (4) of 323
this section shall be held, canvassed, and certified in the 324
manner provided for the submission of tax levies under section 325
5705.25 of the Revised Code, except that the question appearing 326
on the ballot shall read: 327

"Shall the territory within _____ 328
(description of the proposed territory to be added) be added to 329
_____ (name) township police district, and a property 330
tax, that the county auditor estimates will collect \$_____ 331
annually, at a rate not exceeding _____ mills for each \$1 332
of taxable value, which amounts to \$_____ (here insert 333
effective rate) for each \$100,000 of the county auditor's 334
appraised value, be in effect for _____ (here insert the 335
number of years the tax is to be in effect ~~or "a continuing~~ 336
~~period of time, " as applicable~~)?" 337

If the question is approved by at least a majority of the 338
electors voting on it, the joinder shall be effective as of the 339
first day of January of the year following approval, and, on 340
that date, the township police district tax shall be extended to 341
the taxable property within the territory that has been added. 342

As used in this section, "the county auditor's appraised 343
value" and "effective rate" have the same meanings as in section 344
5705.01 of the Revised Code. 345

Sec. 505.481. (A) If a township police district does not 346
include all the unincorporated territory of the township, the 347
remaining unincorporated territory of the township may be added 348

to the district by a resolution adopted by a unanimous vote of 349
the board of township trustees to place the issue of expansion 350
of the district on the ballot for the electors of the entire 351
unincorporated territory of the township. The resolution shall 352
state whether the proposed township police district initially 353
will hire personnel as provided in section 505.49 of the Revised 354
Code or contract for the provision of police protection services 355
or additional police protection services as provided in section 356
505.43 or 505.50 of the Revised Code. If the board proposes to 357
levy a tax throughout all of the unincorporated territory of the 358
township, the board shall request and obtain from the county 359
auditor the information required for a tax levy under section 360
5705.03 of the Revised Code, except that the levy's annual 361
collections shall be estimated assuming that the unincorporated 362
territory has been added to the township police district. 363

The ballot measure shall provide for the addition into a 364
new district of all the unincorporated territory of the township 365
not already included in the township police district and for the 366
levy of any tax then imposed by the district throughout the 367
unincorporated territory of the township. If the measure 368
includes a tax, the measure shall state the rate of the tax, 369
which need not be the same rate of any tax imposed by the 370
existing district, to be imposed in the district resulting from 371
approval of the measure, expressed in mills for each one dollar 372
of taxable value, the effective rate, expressed in dollars for 373
each one hundred thousand dollars of the county auditor's 374
appraised value, the last year in which the tax will be levied- 375
~~or that it will be levied for a continuous period of time,~~ and 376
the county auditor's estimate of the levy's annual collections. 377

(B) The election on the measure shall be held, canvassed, 378
and certified in the manner provided for the submission of tax 379

levies under section 5705.25 of the Revised Code, except that 380
the question appearing on the ballot shall read substantially as 381
follows: 382

"Shall the unincorporated territory within _____ 383
(name of the township) not already included within the 384
_____ (name of township police district) be added to the 385
township police district to create the _____ (name of new 386
township police district) township police district?" 387

The name of the proposed township police district shall be 388
separate and distinct from the name of the existing township 389
police district. 390

If a tax is imposed in the existing township police 391
district, the question shall be modified by adding, at the end 392
of the question, the following: ", and shall a property tax be 393
levied in the new township police district, replacing the tax in 394
the existing township police district, that the county auditor 395
estimates will collect \$_____ annually, at a rate not exceeding 396
_____ mills for each \$1 of taxable value, which amounts to 397
\$_____ (effective rate) for each \$100,000 of the county 398
auditor's appraised value, for _____ (number of years the tax 399
will be levied, ~~or "a continuing period of time"~~). " 400

If the measure is not approved by a majority of the 401
electors voting on it, the township police district shall 402
continue to occupy its existing territory until altered as 403
provided in this section or section 505.48 of the Revised Code, 404
and any existing tax imposed under section 505.51 of the Revised 405
Code shall remain in effect in the existing district at the 406
existing rate and for as long as provided in the resolution 407
under the authority of which the tax is levied. 408

As used in this section, "the county auditor's appraised 409
value" and "effective rate" have the same meanings as in section 410
5705.01 of the Revised Code. 411

Sec. 3311.21. (A) In addition to the resolutions 412
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 413
and 5705.213 of the Revised Code, the board of education of a 414
joint vocational or cooperative education school district by a 415
vote of two-thirds of its full membership may at any time adopt 416
a resolution declaring the necessity to levy a tax in excess of 417
the ten-mill limitation for a period not to exceed ten years to 418
provide funds for any one or more of the following purposes, 419
which may be stated in the following manner in such resolution, 420
the ballot, and the notice of election: purchasing a site or 421
enlargement thereof and for the erection and equipment of 422
buildings; for the purpose of enlarging, improving, or 423
rebuilding thereof; ~~for the purpose of providing for the current~~ 424
~~expenses of the joint vocational or cooperative school district;~~ 425
~~or for a continuing period for the purpose of providing for the~~ 426
current expenses of the joint vocational or cooperative 427
education school district. The resolution shall specify the 428
amount of the proposed rate and, if a renewal, whether the levy 429
is to renew all, or a portion of, the existing levy, and shall 430
specify the first year in which the levy will be imposed. If the 431
levy provides for but is not limited to current expenses, the 432
resolution shall apportion the annual rate of the levy between 433
current expenses and the other purpose or purposes. Such 434
apportionment may but need not be the same for each year of the 435
levy, but the respective portions of the rate actually levied 436
each year for current expenses and the other purpose or purposes 437
shall be limited by such apportionment. The portion of any such 438
rate actually levied for current expenses of a joint vocational 439

or cooperative education school district shall be used in 440
applying division (A) of section 3317.01 of the Revised Code. 441
The portion of any such rate not apportioned to the current 442
expenses of a joint vocational or cooperative education school 443
district shall be used in applying division (B) of this section. 444
On the adoption of such resolution, the joint vocational or 445
cooperative education school district board of education shall 446
certify the resolution to the board of elections of the county 447
containing the most populous portion of the district, which 448
board shall receive resolutions for filing and send them to the 449
boards of elections of each county in which territory of the 450
district is located, furnish all ballots for the election as 451
provided in section 3505.071 of the Revised Code, and prepare 452
the election notice; and the board of elections of each county 453
in which the territory of such district is located shall make 454
the other necessary arrangements for the submission of the 455
question to the electors of the joint vocational or cooperative 456
education school district at the next primary or general 457
election occurring not less than ninety days after the 458
resolution was received from the joint vocational or cooperative 459
education school district board of education, or at a special 460
election to be held at a time designated by the district board 461
of education consistent with the requirements of section 3501.01 462
of the Revised Code, which date shall not be earlier than ninety 463
days after the adoption and certification of the resolution. 464

The board of elections of the county or counties in which 465
territory of the joint vocational or cooperative education 466
school district is located shall cause to be published in a 467
newspaper of general circulation in that district an 468
advertisement of the proposed tax levy question, together with a 469
statement of the amount of the proposed levy once a week for two 470

consecutive weeks or as provided in section 7.16 of the Revised 471
Code, prior to the election at which the question is to appear 472
on the ballot. If the board of elections operates and maintains 473
a web site, the board also shall post the advertisement on its 474
web site for thirty days prior to that election. 475

If a majority of the electors voting on the question of 476
levying such tax vote in favor of the levy, the joint vocational 477
or cooperative education school district board of education 478
shall annually make the levy within the district at the rate 479
specified in the resolution and ballot or at any lesser rate, 480
and the county auditor of each affected county shall annually 481
place the levy on the tax list and duplicate of each school 482
district in the county having territory in the joint vocational 483
or cooperative education school district. The taxes realized 484
from the levy shall be collected at the same time and in the 485
same manner as other taxes on the duplicate, and the taxes, when 486
collected, shall be paid to the treasurer of the joint 487
vocational or cooperative education school district and 488
deposited to a special fund, which shall be established by the 489
joint vocational or cooperative education school district board 490
of education for all revenue derived from any tax levied 491
pursuant to this section and for the proceeds of anticipation 492
notes which shall be deposited in such fund. After the approval 493
of the levy, the joint vocational or cooperative education 494
school district board of education may anticipate a fraction of 495
the proceeds of the levy and from time to time, during the life 496
of the levy, but in any year prior to the time when the tax 497
collection from the levy so anticipated can be made for that 498
year, issue anticipation notes in an amount not exceeding fifty 499
per cent of the estimated proceeds of the levy to be collected 500
in each year up to a period of five years after the date of the 501

issuance of the notes, less an amount equal to the proceeds of 502
the levy obligated for each year by the issuance of anticipation 503
notes, provided that the total amount maturing in any one year 504
shall not exceed fifty per cent of the anticipated proceeds of 505
the levy for that year. Each issue of notes shall be sold as 506
provided in Chapter 133. of the Revised Code, and shall, except 507
for such limitation that the total amount of such notes maturing 508
in any one year shall not exceed fifty per cent of the 509
anticipated proceeds of the levy for that year, mature serially 510
in substantially equal installments, during each year over a 511
period not to exceed five years after their issuance. 512

(B) Prior to the application of section 319.301 of the 513
Revised Code, the rate of a levy that is limited to, or to the 514
extent that it is apportioned to, purposes other than current 515
expenses shall be reduced in the same proportion in which the 516
district's total valuation increases during the life of the levy 517
because of additions to such valuation that have resulted from 518
improvements added to the tax list and duplicate. 519

(C) The form of ballot cast at an election under division 520
(A) of this section shall be as prescribed by section 5705.25 of 521
the Revised Code. 522

Sec. 3311.50. (A) As used in this section: 523

(1) "County school financing district" means a taxing 524
district consisting of the following territory: 525

(a) The territory that constitutes the educational service 526
center on the date that the governing board of that educational 527
service center adopts a resolution under division (B) of this 528
section declaring that the territory of the educational service 529
center is a county school financing district, exclusive of any 530

territory subsequently withdrawn from the district under 531
division (D) of this section; 532

(b) Any territory that has been added to the county school 533
financing district under this section. 534

A county school financing district may include the 535
territory of a city, local, or exempted village school district 536
whose territory also is included in the territory of one or more 537
other county school financing districts. 538

(2) "The county auditor's appraised value" and "effective 539
rate" have the same meanings as in section 5705.01 of the 540
Revised Code. 541

(B) The governing board of any educational service center 542
may, by resolution, declare that the territory of the 543
educational service center is a county school financing 544
district. The resolution shall state the purpose for which the 545
county school financing district is created, which may be for 546
any one or more of the following purposes: 547

(1) To levy taxes for the provision of special education 548
by the school districts that are a part of the district, 549
including taxes for permanent improvements for special 550
education; 551

(2) To levy taxes for the provision of specified 552
educational programs and services by the school districts that 553
are a part of the district, as identified in the resolution 554
creating the district, including the levying of taxes for 555
permanent improvements for those programs and services. Services 556
financed by the levy may include school safety and security and 557
mental health services, including training and employment of or 558
contracting for the services of safety personnel, mental health 559

personnel, social workers, and counselors. 560

(3) To levy taxes for permanent improvements of school 561
districts that are a part of the district. 562

The governing board of the educational service center that 563
creates a county school financing district shall serve as the 564
taxing authority of the district and may use educational service 565
center governing board employees to perform any of the functions 566
necessary in the performance of its duties as a taxing 567
authority. A county school financing district shall not employ 568
any personnel. 569

With the approval of a majority of the members of the 570
board of education of each school district within the territory 571
of the county school financing district, the taxing authority of 572
the financing district may amend the resolution creating the 573
district to broaden or narrow the purposes for which it was 574
created. 575

A governing board of an educational service center may 576
create more than one county school financing district. If a 577
governing board of an educational service center creates more 578
than one such district, it shall clearly distinguish among the 579
districts it creates by including a designation of each 580
district's purpose in the district's name. 581

(C) A majority of the members of a board of education of a 582
city, local, or exempted village school district may adopt a 583
resolution requesting that its territory be joined with the 584
territory of any county school financing district. Copies of the 585
resolution shall be filed with the state board of education and 586
the taxing authority of the county school financing district. 587
Within sixty days of its receipt of such a resolution, the 588

county school financing district's taxing authority shall vote 589
on the question of whether to accept the school district's 590
territory as part of the county school financing district. If a 591
majority of the members of the taxing authority vote to accept 592
the territory, the school district's territory shall thereupon 593
become a part of the county school financing district unless the 594
county school financing district has in effect a tax imposed 595
under section 5705.215 of the Revised Code. If the county school 596
financing district has such a tax in effect, the taxing 597
authority shall certify a copy of its resolution accepting the 598
school district's territory to the school district's board of 599
education. The board of education and the county auditor shall 600
proceed in the same manner as required for a tax levy under 601
section 5705.03 of the Revised Code, except that the levy's 602
annual collections shall be estimated assuming that the school 603
district's territory has been added to the county school 604
financing district. After receipt of the auditor's certification 605
under that section, the board may adopt a resolution, with the 606
affirmative vote of a majority of its members, proposing the 607
submission to the electors of the question of whether the 608
district's territory shall become a part of the county school 609
financing district and subject to the taxes imposed by the 610
financing district. The resolution shall set forth the date on 611
which the question shall be submitted to the electors, which 612
shall be at a special election held on a date specified in the 613
resolution, which shall not be earlier than ninety days after 614
the adoption and certification of the resolution. A copy of the 615
resolution shall immediately be certified to the board of 616
elections of the proper county, which shall make arrangements 617
for the submission of the proposal to the electors of the school 618
district. The board of the joining district shall publish notice 619
of the election in a newspaper of general circulation in the 620

county once a week for two consecutive weeks, or as provided in 621
section 7.16 of the Revised Code, prior to the election. 622
Additionally, if the board of elections operates and maintains a 623
web site, the board of elections shall post notice of the 624
election on its web site for thirty days prior to the election. 625
The question appearing on the ballot shall read: 626

"Shall the territory within _____ (name of the school 627
district proposing to join the county school financing district) 628
_____ be added to _____ (name) _____ county 629
school financing district, and a property tax for the purposes 630
of _____ (here insert purposes), that the county auditor 631
estimates will collect \$_____ annually, _____ at a rate not 632
exceeding _____ mills for each \$1 of taxable value, which 633
amounts to \$_____ (effective rate) for each \$100,000 of the 634
county auditor's appraised value, _____ be in effect for 635
_____ (here insert the number of years the tax is to be in 636
effect or "a continuing period of time," as applicable)- 637
_____?" 638

If the proposal is approved by a majority of the electors 639
voting on it, the joinder shall take effect on the first day of 640
July following the date of the election, and the county board of 641
elections shall notify the county auditor of each county in 642
which the school district joining its territory to the county 643
school financing district is located. 644

(D) The board of any city, local, or exempted village 645
school district whose territory is part of a county school 646
financing district may withdraw its territory from the county 647
school financing district thirty days after submitting to the 648
governing board that is the taxing authority of the district and 649
the state board a resolution proclaiming such withdrawal, 650

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

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

Sec. 3318.05. For purposes of this section, "conditional
approval" includes any conditional approval made by the Ohio
facilities commission and approved by the controlling board in
calendar year 2023.

The conditional approval of the Ohio facilities
construction commission for a project shall lapse and the amount
reserved and encumbered for such project shall be released
unless the school district board accepts such conditional
approval within one hundred twenty days following the date of
certification of the conditional approval to the school district
board and the electors of the school district vote favorably on
both of the propositions described in divisions (A) and (B) of
this section within sixteen months of the date of such
certification, except that a school district described in
division (C) of this section does not need to submit the

proposition described in division (B) of this section. The 681
propositions described in divisions (A) and (B) of this section 682
shall be combined in a single proposal. If the district board or 683
the district's electors fail to meet such requirements and the 684
amount reserved and encumbered for the district's project is 685
released, the district shall be given first priority for project 686
funding as such funds become available, subject to section 687
3318.054 of the Revised Code. 688

(A) On the question of issuing bonds of the school 689
district board, for the school district's portion of the basic 690
project cost, in an amount equal to the school district's 691
portion of the basic project cost less the amount of the 692
proceeds of any securities authorized or to be authorized under 693
division (J) of section 133.06 of the Revised Code and dedicated 694
by the school district board to payment of the district's 695
portion of the basic project cost; and 696

(B) On the question of levying a tax the proceeds of which 697
shall be used to pay the cost of maintaining or upgrading the 698
classroom facilities included in the project. Such tax shall be 699
at the rate of not less than one-half mill for each dollar of 700
valuation for a period of twenty-three years, subject to any 701
extension approved under section 3318.061 of the Revised Code. 702

(C) ~~If a school district has in place a tax levied under~~ 703
~~section 5705.21 of the Revised Code for general permanent~~ 704
~~improvements for a continuing period of time and the proceeds of~~ 705
~~such tax can be used for maintenance or upgrades, or if a~~ 706
district agrees to the transfers described in section 3318.051 707
of the Revised Code, the school district need not levy the 708
additional tax required under division (B) of this section, 709
provided the school district board includes in the agreement 710

entered into under section 3318.08 of the Revised Code 711
provisions ~~either:~~ 712

~~(1) Earmarking an amount from the proceeds of that 713
permanent improvement tax for maintenance or upgrades of 714
classroom facilities equivalent to the amount of the additional 715
tax and for the equivalent number of years otherwise required 716
under this section;~~ 717

~~(2) Requiring~~ requiring the transfer of money in 718
accordance with section 3318.051 of the Revised Code. 719

The district board subsequently may rescind the agreement 720
to make the transfers under section 3318.051 of the Revised Code 721
only so long as the electors of the district have approved, in 722
accordance with section 3318.063 of the Revised Code, the levy 723
of a tax for the maintenance or upgrades of the classroom 724
facilities acquired under the district's project and that levy 725
continues to be collected as approved by the electors. 726

(D) Proceeds of the tax to be used for maintenance or 727
upgrade of the classroom facilities under ~~either~~ division (B) ~~or~~ 728
~~(C) (1)~~ of this section, and transfers of money in accordance 729
with section 3318.051 of the Revised Code shall be deposited 730
into a separate fund established by the school district for such 731
purpose. 732

(E) Proceeds of the tax to be used for maintenance or 733
upgrades of the classroom facilities under ~~either~~ division (B) 734
~~or (C) (1)~~ of this section shall not be used to upgrade classroom 735
facilities, unless the district board submits to the Ohio 736
facilities construction commission a proposal regarding the use 737
of those proceeds for upgrades and the commission approves the 738
proposal. 739

(F) An agreement entered into under section 3318.08 of the 740
Revised Code before the effective date of the amendment to 741
division (C) of this section by this act is not breached or 742
invalidated as the result of that amendment. 743

Sec. 3318.052. At any time after the electors of a school 744
district have approved either or both a property tax levied 745
under section 5705.21 or 5705.218 of the Revised Code for the 746
purpose of permanent improvements, including general permanent 747
improvements, or a school district income tax levied under 748
Chapter 5748. of the Revised Code, the proceeds of either of 749
which, pursuant to the ballot measures approved by the electors, 750
are not so restricted that they cannot be used to pay the costs 751
of a project or maintaining classroom facilities, the school 752
district board may: 753

(A) Within one year following the date of the 754
certification of the conditional approval of the school 755
district's classroom facilities project by the Ohio facilities 756
construction commission, enter into a written agreement with the 757
commission, which may be part of an agreement entered into under 758
section 3318.08 of the Revised Code, and in which the school 759
district board covenants and agrees to do one or both of the 760
following: 761

(1) Apply a specified amount of available proceeds of that 762
property tax levy, of that school district income tax, or of 763
securities issued under this section, or of proceeds from any 764
two or more of those sources, to pay all or part of the 765
district's portion of the basic project cost of its classroom 766
facilities project; 767

(2) Apply available proceeds of ~~either or both a property~~ 768
~~tax levied under section 5705.21 or 5705.218 of the Revised Code~~ 769

~~in effect for a continuing period of time, or of a school~~ 770
district income tax levied under Chapter 5748. of the Revised 771
Code in effect for a continuing period of time to the payment of 772
costs of maintaining the classroom facilities. An agreement 773
entered into before the effective date of the amendment to 774
division (A) (2) of this section by this act is not breached or 775
invalidated as the result of that amendment. 776

(B) Receive, as a credit against the amount of bonds 777
required under sections 3318.05 and 3318.06 of the Revised Code, 778
to be approved by the electors of the district and issued by the 779
district board for the district's portion of the basic project 780
cost of its classroom facilities project in order for the 781
district to receive state assistance for the project, an amount 782
equal to the specified amount that the district board covenants 783
and agrees with the commission to apply as set forth in division 784
(A) (1) of this section; 785

(C) Receive, as a credit against the amount of the tax 786
levy required under sections 3318.05 and 3318.06 of the Revised 787
Code, to be approved by the electors of the district to pay the 788
costs of maintaining the classroom facilities in order to 789
receive state assistance for the classroom facilities project, 790
an amount equivalent to the specified amount of proceeds the 791
school district board covenants and agrees with the commission 792
to apply as referred to in division (A) (2) of this section; 793

(D) Apply proceeds of either or both a school district 794
income tax levied under Chapter 5748. of the Revised Code that 795
may lawfully be used to pay the costs of a classroom facilities 796
project or of a tax levied under section 5705.21 or 5705.218 of 797
the Revised Code to the payment of debt charges on and financing 798
costs related to securities issued under this section; 799

(E) Issue securities to provide moneys to pay all or part 800
of the district's portion of the basic project cost of its 801
classroom facilities project in accordance with an agreement 802
entered into under division (A) of this section. Securities 803
issued under this section shall be Chapter 133. securities and 804
may be issued as general obligation securities or issued in 805
anticipation of a school district income tax or as property tax 806
anticipation notes under section 133.24 of the Revised Code. The 807
district board's resolution authorizing the issuance and sale of 808
general obligation securities under this section shall conform 809
to the applicable requirements of section 133.22 or 133.23 of 810
the Revised Code. Securities issued under this section shall 811
have principal payments during each year after the year of 812
issuance over a period of not more than twenty-three years and, 813
if so determined by the district board, during the year of 814
issuance. Securities issued under this section shall not be 815
included in the calculation of net indebtedness of the district 816
under section 133.06 of the Revised Code, including but not 817
limited to the limitation on unvoted indebtedness specified in 818
division (G) of that section, or under section 3313.372 of the 819
Revised Code, if the resolution of the district board 820
authorizing their issuance and sale includes covenants to 821
appropriate annually from lawfully available proceeds of a 822
property tax levied under section 5705.21 or 5705.218 of the 823
Revised Code or of a school district income tax levied under 824
Chapter 5748. of the Revised Code and to continue to levy and 825
collect the tax in amounts necessary to pay the debt charges on 826
and financing costs related to the securities as they become 827
due. No property tax levied under section 5705.21 or 5705.218 of 828
the Revised Code and no school district income tax levied under 829
Chapter 5748. of the Revised Code that is pledged, or that the 830
school district board has covenanted to levy, collect, and 831

appropriate annually, to pay the debt charges on and financing 832
costs related to securities issued under this section shall be 833
repealed while those securities are outstanding. If such a tax 834
is reduced by the electors of the district or by the district 835
board while those securities are outstanding, the school 836
district board shall continue to levy and collect the tax under 837
the authority of the original election authorizing the tax at a 838
rate in each year that the board reasonably estimates will 839
produce an amount in that year equal to the debt charges on the 840
securities in that year, except that in the case of a school 841
district income tax that amount shall be rounded up to the 842
nearest one-fourth of one per cent. 843

No state moneys shall be released for a project to which 844
this section applies until the proceeds of the tax securities 845
issued under this section that are dedicated for the payment of 846
the district portion of the basic project cost of its classroom 847
facilities project are first deposited into the district's 848
project construction fund. 849

Sec. 3318.08. Except in the case of a joint vocational 850
school district that receives assistance under sections 3318.40 851
to 3318.45 of the Revised Code, if the requisite favorable vote 852
on the election is obtained, or if the school district board has 853
resolved to apply the proceeds of a property tax levy or the 854
proceeds of an income tax, or a combination of proceeds from 855
such taxes, as authorized in section 3318.052 of the Revised 856
Code, the Ohio facilities construction commission, upon 857
certification to it of either the results of the election or the 858
resolution under section 3318.052 of the Revised Code, shall 859
enter into a written agreement with the school district board 860
for the construction and sale of the project. In the case of a 861
joint vocational school district that receives assistance under 862

sections 3318.40 to 3318.45 of the Revised Code, if the school 863
district board of education and the school district electors 864
have satisfied the conditions prescribed in division (D)(1) of 865
section 3318.41 of the Revised Code, the commission shall enter 866
into an agreement with the school district board for the 867
construction and sale of the project. In either case, the 868
agreement shall include, but need not be limited to, the 869
following provisions: 870

(A) The sale and issuance of bonds or notes in 871
anticipation thereof, as soon as practicable after the execution 872
of the agreement, in an amount equal to the school district's 873
portion of the basic project cost, including any securities 874
authorized under division (J) of section 133.06 of the Revised 875
Code and dedicated by the school district board to payment of 876
the district's portion of the basic project cost of the project; 877
provided, that if at that time the county treasurer of each 878
county in which the school district is located has not commenced 879
the collection of taxes on the general duplicate of real and 880
public utility property for the year in which the controlling 881
board approved the project, the school district board shall 882
authorize the issuance of a first installment of bond 883
anticipation notes in an amount specified by the agreement, 884
which amount shall not exceed an amount necessary to raise the 885
net bonded indebtedness of the school district as of the date of 886
the controlling board's approval to within five thousand dollars 887
of the required level of indebtedness for the preceding year. In 888
the event that a first installment of bond anticipation notes is 889
issued, the school district board shall, as soon as practicable 890
after the county treasurer of each county in which the school 891
district is located has commenced the collection of taxes on the 892
general duplicate of real and public utility property for the 893

year in which the controlling board approved the project, 894
authorize the issuance of a second and final installment of bond 895
anticipation notes or a first and final issue of bonds. 896

The combined value of the first and second installment of 897
bond anticipation notes or the value of the first and final 898
issue of bonds shall be equal to the school district's portion 899
of the basic project cost. The proceeds of any such bonds shall 900
be used first to retire any bond anticipation notes. Otherwise, 901
the proceeds of such bonds and of any bond anticipation notes, 902
except the premium and accrued interest thereon, shall be 903
deposited in the school district's project construction fund. In 904
determining the amount of net bonded indebtedness for the 905
purpose of fixing the amount of an issue of either bonds or bond 906
anticipation notes, gross indebtedness shall be reduced by 907
moneys in the bond retirement fund only to the extent of the 908
moneys therein on the first day of the year preceding the year 909
in which the controlling board approved the project. Should 910
there be a decrease in the tax valuation of the school district 911
so that the amount of indebtedness that can be incurred on the 912
tax duplicates for the year in which the controlling board 913
approved the project is less than the amount of the first 914
installment of bond anticipation notes, there shall be paid from 915
the school district's project construction fund to the school 916
district's bond retirement fund to be applied against such notes 917
an amount sufficient to cause the net bonded indebtedness of the 918
school district, as of the first day of the year following the 919
year in which the controlling board approved the project, to be 920
within five thousand dollars of the required level of 921
indebtedness for the year in which the controlling board 922
approved the project. The maximum amount of indebtedness to be 923
incurred by any school district board as its share of the cost 924

of the project is either an amount that will cause its net 925
bonded indebtedness, as of the first day of the year following 926
the year in which the controlling board approved the project, to 927
be within five thousand dollars of the required level of 928
indebtedness, or an amount equal to the required percentage of 929
the basic project costs, whichever is greater. All bonds and 930
bond anticipation notes shall be issued in accordance with 931
Chapter 133. of the Revised Code, and notes may be renewed as 932
provided in section 133.22 of the Revised Code. 933

(B) The transfer of such funds of the school district 934
board available for the project, together with the proceeds of 935
the sale of the bonds or notes, except premium, accrued 936
interest, and interest included in the amount of the issue, to 937
the school district's project construction fund; 938

(C) For all school districts except joint vocational 939
school districts that receive assistance under sections 3318.40 940
to 3318.45 of the Revised Code, the following provisions as 941
applicable: 942

(1) If section 3318.052 of the Revised Code applies, the 943
earmarking of the ~~proceeds of a tax levied under section 5705.21~~ 944
~~of the Revised Code for general permanent improvements or under~~ 945
~~section 5705.218 of the Revised Code for the purpose of~~ 946
~~permanent improvements, or the proceeds of a school district~~ 947
income tax levied under Chapter 5748. of the Revised Code, ~~or~~ 948
~~the proceeds from a combination of those two taxes,~~ in an amount 949
to pay all or part of the service charges on bonds issued to pay 950
the school district portion of the project and an amount 951
equivalent to all or part of the tax required under division (B) 952
of section 3318.05 of the Revised Code; 953

(2) If section 3318.052 of the Revised Code does not 954

apply, one of the following: 955

(a) The levy of the tax authorized at the election for the 956
payment of maintenance costs, as specified in division (B) of 957
section 3318.05 of the Revised Code; 958

~~(b) If the school district electors have approved a 959
continuing tax for general permanent improvements under section 960
5705.21 of the Revised Code and that tax can be used for 961
maintenance, the earmarking of an amount of the proceeds from 962
such tax for maintenance of classroom facilities as specified in 963
division (B) of section 3318.05 of the Revised Code; 964~~

~~(c) If, in lieu of the tax otherwise required under 965
division (B) of section 3318.05 of the Revised Code, the 966
commission has approved the transfer of money to the maintenance 967
fund in accordance with section 3318.051 of the Revised Code, a 968
requirement that the district board comply with the provisions 969
of that section. The district board may rescind the provision 970
prescribed under division ~~(C) (2) (c)~~ (C) (2) (b) of this section 971
only so long as the electors of the district have approved, in 972
accordance with section 3318.063 of the Revised Code, the levy 973
of a tax for the maintenance of the classroom facilities 974
acquired under the district's project and that levy continues to 975
be collected as approved by the electors. 976~~

(D) For joint vocational school districts that receive 977
assistance under sections 3318.40 to 3318.45 of the Revised 978
Code, provision for deposit of school district moneys dedicated 979
to maintenance of the classroom facilities acquired under those 980
sections as prescribed in section 3318.43 of the Revised Code; 981

(E) Dedication of any local donated contribution as 982
provided for under section 3318.084 of the Revised Code, 983

including a schedule for depositing such moneys applied as an 984
offset of the district's obligation to levy the tax described in 985
division (B) of section 3318.05 of the Revised Code as required 986
under division (D) (2) of section 3318.084 of the Revised Code; 987

(F) Ownership of or interest in the project during the 988
period of construction, which shall be divided between the 989
commission and the school district board in proportion to their 990
respective contributions to the school district's project 991
construction fund; 992

(G) Maintenance of the state's interest in the project 993
until any obligations issued for the project under section 994
3318.26 of the Revised Code are no longer outstanding; 995

(H) The insurance of the project by the school district 996
from the time there is an insurable interest therein and so long 997
as the state retains any ownership or interest in the project 998
pursuant to division (F) of this section, in such amounts and 999
against such risks as the commission shall require; provided, 1000
that the cost of any required insurance until the project is 1001
completed shall be a part of the basic project cost; 1002

(I) The certification by the director of budget and 1003
management that funds are available and have been set aside to 1004
meet the state's share of the basic project cost as approved by 1005
the controlling board pursuant to either section 3318.04 or 1006
division (B) (1) of section 3318.41 of the Revised Code; 1007

(J) Authorization of the school district board to 1008
advertise for and receive construction bids for the project, for 1009
and on behalf of the commission, and to award contracts in the 1010
name of the state subject to approval by the commission; 1011

(K) Provisions for the disbursement of moneys from the 1012

school district's project account upon issuance by the 1013
commission or the commission's designated representative of 1014
vouchers for work done to be certified to the commission by the 1015
treasurer of the school district board; 1016

(L) Disposal of any balance left in the school district's 1017
project construction fund upon completion of the project; 1018

(M) Limitations upon use of the project or any part of it 1019
so long as any obligations issued to finance the project under 1020
section 3318.26 of the Revised Code are outstanding; 1021

(N) Provision for vesting the state's interest in the 1022
project to the school district board when the obligations issued 1023
to finance the project under section 3318.26 of the Revised Code 1024
are outstanding; 1025

(O) Provision for deposit of an executed copy of the 1026
agreement in the office of the commission; 1027

(P) Provision for termination of the contract and release 1028
of the funds encumbered at the time of the conditional approval, 1029
if the proceeds of the sale of the bonds of the school district 1030
board are not paid into the school district's project 1031
construction fund and if bids for the construction of the 1032
project have not been taken within such period after the 1033
execution of the agreement as may be fixed by the commission; 1034

(Q) A provision that requires the school district to 1035
adhere to a facilities maintenance plan approved by the 1036
commission; 1037

(R) Provision that all state funds reserved and encumbered 1038
to pay the state share of the cost of the project and the funds 1039
provided by the school district to pay for its share of the 1040
project cost, including the respective shares of the cost of a 1041

segment if the project is divided into segments, be spent on the 1042
construction and acquisition of the project or segment 1043
simultaneously in proportion to the state's and the school 1044
district's respective shares of that basic project cost as 1045
determined under section 3318.032 of the Revised Code or, if the 1046
district is a joint vocational school district, under section 1047
3318.42 of the Revised Code. However, if the school district 1048
certifies to the commission that expenditure by the school 1049
district is necessary to maintain the federal tax status or tax- 1050
exempt status of notes or bonds issued by the school district to 1051
pay for its share of the project cost or to comply with 1052
applicable temporary investment periods or spending exceptions 1053
to rebate as provided for under federal law in regard to those 1054
notes or bonds, the school district may commit to spend, or 1055
spend, a greater portion of the funds it provides during any 1056
specific period than would otherwise be required under this 1057
division. 1058

(S) A provision stipulating that the commission may 1059
prohibit the district from proceeding with any project if the 1060
commission determines that the site is not suitable for 1061
construction purposes. The commission may perform soil tests in 1062
its determination of whether a site is appropriate for 1063
construction purposes. 1064

(T) A provision stipulating that, unless otherwise 1065
authorized by the commission, any contingency reserve portion of 1066
the construction budget prescribed by the commission shall be 1067
used only to pay costs resulting from unforeseen job conditions, 1068
to comply with rulings regarding building and other codes, to 1069
pay costs related to design clarifications or corrections to 1070
contract documents, and to pay the costs of settlements or 1071
judgments related to the project as provided under section 1072

3318.086 of the Revised Code; 1073

(U) A provision stipulating that for continued release of 1074
project funds the school district board shall comply with 1075
sections 3313.41, 3313.411, and 3313.413 of the Revised Code 1076
throughout the project and shall notify the department of 1077
education and workforce and the Ohio community school 1078
association when the board plans to dispose of facilities by 1079
sale under that section; 1080

(V) A provision stipulating that the commission shall not 1081
approve a contract for demolition of a facility until the school 1082
district board has complied with sections 3313.41, 3313.411, and 1083
3313.413 of the Revised Code relative to that facility, unless 1084
demolition of that facility is to clear a site for construction 1085
of a replacement facility included in the district's project. 1086

Sec. 3318.18. (A) As used in this section: 1087

(1) "Valuation" of a school district means the sum of the 1088
amounts described in divisions (A) (1) and (2) of section 1089
3317.021 of the Revised Code as most recently certified for the 1090
district before the annual computation is made under division 1091
(B) of this section. 1092

(2) "Valuation per pupil" of a school district means the 1093
district's valuation divided by the district's formula ADM as 1094
most recently calculated under section 3317.03 of the Revised 1095
Code before the annual computation is made under division (B) of 1096
this section. 1097

(3) "Statewide average valuation per pupil" means the 1098
total of the valuations of all school districts divided by the 1099
total of the formula ADMs of all school districts as most 1100
recently calculated under section 3317.03 of the Revised Code 1101

before the annual computation is made under division (C) of this section. 1102
1103

(4) "Maintenance levy requirement" means the tax required 1104
to be levied pursuant to division (C) (2) (a) of section 3318.08 1105
and division (B) of section 3318.05 of the Revised Code or the 1106
application of proceeds of another levy to paying the costs of 1107
maintaining classroom facilities pursuant to division (A) (2) of 1108
section 3318.052, division (C) (1) ~~or (C) (2) (b)~~ of section 1109
3318.08, or division (D) (2) of section 3318.36 of the Revised 1110
Code, or a combination thereof. 1111

(5) "Project agreement" means an agreement between a 1112
school district and the Ohio facilities construction commission 1113
under section 3318.08 or division (B) (1) of section 3318.36 of 1114
the Revised Code. 1115

(B) On or before the first day of July each year beginning 1116
in 2007, the department of education and workforce shall compute 1117
the statewide average valuation per pupil and the valuation per 1118
pupil of each school district that has not already entered into 1119
a project agreement, and provide the results of those 1120
computations to the commission. 1121

(C) (1) At the time the Ohio facilities construction 1122
commission enters into a project agreement with a school 1123
district, the commission shall compute the difference between 1124
the district's valuation per pupil and the statewide average 1125
valuation per pupil as most recently provided to the commission 1126
under division (B) of this section. If the school district's 1127
valuation per pupil is less than the average statewide valuation 1128
per pupil, the commission shall multiply the difference between 1129
those amounts by one-half mill times the formula ADM of the 1130
district as most recently reported to the department for October 1131

under division (A) of section 3317.03 of the Revised Code. The 1132
commission shall certify the resulting product to the 1133
department, along with the date on which the maintenance levy 1134
requirement terminates as provided in the project agreement 1135
between the school district board and the commission. 1136

(2) In the case of a school district that entered into a 1137
project agreement after July 1, 1997, but before July 1, 2006, 1138
the commission shall make the computation described in division 1139
(C) (1) of this section on the basis of the district's valuation 1140
per pupil and the statewide average valuation per pupil computed 1141
as of September 1, 2006, and the district's formula ADM reported 1142
for October 2005. 1143

(3) The amount computed for a school district under 1144
division (C) (1) or (2) of this section shall not change for the 1145
period during which payments are made to the district under 1146
division (D) of this section. 1147

(4) A computation need not be made under division (C) (1) 1148
or (2) of this section for a school district that certified a 1149
resolution to the commission under division (D) (3) of section 1150
3318.36 of the Revised Code until the district becomes eligible 1151
for state assistance as provided in that division. 1152

(D) In the fourth quarter of each fiscal year, for each 1153
school district for which a computation has been made under 1154
division (C) of this section, the department shall pay the 1155
amount computed to each such school district. Payments shall be 1156
made to a school district each year until and including the tax 1157
year in which the district's maintenance levy requirement 1158
terminates. Payments shall be paid from the half-mill 1159
equalization fund, subject to appropriation by the general 1160
assembly. However, the department shall make no payments under 1161

this section to any district that elects the procedure 1162
authorized by section 3318.051 of the Revised Code. 1163

(E) Payments made to a school district under this section 1164
shall be credited to the district's classroom facilities 1165
maintenance fund and shall be used only for the purpose of 1166
maintaining facilities constructed or renovated under the 1167
project agreement. 1168

(F) There is hereby created in the state treasury the 1169
half-mill equalization fund. The fund shall receive transfers 1170
pursuant to section 5727.85 of the Revised Code. The fund shall 1171
be used first to make annual payments under division (D) of this 1172
section. If a balance remains in the fund after such payments 1173
are made in full for a year, the Ohio facilities construction 1174
commission may request the controlling board to transfer a 1175
reasonable amount from such remaining balance to the public 1176
school building fund created under section 3318.15 of the 1177
Revised Code for the purposes of this chapter. 1178

All investment earnings arising from investment of money 1179
in the half-mill equalization fund shall be credited to the 1180
fund. 1181

Sec. 3318.44. (A) A joint vocational school district board 1182
of education may generate the school district's portion of the 1183
basic project cost of its project under sections 3318.40 to 1184
3318.45 of the Revised Code using any combination of the 1185
following means if lawfully employed for the acquisition of 1186
classroom facilities: 1187

(1) The issuance of securities in accordance with Chapter 1188
133. and section 3311.20 of the Revised Code; 1189

(2) Local donated contributions as authorized under 1190

section 3318.084 of the Revised Code; 1191

(3) A levy for permanent improvements under section 1192
3311.21 or 5705.21 of the Revised Code; 1193

(4) Bonds issued pursuant to division (B) of this section. 1194

(B) By resolution adopted by a majority of all its 1195
members, a school district board, in order to pay all or part of 1196
the school district's portion of its basic project cost, or 1197
portions or components of classroom facilities that are not 1198
included in the school district's basic project cost but that 1199
are related to the school district's project, may apply the 1200
proceeds of a tax levied under ~~either~~ section 3311.21 of the 1201
Revised Code for ten years ~~or section 5705.21 of the Revised~~ 1202
~~Code for a continuing period of time~~, if the proceeds of that 1203
levy lawfully may be used for general construction, renovation, 1204
repair, or maintenance of classroom facilities to pay debt 1205
charges on and financing costs related to bonds issued to pay 1206
all or part of the school district portion of the basic project 1207
cost of the school district's project under sections 3318.40 to 1208
3318.45 of the Revised Code, or portions or components of 1209
classroom facilities that are not included in the school 1210
district's basic project cost but that are related to the school 1211
district's project, or to generate an amount equivalent to all 1212
or part of the amount required under section 3318.43 of the 1213
Revised Code to be used for maintenance of classroom facilities 1214
acquired under the project. Bonds issued under this division 1215
shall be Chapter 133. securities, and may be issued as general 1216
obligation securities, but the issuance of the bonds shall not 1217
be subject to a vote of the electors of the school district as 1218
long as the tax proceeds earmarked for payment of the debt 1219
charges on the bonds may lawfully be used for that purpose. Such 1220

bonds shall not be included in the calculation of net 1221
indebtedness under section 133.06 of the Revised Code if the 1222
resolution authorizing their issuance includes covenants to 1223
appropriate annually, from lawfully available proceeds of a 1224
property tax levied under ~~either section 3311.21 or 5705.21 of~~ 1225
the Revised Code, and to continue to levy that tax in amounts 1226
necessary to pay the debt charges on and financing costs related 1227
to the bonds as they become due. ~~No property tax levied under~~ 1228
~~section 5705.21 of the Revised Code that is pledged, or that the~~ 1229
~~school district has covenanted to levy, collect, and appropriate~~ 1230
~~annually to pay the debt charges on and financing costs related~~ 1231
~~to the bonds under this section may be repealed while those~~ 1232
~~bonds are outstanding. If such a tax is reduced by electors of~~ 1233
~~the district or by the board of education while the bonds are~~ 1234
~~outstanding, the board of education shall continue to levy and~~ 1235
~~collect the tax under the authority of the original election~~ 1236
~~authorizing the tax at a rate in each year that the board~~ 1237
~~reasonably estimates will produce an amount in that year equal~~ 1238
~~to the debt charges on the bonds in that year.~~ 1239

No state moneys shall be released for a project to which 1240
this division applies until the proceeds of any bonds issued 1241
under this division that are dedicated for payment of the school 1242
district's portion of the basic project cost are first deposited 1243
into the school district's project construction fund. 1244

(C) A school district board of education may adopt a 1245
resolution proposing that any of the following questions be 1246
combined with a question specified in section 3318.45 of the 1247
Revised Code: 1248

(1) A bond issue question under section 133.18 of the 1249
Revised Code; 1250

(2) A tax levy question under section 3311.21 of the Revised Code;

(3) A tax levy question under either section 3311.21 or 5705.21 of the Revised Code.

Any question described in divisions (C)(1) to (3) of this section that is combined with a question proposed under section 3318.45 of the Revised Code shall be for the purpose of either paying for any permanent improvement, as defined in section 133.01 of the Revised Code, or generating operating revenue specifically for the facilities acquired under the school district's project under Chapter 3318. of the Revised Code or for both to the extent such purposes are permitted by the sections of law under which each is proposed.

(D) The board of education of a joint vocational school district that receives assistance under this section may enter into an agreement for joint issuance of bonds as provided for in section 3318.085 of the Revised Code.

Sec. 3354.12. (A) Upon the request by resolution approved by the board of trustees of a community college district, and upon certification to the board of elections not less than ninety days prior to the election, the boards of elections of the county or counties comprising such district shall place upon the ballot in their respective counties the question of levying a tax on all the taxable property in the community college district outside the ten-mill limitation, ~~for a specified period of years or for a continuing period of time,~~ to provide funds for any one or more of the following purposes: the acquisition of sites, the erection, furnishing, and equipment of buildings, the acquisition, construction, or improvement of any property which the board of trustees of a community college district is

authorized to acquire, construct, or improve and which has an 1281
estimated life of usefulness of five years or more as certified 1282
by the fiscal officer, and the payment of operating costs. Not 1283
more than two special elections shall be held in any one 1284
calendar year. ~~Levies for a continuing period of time adopted~~ 1285
~~under this section may be reduced in accordance with section~~ 1286
~~5705.261 of the Revised Code.~~ 1287

If such proposal is to be or include the renewal of an 1288
existing levy at the expiration thereof, the ballot for such 1289
election shall state whether it is a renewal of a tax; a renewal 1290
of a stated number of mills and an increase of a stated number 1291
of mills, or a renewal of a part of an existing levy with a 1292
reduction of a stated number of mills; the year of the tax 1293
duplicate on which such renewal will first be made; and if 1294
earlier, the year of the tax duplicate on which such additional 1295
levy will first be made, which may include the tax duplicate for 1296
the current year unless the election is to be held after the 1297
first Tuesday after the first Monday in November of the current 1298
tax year. The ballot shall also state the period of years for 1299
such levy ~~or that it is for a continuing period of time. If a~~ 1300
~~levy for a continuing period of time provides for but is not~~ 1301
~~limited to current expenses, the resolution of the board of~~ 1302
~~trustees providing for the election on such levy shall apportion~~ 1303
~~the annual rate of the levy between current expenses and the~~ 1304
~~other purpose or purposes. Such apportionment need not be the~~ 1305
~~same for each year of the levy, but the respective portions of~~ 1306
~~the rate actually levied each year for current expenses and the~~ 1307
~~other purpose or purposes shall be limited by such~~ 1308
~~apportionment. The portion of the rate apportioned to the other~~ 1309
~~purpose or purposes shall be reduced as provided in division (B)~~ 1310
~~of this section.~~ 1311

If a majority of the electors in such district voting on 1312
such question approve thereof, the county auditor or auditors of 1313
the county or counties comprising such district shall annually, 1314
for the applicable years, place such levy on the tax duplicate 1315
in such district, in an amount determined by the board of 1316
trustees, but not to exceed the amount set forth in the 1317
proposition approved by the electors. 1318

The boards of trustees of a community college district 1319
shall establish a special fund for all revenue derived from any 1320
tax levied pursuant to this section. 1321

The boards of elections of the county or counties 1322
comprising the district shall cause to be published in a 1323
newspaper of general circulation in each such county an 1324
advertisement of the proposed tax levy question once a week for 1325
two consecutive weeks, or as provided in section 7.16 of the 1326
Revised Code, prior to the election at which the question is to 1327
appear on the ballot. If a board of elections operates and 1328
maintains a web site, that board also shall post the 1329
advertisement on its web site for thirty days prior to that 1330
election. 1331

After the approval of such levy by vote, the board of 1332
trustees of a community college district may anticipate a 1333
fraction of the proceeds of such levy and from time to time 1334
issue anticipation notes having such maturity or maturities that 1335
the aggregate principal amount of all such notes maturing in any 1336
calendar year shall not exceed seventy-five per cent of the 1337
anticipated proceeds from such levy for such year, and that no 1338
note shall mature later than the thirty-first day of December of 1339
the tenth calendar year following the calendar year in which 1340
such note is issued. Each issue of notes shall be sold as 1341

provided in Chapter 133. of the Revised Code. 1342

The amount of bonds or anticipatory notes authorized 1343
pursuant to Chapter 3354. of the Revised Code, may include sums 1344
to repay moneys previously borrowed, advanced, or granted and 1345
expended for the purposes of such bond or anticipatory note 1346
issues, whether such moneys were advanced from the available 1347
funds of the community college district or by other persons, and 1348
the community college district may restore and repay to such 1349
funds or persons from the proceeds of such issues the moneys so 1350
borrowed, advanced or granted. 1351

All operating costs of such community college may be paid 1352
out of any gift or grant from the state, pursuant to division 1353
(K) of section 3354.09 of the Revised Code; out of student fees 1354
and tuition collected pursuant to division (G) of section 1355
3354.09 of the Revised Code; or out of unencumbered funds from 1356
any other source of the community college income not prohibited 1357
by law. 1358

(B) Prior to the application of section 319.301 of the 1359
Revised Code, the rate of a levy that is limited to, or to the 1360
extent that it is apportioned to, purposes other than current 1361
expenses shall be reduced in the same proportion in which the 1362
district's total valuation increases during the life of the levy 1363
because of additions to such valuation that have resulted from 1364
improvements added to the tax list and duplicate. 1365

Sec. 3358.11. (A) In the same manner as a tax may be 1366
proposed by a board of trustees of a community college district 1367
under section 3354.12 of the Revised Code, the board of trustees 1368
of a state community college district may adopt and certify a 1369
resolution to the board of elections of one or more of the 1370
counties comprising the state community college district 1371

directing the board of elections to place on the ballot at any 1372
general or special election the question of levying a tax in 1373
excess of the ten-mill limitation on all the taxable property in 1374
that county or those counties. The tax may be for any of the 1375
following purposes, as stated in the resolution: 1376

(1) The acquisition of sites in that county or those 1377
counties; 1378

(2) The erection, furnishing, and equipment of buildings 1379
in that county or those counties; 1380

(3) The acquisition, construction, or improvement of any 1381
property in that county or those counties which the board of 1382
trustees of a state community college is authorized to acquire, 1383
construct, or improve and which has an estimated life or 1384
usefulness of five years or more as certified by the treasurer 1385
of the board of trustees. 1386

The resolution shall declare that the proceeds of the levy 1387
or issue may be used solely within the county or counties in 1388
which the tax is levied and state the term of the tax, which may 1389
be for any term authorized for a tax levied under section 1390
3354.12 of the Revised Code. The question of such a tax may not 1391
be submitted at more than two special elections held in any one 1392
calendar year. ~~Levies for a continuing period of time adopted~~ 1393
~~under this section may be reduced in accordance with section~~ 1394
~~5705.261 of the Revised Code.~~ 1395

The election shall be held, canvassed, and certified in 1396
the manner provided for the submission of a tax levy under 1397
section 3354.12 of the Revised Code. A tax levied under this 1398
section may be renewed in the same manner as a tax levied under 1399
section 3354.12 of the Revised Code or replaced in accordance 1400

with section 5705.192 of the Revised Code. 1401

If electors approve the levy, the board of trustees may 1402
anticipate a fraction of the proceeds of the levy and may, from 1403
time to time, issue anticipation notes in the same manner and 1404
subject to the same limitations provided under section 3354.12 1405
of the Revised Code. 1406

(B) In accordance with Chapter 133. of the Revised Code, 1407
the board of trustees of a state community college district may 1408
adopt and certify a resolution to the board of elections of one 1409
or more of the counties comprising the district directing the 1410
board of elections to place on the ballot at any election 1411
authorized under section 133.18 of the Revised Code both of the 1412
following questions: 1413

(1) The question of issuing bonds for paying all or part 1414
of the cost of the following: 1415

(a) The purchase of sites in that county or those 1416
counties; 1417

(b) The erection, furnishings, and equipment of buildings 1418
in that county or those counties; 1419

(c) The acquisition or construction of any property in 1420
that county or those counties which the board of trustees is 1421
authorized to acquire or construct and which has an estimated 1422
life or usefulness of five years or more as certified by the 1423
treasurer of the board of trustees. 1424

(2) The question of levying a tax in excess of the ten- 1425
mill limitation on all the taxable property in that county or 1426
those counties to pay the interest on and retire any bonds 1427
approved by the electors under division (B) (1) of this section. 1428

The election shall be held, canvassed, and certified in 1429
the manner provided for the submission of a bond issuance and 1430
tax levy under section 3354.11 of the Revised Code. Bonds 1431
approved by electors under division (B) (1) of this section may 1432
be issued for one or more improvements which the district is 1433
authorized to acquire or construct, notwithstanding the fact 1434
that such improvements may not be for more than one purpose 1435
under Chapter 133. of the Revised Code. 1436

Notes may be issued in anticipation of any bonds that may 1437
be approved by the electors under division (B) (1) of this 1438
section in the manner provided under section 133.22 of the 1439
Revised Code. 1440

For the purpose of applying Chapter 133. of the Revised 1441
Code to division (B) of this section, the treasurer of the state 1442
community college district shall be considered to be the 1443
district's fiscal officer, and the board of trustees of the 1444
state community college district shall be considered to be the 1445
taxing authority. 1446

(C) The board of trustees of a state community college 1447
district that levies a tax or proposes to levy a tax under 1448
division (A) or (B) of this section shall be considered to be a 1449
taxing authority, the county or counties in which the tax is 1450
levied shall be considered to be a subdivision, and the 1451
treasurer of the board of trustees shall be considered to be a 1452
fiscal officer for the purposes of Chapter 5705. of the Revised 1453
Code, except for section 5705.19 of the Revised Code. 1454

Sec. 5705.03. (A) The taxing authority of each subdivision 1455
may levy taxes annually, subject to the limitations of sections 1456
5705.01 to 5705.47 of the Revised Code, on the real and personal 1457
property within the subdivision for the purpose of paying the 1458

current operating expenses of the subdivision and acquiring or 1459
constructing permanent improvements. The taxing authority of 1460
each subdivision and taxing unit shall, subject to the 1461
limitations of such sections, levy such taxes annually as are 1462
necessary to pay the interest and sinking fund on and retire at 1463
maturity the bonds, notes, and certificates of indebtedness of 1464
such subdivision and taxing unit, including levies in 1465
anticipation of which the subdivision or taxing unit has 1466
incurred indebtedness. 1467

(B) (1) When a taxing authority determines that it is 1468
necessary to levy a tax outside the ten-mill limitation for any 1469
purpose authorized by the Revised Code, the taxing authority 1470
shall certify to the county auditor a resolution or ordinance 1471
requesting that the county auditor certify to the taxing 1472
authority the amounts described in division (B) (2) of this 1473
section. The resolution or ordinance shall state all of the 1474
following: 1475

(a) The proposed rate of the tax, expressed in mills for 1476
each one dollar of taxable value, or the dollar amount of 1477
revenue to be generated by the proposed tax; 1478

(b) The purpose of the tax; 1479

(c) Whether the tax is an additional levy, a renewal or a 1480
replacement of an existing tax, a renewal or replacement of an 1481
existing tax with an increase or a decrease, a reduction or 1482
decrease of an existing tax, or an extension of an existing tax 1483
to additional territory; 1484

(d) The section of the Revised Code authorizing submission 1485
of the question of the tax; 1486

(e) The term of years of the tax ~~or if the tax is for a~~ 1487

~~continuing period of time;~~ 1488

(f) That the tax is to be levied upon the entire territory 1489
of the subdivision or, if authorized by the Revised Code, a 1490
description of the portion of the territory of the subdivision 1491
in which the tax is to be levied; 1492

(g) The date of the election at which the question of the 1493
tax shall appear on the ballot; 1494

(h) That the ballot measure shall be submitted to the 1495
entire territory of the subdivision or, if authorized by the 1496
Revised Code, a description of the portion of the territory of 1497
the subdivision to which the ballot measure shall be submitted; 1498

(i) The tax year in which the tax will first be levied and 1499
the calendar year in which the tax will first be collected; 1500

(j) Each such county in which the subdivision has 1501
territory. 1502

(2) Upon receipt of a resolution or ordinance certified 1503
under division (B)(1) of this section, the county auditor shall 1504
certify to the taxing authority each of the following, as 1505
applicable to that levy: 1506

(a) The total current tax valuation of the subdivision. 1507

(b) The number of mills for each one dollar of taxable 1508
value that is required to generate a specified amount of 1509
revenue. 1510

(c) Either of the following: 1511

(i) If the levy is to renew, renew and increase, renew and 1512
decrease, reduce or decrease, or extend to additional territory 1513
an existing levy that is subject to reduction under section 1514

319.301 of the Revised Code, the levy's effective rate, 1515
expressed in dollars, rounded to the nearest dollar, for each 1516
one hundred thousand dollars of the county auditor's appraised 1517
value; 1518

(ii) For all other levies, the levy's rate, described in 1519
division (B) (2) (b) or (d) of this section, expressed in dollars, 1520
rounded to the nearest dollar, for each one hundred thousand 1521
dollars of the county auditor's appraised value. 1522

(d) The dollar amount of revenue, rounded to the nearest 1523
dollar, that would be generated by a specified number of mills 1524
for each one dollar of taxable value. 1525

(e) For any levy or portion of a levy except a levy or 1526
portion of a levy to pay debt charges, an estimate of the levy's 1527
annual collections, rounded to the nearest dollar, which shall 1528
be calculated assuming that the amount of the tax list of the 1529
taxing authority remains throughout the life of the levy the 1530
same as the amount of the tax list most recently certified by 1531
the auditor under division (A) of section 319.28 of the Revised 1532
Code. 1533

If a subdivision is located in more than one county, the 1534
county auditor shall obtain from the county auditor of each 1535
other county in which the subdivision is located the current tax 1536
valuation for the portion of the subdivision in that county. The 1537
county auditor shall issue the certification to the taxing 1538
authority within ten days after receiving the taxing authority's 1539
resolution or ordinance requesting it. 1540

(3) Upon receiving the certification from the county 1541
auditor under division (B) (2) of this section, the taxing 1542
authority may adopt a resolution or ordinance stating the rate 1543

of the tax levy, expressed in mills for each one dollar of 1544
taxable value and the rate or effective rate, as applicable, in 1545
dollars for each one hundred thousand dollars of the county 1546
auditor's appraised value, as estimated by the county auditor, 1547
and that the taxing authority will proceed with the submission 1548
of the question of the tax to electors. The taxing authority 1549
shall, except as prohibited under division (B) (4) of this 1550
section, certify this resolution or ordinance, a copy of the 1551
county auditor's certifications, and the resolution or ordinance 1552
the taxing authority adopted under division (B) (1) of this 1553
section to the proper county board of elections in the manner 1554
and within the time prescribed by the section of the Revised 1555
Code governing submission of the question. The county board of 1556
elections shall not submit the question of the tax to electors 1557
unless a copy of the county auditor's certification accompanies 1558
the resolutions or ordinances the taxing authority certifies to 1559
the board. Before requesting a taxing authority to submit a tax 1560
levy, any agency or authority authorized to make that request 1561
shall first request the certification from the county auditor 1562
provided under this section. 1563

(4) A taxing authority shall not make any certifications 1564
under division (B) (3) of this section to a county board of 1565
elections for a tax proposed to be levied for a continuing 1566
period of time on or after the effective date of this amendment. 1567
The county board of elections shall not submit the question of 1568
such a tax to electors. 1569

(5) This division is supplemental to, and not in 1570
derogation of, any similar requirement governing the 1571
certification by the county auditor of the tax valuation of a 1572
subdivision or necessary tax rates for the purposes of the 1573
submission of the question of a tax in excess of the ten-mill 1574

limitation, including sections 133.18 and 5705.195 of the Revised Code.

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

Sec. 5705.171. (A) Except as provided in division (B) of this section, all property taxes levied for a continuing period of time and approved by electors before the date that is one hundred days after the effective date of this section expire after tax year 2029. Notwithstanding any other section of the Revised Code to the contrary, these levies may be renewed in the same manner as the same tax could be renewed if it were levied for a period of years. The renewal shall be treated as a renewal for the term of years proposed by the taxing authority, subject to any limitations on that term imposed by the Revised Code.

(B) Division (A) of this section does not apply to a property tax approved by electors before that date and levied for a continuing period of time that is pledged to pay the debt charges on and financing costs related to bonds, notes, or other securities issued pursuant to law before the effective date of this section. Such a tax expires after the tax year before the year in which those bonds or notes are no longer outstanding. Such taxes may only be renewed in the manner described in division (A) of this section.

(C) If, at an election held one hundred days or more after

the effective date of this section, an existing tax levied for a 1605
continuing period of time is submitted to electors as the result 1606
of a subdivision's territorial expansion, the tax shall be 1607
identified in any election notice or ballot language as being 1608
for the remaining number of years before the tax expires under 1609
division (A) or (B) of this section. 1610

Sec. 5705.19. This section does not apply to school 1611
districts, county school financing districts, or lake facilities 1612
authorities. 1613

The taxing authority of any subdivision at any time and in 1614
any year, by vote of two-thirds of all the members of the taxing 1615
authority, may declare by resolution and certify the resolution 1616
to the board of elections not less than ninety days before the 1617
election upon which it will be voted that the amount of taxes 1618
that may be raised within the ten-mill limitation will be 1619
insufficient to provide for the necessary requirements of the 1620
subdivision and that it is necessary to levy a tax in excess of 1621
that limitation for any of the following purposes: 1622

(A) For current expenses of the subdivision, except that 1623
the total levy for current expenses of a detention facility 1624
district or district organized under section 2151.65 of the 1625
Revised Code shall not exceed two mills and that the total levy 1626
for current expenses of a combined district organized under 1627
sections 2151.65 and 2152.41 of the Revised Code shall not 1628
exceed four mills; 1629

(B) For the payment of debt charges on certain described 1630
bonds, notes, or certificates of indebtedness of the subdivision 1631
issued subsequent to January 1, 1925; 1632

(C) For the debt charges on all bonds, notes, and 1633

certificates of indebtedness issued and authorized to be issued 1634
prior to January 1, 1925; 1635

(D) For a public library of, or supported by, the 1636
subdivision under whatever law organized or authorized to be 1637
supported; 1638

(E) For a municipal university, not to exceed two mills 1639
over the limitation of one mill prescribed in section 3349.13 of 1640
the Revised Code; 1641

(F) For the construction or acquisition of any specific 1642
permanent improvement or class of improvements that the taxing 1643
authority of the subdivision may include in a single bond issue; 1644

(G) For the general construction, reconstruction, 1645
resurfacing, and repair of streets, roads, and bridges in 1646
municipal corporations, counties, or townships; 1647

(H) For parks and recreational purposes; 1648

(I) For providing and maintaining fire apparatus, 1649
mechanical resuscitators, underwater rescue and recovery 1650
equipment, or other fire equipment and appliances, buildings and 1651
sites therefor, or sources of water supply and materials 1652
therefor, for the establishment and maintenance of lines of 1653
fire-alarm communications, for the payment of firefighting 1654
companies or permanent, part-time, or volunteer firefighting, 1655
emergency medical service, administrative, or communications 1656
personnel to operate the same, including the payment of any 1657
employer contributions required for such personnel under section 1658
145.48 or 742.34 of the Revised Code, for the purchase of 1659
ambulance equipment, for the provision of ambulance, paramedic, 1660
or other emergency medical services operated by a fire 1661
department or firefighting company, or for the payment of other 1662

related costs; 1663

(J) For providing and maintaining motor vehicles, 1664
communications, other equipment, buildings, and sites for such 1665
buildings used directly in the operation of a police department, 1666
for the payment of salaries of permanent or part-time police, 1667
communications, or administrative personnel to operate the same, 1668
including the payment of any employer contributions required for 1669
such personnel under section 145.48 or 742.33 of the Revised 1670
Code, for the payment of the costs incurred by townships as a 1671
result of contracts made with other political subdivisions in 1672
order to obtain police protection, for the provision of 1673
ambulance or emergency medical services operated by a police 1674
department, or for the payment of other related costs; 1675

(K) For the maintenance and operation of a county home or 1676
detention facility; 1677

(L) For community developmental disabilities programs and 1678
services pursuant to Chapter 5126. of the Revised Code, except 1679
that such levies shall be subject to the procedures and 1680
requirements of section 5705.222 of the Revised Code; 1681

(M) For regional planning; 1682

(N) For a county's share of the cost of maintaining and 1683
operating schools, district detention facilities, forestry 1684
camps, or other facilities, or any combination thereof, 1685
established under section 2151.65 or 2152.41 of the Revised Code 1686
or both of those sections; 1687

(O) For providing for flood defense, providing and 1688
maintaining a flood wall or pumps, and other purposes to prevent 1689
floods; 1690

(P) For maintaining and operating sewage disposal plants 1691

and facilities; 1692

(Q) For the purpose of purchasing, acquiring, 1693
constructing, enlarging, improving, equipping, repairing, 1694
maintaining, or operating, or any combination of the foregoing, 1695
a county transit system pursuant to sections 306.01 to 306.13 of 1696
the Revised Code, or of making any payment to a board of county 1697
commissioners operating a transit system or a county transit 1698
board pursuant to section 306.06 of the Revised Code; 1699

(R) For the subdivision's share of the cost of acquiring 1700
or constructing any schools, forestry camps, detention 1701
facilities, or other facilities, or any combination thereof, 1702
under section 2151.65 or 2152.41 of the Revised Code or both of 1703
those sections; 1704

(S) For the prevention, control, and abatement of air 1705
pollution; 1706

(T) For maintaining and operating cemeteries; 1707

(U) For providing ambulance service, emergency medical 1708
service, or both; 1709

(V) For providing for the collection and disposal of 1710
garbage or refuse, including yard waste; 1711

(W) For the payment of the police officer employers' 1712
contribution or the firefighter employers' contribution required 1713
under sections 742.33 and 742.34 of the Revised Code; 1714

(X) For the construction and maintenance of a drainage 1715
improvement pursuant to section 6131.52 of the Revised Code; 1716

(Y) For providing or maintaining senior citizens services 1717
or facilities as authorized by section 307.694, 307.85, 505.70, 1718
or 505.706 or division (EE) of section 717.01 of the Revised 1719

Code;	1720
(Z) For the provision and maintenance of zoological park	1721
services and facilities as authorized under section 307.76 of	1722
the Revised Code;	1723
(AA) For the maintenance and operation of a free public	1724
museum of art, science, or history;	1725
(BB) For the establishment and operation of a 9-1-1	1726
system, as defined in section 128.01 of the Revised Code;	1727
(CC) For the purpose of acquiring, rehabilitating, or	1728
developing rail property or rail service. As used in this	1729
division, "rail property" and "rail service" have the same	1730
meanings as in section 4981.01 of the Revised Code. This	1731
division applies only to a county, township, or municipal	1732
corporation.	1733
(DD) For the purpose of acquiring property for,	1734
constructing, operating, and maintaining community centers as	1735
provided for in section 755.16 of the Revised Code;	1736
(EF) For the creation and operation of an office or joint	1737
office of economic development, for any economic development	1738
purpose of the office, and to otherwise provide for the	1739
establishment and operation of a program of economic development	1740
pursuant to sections 307.07 and 307.64 of the Revised Code, or	1741
to the extent that the expenses of a county land reutilization	1742
corporation organized under Chapter 1724. of the Revised Code	1743
are found by the board of county commissioners to constitute the	1744
promotion of economic development, for the payment of such	1745
operations and expenses;	1746
(FF) For the purpose of acquiring, establishing,	1747
constructing, improving, equipping, maintaining, or operating,	1748

or any combination of the foregoing, a township airport, landing 1749
field, or other air navigation facility pursuant to section 1750
505.15 of the Revised Code; 1751

(GG) For the payment of costs incurred by a township as a 1752
result of a contract made with a county pursuant to section 1753
505.263 of the Revised Code in order to pay all or any part of 1754
the cost of constructing, maintaining, repairing, or operating a 1755
water supply improvement; 1756

(HH) For a board of township trustees to acquire, other 1757
than by appropriation, an ownership interest in land, water, or 1758
wetlands, or to restore or maintain land, water, or wetlands in 1759
which the board has an ownership interest, not for purposes of 1760
recreation, but for the purposes of protecting and preserving 1761
the natural, scenic, open, or wooded condition of the land, 1762
water, or wetlands against modification or encroachment 1763
resulting from occupation, development, or other use, which may 1764
be styled as protecting or preserving "greenspace" in the 1765
resolution, notice of election, or ballot form. Except as 1766
otherwise provided in this division, land is not acquired for 1767
purposes of recreation, even if the land is used for 1768
recreational purposes, so long as no building, structure, or 1769
fixture used for recreational purposes is permanently attached 1770
or affixed to the land. Except as otherwise provided in this 1771
division, land that previously has been acquired in a township 1772
for these greenspace purposes may subsequently be used for 1773
recreational purposes if the board of township trustees adopts a 1774
resolution approving that use and no building, structure, or 1775
fixture used for recreational purposes is permanently attached 1776
or affixed to the land. The authorization to use greenspace land 1777
for recreational use does not apply to land located in a 1778
township that had a population, at the time it passed its first 1779

greenspace levy, of more than thirty-eight thousand within a 1780
county that had a population, at that time, of at least eight 1781
hundred sixty thousand. 1782

(II) For the support by a county of a crime victim 1783
assistance program that is provided and maintained by a county 1784
agency or a private, nonprofit corporation or association under 1785
section 307.62 of the Revised Code; 1786

(JJ) For any or all of the purposes set forth in divisions 1787
(I) and (J) of this section. This division applies only to a 1788
municipal corporation or a township. 1789

(KK) For a countywide public safety communications system 1790
under section 307.63 of the Revised Code. This division applies 1791
only to counties. 1792

(LL) For the support by a county of criminal justice 1793
services under section 307.45 of the Revised Code; 1794

(MM) For the purpose of maintaining and operating a jail 1795
or other detention facility as defined in section 2921.01 of the 1796
Revised Code; 1797

(NN) For purchasing, maintaining, or improving, or any 1798
combination of the foregoing, real estate on which to hold, and 1799
the operating expenses of, agricultural fairs operated by a 1800
county agricultural society or independent agricultural society 1801
under Chapter 1711. of the Revised Code. This division applies 1802
only to a county. 1803

(OO) For constructing, rehabilitating, repairing, or 1804
maintaining sidewalks, walkways, trails, bicycle pathways, or 1805
similar improvements, or acquiring ownership interests in land 1806
necessary for the foregoing improvements; 1807

(PP) For both of the purposes set forth in divisions (G)	1808
and (OO) of this section.	1809
(QQ) For both of the purposes set forth in divisions (H)	1810
and (HH) of this section. This division applies only to a	1811
township.	1812
(RR) For the legislative authority of a municipal	1813
corporation, board of county commissioners of a county, or board	1814
of township trustees of a township to acquire agricultural	1815
easements, as defined in section 5301.67 of the Revised Code,	1816
and to supervise and enforce the easements.	1817
(SS) For both of the purposes set forth in divisions (BB)	1818
and (KK) of this section. This division applies only to a	1819
county.	1820
(TT) For the maintenance and operation of a facility that	1821
is organized in whole or in part to promote the sciences and	1822
natural history under section 307.761 of the Revised Code.	1823
(UU) For the creation and operation of a county land	1824
reutilization corporation and for any programs or activities of	1825
the corporation found by the board of directors of the	1826
corporation to be consistent with the purposes for which the	1827
corporation is organized;	1828
(VV) For construction and maintenance of improvements and	1829
expenses of soil and water conservation district programs under	1830
Chapter 940. of the Revised Code;	1831
(WW) For the OSU extension fund created under section	1832
3335.35 of the Revised Code for the purposes prescribed under	1833
section 3335.36 of the Revised Code for the benefit of the	1834
citizens of a county. This division applies only to a county.	1835

(XX) For a municipal corporation that withdraws or 1836
proposes by resolution to withdraw from a regional transit 1837
authority under section 306.55 of the Revised Code to provide 1838
transportation services for the movement of persons within, 1839
from, or to the municipal corporation; 1840

(YY) For any combination of the purposes specified in 1841
divisions (NN), (VV), and (WW) of this section. This division 1842
applies only to a county. 1843

(ZZ) For any combination of the following purposes: the 1844
acquisition, construction, improvement, or maintenance of 1845
buildings, equipment, and supplies for police, firefighting, or 1846
emergency medical services; the construction, reconstruction, 1847
resurfacing, or repair of streets, roads, and bridges; or for 1848
general infrastructure projects. This division applies only to a 1849
township or municipal corporation. 1850

(AAA) For any combination of the purposes specified in 1851
divisions (G), (K), (N), (O), (P), (X), (BB), and (MM) of this 1852
section, for the acquisition, construction or maintenance of 1853
county facilities, or for the acquisition of or improvements to 1854
land. This division applies only to a county. 1855

The resolution shall be confined to the purpose or 1856
purposes described in one division of this section, to which the 1857
revenue derived therefrom shall be applied. The existence in any 1858
other division of this section of authority to levy a tax for 1859
any part or all of the same purpose or purposes does not 1860
preclude the use of such revenues for any part of the purpose or 1861
purposes of the division under which the resolution is adopted. 1862

The resolution shall specify the amount of the increase in 1863
rate that it is necessary to levy, the purpose of that increase 1864

in rate, and the number of years during which the increase in 1865
rate shall be in effect, which may or may not include a levy 1866
upon the duplicate of the current year. The number of years may 1867
be any number not exceeding five, except as follows: 1868

(1) When the additional rate is for the payment of debt 1869
charges, the increased rate shall be for the life of the 1870
indebtedness. 1871

~~(2) When the additional rate is for any of the following, 1872
the increased rate shall be for a continuing period of time: 1873~~

~~(a) For the current expenses for a detention facility 1874
district, a district organized under section 2151.65 of the 1875
Revised Code, or a combined district organized under sections 1876
2151.65 and 2152.41 of the Revised Code; 1877~~

~~(b) For providing a county's share of the cost of 1878
maintaining and operating schools, district detention 1879
facilities, forestry camps, or other facilities, or any 1880
combination thereof, established under section 2151.65 or 1881
2152.41 of the Revised Code or under both of those sections. 1882~~

~~(3) When the additional rate is for either of the 1883
following, the increased rate may be for a continuing period of 1884
time: 1885~~

~~(a) For the purposes set forth in division (I), (J), (U), 1886
(JJ), or (KK) of this section; 1887~~

~~(b) For the maintenance and operation of a joint 1888
recreation district. 1889~~

~~(4) When the increase is for the purpose or purposes set 1890
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 1891
section, the tax levy may be for any specified number of years- 1892~~

~~or for a continuing period of time,~~ as set forth in the 1893
resolution. 1894

~~(5)~~ (3) When the increase is for the purpose set forth in 1895
division (ZZ) or (AAA) of this section, the tax levy may be for 1896
any number of years not exceeding ten. 1897

A levy for one of the purposes set forth in division (G), 1898
(I), (J), (U), or (JJ) of this section may be reduced pursuant 1899
to section ~~5705.261~~ or 5705.31 of the Revised Code. A levy for 1900
one of the purposes set forth in division (G), (I), (J), (U), or 1901
(JJ) of this section may also be terminated or permanently 1902
reduced by the taxing authority if it adopts a resolution 1903
stating that the continuance of the levy is unnecessary and the 1904
levy shall be terminated or that the millage is excessive and 1905
the levy shall be decreased by a designated amount. 1906

A resolution of a detention facility district, a district 1907
organized under section 2151.65 of the Revised Code, or a 1908
combined district organized under both sections 2151.65 and 1909
2152.41 of the Revised Code may include both current expenses 1910
and other purposes, provided that the resolution shall apportion 1911
the annual rate of levy between the current expenses and the 1912
other purpose or purposes. The apportionment need not be the 1913
same for each year of the levy, but the respective portions of 1914
the rate actually levied each year for the current expenses and 1915
the other purpose or purposes shall be limited by the 1916
apportionment. 1917

Whenever a board of county commissioners, acting either as 1918
the taxing authority of its county or as the taxing authority of 1919
a sewer district or subdistrict created under Chapter 6117. of 1920
the Revised Code, by resolution declares it necessary to levy a 1921
tax in excess of the ten-mill limitation for the purpose of 1922

constructing, improving, or extending sewage disposal plants or 1923
sewage systems, the tax may be in effect for any number of years 1924
not exceeding twenty, and the proceeds of the tax, 1925
notwithstanding the general provisions of this section, may be 1926
used to pay debt charges on any obligations issued and 1927
outstanding on behalf of the subdivision for the purposes 1928
enumerated in this paragraph, provided that any such obligations 1929
have been specifically described in the resolution. 1930

A resolution adopted by the legislative authority of a 1931
municipal corporation that is for the purpose in division (XX) 1932
of this section may be combined with the purpose provided in 1933
section 306.55 of the Revised Code, by vote of two-thirds of all 1934
members of the legislative authority. The legislative authority 1935
may certify the resolution to the board of elections as a 1936
combined question. The question appearing on the ballot shall be 1937
as provided in section 5705.252 of the Revised Code. 1938

A levy for the purpose set forth in division (BB) of this 1939
section may be imposed in all or a portion of the territory of a 1940
subdivision. If the 9-1-1 system to be established and operated 1941
with levy funds excludes territory located within the 1942
subdivision, the resolution adopted under this section, or a 1943
resolution proposing to renew such a levy that was imposed in 1944
all of the territory of the subdivision, may describe the area 1945
served or to be served by the system and specify that the 1946
proposed tax would be imposed only in the areas receiving or to 1947
receive the service. Upon passage of such a resolution, the 1948
board of elections shall submit the question of the tax levy 1949
only to those electors residing in the area or areas in which 1950
the tax would be imposed. If the 9-1-1 system would serve the 1951
entire subdivision, the resolution shall not exclude territory 1952
from the tax levy. 1953

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

When the electors of a subdivision or, in the case of a qualifying library levy for the support of a library association or private corporation, the electors of the association library district or, in the case of a 9-1-1 system levy serving only a portion of the territory of a subdivision, the electors of the portion of the subdivision in which the levy would be imposed have approved a tax levy under this section, the taxing authority of the subdivision may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

Sec. 5705.191. The taxing authority of any subdivision, other than the board of education of a school district or the taxing authority of a county school financing district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy a tax in excess of such limitation for any of the purposes in section 5705.19 of the Revised Code, or to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals, and that the question of such additional tax levy shall be submitted to the electors of the subdivision at a general, primary, or special election to be held at a time therein specified. In the case of a qualifying library levy for the support of a library association or private

corporation, the question of the levy shall be submitted to the 1985
electors of the association library district. Such resolution 1986
shall not include a levy on the current tax list and duplicate 1987
unless such election is to be held at or prior to the general 1988
election day of the current tax year. Such resolution shall 1989
conform to the requirements of section 5705.19 of the Revised 1990
Code, except that a levy to supplement the general fund for the 1991
purposes of public assistance, human or social services, relief, 1992
welfare, hospitalization, health, or the support of general or 1993
tuberculosis hospitals may not be for a longer period than ten 1994
years. All other levies under this section may not be for a 1995
longer period than five years unless a longer period is 1996
permitted by section 5705.19 of the Revised Code, and the 1997
resolution shall specify the date of holding such election, 1998
which shall not be earlier than ninety days after the adoption 1999
and certification of such resolution. The resolution shall go 2000
into immediate effect upon its passage and no publication of the 2001
same is necessary other than that provided for in the notice of 2002
election. A copy of such resolution, immediately after its 2003
passage, shall be certified to the board of elections of the 2004
proper county or counties in the manner provided by section 2005
5705.25 of the Revised Code, and such section shall govern the 2006
arrangements for the submission of such question and other 2007
matters with respect to such election, to which section 5705.25 2008
of the Revised Code refers, excepting that such election shall 2009
be held on the date specified in the resolution, which shall be 2010
consistent with the requirements of section 3501.01 of the 2011
Revised Code, provided that only one special election for the 2012
submission of such question may be held in any one calendar year 2013
and provided that a special election may be held upon the same 2014
day a primary election is held. Publication of notice of that 2015
election shall be made in a newspaper of general circulation in 2016

the county once a week for two consecutive weeks, or as provided 2017
in section 7.16 of the Revised Code, prior to the election. If 2018
the board of elections operates and maintains a web site, the 2019
board of elections shall post notice of the election on its web 2020
site for thirty days prior to the election. 2021

If a majority of the electors voting on the question vote 2022
in favor thereof, the taxing authority of the subdivision may 2023
make the necessary levy within such subdivision or, in the case 2024
of a qualifying library levy for the support of a library 2025
association or private corporation, within the association 2026
library district, at the additional rate or at any lesser rate 2027
outside the ten-mill limitation on the tax list and duplicate 2028
for the purpose stated in the resolution. Such tax levy shall be 2029
included in the next annual tax budget that is certified to the 2030
county budget commission. 2031

After the approval of such a levy by the electors, the 2032
taxing authority of the subdivision may anticipate a fraction of 2033
the proceeds of such levy and issue anticipation notes. ~~In the~~ 2034
~~case of a continuing levy that is not levied for the purpose of~~ 2035
~~current expenses, notes may be issued at any time after approval~~ 2036
~~of the levy in an amount not more than fifty per cent of the~~ 2037
~~total estimated proceeds of the levy for the succeeding ten~~ 2038
~~years, less an amount equal to the fraction of the proceeds of~~ 2039
~~the levy previously anticipated by the issuance of anticipation~~ 2040
~~notes.~~ In the case of a levy ~~for a fixed period~~ that is not for 2041
the purpose of current expenses, notes may be issued at any time 2042
after approval of the levy in an amount not more than fifty per 2043
cent of the total estimated proceeds of the levy throughout the 2044
remaining life of the levy, less an amount equal to the fraction 2045
of the proceeds of the levy previously anticipated by the 2046
issuance of anticipation notes. In the case of a levy for 2047

current expenses, notes may be issued after the approval of the 2048
levy by the electors and prior to the time when the first tax 2049
collection from the levy can be made. Such notes may be issued 2050
in an amount not more than fifty per cent of the total estimated 2051
proceeds of the levy throughout the term of the levy ~~in the case~~ 2052
~~of a levy for a fixed period, or fifty per cent of the total~~ 2053
~~estimated proceeds for the first ten years of the levy in the~~ 2054
~~case of a continuing levy.~~ 2055

No anticipation notes that increase the net indebtedness 2056
of a county may be issued without the prior consent of the board 2057
of county commissioners of that county. The notes shall be 2058
issued as provided in section 133.24 of the Revised Code, shall 2059
have principal payments during each year after the year of their 2060
issuance over a period not exceeding the life of the levy 2061
anticipated, and may have a principal payment in the year of 2062
their issuance. 2063

"Taxing authority" and "subdivision" have the same 2064
meanings as in section 5705.01 of the Revised Code. 2065

This section is supplemental to and not in derogation of 2066
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 2067

Sec. 5705.192. (A) For the purposes of this section only, 2068
"taxing authority" includes a township board of park 2069
commissioners appointed under section 511.18 of the Revised 2070
Code. 2071

(B) A taxing authority may propose to replace an existing 2072
levy that the taxing authority is authorized to levy, regardless 2073
of the section of the Revised Code under which the authority is 2074
granted, except a school district emergency levy proposed 2075
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 2076

The taxing authority may propose to replace the existing levy in
its entirety at the rate at which it is authorized to be levied;
may propose to replace a portion of the existing levy at a
lesser rate; or may propose to replace the existing levy in its
entirety and increase the rate at which it is levied. If the
taxing authority proposes to replace an existing levy, the
proposed levy shall be called a replacement levy and shall be so
designated on the ballot. Except as otherwise provided in this
division, a replacement levy shall be limited to the purpose of
the existing levy, and shall appear separately on the ballot
from, and shall not be conjoined with, the renewal of any other
existing levy. In the case of an existing school district levy
imposed under section 5705.21 of the Revised Code for the
purpose specified in division (F) of section 5705.19 of the
Revised Code, or in the case of an existing school district levy
imposed under section 5705.217 of the Revised Code for the
acquisition, construction, enlargement, renovation, and
financing of permanent improvements, the replacement for that
existing levy may be for the same purpose or for the purpose of
general permanent improvements as defined in section 5705.21 of
the Revised Code. The replacement for an existing levy imposed
under division (L) of section 5705.19 or section 5705.222 of the
Revised Code may be for any purpose authorized for a levy
imposed under section 5705.222 of the Revised Code.

The resolution proposing a replacement levy shall specify
the purpose of the levy; its proposed rate expressed in mills
for each one dollar of taxable value and in dollars for each one
hundred thousand dollars of the county auditor's appraised
value; whether the proposed rate is the same as the rate of the
existing levy, a reduction, or an increase; the extent of any
reduction or increase expressed in mills for each one dollar of

taxable value and in dollars for each one hundred thousand 2108
dollars of the county auditor's appraised value; the first 2109
calendar year in which the levy will be due; and the term of the 2110
levy, expressed in years ~~or, if applicable, that it will be~~ 2111
~~levied for a continuing period of time.~~ 2112

The sections of the Revised Code governing the maximum 2113
rate and term of the existing levy, the contents of the 2114
resolution that proposed the levy, the adoption of the 2115
resolution, the arrangements for the submission of the question 2116
of the levy, and notice of the election also govern the 2117
respective provisions of the proposal to replace the existing 2118
levy, except as provided in divisions (B) (1) to ~~(5)~~ (4) of this 2119
section: 2120

~~(1) In the case of an existing school district levy that~~ 2121
~~is imposed under section 5705.21 of the Revised Code for the~~ 2122
~~purpose specified in division (F) of section 5705.19 of the~~ 2123
~~Revised Code or under section 5705.217 of the Revised Code for~~ 2124
~~the acquisition, construction, enlargement, renovation, and~~ 2125
~~financing of permanent improvements, and that is to be replaced~~ 2126
~~by a levy for general permanent improvements, the term of the~~ 2127
~~replacement levy may be for a continuing period of time.~~ 2128

~~(2) The date on which the election is held shall be as~~ 2129
~~follows:~~ 2130

~~(a) For the replacement of a levy with a fixed term of~~ 2131
~~years, The election shall be held on the date of the general~~ 2132
election held during the last year the existing levy may be 2133
extended on the real and public utility property tax list and 2134
duplicate, or the date of any election held in the ensuing year, 2135

~~(b) For the replacement of a levy imposed for a continuing~~ 2136

~~period of time, the date of any election held in any year after~~ 2137
~~the year the levy to be replaced is first approved by the~~ 2138
~~electors, except that only one election on the question of~~ 2139
~~replacing the levy may be held during any calendar year.~~ 2140

The failure by the electors to approve a proposal to 2141
replace a levy imposed for a continuing period of time does not 2142
terminate the existing continuing levy, except as provided under 2143
section 5705.171 of the Revised Code. 2144

~~(3)~~ (2) In the case of an existing school district levy 2145
imposed under division (B) of section 5705.21, division (C) of 2146
section 5705.212, or division (J) of section 5705.218 of the 2147
Revised Code, the rates allocated to the qualifying school 2148
district and to partnering community schools each may be 2149
increased or decreased or remain the same, and the total rate 2150
may be increased, decreased, or remain the same. 2151

~~(4)~~ (3) In the case of an existing levy imposed under 2152
division (L) of section 5705.19 of the Revised Code, the term 2153
may be for any number of years not exceeding ten ~~or for a~~ 2154
~~continuing period of time.~~ 2155

~~(5)~~ (4) In addition to other required information, the 2156
election notice shall express the levy's annual collections, as 2157
estimated and certified by the county auditor under section 2158
5705.03 of the Revised Code. 2159

(C) The form of the ballot at the election on the question 2160
of a replacement levy shall be as follows: 2161

"A replacement of a tax for the benefit of _____ 2162
(name of subdivision or public library) for the purpose of 2163
_____ (the purpose stated in the resolution), that the 2164
county auditor estimates will collect \$_____ annually, at a rate 2165

not exceeding _____ mills for each \$1 of taxable value, 2166
which amounts to \$_____ for each \$100,000 of the county 2167
auditor's appraised value, for _____ (number of years levy 2168
is to run, ~~or that it will be levied for a continuous period of~~ 2169
~~time~~) 2170

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the replacement levy is proposed by a qualifying school 2172
district to replace an existing tax levied under division (B) of 2173
section 5705.21, division (C) (1) of section 5705.212, or 2174
division (J) of section 5705.218 of the Revised Code, the form 2175
of the ballot shall be modified by adding, after the phrase 2176
"each \$1 of taxable value," the following: "(of which _____ 2177
mills is to be allocated to partnering community schools)." 2178

If the proposal is to replace an existing levy and 2179
increase the rate of the existing levy, the form of the ballot 2180
shall be changed by adding the words "_____ mills of an 2181
existing levy and an increase of _____ mills, to 2182
constitute" after the words "a replacement of." If the proposal 2183
is to replace only a portion of an existing levy, the form of 2184
the ballot shall be changed by adding the words "a portion of an 2185
existing levy, being a reduction of _____ mills, to 2186
constitute" after the words "a replacement of." If the existing 2187
levy is imposed under division (B) of section 5705.21, division 2188
(C) (1) of section 5705.212, or division (J) of section 5705.218 2189
of the Revised Code, the form of the ballot also shall state the 2190
portion of the total increased rate or of the total rate as 2191
reduced that is to be allocated to partnering community schools. 2192

If the tax is to be placed on the tax list of the current 2193
tax year, the form of the ballot shall be modified by adding at 2194
the end of the form the phrase ", commencing in _____ 2195
(first year the replacement tax is to be levied), first due in 2196
calendar year _____ (first calendar year in which the tax 2197
shall be due).\" 2198

The question covered by the resolution shall be submitted 2199
as a separate proposition, but may be printed on the same ballot 2200
with any other proposition submitted at the same election, other 2201
than the election of officers. More than one such question may 2202
be submitted at the same election. 2203

(D) Two or more existing levies, or any portion of those 2204
levies, may be combined into one replacement levy, so long as 2205
all of the existing levies are for the same purpose and ~~either~~ 2206
~~all are due to expire the same year or all are for a continuing~~ 2207
~~period of time.~~ The question of combining all or portions of 2208
those existing levies into the replacement levy shall appear as 2209
one ballot proposition before the electors. If the electors 2210
approve the ballot proposition, all or the stated portions of 2211
the existing levies are replaced by one replacement levy. 2212

(E) A levy approved in excess of the ten-mill limitation 2213
under this section shall be certified to the tax commissioner. 2214
In the first year of a levy approved under this section, the 2215
levy shall be extended on the tax lists after the February 2216
settlement succeeding the election at which the levy was 2217
approved. If the levy is to be placed on the tax lists of the 2218
current year, as specified in the resolution providing for its 2219
submission, the result of the election shall be certified 2220
immediately after the canvass by the board of elections to the 2221
taxing authority, which shall forthwith make the necessary levy 2222

and certify it to the county auditor, who shall extend it on the 2223
tax lists for collection. After the first year, the levy shall 2224
be included in the annual tax budget that is certified to the 2225
county budget commission. 2226

If notes are authorized to be issued in anticipation of 2227
the proceeds of the existing levy, notes may be issued in 2228
anticipation of the proceeds of the replacement levy, and such 2229
issuance is subject to the terms and limitations governing the 2230
issuance of notes in anticipation of the proceeds of the 2231
existing levy. 2232

(F) This section does not authorize a tax to be levied in 2233
any year after the year in which revenue is not needed for the 2234
purpose for which the tax is levied. 2235

Sec. 5705.198. The taxing authority of a joint recreation 2236
district may levy a tax approved by the electors for the purpose 2237
stated in division (H) of section 5705.19 of the Revised Code— 2238
~~and for a continuing period of time~~ for any specified number of 2239
years, and in accordance with that section. After the approval 2240
at any time of a levy for that purpose by vote, the taxing 2241
authority of a joint recreation district may anticipate a 2242
fraction of the proceeds of that levy and, from time to time 2243
during the life of the levy, issue anticipation notes. The 2244
aggregate principal payments on all such anticipation notes to 2245
be made in any calendar year shall not exceed fifty per cent of 2246
the anticipated proceeds from the levy for that year, and no 2247
anticipation note shall mature later than the thirty-first day 2248
of December of the fifth calendar year following the calendar 2249
year in which that note is issued. Such notes shall be issued as 2250
provided in section 133.24 of the Revised Code. 2251

Sec. 5705.199. (A) At any time the board of education of a 2252

city, local, exempted village, cooperative education, or joint 2253
vocational school district, by a vote of two-thirds of all its 2254
members, may declare by resolution that the revenue that will be 2255
raised by all tax levies that the district is authorized to 2256
impose, when combined with state and federal revenues, will be 2257
insufficient to provide for the necessary requirements of the 2258
school district, and that it is therefore necessary to levy a 2259
tax in excess of the ten-mill limitation for the purpose of 2260
providing for the necessary requirements of the school district. 2261
Such a levy shall be proposed as a substitute for all or a 2262
portion of one or more existing levies imposed under sections 2263
5705.194 to 5705.197 of the Revised Code or under this section, 2264
by levying a tax as follows: 2265

(1) In the initial year the levy is in effect, the levy 2266
shall be in a specified amount of money equal to the aggregate 2267
annual dollar amount of proceeds derived from the levy or 2268
levies, or portion thereof, being substituted. 2269

(2) In each subsequent year the levy is in effect, the 2270
levy shall be in a specified amount of money equal to the sum of 2271
the following: 2272

(a) The dollar amount of the proceeds derived from the 2273
levy in the prior year; and 2274

(b) The dollar amount equal to the product of the total 2275
taxable value of all taxable real property in the school 2276
district in the then-current year, excluding carryover property 2277
as defined in section 319.301 of the Revised Code, multiplied by 2278
the annual levy, expressed in mills for each one dollar of 2279
taxable value, that was required to produce the annual dollar 2280
amount of the levy under this section in the prior year; 2281
provided, that the amount under division (A) (2) (b) of this 2282

section shall not be less than zero. 2283

(B) The resolution proposing the substitute levy shall 2284
specify the annual dollar amount the levy is to produce in its 2285
initial year; the first calendar year in which the levy will be 2286
due; and the term of the levy expressed in years, which may be 2287
any number not exceeding ten, ~~or for a continuing period of~~ 2288
~~time~~. The resolution shall specify the date of holding the 2289
election, which shall not be earlier than ninety days after 2290
certification of the resolution to the board of elections, and 2291
which shall be consistent with the requirements of section 2292
3501.01 of the Revised Code. If two or more existing levies are 2293
to be included in a single substitute levy, but are not 2294
scheduled to expire in the same year, the resolution shall 2295
specify that the existing levies to be substituted shall not be 2296
levied after the year preceding the year in which the substitute 2297
levy is first imposed. 2298

The resolution shall go into immediate effect upon its 2299
passage, and no publication of the resolution shall be necessary 2300
other than that provided for in the notice of election. A copy 2301
of the resolution shall immediately after its passage be 2302
certified to the county auditor in the manner provided by 2303
section 5705.195 of the Revised Code, and sections 5705.194 and 2304
5705.196 of the Revised Code shall govern the arrangements for 2305
the submission of the question and other matters concerning the 2306
notice of election and the election, except as may be provided 2307
otherwise in this section. 2308

(C) The form of the ballot to be used at the election on 2309
the question of a levy under this section shall be as follows: 2310

"Shall a tax levy substituting for an existing levy be 2311
imposed by the _____ (here insert name of school district) 2312

for the purpose of providing for the necessary requirements of
the school district in the initial sum of \$_____ (here
insert the annual dollar amount the levy is to produce in its
initial year), and a levy of taxes be made outside of the ten-
mill limitation estimated by the county auditor to require
_____ mills for each \$1 of taxable value, which amounts to
\$_____ for each \$100,000 of the county auditor's appraised
value for the initial year of the tax, for a period of
_____ (here insert the number of years the levy is to be
imposed, ~~or that it will be levied for a continuing period of~~
~~time~~), commencing in _____ (first year the tax is to be
levied), first due in calendar year _____ (first calendar
year in which the tax shall be due), with the sum of such tax to
increase only if and as new land or real property improvements
not previously taxed by the school district are added to its tax
list?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

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

"If approved, any remaining tax years on any of the 2341
_____ (here insert the number of existing levies) existing 2342
levies will not be collected after _____ (here insert the 2343
current tax year or, if not the current tax year, the applicable 2344
tax year).". 2345

(D) The submission of questions to the electors under this 2346
section is subject to the limitation on the number of election 2347
dates established by section 5705.214 of the Revised Code. 2348

(E) If a majority of the electors voting on the question 2349
so submitted in an election vote in favor of the levy, the board 2350
of education may make the necessary levy within the school 2351
district at the rate and for the purpose stated in the 2352
resolution. The tax levy shall be included in the next tax 2353
budget that is certified to the county budget commission. 2354

~~(F) A levy for a continuing period of time may be 2355
decreased pursuant to section 5705.261 of the Revised Code. 2356~~

~~(G)~~ A levy under this section substituting for all or a 2357
portion of one or more existing levies imposed under sections 2358
5705.194 to 5705.197 of the Revised Code or under this section 2359
shall be treated as having renewed the levy or levies being 2360
substituted for purposes of the payments made under sections 2361
5751.20 to 5751.22 of the Revised Code. 2362

~~(H)~~ (G) After the approval of a levy on the current tax 2363
list and duplicate, and prior to the time when the first tax 2364
collection from the levy can be made, the board of education may 2365
anticipate a fraction of the proceeds of the levy and issue 2366
anticipation notes in a principal amount not exceeding fifty per 2367
cent of the total estimated proceeds of the levy to be collected 2368
during the first year of the levy. The notes shall be issued as 2369

provided in section 133.24 of the Revised Code, shall have 2370
principal payments during each year after the year of their 2371
issuance over a period not to exceed five years, and may have a 2372
principal payment in the year of their issuance. 2373

Sec. 5705.21. (A) At any time, the board of education of 2374
any city, local, exempted village, cooperative education, or 2375
joint vocational school district, by a vote of two-thirds of all 2376
its members, may declare by resolution that the amount of taxes 2377
that may be raised within the ten-mill limitation by levies on 2378
the current tax list will be insufficient to provide an adequate 2379
amount for the necessary requirements of the school district, 2380
that it is necessary to levy a tax in excess of such limitation 2381
for one of the purposes specified in division (A), (D), (F), 2382
(H), or (DD) of section 5705.19 of the Revised Code, for general 2383
permanent improvements, for the purpose of operating a cultural 2384
center, for the purpose of providing for school safety and 2385
security, or for the purpose of providing education technology, 2386
and that the question of such additional tax levy shall be 2387
submitted to the electors of the school district at a special 2388
election on a day to be specified in the resolution. In the case 2389
of a qualifying library levy for the support of a library 2390
association or private corporation, the question shall be 2391
submitted to the electors of the association library district. 2392
If the resolution states that the levy is for the purpose of 2393
operating a cultural center, the ballot shall state that the 2394
levy is "for the purpose of operating the_____ (name of 2395
cultural center)." 2396

As used in this division, "cultural center" means a 2397
freestanding building, separate from a public school building, 2398
that is open to the public for educational, musical, artistic, 2399
and cultural purposes; "education technology" means, but is not 2400

limited to, computer hardware, equipment, materials, and 2401
accessories, equipment used for two-way audio or video, and 2402
software; "general permanent improvements" means permanent 2403
improvements without regard to the limitation of division (F) of 2404
section 5705.19 of the Revised Code that the improvements be a 2405
specific improvement or a class of improvements that may be 2406
included in a single bond issue; and "providing for school 2407
safety and security" includes but is not limited to providing 2408
for permanent improvements to provide or enhance security, 2409
employment of or contracting for the services of safety 2410
personnel, providing mental health services and counseling, or 2411
providing training in safety and security practices and 2412
responses. 2413

A resolution adopted under this division shall be confined 2414
to a single purpose and shall specify the amount of the increase 2415
in rate that it is necessary to levy, the purpose of the levy, 2416
and the number of years during which the increase in rate shall 2417
be in effect. The number of years may be any number not 2418
~~exceeding five or, if the levy is for current expenses of the~~ 2419
~~district or for general permanent improvements, for a continuing~~ 2420
~~period of time.~~ 2421

(B) (1) The board of education of a qualifying school 2422
district, by resolution, may declare that it is necessary to 2423
levy a tax in excess of the ten-mill limitation for the purpose 2424
of paying the current expenses of partnering community schools 2425
and, if any of the levy proceeds are so allocated, of the 2426
district. A qualifying school district that is not a municipal 2427
school district may allocate all of the levy proceeds to 2428
partnering community schools. A municipal school district shall 2429
allocate a portion of the levy proceeds to the current expenses 2430
of the district. The resolution shall declare that the question 2431

of the additional tax levy shall be submitted to the electors of 2432
the school district at a special election on a day to be 2433
specified in the resolution. The resolution shall state the 2434
purpose of the levy, the rate of the tax expressed in mills for 2435
each one dollar of taxable value, the number of such mills to be 2436
levied for the current expenses of the partnering community 2437
schools and the number of such mills, if any, to be levied for 2438
the current expenses of the school district, the number of years 2439
the tax will be levied, and the first year the tax will be 2440
levied. The number of years the tax may be levied may be any 2441
number not exceeding ten years, ~~or for a continuing period of~~ 2442
~~time.~~ 2443

The levy of a tax for the current expenses of a partnering 2444
community school under this section and the distribution of 2445
proceeds from the tax by a qualifying school district to 2446
partnering community schools is hereby determined to be a proper 2447
public purpose. 2448

(2) (a) If any portion of the levy proceeds are to be 2449
allocated to the current expenses of the qualifying school 2450
district, the form of the ballot at an election held pursuant to 2451
division (B) of this section shall be as follows: 2452

"Shall a levy be imposed by the _____ (insert the name 2453
of the qualifying school district) for the purpose of current 2454
expenses of the school district and of partnering community 2455
schools, that the county auditor estimates will collect \$ _____ 2456
annually, at a rate not exceeding _____ mills for each \$1 of 2457
taxable value, of which _____ (insert the number of mills to be 2458
allocated to partnering community schools) mills is to be 2459
allocated to partnering community schools, which amounts to 2460
\$ _____ for each \$100,000 of the county auditor's appraised 2461

value, for_____ (insert the number of years the levy is to be 2462
~~imposed, or that it will be levied for a continuing period of~~ 2463
~~time~~), beginning_____ (insert first year the tax is to be 2464
levied), which will first be payable in calendar year_____ 2465
(insert the first calendar year in which the tax would be 2466
payable)? 2467

2468

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the 2469
current expenses of partnering community schools, the form of 2470
the ballot shall be as follows: 2471

"Shall a levy be imposed by the_____ (insert the name 2472
of the qualifying school district) for the purpose of current 2473
expenses of partnering community schools, that the county 2474
auditor estimates will collect \$_____ annually, at a rate not 2475
exceeding_____ mills for each \$1 of taxable value which amounts 2476
to \$_____ for each \$100,000 of the county auditor's appraised 2477
value, for_____ (insert the number of years the levy is to be 2478
~~imposed, or that it will be levied for a continuing period of~~ 2479
~~time~~), beginning_____ (insert first year the tax is to be 2480
levied), which will first be payable in calendar year_____ 2481
(insert the first calendar year in which the tax would be 2482
payable)? 2483

2484

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(3) Upon each receipt of a tax distribution by the 2485
qualifying school district, the board of education shall credit 2486
the portion allocated to partnering community schools to the 2487
partnering community schools fund. All income from the 2488
investment of money in the partnering community schools fund 2489
shall be credited to that fund. 2490

(a) If the qualifying school district is a municipal 2491
school district, the board of education shall distribute the 2492
partnering community schools amount among the then qualifying 2493
community schools not more than forty-five days after the school 2494
district receives and deposits each tax distribution. From each 2495
tax distribution, each such partnering community school shall 2496
receive a portion of the partnering community schools amount in 2497
the proportion that the number of its resident students bears to 2498
the aggregate number of resident students of all such partnering 2499
community schools as of the date of receipt and deposit of the 2500
tax distribution. 2501

(b) If the qualifying school district is not a municipal 2502
school district, the board of education may distribute all or a 2503
portion of the amount in the partnering community schools fund 2504
during a fiscal year to partnering community schools on or 2505
before the first day of June of the preceding fiscal year. Each 2506
such partnering community school shall receive a portion of the 2507
amount distributed by the board from the partnering community 2508
schools fund during the fiscal year in the proportion that the 2509
number of its resident students bears to the aggregate number of 2510
resident students of all such partnering community schools as of 2511
the date the school district received and deposited the most 2512
recent tax distribution. On or before the fifteenth day of June 2513
of each fiscal year, the board of education shall announce an 2514
estimated allocation to partnering community schools for the 2515

ensuing fiscal year. The board is not required to allocate to 2516
partnering community schools the entire partnering community 2517
schools amount in the fiscal year in which a tax distribution is 2518
received and deposited in the partnering community schools fund. 2519
The estimated allocation shall be published on the web site of 2520
the school district and expressed as a dollar amount per 2521
resident student. The actual allocation to community schools in 2522
a fiscal year need not conform to the estimate published by the 2523
school district so long if the estimate was made in good faith. 2524

Distributions by a school district under division (B) (3) 2525
(b) of this section shall be made in accordance with 2526
distribution agreements entered into by the board of education 2527
and each partnering community school eligible for distributions 2528
under this division. The distribution agreements shall be 2529
certified to the department of education each fiscal year before 2530
the thirtieth day of July. Each agreement shall provide for at 2531
least three distributions by the school district to the 2532
partnering community school during the fiscal year and shall 2533
require the initial distribution be made on or before the 2534
thirtieth day of July. 2535

(c) For the purposes of division (B) of this section, the 2536
number of resident students shall be the number of such students 2537
reported under section 3317.03 of the Revised Code and 2538
established by the department of education as of the date of 2539
receipt and deposit of the tax distribution. 2540

(4) To the extent an agreement whereby the qualifying 2541
school district and a community school endorse each other's 2542
programs is necessary for the community school to qualify as a 2543
partnering community school under division (B) (6) (b) of this 2544
section, the board of education of the school district shall 2545

certify to the department of education the agreement along with 2546
the determination that such agreement satisfies the requirements 2547
of that division. The board's determination is conclusive. 2548

(5) For the purposes of Chapter 3317. of the Revised Code 2549
or other laws referring to the "taxes charged and payable" for a 2550
school district, the taxes charged and payable for a qualifying 2551
school district that levies a tax under division (B) of this 2552
section includes only the taxes charged and payable under that 2553
levy for the current expenses of the school district, and does 2554
not include the taxes charged and payable for the current 2555
expenses of partnering community schools. The taxes charged and 2556
payable for the current expenses of partnering community schools 2557
shall not affect the calculation of "state education aid" as 2558
defined in section 5751.20 of the Revised Code. 2559

(6) As used in division (B) of this section: 2560

(a) "Qualifying school district" means a municipal school 2561
district, as defined in section 3311.71 of the Revised Code or a 2562
school district that contains within its territory a partnering 2563
community school. 2564

(b) "Partnering community school" means a community school 2565
established under Chapter 3314. of the Revised Code that is 2566
located within the territory of the qualifying school district 2567
and meets one of the following criteria: 2568

(i) If the qualifying school district is a municipal 2569
school district, the community school is sponsored by the 2570
district or is a party to an agreement with the district whereby 2571
the district and the community school endorse each other's 2572
programs; 2573

(ii) If the qualifying school district is not a municipal 2574

school district, the community school is sponsored by a sponsor 2575
that was rated as "exemplary" in the ratings most recently 2576
published under section 3314.016 of the Revised Code before the 2577
resolution proposing the levy is certified to the board of 2578
elections. 2579

(c) "Partnering community schools amount" means the 2580
product obtained, as of the receipt and deposit of the tax 2581
distribution, by multiplying the amount of a tax distribution by 2582
a fraction, the numerator of which is the number of mills per 2583
dollar of taxable value of the property tax to be allocated to 2584
partnering community schools, and the denominator of which is 2585
the total number of mills per dollar of taxable value authorized 2586
by the electors in the election held under division (B) of this 2587
section, each as set forth in the resolution levying the tax. If 2588
the resolution allocates all of the levy proceeds to partnering 2589
community schools, the "partnering schools amount" equals the 2590
amount of the tax distribution. 2591

(d) "Partnering community schools fund" means a separate 2592
fund established by the board of education of a qualifying 2593
school district for the deposit of partnering community school 2594
amounts under this section. 2595

(e) "Resident student" means a student enrolled in a 2596
partnering community school who is entitled to attend school in 2597
the qualifying school district under section 3313.64 or 3313.65 2598
of the Revised Code. 2599

(f) "Tax distribution" means a distribution of proceeds of 2600
the tax authorized by division (B) of this section under section 2601
321.24 of the Revised Code and distributions that are 2602
attributable to that tax under sections 323.156 and 4503.068 of 2603
the Revised Code or other applicable law. 2604

(C) A resolution adopted under this section shall specify 2605
the date of holding the election, which shall not be earlier 2606
than ninety days after the adoption and certification of the 2607
resolution and which shall be consistent with the requirements 2608
of section 3501.01 of the Revised Code. 2609

A resolution adopted under this section may propose to 2610
renew one or more existing levies imposed under division (A) or 2611
(B) of this section or to increase or decrease a single levy 2612
imposed under either such division. 2613

If the board of education imposes one or more existing 2614
levies for the purpose specified in division (F) of section 2615
5705.19 of the Revised Code, the resolution may propose to renew 2616
one or more of those existing levies, or to increase or decrease 2617
a single such existing levy, for the purpose of general 2618
permanent improvements. 2619

If the resolution proposes to renew two or more existing 2620
levies, the levies shall be levied for the same purpose. The 2621
resolution shall identify those levies and the rates at which 2622
they are levied. The resolution also shall specify that the 2623
existing levies shall not be extended on the tax lists after the 2624
year preceding the year in which the renewal levy is first 2625
imposed, regardless of the years for which those levies 2626
originally were authorized to be levied. 2627

If the resolution proposes to renew an existing levy 2628
imposed under division (B) of this section, the rates allocated 2629
to the qualifying school district and to partnering community 2630
schools each may be increased or decreased or remain the same, 2631
and the total rate may be increased, decreased, or remain the 2632
same. The resolution and notice of election shall specify the 2633
number of the mills to be levied for the current expenses of the 2634

partnering community schools and the number of the mills, if 2635
any, to be levied for the current expenses of the qualifying 2636
school district. 2637

A resolution adopted under this section shall go into 2638
immediate effect upon its passage, and no publication of the 2639
resolution shall be necessary other than that provided for in 2640
the notice of election. A copy of the resolution shall 2641
immediately after its passing be certified, along with the 2642
county auditor's certification provided under section 5705.03 of 2643
the Revised Code, to the board of elections of the proper county 2644
in the manner provided by section 5705.25 of the Revised Code. 2645
That section shall govern the arrangements for the submission of 2646
such question and other matters concerning the election to which 2647
that section refers, including publication of notice of the 2648
election, except that the election shall be held on the date 2649
specified in the resolution. In the case of a resolution adopted 2650
under division (B) of this section, the publication of notice of 2651
that election shall state the number of the mills, if any, to be 2652
levied for the current expenses of partnering community schools 2653
and the number of the mills to be levied for the current 2654
expenses of the qualifying school district. If a majority of the 2655
electors voting on the question so submitted in an election vote 2656
in favor of the levy, the board of education may make the 2657
necessary levy within the school district or, in the case of a 2658
qualifying library levy for the support of a library association 2659
or private corporation, within the association library district, 2660
at the additional rate, or at any lesser rate in excess of the 2661
ten-mill limitation on the tax list, for the purpose stated in 2662
the resolution. ~~A levy for a continuing period of time may be~~ 2663
~~reduced pursuant to section 5705.261 of the Revised Code. The~~ 2664
tax levy shall be included in the next tax budget that is 2665

certified to the county budget commission. 2666

(D) (1) After the approval of a levy on the current tax 2667
list and duplicate for current expenses, for recreational 2668
purposes, for community centers provided for in section 755.16 2669
of the Revised Code, or for a public library of the district 2670
under division (A) of this section, and prior to the time when 2671
the first tax collection from the levy can be made, the board of 2672
education may anticipate a fraction of the proceeds of the levy 2673
and issue anticipation notes in a principal amount not exceeding 2674
fifty per cent of the total estimated proceeds of the levy to be 2675
collected during the first year of the levy. 2676

(2) After the approval of a levy for general permanent 2677
improvements for a specified number of years or for permanent 2678
improvements having the purpose specified in division (F) of 2679
section 5705.19 of the Revised Code, the board of education may 2680
anticipate a fraction of the proceeds of the levy and issue 2681
anticipation notes in a principal amount not exceeding fifty per 2682
cent of the total estimated proceeds of the levy remaining to be 2683
collected in each year over a period of five years after the 2684
issuance of the notes. 2685

The notes shall be issued as provided in section 133.24 of 2686
the Revised Code, shall have principal payments during each year 2687
after the year of their issuance over a period not to exceed 2688
five years, and may have a principal payment in the year of 2689
their issuance. 2690

(3) After approval of a levy for general permanent 2691
improvements for a continuing period of time, the board of 2692
education may anticipate a fraction of the proceeds of the levy 2693
and issue anticipation notes in a principal amount not exceeding 2694
fifty per cent of the total estimated proceeds of the levy to be 2695

collected in each year over a specified period of years, not 2696
exceeding ten, after the issuance of the notes. No notes may be 2697
issued under this section on or after the effective date of this 2698
amendment. 2699

The notes shall be issued as provided in section 133.24 of 2700
the Revised Code, shall have principal payments during each year 2701
after the year of their issuance over a period not to exceed ten 2702
years, and may have a principal payment in the year of their 2703
issuance. 2704

(4) After the approval of a levy on the current tax list 2705
and duplicate under division (B) of this section, and prior to 2706
the time when the first tax collection from the levy can be 2707
made, the board of education may anticipate a fraction of the 2708
proceeds of the levy for the current expenses of the school 2709
district and issue anticipation notes in a principal amount not 2710
exceeding fifty per cent of the estimated proceeds of the levy 2711
to be collected during the first year of the levy and allocated 2712
to the school district. The portion of the levy proceeds to be 2713
allocated to partnering community schools under that division 2714
shall not be included in the estimated proceeds anticipated 2715
under this division and shall not be used to pay debt charges on 2716
any anticipation notes. 2717

The notes shall be issued as provided in section 133.24 of 2718
the Revised Code, shall have principal payments during each year 2719
after the year of their issuance over a period not to exceed 2720
five years, and may have a principal payment in the year of 2721
their issuance. 2722

(E) The submission of questions to the electors under this 2723
section is subject to the limitation on the number of election 2724
dates established by section 5705.214 of the Revised Code. 2725

(F) The board of education of any school district that 2726
levies a tax under this section for the purpose of providing for 2727
school safety and security may report to the department of 2728
education how the district is using revenue from that tax. 2729

The board of education of any school district that 2730
proposes to levy a tax for the purpose of providing for school 2731
safety and security may share the proceeds of the tax with 2732
chartered nonpublic schools, as defined by section 3310.01 of 2733
the Revised Code, that are located in the territory of the 2734
school district as provided in this division. The resolution 2735
levying the tax and the form of the ballot shall state that 2736
proceeds from the levy are to be shared with chartered nonpublic 2737
schools and shall state the percentage of the proceeds that is 2738
to be shared with those schools. 2739

If a percentage of the proceeds of such a tax are to be 2740
shared with chartered nonpublic schools under this division, 2741
such proceeds shall be shared with all chartered nonpublic 2742
schools located in the territory of the school district. Of the 2743
percentage of the proceeds to be shared with chartered nonpublic 2744
schools, each such school shall receive an amount that bears the 2745
same proportion of that percentage that the number of resident 2746
students attending that school bears to the total number of 2747
resident students attending all such schools in the territory of 2748
the school district. For the purposes of this section, a 2749
resident student is a student enrolled in a chartered nonpublic 2750
school located in the territory of the school district who is 2751
entitled to attend school in the school district under section 2752
3313.64 or 3313.65 of the Revised Code. 2753

All proceeds of the levy shall be credited to a fund of 2754
the school district created for that purpose, and the board of 2755

education shall pay each chartered nonpublic school its share of 2756
the proceeds from that fund not less frequently than once after 2757
each settlement of taxes under divisions (A) and (C) of section 2758
321.24 of the Revised Code. Any chartered nonpublic school 2759
receiving payments under this section shall use all of such 2760
payments only for providing for school safety and security. 2761

Sec. 5705.212. (A) (1) The board of education of any school 2762
district, at any time and by a vote of two-thirds of all of its 2763
members, may declare by resolution that the amount of taxes that 2764
may be raised within the ten-mill limitation will be 2765
insufficient to provide an adequate amount for the present and 2766
future requirements of the school district, that it is necessary 2767
to levy not more than five taxes in excess of that limitation 2768
for current expenses, and that each of the proposed taxes first 2769
will be levied in a different year, over a specified period of 2770
time. The board shall identify the taxes proposed under this 2771
section as follows: the first tax to be levied shall be called 2772
the "original tax." Each tax subsequently levied shall be called 2773
an "incremental tax." The rate of each incremental tax shall be 2774
identical, but the rates of such incremental taxes need not be 2775
the same as the rate of the original tax. The resolution also 2776
shall state that the question of these additional taxes shall be 2777
submitted to the electors of the school district at a special 2778
election. The resolution shall specify separately for each tax 2779
proposed: the amount of the increase in rate that it is 2780
necessary to levy, expressed separately for the original tax and 2781
each incremental tax; that the purpose of the levy is for 2782
current expenses; the number of years during which the original 2783
tax shall be in effect; a specification that the last year in 2784
which the original tax is in effect shall also be the last year 2785
in which each incremental tax shall be in effect; and the year 2786

in which each tax first is proposed to be levied. The original 2787
tax may be levied for any number of years not exceeding ten, ~~or~~ 2788
~~for a continuing period of time.~~ The resolution shall specify 2789
the date of holding the special election, which shall not be 2790
earlier than ninety days after the adoption and certification of 2791
the resolution and shall be consistent with the requirements of 2792
section 3501.01 of the Revised Code. 2793

(2) The board of education, by a vote of two-thirds of all 2794
of its members, may adopt a resolution proposing to renew taxes 2795
levied ~~other than for a continuing period of time~~ under division 2796
(A)(1) of this section. Such a resolution shall provide for 2797
levying a tax and specify all of the following: 2798

(a) That the tax shall be called and designated on the 2799
ballot as a renewal levy; 2800

(b) The rate of the renewal tax, which shall be a single 2801
rate that combines the rate of the original tax and each 2802
incremental tax into a single rate. The rate of the renewal tax 2803
shall not exceed the aggregate rate of the original and 2804
incremental taxes. 2805

(c) The number of years, not to exceed ten, that the 2806
renewal tax will be levied, ~~or that it will be levied for a~~ 2807
~~continuing period of time;~~ 2808

(d) That the purpose of the renewal levy is for current 2809
expenses; 2810

(e) Subject to the certification and notification 2811
requirements of section 5705.251 of the Revised Code, that the 2812
question of the renewal levy shall be submitted to the electors 2813
of the school district at the general election held during the 2814
last year the original tax may be extended on the real and 2815

public utility property tax list and duplicate or at a special 2816
election held during the ensuing year. 2817

(3) A resolution adopted under division (A) (1) or (2) of 2818
this section shall go into immediate effect upon its adoption 2819
and no publication of the resolution is necessary other than 2820
that provided for in the notice of election. Immediately after 2821
its adoption, a copy of the resolution shall be certified to the 2822
board of elections of the proper county in the manner provided 2823
by division (A) of section 5705.251 of the Revised Code, and 2824
that division shall govern the arrangements for the submission 2825
of the question and other matters concerning the election to 2826
which that section refers. The election shall be held on the 2827
date specified in the resolution. If a majority of the electors 2828
voting on the question so submitted in an election vote in favor 2829
of the taxes or a renewal tax, the board of education, if the 2830
original or a renewal tax is authorized to be levied for the 2831
current year, immediately may make the necessary levy within the 2832
school district at the authorized rate, or at any lesser rate in 2833
excess of the ten-mill limitation, for the purpose stated in the 2834
resolution. No tax shall be imposed prior to the year specified 2835
in the resolution as the year in which it is first proposed to 2836
be levied. The rate of the original tax and the rate of each 2837
incremental tax shall be cumulative, so that the aggregate rate 2838
levied in any year is the sum of the rates of both the original 2839
tax and all incremental taxes levied in or prior to that year 2840
under the same proposal. ~~A tax levied for a continuing period of~~ 2841
~~time under this section may be reduced pursuant to section~~ 2842
~~5705.261 of the Revised Code.~~ 2843

(B) Notwithstanding section 133.30 of the Revised Code, 2844
after the approval of a tax to be levied in the current or the 2845
succeeding year and prior to the time when the first tax 2846

collection from that levy can be made, the board of education 2847
may anticipate a fraction of the proceeds of the levy and issue 2848
anticipation notes in an amount not to exceed fifty per cent of 2849
the total estimated proceeds of the levy to be collected during 2850
the first year of the levy. The notes shall be sold as provided 2851
in Chapter 133. of the Revised Code. If anticipation notes are 2852
issued, they shall mature serially and in substantially equal 2853
amounts during each year over a period not to exceed five years; 2854
and the amount necessary to pay the interest and principal as 2855
the anticipation notes mature shall be deemed appropriated for 2856
those purposes from the levy, and appropriations from the levy 2857
by the board of education shall be limited each fiscal year to 2858
the balance available in excess of that amount. 2859

If the auditor of state has certified a deficit pursuant 2860
to section 3313.483 of the Revised Code, the notes authorized 2861
under this section may be sold in accordance with Chapter 133. 2862
of the Revised Code, except that the board may sell the notes 2863
after providing a reasonable opportunity for competitive 2864
bidding. 2865

(C) (1) The board of education of a qualifying school 2866
district, at any time and by a vote of two-thirds of all its 2867
members, may declare by resolution that it is necessary to levy 2868
not more than five taxes in excess of the ten-mill limitation 2869
for the current expenses of partnering community schools and, if 2870
any of the levy proceeds are so allocated, of the school 2871
district, and that each of the proposed taxes first will be 2872
levied in a different year, over a specified period of time. A 2873
qualifying school district that is not a municipal school 2874
district may allocate all of the levy proceeds to partnering 2875
community schools. A municipal school district shall allocate a 2876
portion of the levy proceeds to the current expenses of the 2877

district. The board shall identify the taxes proposed under this 2878
division in the same manner as in division (A) (1) of this 2879
section. The rate of each incremental tax shall be identical, 2880
but the rates of such incremental taxes need not be the same as 2881
the rate of the original tax. In addition to the specifications 2882
required of the resolution in division (A) of this section, the 2883
resolution shall state the number of the mills to be levied each 2884
year for the current expenses of the partnering community 2885
schools and the number of the mills, if any, to be levied each 2886
year for the current expenses of the school district. The number 2887
of mills for the current expenses of partnering community 2888
schools shall be the same for each of the incremental taxes, and 2889
the number of mills for the current expenses of the qualifying 2890
school district shall be the same for each of the incremental 2891
taxes. 2892

The levy of taxes for the current expenses of a partnering 2893
community school under division (C) of this section and the 2894
distribution of proceeds from the tax by a qualifying school 2895
district to partnering community schools is hereby determined to 2896
be a proper public purpose. 2897

(2) The board of education, by a vote of two-thirds of all 2898
of its members, may adopt a resolution proposing to renew taxes 2899
levied ~~other than for a continuing period of time~~ under division 2900
(C) (1) of this section. In such a renewal levy, the rates 2901
allocated to the qualifying school district and to partnering 2902
community schools each may be increased or decreased or remain 2903
the same, and the total rate may be increased, decreased, or 2904
remain the same. In addition to the requirements of division (A) 2905
(2) of this section, the resolution shall state the number of 2906
the mills to be levied for the current expenses of the 2907
partnering community schools and the number of the mills to be 2908

levied for the current expenses of the school district. 2909

(3) A resolution adopted under division (C) (1) or (2) of 2910
this section is subject to the rules and procedures prescribed 2911
by division (A) (3) of this section. 2912

(4) The proceeds of each tax levied under division (C) (1) 2913
or (2) of this section shall be credited and distributed in the 2914
manner prescribed by division (B) (3) of section 5705.21 of the 2915
Revised Code, and divisions (B) (4), (5), and (6) of that section 2916
apply to taxes levied under division (C) of this section. 2917

(5) Notwithstanding section 133.30 of the Revised Code, 2918
after the approval of a tax to be levied under division (C) (1) 2919
or (2) of this section, in the current or succeeding year and 2920
prior to the time when the first tax collection from that levy 2921
can be made, the board of education may anticipate a fraction of 2922
the proceeds of the levy for the current expenses of the 2923
qualifying school district and issue anticipation notes in a 2924
principal amount not exceeding fifty per cent of the estimated 2925
proceeds of the levy to be collected during the first year of 2926
the levy and allocated to the school district. The portion of 2927
levy proceeds to be allocated to partnering community schools 2928
shall not be included in the estimated proceeds anticipated 2929
under this division and shall not be used to pay debt charges on 2930
any anticipation notes. 2931

The notes shall be sold as provided in Chapter 133. of the 2932
Revised Code. If anticipation notes are issued, they shall 2933
mature serially and in substantially equal amounts during each 2934
year over a period not to exceed five years. The amount 2935
necessary to pay the interest and principal as the anticipation 2936
notes mature shall be deemed appropriated for those purposes 2937
from the levy, and appropriations from the levy by the board of 2938

education shall be limited each fiscal year to the balance 2939
available in excess of that amount. 2940

If the auditor of state has certified a deficit pursuant 2941
to section 3313.483 of the Revised Code, the notes authorized 2942
under this section may be sold in accordance with Chapter 133. 2943
of the Revised Code, except that the board may sell the notes 2944
after providing a reasonable opportunity for competitive 2945
bidding. 2946

As used in division (C) of this section, "qualifying 2947
school district" and "partnering community schools" have the 2948
same meanings as in section 5705.21 of the Revised Code. 2949

(D) The submission of questions to the electors under this 2950
section is subject to the limitation on the number of election 2951
dates established by section 5705.214 of the Revised Code. 2952

(E) When a school board certifies a resolution to the 2953
county auditor under division (B) (1) of section 5705.03 of the 2954
Revised Code proposing to levy a tax under division (A) (1) or 2955
(C) (1) of this section, the county auditor shall certify, in 2956
addition to the other information the auditor is required to 2957
certify under that section, an estimate of both the levy's 2958
annual collections for the tax year for which the original tax 2959
applies and the levies' aggregate annual collections for the tax 2960
year for which the final incremental tax applies, in both cases 2961
rounded to the nearest dollar, which shall be calculated 2962
assuming that the amount of the tax list of the taxing authority 2963
remains throughout the life of the levy the same as the amount 2964
of the tax list most recently certified by the county auditor 2965
under division (A) of section 319.28 of the Revised Code. If a 2966
school district is located in more than one county, the county 2967
auditor shall obtain from the county auditor of each other 2968

county in which the district is located the current tax 2969
valuation for the portion of the district in that county. 2970

Sec. 5705.213. (A) (1) The board of education of any school 2971
district, at any time and by a vote of two-thirds of all of its 2972
members, may declare by resolution that the amount of taxes that 2973
may be raised within the ten-mill limitation will be 2974
insufficient to provide an adequate amount for the present and 2975
future requirements of the school district and that it is 2976
necessary to levy a tax in excess of that limitation for current 2977
expenses. The resolution also shall state that the question of 2978
the additional tax shall be submitted to the electors of the 2979
school district at a special election. The resolution shall 2980
specify, for each year the levy is in effect, the amount of 2981
money that the levy is proposed to raise, which may, for years 2982
after the first year the levy is made, be expressed in terms of 2983
a dollar or percentage increase over the prior year's amount. 2984
The resolution also shall specify that the purpose of the levy 2985
is for current expenses, the number of years during which the 2986
tax shall be in effect which may be for any number of years not 2987
exceeding ten, and the year in which the tax first is proposed 2988
to be levied. The resolution shall specify the date of holding 2989
the special election, which shall not be earlier than ninety- 2990
five days after the adoption and certification of the resolution 2991
to the county auditor and not earlier than ninety days after 2992
certification to the board of elections. The date of the 2993
election shall be consistent with the requirements of section 2994
3501.01 of the Revised Code. 2995

(2) The board of education, by a vote of two-thirds of all 2996
of its members, may adopt a resolution proposing to renew a tax 2997
levied under division (A) (1) of this section. Such a resolution 2998
shall provide for levying a tax and specify all of the 2999

following: 3000

(a) That the tax shall be called and designated on the 3001
ballot as a renewal levy; 3002

(b) The amount of the renewal tax, which shall be no more 3003
than the amount of tax levied during the last year the tax being 3004
renewed is authorized to be in effect; 3005

(c) The number of years, not to exceed ten, that the 3006
renewal tax will be levied, ~~or that it will be levied for a~~ 3007
~~continuing period of time;~~ 3008

(d) That the purpose of the renewal levy is for current 3009
expenses; 3010

(e) Subject to the certification and notification 3011
requirements of section 5705.251 of the Revised Code, that the 3012
question of the renewal levy shall be submitted to the electors 3013
of the school district at the general election held during the 3014
last year the tax being renewed may be extended on the real and 3015
public utility property tax list and duplicate or at a special 3016
election held during the ensuing year. 3017

(3) A resolution adopted under division (A) (1) or (2) of 3018
this section shall go into immediate effect upon its adoption 3019
and no publication of the resolution is necessary other than 3020
that provided for in the notice of election. Immediately after 3021
its adoption, a copy of the resolution shall be certified to the 3022
county auditor of the proper county, who shall, within ten days, 3023
calculate and certify to the board of education the estimated 3024
levy, for the first year, and for each subsequent year for which 3025
the tax is proposed to be in effect. The estimates shall be made 3026
both in mills for each one dollar of taxable value and in 3027
dollars for each one hundred thousand dollars of the county 3028

auditor's appraised value. In making the estimates, the auditor 3029
shall assume that the amount of the tax list remains throughout 3030
the life of the levy, the same as the tax list most recently 3031
certified by the county auditor under division (A) of section 3032
319.28 of the Revised Code. 3033

If the board desires to proceed with the submission of the 3034
question, it shall certify its resolution, with the estimated 3035
tax levy expressed in mills for each one dollar of taxable value 3036
and dollars for each one hundred thousand dollars of the county 3037
auditor's appraised value for each year that the tax is proposed 3038
to be in effect, to the board of elections of the proper county 3039
in the manner provided by division (A) of section 5705.251 of 3040
the Revised Code. Section 5705.251 of the Revised Code shall 3041
govern the arrangements for the submission of the question and 3042
other matters concerning the election to which that section 3043
refers. The election shall be held on the date specified in the 3044
resolution. If a majority of the electors voting on the question 3045
so submitted in an election vote in favor of the tax, and if the 3046
tax is authorized to be levied for the current year, the board 3047
of education immediately may make the additional levy necessary 3048
to raise the amount specified in the resolution or a lesser 3049
amount for the purpose stated in the resolution. 3050

(4) The submission of questions to the electors under this 3051
section is subject to the limitation on the number of election 3052
dates established by section 5705.214 of the Revised Code. 3053

(B) Notwithstanding section 133.30 of the Revised Code, 3054
after the approval of a tax to be levied in the current or the 3055
succeeding year and prior to the time when the first tax 3056
collection from that levy can be made, the board of education 3057
may anticipate a fraction of the proceeds of the levy and issue 3058

anticipation notes in an amount not to exceed fifty per cent of 3059
the total estimated proceeds of the levy to be collected during 3060
the first year of the levy. The notes shall be sold as provided 3061
in Chapter 133. of the Revised Code. If anticipation notes are 3062
issued, they shall mature serially and in substantially equal 3063
amounts during each year over a period not to exceed five years; 3064
and the amount necessary to pay the interest and principal as 3065
the anticipation notes mature shall be deemed appropriated for 3066
those purposes from the levy, and appropriations from the levy 3067
by the board of education shall be limited each fiscal year to 3068
the balance available in excess of that amount. 3069

If the auditor of state has certified a deficit pursuant 3070
to section 3313.483 of the Revised Code, the notes authorized 3071
under this section may be sold in accordance with Chapter 133. 3072
of the Revised Code, except that the board may sell the notes 3073
after providing a reasonable opportunity for competitive 3074
bidding. 3075

Sec. 5705.215. (A) The governing board of an educational 3076
service center that is the taxing authority of a county school 3077
financing district, upon receipt of identical resolutions 3078
adopted within a sixty-day period by a majority of the members 3079
of the board of education of each school district that is within 3080
the territory of the county school financing district, may 3081
submit a tax levy to the electors of the territory in the same 3082
manner as a school board may submit a levy under division (C) of 3083
section 5705.21 of the Revised Code, except that: 3084

(1) The levy may be for a period not to exceed ten years, 3085
~~or, if the levy is solely for the purpose or purposes described~~ 3086
~~in division (A) (2) (a), (c), or (f) of this section, for a~~ 3087
~~continuing period of time.~~ 3088

(2) The purpose of the levy shall be one or more of the 3089
following: 3090

(a) For current expenses for the provision of special 3091
education and related services within the territory of the 3092
district; 3093

(b) For permanent improvements within the territory of the 3094
district for special education and related services; 3095

(c) For current expenses for specified educational 3096
programs within the territory of the district; 3097

(d) For permanent improvements within the territory of the 3098
district for specified educational programs; 3099

(e) For permanent improvements within the territory of the 3100
district; 3101

(f) For current expenses for school safety and security 3102
and mental health services, including training and employment of 3103
or contracting for the services of safety personnel, mental 3104
health personnel, social workers, and counselors. 3105

(B) If the levy provides for but is not limited to current 3106
expenses, the resolutions shall apportion the annual rate of the 3107
levy between current expenses and the other purposes. The 3108
apportionment need not be the same for each year of the levy, 3109
but the respective portions of the rate actually levied each 3110
year for current expenses and the other purposes shall be 3111
limited by that apportionment. 3112

(C) Prior to the application of section 319.301 of the 3113
Revised Code, the rate of a levy that is limited to, or to the 3114
extent that it is apportioned to, purposes other than current 3115
expenses shall be reduced in the same proportion in which the 3116

district's total valuation increases during the life of the levy 3117
because of additions to such valuation that have resulted from 3118
improvements added to the tax list and duplicate. 3119

(D) After the approval of a county school financing 3120
district levy under this section, the taxing authority may 3121
anticipate a fraction of the proceeds of such levy and may from 3122
time to time during the life of such levy, but in any given year 3123
prior to the time when the tax collection from such levy can be 3124
made for that year, issue anticipation notes in an amount not 3125
exceeding fifty per cent of the estimated proceeds of the levy 3126
to be collected in each year up to a period of five years after 3127
the date of the issuance of such notes, less an amount equal to 3128
the proceeds of such levy obligated for each year by the 3129
issuance of anticipation notes, provided that the total amount 3130
maturing in any one year shall not exceed fifty per cent of the 3131
anticipated proceeds of the levy for that year. Each issue of 3132
notes shall be sold as provided in Chapter 133. of the Revised 3133
Code, and shall, except for the limitation that the total amount 3134
of such notes maturing in any one year shall not exceed fifty 3135
per cent of the anticipated proceeds of such levy for that year, 3136
mature serially in substantially equal installments during each 3137
year over a period not to exceed five years after their 3138
issuance. 3139

~~(E) (1) In a resolution to be submitted to the taxing 3140~~
~~authority of a county school financing district under division 3141~~
~~(A) of this section calling for a ballot issue on the question 3142~~
~~of the levying of a tax for a continuing period of time by the 3143~~
~~taxing authority, the board of education of a school district 3144~~
~~that is part of the territory of the county school financing 3145~~
~~district also may propose to reduce the rate of one or more of 3146~~
~~that school district's property taxes levied for a continuing 3147~~

~~period of time in excess of the ten-mill limitation. The~~ 3148
~~reduction in the rate of a property tax may be any amount, not~~ 3149
~~exceeding the rate at which the tax is authorized to be levied.~~ 3150
~~The reduction in the rate of a tax shall first take effect in~~ 3151
~~the same year that the county school financing district tax~~ 3152
~~takes effect, and shall continue for each year that the county~~ 3153
~~school financing district tax is in effect. A board of~~ 3154
~~education's resolution proposing to reduce the rate of one or~~ 3155
~~more of its school district property taxes shall, in addition to~~ 3156
~~including information required for a resolution under division~~ 3157
~~(B) (1) of section 5705.03 of the Revised Code, specifically~~ 3158
~~identify each such tax and shall state for each tax the maximum~~ 3159
~~rate at which it currently may be levied and the maximum rate at~~ 3160
~~which it could be levied after the proposed reduction, expressed~~ 3161
~~in mills for each one dollar of taxable value.~~ 3162

~~Before submitting the resolution to the taxing authority~~ 3163
~~of the county school financing district, the board of education~~ 3164
~~of the school district shall certify a copy of it to the tax~~ 3165
~~commissioner and the county auditor. The county auditor shall~~ 3166
~~certify to the board all information required under division (B)~~ 3167
~~(2) of section 5705.03 of the Revised Code, in the manner~~ 3168
~~required under that division, and both of the following:~~ 3169

~~(a) An estimate of the levy's annual collections beginning~~ 3170
~~for the first year for which the reduction applies, rounded to~~ 3171
~~the nearest dollar, which shall be calculated assuming that the~~ 3172
~~amount of the tax list of the taxing authority remains~~ 3173
~~throughout the life of the reduced levy the same as the amount~~ 3174
~~of the tax list most recently certified by the county auditor~~ 3175
~~under division (A) of section 319.28 of the Revised Code.~~ 3176

~~If a school district is located in more than one county,~~ 3177

~~the county auditor shall obtain from the county auditor of each~~ 3178
~~other county in which the district is located the current tax~~ 3179
~~valuation for the portion of the district in that county.~~ 3180

~~(b) The effective rate of the levy for the last year~~ 3181
~~before the proposed reduction and the first year that the~~ 3182
~~reduction applies, both expressed in dollars for each one~~ 3183
~~hundred thousand dollars of the county auditor's appraised~~ 3184
~~value.~~ 3185

~~The tax commissioner, within ten days of receiving the~~ 3186
~~resolution, shall certify to the board the reduction in the~~ 3187
~~school district's total effective tax rate for each class of~~ 3188
~~property that would have resulted if the proposed reduction in~~ 3189
~~the rate or rates had been in effect the previous year. As used~~ 3190
~~in this paragraph, "effective tax rate" has the same meaning as~~ 3191
~~in section 323.08 of the Revised Code.~~ 3192

~~After receiving these certifications from the commissioner~~ 3193
~~and the auditor, the board may amend its resolution to change~~ 3194
~~the proposed property tax rate reduction before submitting the~~ 3195
~~resolution to the financing district taxing authority, provided~~ 3196
~~the board certifies a copy of the amended resolution to the~~ 3197
~~county auditor with a request to provide the information~~ 3198
~~required under divisions (E) (1) (a) and (b) of this section and~~ 3199
~~the auditor transmits that information to the taxing authority.~~ 3200

~~If the board of education of a school district that is~~ 3201
~~part of the territory of a county school financing district~~ 3202
~~adopts a resolution proposing to reduce the rate of one or more~~ 3203
~~of its property taxes in conjunction with the levying of a tax~~ 3204
~~by the financing district, the resolution submitted by the board~~ 3205
~~to the taxing authority of the financing district under division~~ 3206
~~(A) of this section does not have to be identical in this~~ 3207

~~respect to the resolutions submitted by the boards of education-~~ 3208
~~of the other school districts that are part of the territory of-~~ 3209
~~the county school financing district.~~ 3210

~~(2) Each school district that is part of the territory of-~~ 3211
~~a county school financing district may tailor to its own-~~ 3212
~~situation a proposed reduction in one or more property tax rates~~ 3213
~~in conjunction with the proposed levying of a tax by the county-~~ 3214
~~school financing district; if one such school district proposes-~~ 3215
~~a reduction in one or more tax rates, another school district-~~ 3216
~~may propose a reduction of a different size or may propose no-~~ 3217
~~reduction. Within each school district that is part of the~~ 3218
~~territory of the county school financing district, the electors-~~ 3219
~~shall vote on one ballot issue combining the question of the-~~ 3220
~~levying of the tax by the taxing authority of the county school-~~ 3221
~~financing district with, if any such reduction is proposed, the-~~ 3222
~~question of the reduction in the rate of one or more taxes of-~~ 3223
~~the school district. If a majority of the electors of the county~~ 3224
~~school financing district voting on the question of the proposed~~ 3225
~~levying of a tax by the taxing authority of the financing-~~ 3226
~~district vote to approve the question, any tax reductions-~~ 3227
~~proposed by school districts that are part of the territory of-~~ 3228
~~the financing district also are approved.~~ 3229

~~(3) The form of the ballot for an issue proposing to levy-~~ 3230
~~a county school financing district tax in conjunction with the-~~ 3231
~~reduction of the rate of one or more school district taxes shall~~ 3232
~~be as follows:-~~ 3233

~~"Shall the _____ (name of the county school financing-~~ 3234
~~district) be authorized to levy an additional tax for _____~~ 3235
~~(purpose stated in the resolutions), that the county auditor-~~ 3236
~~estimates will collect \$_____ annually, at a rate not exceeding-~~ 3237

~~_____ mills for each \$1 of taxable value, which amounts to~~ 3238
~~\$_____ for each \$100,000 of the county auditor's appraised~~ 3239
~~value, for a continuing period of time? If the county school~~ 3240
~~financing district tax is approved, the rate of an existing tax~~ 3241
~~currently levied by the _____ (name of the school district of~~ 3242
~~which the elector is a resident) at the rate of _____ mills~~ 3243
~~shall be reduced to _____ mills for each \$1 of taxable value,~~ 3244
~~which amounts to a reduction from \$_____ (effective rate) to~~ 3245
~~\$_____ (effective rate) for each \$100,000 of the county~~ 3246
~~auditor's appraised value, that the county auditor estimates~~ 3247
~~will collect \$_____ annually, until any such time as the county~~ 3248
~~school financing district tax is decreased or repealed.~~ 3249
3250

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

~~If the board of education of the school district proposes~~ 3251
~~to reduce the rate of more than one of its existing taxes, the~~ 3252
~~second sentence of the ballot language shall be modified for~~ 3253
~~residents of that district to express the rates and effective~~ 3254
~~rates at which those taxes currently are levied and the rates~~ 3255
~~and effective rates to which they would be reduced as well as~~ 3256
~~each levy's estimated annual collections, as provided by the~~ 3257
~~county auditor under division (E) (1) (a) of this section. If the~~ 3258
~~board of education of the school district does not propose to~~ 3259
~~reduce the rate of any of its taxes, the second sentence of the~~ 3260
~~ballot language shall not be used for residents of that~~ 3261
~~district. In any case, the first sentence of the ballot language~~ 3262
~~shall be the same for all the electors in the county school~~ 3263
~~financing district, but the second sentence shall be different~~ 3264
~~in each school district depending on whether and in what amount~~ 3265

~~the board of education of the school district proposes to reduce~~ 3266
~~the rate of one or more of its property taxes.~~ 3267

~~(4) If the rate of a school district property tax is~~ 3268
~~reduced pursuant to this division, the tax commissioner shall~~ 3269
~~compute the percentage required to be computed for that tax~~ 3270
~~under division (D) of section 319.301 of the Revised Code each~~ 3271
~~year the rate is reduced as if the tax had been levied in the~~ 3272
~~preceding year at the rate to which it has been reduced. If the~~ 3273
~~reduced rate of a tax is increased under division (E) (5) of this~~ 3274
~~section, the commissioner shall compute the percentage required~~ 3275
~~to be computed for that tax under division (D) of section~~ 3276
~~319.301 of the Revised Code each year the rate is increased as~~ 3277
~~if the tax had been levied in the preceding year at the rate to~~ 3278
~~which it has been increased.~~ 3279

~~(5) After the levying of a county school financing~~ 3280
~~district tax in conjunction with the reduction of the rate of~~ 3281
~~one or more school district taxes is approved by the electors~~ 3282
~~under this division, if the rate of the county school financing~~ 3283
~~district tax is decreased pursuant to an election under section~~ 3284
~~5705.261 of the Revised Code, the rate of each school district~~ 3285
~~tax that had been reduced shall be increased by the number of~~ 3286
~~mills obtained by multiplying the number of mills of the~~ 3287
~~original reduction by the same percentage that the financing~~ 3288
~~district tax rate is decreased. If the county school financing~~ 3289
~~district tax is repealed pursuant to an election under section~~ 3290
~~5705.261 of the Revised Code, each school district may resume~~ 3291
~~levying the property taxes that had been reduced at the full~~ 3292
~~rate originally approved by the electors. A reduction in the~~ 3293
~~rate of a school district property tax under this division is a~~ 3294
~~reduction in the rate at which the board of education may levy~~ 3295
~~that tax only for the period during which the county school~~ 3296

~~financing district tax is levied prior to any decrease or repeal~~ 3297
~~under section 5705.261 of the Revised Code. The resumption of~~ 3298
~~the authority of the board of education to levy an increased or~~ 3299
~~the full rate of tax does not constitute the levying of a new~~ 3300
~~tax in excess of the ten-mill limitation.~~ 3301

~~(F)~~ (E) If a county school financing district has a tax in 3302
effect under this section, the territory of a city, local, or 3303
exempted village school district that is not a part of the 3304
county school financing district shall not become a part of the 3305
county school financing district unless approved by the electors 3306
of the city, local, or exempted village school district in 3307
accordance with division (C) of section 3311.50 of the Revised 3308
Code. 3309

Sec. 5705.217. (A) The board of education of a city, 3310
local, or exempted village school district, at any time by a 3311
vote of two-thirds of all its members, may declare by resolution 3312
that the amount of taxes that can be raised within the ten-mill 3313
limitation will be insufficient to provide an adequate amount 3314
for the present and future requirements of the school district; 3315
that it is necessary to levy an additional tax in excess of that 3316
limitation for the purposes of providing funds for current 3317
operating expenses and for general permanent improvements as 3318
defined in section 5705.21 of the Revised Code; and that the 3319
question of the tax shall be submitted to the electors of the 3320
district at a special election. The tax may be levied for a 3321
specified number of years not exceeding five ~~or for a continuing~~ 3322
~~period of time.~~ The resolution shall specify the proposed tax 3323
rate, the first year the tax will be levied, and the number of 3324
years it will be levied, ~~or that it will be levied for a~~ 3325
~~continuing period of time.~~ The resolution shall apportion the 3326
annual rate of the tax between current operating expenses and 3327

permanent improvements. The apportionment may but need not be 3328
the same for each year of the tax, but the respective portions 3329
of the rate actually levied each year for current operating 3330
expenses and permanent improvements shall be limited by the 3331
apportionment. 3332

The resolution shall specify the date of holding the 3333
special election, which shall not be earlier than ninety days 3334
after certification of the resolution to the board of elections 3335
and shall be consistent with the requirements of section 3501.01 3336
of the Revised Code. The resolution shall go into immediate 3337
effect upon its passage, and no publication of it is necessary 3338
other than that provided in the notice of election. The board of 3339
education shall certify a copy of the resolution to the board of 3340
elections immediately after its adoption. Section 5705.25 of the 3341
Revised Code governs the arrangements and form of the ballot for 3342
the submission of the question to the electors. 3343

If a majority of the electors voting on the question vote 3344
in favor of the tax, the board of education may make the levy at 3345
the additional rate, or at any lesser rate in excess of the ten- 3346
mill limitation. ~~If the tax is for a continuing period of time,~~ 3347
~~it may be decreased in accordance with section 5705.261 of the~~ 3348
~~Revised Code.~~ 3349

A board of education may adopt a resolution to renew one 3350
or more existing levies imposed under this section, or to 3351
increase or decrease the rate of a tax levied under this 3352
section, for the purpose of providing funds for either current 3353
expenses and general permanent improvements or solely for 3354
general permanent improvements. 3355

(B) (1) After the approval of a tax for current operating 3356
expenses under this section and prior to the time the first 3357

collection and distribution from the levy can be made, the board 3358
of education may anticipate a fraction of the proceeds of such 3359
levy and issue anticipation notes in a principal amount not 3360
exceeding fifty per cent of the total estimated proceeds of the 3361
tax to be collected during the first year of the levy. 3362

(2) After the approval of a tax for general permanent 3363
improvements levied under this section for a specified number of 3364
years, the board of education may anticipate a fraction of the 3365
proceeds of such tax and issue anticipation notes in a principal 3366
amount not exceeding fifty per cent of the total estimated 3367
proceeds of the tax remaining to be collected in each year over 3368
a specified period of years, not exceeding the number of years 3369
for which the tax was levied, after issuance of the notes. 3370

(3) After the approval of a tax for general permanent 3371
improvements levied under this section for a continuing period 3372
of time, the board of education may anticipate a fraction of the 3373
proceeds of such tax and issue anticipation notes in a principal 3374
amount not exceeding fifty per cent of the total estimated 3375
proceeds of the tax to be collected in each year over a 3376
specified period of years, not exceeding ten, after issuance of 3377
the notes. No notes may be issued under this division on or 3378
after the effective date of this amendment. 3379

Anticipation notes under this section shall be issued as 3380
provided in section 133.24 of the Revised Code. Notes issued 3381
under division (B) (1) or (2) of this section shall have 3382
principal payments during each year after the year of their 3383
issuance over a period not to exceed five years, and may have a 3384
principal payment in the year of their issuance. Notes issued 3385
under division (B) (3) of this section shall have principal 3386
payments during each year after the year of their issuance over 3387

a period not to exceed ten years, and may have a principal 3388
payment in the year of their issuance. 3389

(C) The submission of a question to the electors under 3390
this section is subject to the limitation on the number of 3391
elections that can be held in a year under section 5705.214 of 3392
the Revised Code. 3393

Sec. 5705.218. (A) The board of education of a city, 3394
local, or exempted village school district, at any time by a 3395
vote of two-thirds of all its members, may declare by resolution 3396
that it may be necessary for the school district to issue 3397
general obligation bonds for permanent improvements. The 3398
resolution shall state all of the following: 3399

(1) The necessity and purpose of the bond issue; 3400

(2) The date of the special election at which the question 3401
shall be submitted to the electors; 3402

(3) The amount, approximate date, estimated rate of 3403
interest, and maximum number of years over which the principal 3404
of the bonds may be paid; 3405

(4) The necessity of levying a tax outside the ten-mill 3406
limitation to pay debt charges on the bonds and any anticipatory 3407
securities. 3408

On adoption of the resolution, the board shall certify a 3409
copy of it to the county auditor. The county auditor promptly 3410
shall estimate and certify to the board the average annual 3411
property tax rate, expressed in mills for each one dollar of 3412
taxable value and in dollars for each one hundred thousand 3413
dollars of the county auditor's appraised value, required 3414
throughout the stated maturity of the bonds to pay debt charges 3415
on the bonds in the same manner as under division (C) of section 3416

133.18 of the Revised Code. 3417

(B) After receiving the county auditor's certification 3418
under division (A) of this section, the board of education of 3419
the city, local, or exempted village school district, by a vote 3420
of two-thirds of all its members, may declare by resolution that 3421
the amount of taxes that can be raised within the ten-mill 3422
limitation will be insufficient to provide an adequate amount 3423
for the present and future requirements of the school district; 3424
that it is necessary to issue general obligation bonds of the 3425
school district for permanent improvements and to levy an 3426
additional tax in excess of the ten-mill limitation to pay debt 3427
charges on the bonds and any anticipatory securities; that it is 3428
necessary for a specified number of years ~~or for a continuing-~~ 3429
~~period of time to~~ levy additional taxes in excess of the ten- 3430
mill limitation to provide funds for the acquisition, 3431
construction, enlargement, renovation, and financing of 3432
permanent improvements or to pay for current operating expenses, 3433
or both; and that the question of the bonds and taxes shall be 3434
submitted to the electors of the school district at a special 3435
election, which shall not be earlier than ninety days after 3436
certification of the resolution to the board of elections, and 3437
the date of which shall be consistent with section 3501.01 of 3438
the Revised Code. The resolution shall specify all of the 3439
following: 3440

(1) The county auditor's estimate of the average annual 3441
property tax rate required throughout the stated maturity of the 3442
bonds to pay debt charges on the bonds; 3443

(2) The proposed rate of the tax, if any, for current 3444
operating expenses expressed in mills for each one dollar of 3445
taxable value and in dollars for each one hundred thousand 3446

dollars of the county auditor's appraised value, the first year 3447
the tax will be levied, and the number of years it will be 3448
levied, ~~or that it will be levied for a continuing period of~~ 3449
~~time;~~ 3450

(3) The proposed rate of the tax, if any, for permanent 3451
improvements expressed in mills for each one dollar of taxable 3452
value and in dollars for each one hundred thousand dollars of 3453
the county auditor's appraised value, the first year the tax 3454
will be levied, and the number of years it will be levied, ~~or~~ 3455
~~that it will be levied for a continuing period of time.~~ 3456

The resolution shall apportion the annual rate of the tax 3457
between current operating expenses and permanent improvements, 3458
if both taxes are proposed. The apportionment may but need not 3459
be the same for each year of the tax, but the respective 3460
portions of the rate actually levied each year for current 3461
operating expenses and permanent improvements shall be limited 3462
by the apportionment. The resolution shall go into immediate 3463
effect upon its passage, and no publication of it is necessary 3464
other than that provided in the notice of election. The board of 3465
education shall certify a copy of the resolution, along with 3466
copies of the auditor's estimates and its resolution under 3467
division (A) of this section, to the board of elections 3468
immediately after its adoption. 3469

(C) The board of elections shall make the arrangements for 3470
the submission to the electors of the school district of the 3471
question proposed under division (B) or (J) of this section, and 3472
the election shall be conducted, canvassed, and certified in the 3473
same manner as regular elections in the district for the 3474
election of county officers. The resolution shall be put before 3475
the electors as one ballot question, with a favorable vote 3476

indicating approval of the bond issue, the levy to pay debt 3477
charges on the bonds and any anticipatory securities, the 3478
current operating expenses levy, the permanent improvements 3479
levy, and the levy for the current expenses of a qualifying 3480
school district and of partnering community schools, as those 3481
levies may be proposed. The board of elections shall publish 3482
notice of the election in a newspaper of general circulation in 3483
the school district once a week for two consecutive weeks, or as 3484
provided in section 7.16 of the Revised Code, prior to the 3485
election. If a board of elections operates and maintains a web 3486
site, that board also shall post notice of the election on its 3487
web site for thirty days prior to the election. The notice of 3488
election shall state all of the following: 3489

(1) The principal amount of the proposed bond issue; 3490

(2) The permanent improvements for which the bonds are to 3491
be issued; 3492

(3) The maximum number of years over which the principal 3493
of the bonds may be paid; 3494

(4) The estimated additional average annual property tax 3495
rate to pay the debt charges on the bonds, as certified by the 3496
county auditor and expressed in mills for each one dollar of 3497
taxable value and in dollars for each one hundred thousand 3498
dollars of the county auditor's appraised value; 3499

(5) The proposed rate of the additional tax, if any, for 3500
current operating expenses expressed in mills for each one 3501
dollar of taxable value and in dollars for each one hundred 3502
thousand dollars of the county auditor's appraised value and, if 3503
the question is proposed under division (J) of this section, the 3504
portion of the rate to be allocated to the school district and 3505

the portion to be allocated to partnering community schools; 3506

(6) The number of years the current operating expenses tax 3507
will be in effect,~~or that it will be in effect for a continuing~~ 3508
~~period of time;~~ 3509

(7) The proposed rate of the additional tax, if any, for 3510
permanent improvements expressed in mills for each one dollar of 3511
taxable value and in dollars for each one hundred thousand 3512
dollars of the county auditor's appraised value; 3513

(8) The number of years the permanent improvements tax 3514
will be in effect,~~or that it will be in effect for a continuing~~ 3515
~~period of time;~~ 3516

(9) The annual estimated collections, if applicable, of 3517
the current operating expenses levy and permanent improvements 3518
levy, as certified by the county auditor; 3519

(10) The time and place of the special election. 3520

(D) The form of the ballot for an election under this 3521
section is as follows: 3522

"Shall the _____ school district be authorized to do 3523
the following: 3524

(1) Issue bonds for the purpose of _____ in the 3525
principal amount of \$_____, to be repaid annually over a 3526
maximum period of _____ years, and levy a property tax outside 3527
the ten-mill limitation, estimated by the county auditor to 3528
average over the bond repayment period _____ mills for each \$1 3529
of taxable value, which amounts to \$_____ for each \$100,000 of 3530
the county auditor's appraised value, to pay the annual debt 3531
charges on the bonds, and to pay debt charges on any notes 3532
issued in anticipation of those bonds?" 3533

If either a levy for permanent improvements or a levy for
current operating expenses 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, and
financing of permanent improvements, that the county auditor
estimates will collect \$_____ annually, at a rate not exceeding
_____ mills for each \$1 of taxable value, which amounts to
\$_____ for each \$100,000 of the county auditor's appraised
value, for _____ (number of years of the levy, ~~or a continuing~~
~~period of time~~)?"

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

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

"

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

(E) The board of elections promptly shall certify the
results of the election to the tax commissioner and the county
auditor of the county in which the school district is located.
If a majority of the electors voting on the question vote for

it, the board of education may proceed with issuance of the 3560
bonds and with the levy and collection of the property tax or 3561
taxes at the additional rate or any lesser rate in excess of the 3562
ten-mill limitation. Any securities issued by the board of 3563
education under this section are Chapter 133. securities, as 3564
that term is defined in section 133.01 of the Revised Code. 3565

(F) (1) After the approval of a tax for current operating 3566
expenses under this section and prior to the time the first 3567
collection and distribution from the levy can be made, the board 3568
of education may anticipate a fraction of the proceeds of such 3569
levy and issue anticipation notes in a principal amount not 3570
exceeding fifty per cent of the total estimated proceeds of the 3571
tax to be collected during the first year of the levy. 3572

(2) After the approval of a tax under this section for 3573
permanent improvements having a specific purpose, the board of 3574
education may anticipate a fraction of the proceeds of such tax 3575
and issue anticipation notes in a principal amount not exceeding 3576
fifty per cent of the total estimated proceeds of the tax 3577
remaining to be collected in each year over a period of five 3578
years after issuance of the notes. 3579

(3) After the approval of a tax under this section for 3580
general permanent improvements as defined under section 5705.21 3581
of the Revised Code, the board of education may anticipate a 3582
fraction of the proceeds of such tax and issue anticipation 3583
notes in a principal amount not exceeding fifty per cent of the 3584
total estimated proceeds of the tax to be collected in each year 3585
over a specified period of years, not exceeding ten, after 3586
issuance of the notes. 3587

Anticipation notes under this section shall be issued as 3588
provided in section 133.24 of the Revised Code. Notes issued 3589

under division (F) (1) or (2) of this section shall have 3590
principal payments during each year after the year of their 3591
issuance over a period not to exceed five years, and may have a 3592
principal payment in the year of their issuance. Notes issued 3593
under division (F) (3) of this section shall have principal 3594
payments during each year after the year of their issuance over 3595
a period not to exceed ten years, and may have a principal 3596
payment in the year of their issuance. 3597

(G) A tax for current operating expenses or for permanent 3598
improvements levied under this section for a specified number of 3599
years may be renewed or replaced in the same manner as a tax for 3600
current operating expenses or for permanent improvements levied 3601
under section 5705.21 of the Revised Code. ~~A tax for current-~~ 3602
~~operating expenses or for permanent improvements levied under-~~ 3603
~~this section for a continuing period of time may be decreased in~~ 3604
~~accordance with section 5705.261 of the Revised Code.~~ 3605

(H) The submission of a question to the electors under 3606
this section is subject to the limitation on the number of 3607
elections that can be held in a year under section 5705.214 of 3608
the Revised Code. 3609

(I) A school district board of education proposing a 3610
ballot measure under this section to generate local resources 3611
for a project under the school building assistance expedited 3612
local partnership program under section 3318.36 of the Revised 3613
Code may combine the questions under division (D) of this 3614
section with a question for the levy of a property tax to 3615
generate moneys for maintenance of the classroom facilities 3616
acquired under that project as prescribed in section 3318.361 of 3617
the Revised Code. 3618

(J) (1) After receiving the county auditor's certifications 3619

under division (A) of this section, the board of education of a 3620
qualifying school district, by a vote of two-thirds of all its 3621
members, may declare by resolution that it is necessary to levy 3622
a tax in excess of the ten-mill limitation for the purpose of 3623
paying the current expenses of the school district and of 3624
partnering community schools, as defined in section 5705.21 of 3625
the Revised Code; that it is necessary to issue general 3626
obligation bonds of the school district for permanent 3627
improvements of the district and to levy an additional tax in 3628
excess of the ten-mill limitation to pay debt charges on the 3629
bonds and any anticipatory securities; and that the question of 3630
the bonds and taxes shall be submitted to the electors of the 3631
school district at a special election, which shall not be 3632
earlier than ninety days after certification of the resolution 3633
to the board of elections, and the date of which shall be 3634
consistent with section 3505.01 of the Revised Code. 3635

The levy of taxes for the current expenses of a partnering 3636
community school under division (J) of this section and the 3637
distribution of proceeds from the tax by a qualifying school 3638
district to partnering community schools is hereby determined to 3639
be a proper public purpose. 3640

(2) The tax for the current expenses of the school 3641
district and of partnering community schools is subject to the 3642
requirements of divisions (B) (3), (4), and (5) of section 3643
5705.21 of the Revised Code. 3644

(3) In addition to the required specifications of the 3645
resolution under division (B) of this section, the resolution 3646
shall express the rate of the tax in mills for each one dollar 3647
of taxable value and in dollars for each one hundred thousand 3648
dollars of the county auditor's appraised value, state the 3649

number of the mills to be levied for the current expenses of the 3650
partnering community schools and the number of the mills to be 3651
levied for the current expenses of the school district, specify 3652
the number of years (not exceeding ten) the tax will be levied- 3653
~~or that it will be levied for a continuing period of time,~~ and 3654
state the first year the tax will be levied. 3655

The resolution shall go into immediate effect upon its 3656
passage, and no publication of it is necessary other than that 3657
provided in the notice of election. The board of education shall 3658
certify a copy of the resolution, along with copies of the 3659
auditor's estimate and its resolution under division (A) of this 3660
section, to the board of elections immediately after its 3661
adoption. 3662

(4) The form of the ballot shall be modified by replacing 3663
the ballot form set forth in division (D) (3) of this section 3664
with the following: 3665

"Levy an additional property tax for the purpose of the 3666
current expenses of the school district and of partnering 3667
community schools, that the county auditor estimates will 3668
collect \$_____ annually, at a rate not exceeding _____ mills 3669
for each \$1 of taxable value (of which _____ (insert the number 3670
of mills to be allocated to partnering community schools) mills 3671
is to be allocated to partnering community schools), which 3672
amounts to \$_____ for each \$100,000 of the county auditor's 3673
appraised value, for _____ (insert the number of years the levy 3674
is to be imposed, ~~or that it will be levied for a continuing-~~ 3675
~~period of time~~)? 3676

3677

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

	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)
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"

(5) After the approval of a tax for the current expenses 3678
of the school district and of partnering community schools under 3679
division (J) of this section, and prior to the time the first 3680
collection and distribution from the levy can be made, the board 3681
of education may anticipate a fraction of the proceeds of the 3682
levy for the current expenses of the school district and issue 3683
anticipation notes in a principal amount not exceeding fifty per 3684
cent of the estimated proceeds of the levy to be collected 3685
during the first year of the levy and allocated to the school 3686
district. The portion of levy proceeds to be allocated to 3687
partnering community schools shall not be included in the 3688
estimated proceeds anticipated under this division and shall not 3689
be used to pay debt charges on any anticipation notes. 3690

The notes shall be issued as provided in section 133.24 of 3691
the Revised Code, shall have principal payments during each year 3692
after the year of their issuance over a period not to exceed 3693
five years, and may have a principal payment in the year of 3694
their issuance. 3695

(6) A tax for the current expenses of the school district 3696
and of partnering community schools levied under division (J) of 3697
this section for a specified number of years may be renewed or 3698
replaced in the same manner as a tax for the current expenses of 3699
a school district and of partnering community schools levied 3700
under division (B) of section 5705.21 of the Revised Code. ~~A tax~~ 3701
~~for the current expenses of the school district and of~~ 3702
~~partnering community schools levied under this division for a~~ 3703
~~continuing period of time may be decreased in accordance with~~ 3704
~~section 5705.261 of the Revised Code.~~ 3705

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

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

(1) "Eligible school district" means a city, local, or exempted village school district in which the taxes charged and payable for current expenses on residential/agricultural real property in the tax year preceding the year in which the levy authorized by this section will be submitted for elector approval or rejection are greater than two per cent of the taxable value of the residential/agricultural real property.

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

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

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

The board of education shall certify a copy of the

resolution to the tax commissioner not later than one hundred 3735
five days before the election upon which the repeal and levy 3736
authorized by this section will be proposed to the electors. 3737
Within ten days after receiving the copy of the resolution, the 3738
tax commissioner shall determine each of the following and 3739
certify the determinations to the board of education: 3740

(1) The dollar amount to be raised by the proposed levy, 3741
which shall be the product of: 3742

(a) The difference between the aggregate effective tax 3743
rate for residential/agricultural real property for the tax year 3744
preceding the year in which the repeal and levy will be proposed 3745
to the electors and twenty mills for each one dollar of taxable 3746
value; 3747

(b) The total taxable value of all property on the tax 3748
list of real and public utility property for the tax year 3749
preceding the year in which the repeal and levy will be proposed 3750
to the electors. 3751

(2) The estimated tax rate of the proposed levy. 3752

(3) The existing levies and any portion of an existing 3753
levy to be repealed upon approval of the question. Levies shall 3754
be repealed in reverse chronological order from most recently 3755
imposed to least recently imposed until the sum of the effective 3756
tax rates repealed for residential/agricultural real property is 3757
equal to the difference calculated in division (B) (1) (a) of this 3758
section. 3759

(4) The sum of the following: 3760

(a) The total taxable value of nonresidential/agricultural 3761
real property for the tax year preceding the year in which the 3762
repeal and levy will be proposed to the electors multiplied by 3763

the difference between (i) the aggregate effective tax rate for 3764
nonresidential/agricultural real property for the existing 3765
levies and any portion of an existing levy to be repealed and 3766
(ii) the amount determined under division (B) (1) (a) of this 3767
section, but not less than zero; 3768

(b) The total taxable value of public utility tangible 3769
personal property for the tax year preceding the year in which 3770
the repeal and levy will be proposed to the electors multiplied 3771
by the difference between (i) the aggregate voted tax rate for 3772
the existing levies and any portion of an existing levy to be 3773
repealed and (ii) the amount determined under division (B) (1) (a) 3774
of this section, but not less than zero. 3775

(C) Upon receipt of the certification from the tax 3776
commissioner under division (B) of this section, a majority of 3777
the members of the board of education may adopt a resolution 3778
proposing the repeal of the existing levies as identified in the 3779
certification and the imposition of a levy in excess of the ten- 3780
mill limitation that will raise annually the amount certified by 3781
the commissioner. If the board determines that the tax should be 3782
for an amount less than that certified by the commissioner, the 3783
board may request that the commissioner redetermine the rate 3784
under division (B) (2) of this section on the basis of the lesser 3785
amount the levy is to raise as specified by the board. The 3786
amount certified under division (B) (4) and the levies to be 3787
repealed as certified under division (B) (3) of this section 3788
shall not be redetermined. Within ten days after receiving a 3789
timely request specifying the lesser amount to be raised by the 3790
levy, the commissioner shall redetermine the rate and recertify 3791
it to the board as otherwise provided in division (B) of this 3792
section. Only one such request may be made by the board of 3793
education of an eligible school district. 3794

The resolution shall state the first calendar year in 3795
which the levy will be due; the existing levies and any portion 3796
of an existing levy that will be repealed, as certified by the 3797
commissioner; the term of the levy expressed in years, which may 3798
be any number not exceeding ten, ~~or that it will be levied for a~~ 3799
~~continuing period of time~~; and the date of the election, which 3800
shall be the date of a primary or general election. 3801

Immediately upon its passage, the resolution shall go into 3802
effect and shall be certified by the board of education to the 3803
county auditor of the proper county. The county auditor and the 3804
board of education shall proceed as required under section 3805
5705.195 of the Revised Code. No publication of the resolution 3806
is necessary other than that provided for in the notice of 3807
election. Section 5705.196 of the Revised Code shall govern the 3808
matters concerning the election. The submission of a question to 3809
the electors under this section is subject to the limitation on 3810
the number of election dates established by section 5705.214 of 3811
the Revised Code. 3812

(D) The form of the ballot to be used at the election 3813
provided for in this section shall be as follows: 3814

"Shall the existing levy of _____ (insert the voted 3815
millage rate of the levy to be repealed), currently being 3816
charged against residential and agricultural property by the 3817
_____ (insert the name of school district) at a rate of 3818
_____ (insert the residential/agricultural real property 3819
effective tax rate of the levy being repealed) for the purpose 3820
of _____ (insert the purpose of the existing levy) be 3821
repealed, and shall a levy be imposed by the _____ (insert 3822
the name of school district) in excess of the ten-mill 3823
limitation for the necessary requirements of the school district 3824

in the sum of _____ (insert the annual amount the levy is 3825
to produce), estimated by the tax commissioner to require 3826
_____ (insert the number of mills) mills for each one 3827
dollar of valuation, which amounts to _____ (insert the 3828
rate expressed in dollars and cents) for each one hundred 3829
dollars of valuation for the initial year of the tax, for a 3830
period of _____ (insert the number of years the levy is to 3831
be imposed, ~~or that it will be levied for a continuing period of~~ 3832
~~time~~), commencing in _____ (insert the first year the tax 3833
is to be levied), first due in calendar year _____ (insert 3834
the first calendar year in which the tax shall be due)? 3835
3836

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

3837

	FOR THE REPEAL AND TAX	
	AGAINST THE REPEAL AND TAX	"

If the question submitted is a proposal to repeal all or a 3838
portion of more than one existing levy, the form of the ballot 3839
shall be modified by substituting the statement "shall the 3840
existing levy of" with "shall existing levies of" and inserting 3841
the aggregate voted and aggregate effective tax rates to be 3842
repealed. 3843

(E) If a majority of the electors voting on the question 3844
submitted in an election vote in favor of the repeal and levy, 3845
the result shall be certified immediately after the canvass by 3846
the board of elections to the board of education. The board of 3847
education may make the levy necessary to raise the amount 3848

specified in the resolution for the purpose stated in the 3849
resolution and shall certify it to the county auditor, who shall 3850
extend it on the current year tax lists for collection. After 3851
the first year, the levy shall be included in the annual tax 3852
budget that is certified to the county budget commission. 3853

~~(F) A levy imposed under this section for a continuing 3854
period of time may be decreased or repealed pursuant to section 3855
5705.261 of the Revised Code. If a levy imposed under this 3856
section is decreased, the amount calculated under division (B) 3857
(4) of this section and paid under section 5705.2110 of the 3858
Revised Code shall be decreased by the same proportion as the 3859
levy is decreased. If the levy is repealed, no further payments 3860
shall be made to the district under that section. 3861~~

~~(G)~~ At any time, the board of education, by a vote of two- 3862
thirds of all of its members, may adopt a resolution to renew a 3863
tax levied under this section. The resolution shall provide for 3864
levying the tax and specifically all of the following: 3865

(1) That the tax shall be called, and designated on the 3866
ballot as, a renewal levy; 3867

(2) The amount of the renewal tax, which shall be no more 3868
than the amount of tax previously collected; 3869

(3) The number of years, not to exceed ten, that the 3870
renewal tax will be levied, ~~or that it will be levied for a 3871
continuing period of time; 3872~~

(4) That the purpose of the renewal tax is for current 3873
expenses. 3874

The board shall certify a copy of the resolution to the 3875
board of elections not later than ninety days before the date of 3876
the election at which the question is to be submitted, which 3877

shall be the date of a primary or general election. 3878

~~(H)~~ (G) The form of the ballot to be used at the election 3879
on the question of renewing a levy under this section shall be 3880
as follows: 3881

"Shall a tax levy renewing an existing levy of _____ 3882
(insert the annual dollar amount the levy is to produce each 3883
year), estimated to require _____ (insert the number of 3884
mills) mills for each \$1 of taxable value, which amounts to 3885
\$_____ for each \$100,000 of the county auditor's appraised 3886
value, be imposed by the _____ (insert the name of school 3887
district) for the purpose of current expenses for a period of 3888
_____ (insert the number of years the levy is to be 3889
~~imposed, or that it will be levied for a continuing period of~~ 3890
~~time~~), commencing in _____ (insert the first year the tax 3891
is to be levied), first due in calendar year _____ (insert 3892
the first calendar year in which the tax shall be due)? 3893
3894

	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 3895
money previously collected, the form of the ballot shall be 3896
modified to add "and reducing" after "renewing" and to add 3897
before "estimated to require" the statement "be approved at a 3898
tax rate necessary to produce \$_____ (insert the lower 3899
annual dollar amount the levy is to produce each year)." 3900

Sec. 5705.2111. (A) If the board of directors of a 3901
regional student education district created under section 3902
3313.83 of the Revised Code desires to levy a tax in excess of 3903

the ten-mill limitation throughout the district for the purpose 3904
of funding the services to be provided by the district to 3905
students enrolled in the school districts of which the district 3906
is composed and their immediate family members, the board shall 3907
propose the levy to each of the boards of education of those 3908
school districts. The proposal shall specify the rate or amount 3909
of the tax, the number of years the tax will be levied ~~or that~~ 3910
~~it will be levied for a continuing period of time,~~ and that the 3911
aggregate rate of the tax shall not exceed three mills per 3912
dollar of taxable value in the regional student education 3913
district. 3914

(B) (1) If a majority of the boards of education of the 3915
school districts of which the regional student education 3916
district is composed approves the proposal for the tax levy, the 3917
board of directors of the regional student education district 3918
may adopt a resolution approved by a majority of the board's 3919
full membership declaring the necessity of levying the proposed 3920
tax in excess of the ten-mill limitation throughout the district 3921
for the purpose of funding the services to be provided by the 3922
district to students enrolled in the school districts of which 3923
the district is composed and their immediate family members. The 3924
resolution shall provide for the question of the tax to be 3925
submitted to the electors of the district at a general, primary, 3926
or special election on a day to be specified in the resolution 3927
that is consistent with the requirements of section 3501.01 of 3928
the Revised Code and that occurs at least ninety days after the 3929
resolution is certified to the board of elections. The 3930
resolution shall specify the rate or amount of the tax and the 3931
number of years the tax will be levied ~~or that the tax will be~~ 3932
~~levied for a continuing period of time.~~ The aggregate rate of 3933
tax levied by a regional student education district under this 3934

section at any time shall not exceed three mills per dollar of 3935
taxable value in the district. A tax levied under this section 3936
may be renewed, subject to section 5705.25 of the Revised Code, 3937
or replaced as provided in section 5705.192 of the Revised Code. 3938

(2) The resolution shall take effect immediately upon 3939
passage, and no publication of the resolution is necessary other 3940
than that provided in the notice of election. The resolution 3941
shall be certified and submitted in the manner provided under 3942
section 5705.25 of the Revised Code, and that section governs 3943
the arrangements governing submission of the question and other 3944
matters concerning the election. 3945

Sec. 5705.2114. (A) If the board of directors of a career- 3946
technical cooperative education district created under section 3947
3313.831 of the Revised Code desires to levy a tax in excess of 3948
the ten-mill limitation throughout the district for the purpose 3949
of funding the services to be provided by the district to 3950
students enrolled in the school districts of which the district 3951
is composed, the board shall propose the levy to each of the 3952
boards of education of those school districts. The proposal 3953
shall specify the rate or amount of the tax, the number of years 3954
the tax will be levied ~~or that it will be levied for a~~ 3955
~~continuing period of time,~~ and that the aggregate rate of the 3956
tax shall not exceed three mills per dollar of taxable value in 3957
the career-technical cooperative education district. 3958

(B) (1) If a majority of the boards of education of the 3959
school districts of which the career-technical cooperative 3960
education district is composed approves the proposal for the tax 3961
levy, the board of directors of the career-technical cooperative 3962
education district may adopt a resolution approved by a majority 3963
of the board's full membership declaring the necessity of 3964

levying the proposed tax in excess of the ten-mill limitation 3965
throughout the district for the purpose of funding the services 3966
to be provided by the district to students enrolled in the 3967
school districts of which the district is composed. The 3968
resolution shall provide for the question of the tax to be 3969
submitted to the electors of the district at a general, primary, 3970
or special election on a day to be specified in the resolution 3971
that is consistent with the requirements of section 3501.01 of 3972
the Revised Code and that occurs at least ninety days after the 3973
resolution is certified to the board of elections. The 3974
resolution shall specify the rate or amount of the tax and the 3975
number of years the tax will be levied ~~or that the tax will be~~ 3976
~~levied for a continuing period of time.~~ The aggregate rate of 3977
tax levied by a career-technical cooperative education district 3978
under this section at any time shall not exceed three mills per 3979
dollar of taxable value in the district. A tax levied under this 3980
section may be renewed, subject to section 5705.25 of the 3981
Revised Code. 3982

(2) The resolution shall take effect immediately upon 3983
passage, and no publication of the resolution is necessary other 3984
than that provided in the notice of election. The resolution 3985
shall be certified and submitted in the manner provided under 3986
section 5705.25 of the Revised Code, and that section governs 3987
the arrangements governing submission of the question and other 3988
matters concerning the election. 3989

Sec. 5705.222. (A) At any time the board of county 3990
commissioners of any county by a majority vote of the full 3991
membership may declare by resolution and certify to the board of 3992
elections of the county that the amount of taxes which may be 3993
raised within the ten-mill limitation by levies on the current 3994
tax duplicate will be insufficient to provide the necessary 3995

requirements of the county board of developmental disabilities 3996
established pursuant to Chapter 5126. of the Revised Code and 3997
that it is necessary to levy a tax in excess of such limitation 3998
for the operation of community programs and services authorized 3999
by county boards of developmental disabilities, for the 4000
acquisition, construction, renovation, financing, maintenance, 4001
and operation of developmental disabilities facilities, or for 4002
both of such purposes. 4003

The resolution shall conform to section 5705.19 of the 4004
Revised Code, except that the increased rate may be in effect 4005
for any number of years not exceeding ten ~~or for a continuing~~ 4006
~~period of time.~~ 4007

The resolution shall be certified and submitted in the 4008
manner provided in section 5705.25 of the Revised Code, except 4009
that it may be placed on the ballot in any election, and shall 4010
be certified to the board of elections not less than ninety days 4011
before the election at which it will be voted upon. 4012

If the majority of the electors voting on a levy for the 4013
support of the programs and services of the county board of 4014
developmental disabilities vote in favor of the levy, the board 4015
of county commissioners may levy a tax within the county at the 4016
additional rate outside the ten-mill limitation during the 4017
specified ~~or continuing~~ period, for the purpose stated in the 4018
resolution. 4019

The county board of developmental disabilities, within its 4020
budget and with the approval of the board of county 4021
commissioners through annual appropriations, shall use the 4022
proceeds of a levy approved under this section or division (L) 4023
of section 5705.19 of the Revised Code solely for the purposes 4024
authorized by that section or division. 4025

A board of county commissioners that levies a tax under 4026
this section or for the purpose authorized by division (L) of 4027
section 5705.19 of the Revised Code, by a majority vote of the 4028
full membership, may adopt a resolution to renew such a levy, or 4029
renew two or more such levies as a single ballot question, in 4030
the manner provided by section 5705.25 of the Revised Code for 4031
the renewal of existing levies. The purpose of the renewal levy 4032
may be for any of the purposes authorized for a levy imposed 4033
under this section or division (L) of section 5705.19 of the 4034
Revised Code. The term of the renewal levy may be for any number 4035
of years not exceeding ten ~~or for a continuing period of time.~~ 4036

(B) When electors have approved a tax levy under this 4037
section, the county commissioners may anticipate a fraction of 4038
the proceeds of the levy and issue anticipation notes in 4039
accordance with section 5705.191 or 5705.193 of the Revised 4040
Code. 4041

(C) The county auditor, upon receipt of a resolution from 4042
the county board of developmental disabilities, shall establish 4043
a capital improvements account or a reserve balance account, or 4044
both, as specified in the resolution. The capital improvements 4045
account shall be a contingency account for the necessary 4046
acquisition, replacement, renovation, or construction of 4047
facilities and movable and fixed equipment. Upon the request of 4048
the county board of developmental disabilities, moneys not 4049
needed to pay for current expenses may be appropriated to this 4050
account, in amounts such that this account does not exceed 4051
twenty-five per cent of the replacement value of all capital 4052
facilities and equipment currently used by the county board of 4053
developmental disabilities for developmental disabilities 4054
programs and services. Other moneys available for current 4055
capital expenses from federal, state, or local sources may also 4056

be appropriated to this account.

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The reserve balance account shall contain those moneys
that are not needed to pay for current operating expenses and
not deposited in the capital improvements account but that will
be needed to pay for operating expenses in the future. Upon the
request of a county board of developmental disabilities, the
board of county commissioners may appropriate county funds,
including funds from federal and state sources, to the reserve
balance account.

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The total balance in a reserve balance account shall not
exceed forty per cent of the county board of developmental
disabilities' expenditures for all services in the preceding
calendar year.

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Sec. 5705.23. The board of library trustees of any county,
municipal corporation, school district, or township public
library by a vote of two-thirds of all its members may at any
time declare by resolution that the amount of taxes which may be
raised within the ten-mill limitation by levies on the current
tax duplicate will be insufficient to provide an adequate amount
for the necessary requirements of the public library, that it is
necessary to levy a tax in excess of such limitation for current
expenses of the public library or for the construction of any
specific permanent improvement or class of improvements which
the board of library trustees is authorized to make or acquire
and which could be included in a single issue of bonds, and that
the question of such additional tax levy shall be submitted by
the taxing authority of the political subdivision to whose
jurisdiction the board is subject, to the electors of the
subdivision, or, in the case of a qualifying library levy, to
the electors residing within the boundaries of the library

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district on the day specified by division (E) of section 3501.01 4087
of the Revised Code for the holding of a primary election or at 4088
an election on another day to be specified in the resolution. No 4089
more than two elections shall be held under authority of this 4090
section in any one calendar year. Such resolution shall conform 4091
to section 5705.19 of the Revised Code, except that the tax levy 4092
may be in effect for any specified number of years ~~or for a~~ 4093
~~continuing period of time~~, as set forth in the resolution, and 4094
the resolution shall specify the date of holding the election, 4095
which shall not be earlier than ninety days after the adoption 4096
and certification of the resolution to the taxing authority of 4097
the political subdivision to whose jurisdiction the board is 4098
subject, and which shall be consistent with the requirements of 4099
section 3501.01 of the Revised Code. The resolution shall not 4100
include a levy on the current tax list and duplicate unless the 4101
election is to be held at or prior to the first Tuesday after 4102
the first Monday in November of the current tax year. 4103

Upon receipt of the resolution, the taxing authority of 4104
the political subdivision to whose jurisdiction the board is 4105
subject shall adopt a resolution providing for the submission of 4106
such additional tax levy to the electors of the subdivision, or, 4107
in the case of a qualifying library levy, to the electors 4108
residing within the boundaries of the library district on the 4109
date specified in the resolution of the board of library 4110
trustees. The resolution adopted by the taxing authority shall 4111
otherwise conform to the resolution certified to it by the 4112
board. The resolution of the taxing authority shall be certified 4113
to the board of elections of the proper county not less than 4114
ninety days before the date of such election. Such resolution 4115
shall go into immediate effect upon its passage, and no 4116
publication of the resolution shall be necessary other than that 4117

provided in the notice of election. Section 5705.25 of the 4118
Revised Code shall govern the arrangements for the submission of 4119
such question and other matters concerning the election, to 4120
which that section refers, except that such election shall be 4121
held on the date specified in the resolution. If a majority of 4122
the electors voting on the question so submitted in an election 4123
vote in favor of such levy, the taxing authority may forthwith 4124
make the necessary levy within the subdivision or, in the case 4125
of a qualifying library levy, within the boundaries of the 4126
library district at the additional rate in excess of the ten- 4127
mill limitation on the tax list, for the purpose stated in such 4128
resolutions. Such tax levy shall be included in the next annual 4129
tax budget that is certified to the county budget commission. 4130
The proceeds of any library levy in excess of the ten-mill 4131
limitation shall be used for purposes of the board in accordance 4132
with the law applicable to the board. 4133

After the approval of a levy on the current tax list and 4134
duplicate to provide an increase in current expenses, and prior 4135
to the time when the first tax collection from such levy can be 4136
made, the taxing authority at the request of the board of 4137
library trustees may anticipate a fraction of the proceeds of 4138
such levy and issue anticipation notes in an amount not 4139
exceeding fifty per cent of the total estimated proceeds of the 4140
levy to be collected during the first year of the levy. 4141

After the approval of a levy to provide revenues for the 4142
construction or acquisition of any specific permanent 4143
improvement or class of improvements, the taxing authority at 4144
the request of the board of library trustees may anticipate a 4145
fraction of the proceeds of such levy and issue anticipation 4146
notes in a principal amount not exceeding fifty per cent of the 4147
total estimated proceeds of the levy to be collected in each 4148

year over a period of ten years after the issuance of such 4149
notes. 4150

The notes shall be issued as provided in section 133.24 of 4151
the Revised Code, shall have principal payments during each year 4152
after the year of their issuance over a period not to exceed ten 4153
years, and may have a principal payment in the year of their 4154
issuance. 4155

Any levy approved by the electors of a library district 4156
shall be made within the library district only. 4157

Sec. 5705.233. (A) As used in this section, "criminal 4158
justice facility" means any facility located within the county 4159
in which a tax is levied under this section and for which the 4160
board of commissioners of such county may make an appropriation 4161
under section 307.45 of the Revised Code. 4162

(B) The board of county commissioners of any county, at 4163
any time, may declare by resolution that it may be necessary for 4164
the county to issue general obligation bonds for permanent 4165
improvements to a criminal justice facility, including the 4166
acquisition, construction, enlargement, renovation, or 4167
maintenance of such a facility. The resolution shall state all 4168
of the following: 4169

(1) The necessity and purpose of the bond issue; 4170

(2) The date of the general or special election at which 4171
the question shall be submitted to the electors; 4172

(3) The amount, approximate date, estimated rate of 4173
interest, and maximum number of years over which the principal 4174
of the bonds may be paid; 4175

(4) The necessity of levying a tax outside the ten-mill 4176

limitation to pay debt charges on the bonds and any anticipatory securities. 4177
4178

On adoption of the resolution, the board of county 4179
commissioners shall certify a copy of it to the county auditor. 4180
The county auditor promptly shall estimate and certify to the 4181
board the average annual property tax rate, expressed in mills 4182
for each one dollar of taxable value and in dollars for each one 4183
hundred thousand dollars of the county auditor's appraised 4184
value, required throughout the stated maturity of the bonds to 4185
pay debt charges on the bonds, in the same manner as under 4186
division (C) of section 133.18 of the Revised Code. Except as 4187
provided in division (C) of this section, division (B) of 4188
section 5705.03 of the Revised Code does not apply to tax levy 4189
proceedings initiated under this section. 4190

(C) After receiving the county auditor's certification 4191
under division (B) of this section and, if applicable, section 4192
5705.03 of the Revised Code, the board of county commissioners 4193
may declare by resolution that the amount of taxes that can be 4194
raised within the ten-mill limitation will be insufficient to 4195
provide an adequate amount for the present and future criminal 4196
justice requirements of the county; that it is necessary to 4197
issue general obligation bonds of the county for permanent 4198
improvements to a criminal justice facility and to levy an 4199
additional tax in excess of the ten-mill limitation to pay debt 4200
charges on the bonds and any anticipatory securities; that it is 4201
necessary for a specified number of years ~~or for a continuing~~ 4202
~~period of time~~ to levy additional taxes in excess of the ten- 4203
mill limitation to provide funds for the acquisition, 4204
construction, enlargement, renovation, maintenance, and 4205
financing of permanent improvements to such a criminal justice 4206
facility or to pay for operating expenses of the facility and 4207

other criminal justice services for which the board may make an 4208
appropriation under section 307.45 of the Revised Code, or both; 4209
and that the question of the bonds and taxes shall be submitted 4210
to the electors of the county at a general or special election, 4211
which shall not be earlier than ninety days after certification 4212
of the resolution to the board of elections, and the date of 4213
which shall be consistent with section 3501.01 of the Revised 4214
Code. The resolution shall specify all of the following: 4215

(1) The county auditor's estimate of the average annual 4216
property tax rate required throughout the stated maturity of the 4217
bonds to pay debt charges on the bonds; 4218

(2) The proposed rate of the tax, if any, for operating 4219
expenses and criminal justice services, the first year the tax 4220
will be levied, and the number of years it will be levied, ~~or~~ 4221
~~that it will be levied for a continuing period of time;~~ 4222

(3) The proposed rate of the tax, if any, for permanent 4223
improvements to a criminal justice facility, the first year the 4224
tax will be levied, and the number of years it will be levied, ~~or~~ 4225
~~or that it will be levied for a continuing period of time.~~ 4226

The resolution shall go into immediate effect upon its 4227
passage, and no publication of it is necessary other than that 4228
provided in the notice of election, except that division (B) of 4229
section 5705.03 of the Revised Code applies if the resolution 4230
proposes an additional tax for operating expenses and criminal 4231
justice services or permanent improvements. The board of county 4232
commissioners shall certify, immediately after its adoption, a 4233
copy of the resolution, along with copies of the auditor's 4234
certifications under division (B) of this section or section 4235
5705.03 of the Revised Code, if applicable, and the board's 4236
resolution under division (B) of this section, to the board of 4237

elections. 4238

(D) The board of elections shall make the arrangements for 4239
the submission of the question proposed under division (C) of 4240
this section to the electors of the county, and the election 4241
shall be conducted, canvassed, and certified in the same manner 4242
as regular elections in the county for the election of county 4243
officers. The resolution shall be put before the electors as one 4244
ballot question, with a favorable vote indicating approval of 4245
the bond issue, the levy to pay debt charges on the bonds and 4246
any anticipatory securities, the operating expenses and criminal 4247
justice services levy, and the permanent improvements levy, as 4248
those levies may be proposed. The board of elections shall 4249
publish notice of the election in a newspaper of general 4250
circulation in the county once a week for two consecutive weeks, 4251
or as provided in section 7.16 of the Revised Code, before the 4252
election. If a board of elections operates and maintains a web 4253
site, that board also shall post notice of the election on its 4254
web site for thirty days before the election. The notice of 4255
election shall state all of the following: 4256

(1) The principal amount of the proposed bond issue; 4257

(2) The permanent improvements for which the bonds are to 4258
be issued; 4259

(3) The maximum number of years over which the principal 4260
of the bonds may be paid; 4261

(4) The estimated additional average annual property tax 4262
rate, expressed in mills for each one dollar of taxable value 4263
and in dollars for each one hundred thousand dollars of the 4264
county auditor's appraised value, to pay the debt charges on the 4265
bonds, as certified by the county auditor; 4266

(5) The proposed rate of the additional tax, if any, for 4267
operating expenses and criminal justice services; 4268

(6) The number of years the operating expenses or criminal 4269
justice services tax will be in effect,~~or that it will be in~~ 4270
~~effect for a continuing period of time;~~ 4271

(7) The proposed rate of the additional tax, if any, for 4272
permanent improvements; 4273

(8) The number of years the permanent improvements tax 4274
will be in effect,~~or that it will be in effect for a continuing~~ 4275
~~period of time;~~ 4276

(9) The estimated annual collections, if applicable, of 4277
the current operating expenses or criminal justice services levy 4278
and permanent improvements levy, as certified by the county 4279
auditor; 4280

(10) The time and place of the election. 4281

(E) The form of the ballot for an election under this 4282
section is as follows: 4283

"Shall _____ be authorized to do the following: 4284

(1) Issue bonds for the purpose of _____ in the 4285
principal amount of \$_____, to be repaid annually over a 4286
maximum period of _____ years, and levy a property tax outside 4287
the ten-mill limitation, estimated by the county auditor to 4288
average over the bond repayment period _____ mills for each \$1 4289
of taxable value, which amounts to \$_____ for each \$100,000 of 4290
the county auditor's appraised value, to pay the annual debt 4291
charges on the bonds, and to pay debt charges on any notes 4292
issued in anticipation of those bonds?" 4293

If either a levy for permanent improvements or a levy for 4294

operating expenses and criminal justice services is proposed, or 4295
both are proposed, the ballot also shall contain the following 4296
language, as appropriate: 4297

"(2) Levy an additional property tax to provide funds for 4298
the acquisition, construction, enlargement, renovation, 4299
maintenance, and financing of permanent improvements to a 4300
criminal justice facility, that the county auditor estimates 4301
will collect \$_____ annually, at a rate not exceeding _____ 4302
mills for each \$1 of taxable value, which amounts to \$_____ 4303
for each \$100,000 of the county auditor's appraised value, for 4304
_____ (number of years of the levy,~~or a continuing period of~~ 4305
~~time~~)? 4306

(3) Levy an additional property tax to pay operating 4307
expenses of a criminal justice facility and provide other 4308
criminal justice services, that the county auditor estimates 4309
will collect \$_____ annually, at a rate not exceeding _____ 4310
mills for each \$1 of taxable value, which amounts to \$_____ 4311
for each \$100,000 of the county auditor's appraised value, for 4312
_____ (number of years of the levy,~~or a continuing period of~~ 4313
~~time~~)? 4314

~~FOR THE BOND ISSUE AND LEVY (OR LEVIES)~~ 4315

~~AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)~~ 4316

4317

<u>Yes</u>	<u>For the bond issue and</u> <u>levy (or levies)</u>
<u>No</u>	<u>Against the bond issue</u> <u>and levy (or levies)</u>

"

4318

(F) The board of elections promptly shall certify the 4319
results of the election to the tax commissioner and the county 4320
auditor. If a majority of the electors voting on the question 4321
vote for it, the board of county commissioners may proceed with 4322
issuance of the bonds and the levy and collection of the 4323
property tax for the debt service on the bonds and any 4324
anticipatory securities in the same manner and subject to the 4325
same limitations as for securities issued under section 133.18 4326
of the Revised Code, and with the levy and collection of the 4327
property tax or taxes for operating expenses and criminal 4328
justice services and for permanent improvements at the 4329
additional rate or any lesser rate in excess of the ten-mill 4330
limitation. Any securities issued by the board of commissioners 4331
under this section are Chapter 133. securities, as that term is 4332
defined in section 133.01 of the Revised Code. 4333

(G) (1) After the approval of a tax for operating expenses 4334
and criminal justice services under this section and before the 4335
time the first collection and distribution from the levy can be 4336
made, the board of county commissioners may anticipate a 4337
fraction of the proceeds of the levy and issue anticipation 4338
notes in a principal amount not exceeding fifty per cent of the 4339
total estimated proceeds of the tax to be collected during the 4340
first year of the levy. 4341

(2) After the approval of a tax under this section for 4342
permanent improvements to a criminal justice facility, the board 4343
of county commissioners may anticipate a fraction of the 4344
proceeds of the tax and issue anticipation notes in a principal 4345
amount not exceeding fifty per cent of the total estimated 4346
proceeds of the tax remaining to be collected in each year over 4347
a period of five years after issuance of the notes. 4348

Anticipation notes under this section shall be issued as 4349
provided in section 133.24 of the Revised Code. Notes issued 4350
under division (G) of this section shall have principal payments 4351
during each year after the year of their issuance over a period 4352
not to exceed five years, and may have a principal payment in 4353
the year of their issuance. 4354

(H) A tax for operating expenses and criminal justice 4355
services or for permanent improvements levied under this section 4356
for a specified number of years may be renewed or replaced in 4357
the same manner as a tax for current operating expenses or 4358
permanent improvements levied under section 5705.19 of the 4359
Revised Code. ~~A tax levied under this section for a continuing-~~ 4360
~~period of time may be decreased in accordance with section-~~ 4361
~~5705.261 of the Revised Code.~~ 4362

Sec. 5705.25. (A) (1) A copy of any resolution adopted as 4363
provided in section 5705.19 or 5705.2111 of the Revised Code 4364
shall be certified by the taxing authority to the board of 4365
elections of the proper county not less than ninety days before 4366
the general election in any year, and the board shall submit the 4367
proposal to the electors of the subdivision at the succeeding 4368
November election. In the case of a qualifying library levy, the 4369
board shall submit the question to the electors of the library 4370
district or association library district. 4371

(2) Except as otherwise provided in this division, a 4372
resolution to renew or to renew and increase or renew and 4373
decrease an existing levy, regardless of the section of the 4374
Revised Code under which the tax was imposed, shall not be 4375
placed on the ballot unless the question is submitted at the 4376
general election held during the last year the tax to be renewed 4377
may be extended on the real and public utility property tax list 4378

and duplicate, or at any election held in the ensuing year. The 4379
limitation of the foregoing sentence does not apply to a 4380
resolution to renew and increase or to renew and decrease an 4381
existing levy that was imposed under section 5705.191 of the 4382
Revised Code to supplement the general fund for the purpose of 4383
making appropriations for one or more of the following purposes: 4384
for public assistance, human or social services, relief, 4385
welfare, hospitalization, health, and support of general 4386
hospitals. The limitation of the second preceding sentence also 4387
does not apply to a resolution that proposes to renew two or 4388
more existing levies imposed under section 5705.222 or division 4389
(L) of section 5705.19 of the Revised Code, or under section 4390
5705.21 or 5705.217 of the Revised Code, in which case the 4391
question shall be submitted on the date of the general or 4392
primary election held during the last year at least one of the 4393
levies to be renewed may be extended on the real and public 4394
utility property tax list and duplicate, or at any election held 4395
during the ensuing year. A resolution proposing to renew or 4396
renew and increase or decrease an existing levy may specify that 4397
the renewal, increase, or decrease of the existing levy shall be 4398
extended on the tax list for the tax year specified in the 4399
resolution, which may be the last year the existing levy may be 4400
extended on the list or the ensuing year. If the renewal, 4401
increase, or decrease is to be extended on the tax list for the 4402
last tax year the existing levy would otherwise be extended, the 4403
existing levy shall not be extended on the tax list for that 4404
last year unless the question of the renewal, increase, or 4405
decrease is not approved by a majority of electors voting on the 4406
question, in which case the existing levy shall be extended on 4407
the tax list for that last year. 4408

For purposes of this section, a levy shall be considered 4409

to be an "existing levy" through the year following the last 4410
year it can be placed on the tax list and duplicate. 4411

(3) The board of elections shall make the necessary 4412
arrangements for the submission of such questions to the 4413
electors of such subdivision, library district, or association 4414
library district, and the election shall be conducted, 4415
canvassed, and certified in the same manner as regular elections 4416
in such subdivision, library district, or association library 4417
district for the election of county officers. Notice of the 4418
election shall be published in a newspaper of general 4419
circulation in the subdivision, library district, or association 4420
library district once a week for two consecutive weeks, or as 4421
provided in section 7.16 of the Revised Code, prior to the 4422
election. If the board of elections operates and maintains a web 4423
site, the board of elections shall post notice of the election 4424
on its web site for thirty days prior to the election. The 4425
notice shall state the purpose, the levy's estimated annual 4426
collections if the levy is not to pay debt charges, the proposed 4427
increase in rate, expressed in mills for each one dollar of 4428
taxable value, either that rate or the effective rate, as 4429
applicable, expressed in dollars for each one hundred thousand 4430
dollars of the county auditor's appraised value, the number of 4431
years during which the increase will be in effect, the first 4432
month and year in which the tax will be levied, and the time and 4433
place of the election. 4434

(B) The form of the ballots cast at an election held 4435
pursuant to division (A) of this section shall be as follows: 4436

"An additional tax for the benefit of (name of subdivision 4437
or public library) _____ for the purpose of (purpose stated 4438
in the resolution) _____, that the county auditor estimates 4439

will collect \$_____ annually, at a rate not exceeding _____ 4440
mills for each \$1 of taxable value, which amounts to 4441
\$_____ for each \$100,000 of the county auditor's 4442
appraised value, for _____ (life of indebtedness or number of 4443
years the levy is to run). 4444

4445

	For the Tax Levy
	Against the Tax Levy

"

~~(C) If the levy is to be in effect for a continuing period 4446~~
~~of time, the notice of election and the form of ballot shall so- 4447~~
~~state instead of setting forth a specified number of years for- 4448~~
~~the levy. 4449~~

If the additional tax or the renewal, increase, or 4450
decrease of an existing levy is to be placed on the current tax 4451
list, the form of the ballot shall be modified by adding, after 4452
the statement of the number of years the levy is to run, the 4453
phrase ", commencing in _____ (first year the tax is to be 4454
levied), first due in calendar year _____ (first calendar 4455
year in which the tax shall be due)." 4456

If the levy submitted is a proposal to renew, increase, or 4457
decrease an existing levy, the form of the ballot specified in 4458
division (B) of this section must be changed by substituting for 4459
the words "An additional" at the beginning of the form, the 4460
words "A renewal of a" in case of a proposal to renew an 4461
existing levy in the same amount; the words "A renewal of 4462
_____ mills and an increase of _____ mills for each \$1 of 4463
taxable value to constitute a" in the case of an increase; or 4464
the words "A renewal of part of an existing levy, being a 4465
reduction of _____ mills for each \$1 of taxable value, to 4466

constitute a" in the case of a decrease in the proposed levy. 4467
Additionally, the effective rate, in lieu of the rate, shall be 4468
expressed for each one hundred thousand dollars of the county 4469
auditor's appraised value. 4470

If the levy submitted is a proposal to renew two or more 4471
existing levies imposed under section 5705.222 or division (L) 4472
of section 5705.19 of the Revised Code, or under section 5705.21 4473
or 5705.217 of the Revised Code, the form of the ballot 4474
specified in division (B) of this section shall be modified by 4475
substituting for the words "an additional tax" the words "a 4476
renewal of ____ (insert the number of levies to be renewed) 4477
existing taxes." 4478

If the levy submitted is a levy under section 5705.72 of 4479
the Revised Code or a proposal to renew, increase, or decrease 4480
an existing levy imposed under that section, the name of the 4481
subdivision shall be "the unincorporated area of _____ 4482
(name of township)." 4483

If the levy is for the payment of debt charges, the form 4484
of the ballot shall be modified by omitting the phrase ", that 4485
the county auditor estimates will collect \$_____ annually." 4486

The question covered by a resolution adopted under this 4487
section shall be submitted as a separate proposition but may be 4488
printed on the same ballot with any other proposition submitted 4489
at the same election, other than the election of officers. More 4490
than one such question may be submitted at the same election. 4491

(D) A levy voted in excess of the ten-mill limitation 4492
under this section shall be certified to the tax commissioner. 4493
In the first year of the levy, it shall be extended on the tax 4494
lists after the February settlement succeeding the election. If 4495

the additional tax is to be placed upon the tax list of the 4496
current year, as specified in the resolution providing for its 4497
submission, the result of the election shall be certified 4498
immediately after the canvass by the board of elections to the 4499
taxing authority, who shall make the necessary levy and certify 4500
it to the county auditor, who shall extend it on the tax lists 4501
for collection. After the first year, the tax levy shall be 4502
included in the annual tax budget that is certified to the 4503
county budget commission. 4504

Sec. 5705.251. (A) A copy of a resolution adopted under 4505
section 5705.212 or 5705.213 of the Revised Code shall be 4506
certified by the board of education to the board of elections of 4507
the proper county not less than ninety days before the date of 4508
the election specified in the resolution, and the board of 4509
elections shall submit the proposal to the electors of the 4510
school district at a special election to be held on that date. 4511
The board of elections shall make the necessary arrangements for 4512
the submission of the question or questions to the electors of 4513
the school district, and the election shall be conducted, 4514
canvassed, and certified in the same manner as regular elections 4515
in the school district for the election of county officers. 4516
Notice of the election shall be published in a newspaper of 4517
general circulation in the subdivision once a week for two 4518
consecutive weeks, or as provided in section 7.16 of the Revised 4519
Code, prior to the election. If the board of elections operates 4520
and maintains a web site, the board of elections shall post 4521
notice of the election on its web site for thirty days prior to 4522
the election. 4523

(1) In the case of a resolution adopted under section 4524
5705.212 of the Revised Code, the notice shall state separately, 4525
for each tax being proposed, the purpose; the proposed increase 4526

in rate, expressed in dollars for each one hundred thousand 4527
dollars of the county auditor's appraised value as well as in 4528
mills for each one dollar of taxable value; the number of years 4529
during which the increase will be in effect; and the first 4530
calendar year in which the tax will be due. The notice shall 4531
also state the original tax's estimated annual collections and 4532
the estimated aggregate annual collections of all such taxes. 4533
For an election on the question of a renewal levy, the notice 4534
shall state the purpose; the levy's estimated annual 4535
collections; the proposed rate, expressed in mills for each one 4536
dollar of taxable value; the effective rate, expressed in 4537
dollars for each one hundred thousand dollars of the county 4538
auditor's appraised value; and the number of years the tax will 4539
be in effect. If the resolution is adopted under division (C) of 4540
that section, the rate of each tax being proposed shall be 4541
expressed as both the total rate and the portion of the total 4542
rate to be allocated to the qualifying school district and the 4543
portion to be allocated to partnering community schools. 4544

(2) In the case of a resolution adopted under section 4545
5705.213 of the Revised Code, the notice shall state the 4546
purpose; the amount proposed to be raised by the tax in the 4547
first year it is levied; the estimated average additional tax 4548
rate for the first year it is proposed to be levied, expressed 4549
in mills for each one dollar of taxable value and in dollars for 4550
each one hundred thousand dollars of the county auditor's 4551
appraised value; the number of years during which the increase 4552
will be in effect; and the first calendar year in which the tax 4553
will be due. The notice also shall state the amount by which the 4554
amount to be raised by the tax may be increased in each year 4555
after the first year. The amount of the allowable increase may 4556
be expressed in terms of a dollar increase over, or a percentage 4557

of, the amount raised by the tax in the immediately preceding 4558
year. For an election on the question of a renewal levy, the 4559
notice shall state the purpose; the amount proposed to be raised 4560
by the tax; the estimated tax rate, expressed in mills for each 4561
one dollar of taxable value and in dollars for each one hundred 4562
thousand dollars of the county auditor's appraised value; and 4563
the number of years the tax will be in effect. 4564

In any case, the notice also shall state the time and 4565
place of the election. 4566

(B) (1) The form of the ballot in an election on taxes 4567
proposed under section 5705.212 of the Revised Code shall be as 4568
follows: 4569

"Shall the _____ school district be authorized to 4570
levy taxes for current expenses, the aggregate rate of which may 4571
increase in _____ (number) increment(s) of not more than _____ 4572
mill(s) for each \$1 of taxable value, from an original rate of 4573
_____ mill(s) for each \$1 of taxable value, which amounts to 4574
\$_____ for each \$100,000 of the county auditor's appraised 4575
value, that the county auditor estimates will collect \$_____ 4576
annually, to a maximum rate of _____ mill(s) for each \$1 of 4577
taxable value, which amounts to \$_____ for each \$100,000 of the 4578
county auditor's appraised value, that the county auditor 4579
estimates will collect \$_____ annually? The original tax is 4580
first proposed to be levied in _____ (the first year of the 4581
tax), and the incremental tax in _____ (the first year of the 4582
increment) (if more than one incremental tax is proposed in the 4583
resolution, the first year that each incremental tax is proposed 4584
to be levied shall be stated in the preceding format, and the 4585
increments shall be referred to as the first, second, third, or 4586
fourth increment, depending on their number). The aggregate rate 4587

of tax so authorized will _____ (insert either, "expire 4588
with the original rate of tax which shall be in effect for 4589
_____ years" ~~or "be in effect for a continuing period of~~ 4590
~~time"~~). 4591

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

If the tax is proposed by a qualifying school district 4593
under division (C) (1) of section 5705.212 of the Revised Code, 4594
the form of the ballot shall be modified by adding, after the 4595
phrase "each \$1 of taxable value," the following: "(of which 4596
_____ mills is to be allocated to partnering community 4597
schools)." 4598

(2) The form of the ballot in an election on the question 4599
of a renewal levy under section 5705.212 of the Revised Code 4600
shall be as follows: 4601

"Shall the _____ school district be authorized to 4602
renew a tax for current expenses, that the county auditor 4603
estimates will collect \$ _____ annually, at a rate not exceeding 4604
_____ mills for each \$1 of taxable value, which amounts to 4605
\$ _____ (effective rate) for each \$100,000 of the county 4606
auditor's appraised value, for _____ (number of years the 4607
levy shall be in effect, ~~or a continuing period of time~~)? 4608

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

If the tax is proposed by a qualifying school district 4610

under division (C) (2) of section 5705.212 of the Revised Code 4611
and the total rate and the rates allocated to the school 4612
district and partnering community schools are to remain the same 4613
as those of the levy being renewed, the form of the ballot shall 4614
be modified by adding, after the phrase "each \$1 of taxable 4615
value," the following: "(of which _____ mills is to be 4616
allocated to partnering community schools)." If the total rate 4617
is to be increased, the form of the ballot shall state that the 4618
proposal is to renew the existing tax with an increase in rate 4619
and shall state the increase in rate, the total rate resulting 4620
from the increase, and, of that rate, the portion of the rate to 4621
be allocated to partnering community schools. If the total rate 4622
is to be decreased, the form of the ballot shall state that the 4623
proposal is to renew a part of the existing tax and shall state 4624
the reduction in rate, the total rate resulting from the 4625
decrease, and, of that rate, the portion of the rate to be 4626
allocated to partnering community schools. 4627

(3) If a tax proposed by a ballot form prescribed in 4628
division (B) (1) or (2) of this section is to be placed on the 4629
current tax list, the form of the ballot shall be modified by 4630
adding, after the statement of the number of years the levy is 4631
to be in effect, the phrase ", commencing in _____ (first 4632
year the tax is to be levied), first due in calendar year 4633
_____ (first calendar year in which the tax shall be due)." 4634

(C) The form of the ballot in an election on a tax 4635
proposed under section 5705.213 of the Revised Code shall be as 4636
follows: 4637

"Shall the _____ school district be authorized to levy 4638
the following tax for current expenses? The tax will first be 4639
levied in _____ (year) to raise \$_____. In the _____ (number 4640

of years) following years, the tax will increase by not more 4641
than _____ (per cent or dollar amount of increase) each year, 4642
so that, during _____ (last year of the tax), the tax will 4643
raise approximately _____ (dollars). The county auditor 4644
estimates that the rate will be _____ mill(s) for each \$1 of 4645
taxable value, which amounts to \$_____ for each \$100,000 of the 4646
county auditor's appraised value, both during _____ (first year 4647
of the tax) and _____ mill(s) for each \$1 of taxable value, 4648
which amounts to \$_____ for each \$100,000 of the county 4649
auditor's appraised value, during _____ (last year of the tax). 4650
The tax will not be levied after _____ (year). 4651
4652

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

The form of the ballot in an election on the question of a 4653
renewal levy under section 5705.213 of the Revised Code shall be 4654
as follows: 4655

"Shall the _____ school district be authorized to 4656
renew a tax for current expenses which will raise \$_____, 4657
estimated by the county auditor to be _____ mills for each 4658
\$1 of taxable value, which amounts to \$_____ for each 4659
\$100,000 of the county auditor's appraised value? The tax shall 4660
be in effect for _____ (the number of years the levy shall 4661
be in effect, ~~or a continuing period of time~~). 4662
4663

	FOR THE TAX LEVIES	"
	AGAINST THE TAX LEVIES	

If the tax is to be placed on the current tax list, the 4664
form of the ballot shall be modified by adding, after the 4665
statement of the number of years the levy is to be in effect, 4666
the phrase ", commencing in _____ (first year the tax is to 4667
be levied), first due in calendar year _____ (first 4668
calendar year in which the tax shall be due)."

(D) The question covered by a resolution adopted under 4670
section 5705.212 or 5705.213 of the Revised Code shall be 4671
submitted as a separate question, but may be printed on the same 4672
ballot with any other question submitted at the same election, 4673
other than the election of officers. More than one question may 4674
be submitted at the same election. 4675

(E) Taxes voted in excess of the ten-mill limitation under 4676
division (B) or (C) of this section shall be certified to the 4677
tax commissioner. If an additional tax is to be placed upon the 4678
tax list of the current year, as specified in the resolution 4679
providing for its submission, the result of the election shall 4680
be certified immediately after the canvass by the board of 4681
elections to the board of education. The board of education 4682
immediately shall make the necessary levy and certify it to the 4683
county auditor, who shall extend it on the tax list for 4684
collection. After the first year, the levy shall be included in 4685
the annual tax budget that is certified to the county budget 4686
commission. 4687

Sec. 5748.02. (A) The board of education of any school 4688
district, except a joint vocational school district, may 4689
declare, by resolution, the necessity of raising annually a 4690
specified amount of money for school district purposes. The 4691
resolution shall specify whether the income that is to be 4692
subject to the tax is taxable income of individuals and estates 4693

as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 4694
the Revised Code or taxable income of individuals as defined in 4695
division (E) (1) (b) of that section. A copy of the resolution 4696
shall be certified to the tax commissioner no later than one 4697
hundred days prior to the date of the election at which the 4698
board intends to propose a levy under this section. Upon receipt 4699
of the copy of the resolution, the tax commissioner shall 4700
estimate both of the following: 4701

(1) The property tax rate that would have to be imposed in 4702
the current year by the district to produce an equivalent amount 4703
of money; 4704

(2) The income tax rate that would have had to have been 4705
in effect for the current year to produce an equivalent amount 4706
of money from a school district income tax. 4707

Within ten days of receiving the copy of the board's 4708
resolution, the commissioner shall prepare these estimates and 4709
certify them to the board. Upon receipt of the certification, 4710
the board may adopt a resolution proposing an income tax under 4711
division (B) of this section at the estimated rate contained in 4712
the certification rounded to the nearest one-fourth of one per 4713
cent. The commissioner's certification applies only to the 4714
board's proposal to levy an income tax at the election for which 4715
the board requested the certification. If the board intends to 4716
submit a proposal to levy an income tax at any other election, 4717
it shall request another certification for that election in the 4718
manner prescribed in this division. 4719

~~(B) (1)~~ (B) Upon the receipt of a certification from the tax 4720
commissioner under division (A) of this section, a majority of 4721
the members of a board of education may adopt a resolution 4722
proposing the levy of an annual tax for school district purposes 4723

on school district income. The proposed levy may be for a 4724
continuing period of time or for a specified number of years. 4725
The resolution shall set forth the purpose for which the tax is 4726
to be imposed, the rate of the tax, which shall be the rate set 4727
forth in the commissioner's certification rounded to the nearest 4728
one-fourth of one per cent, the number of years the tax will be 4729
levied or that it will be levied for a continuing period of 4730
time, the date on which the tax shall take effect, which shall 4731
be the first day of January of any year following the year in 4732
which the question is submitted, and the date of the election at 4733
which the proposal shall be submitted to the electors of the 4734
district, which shall be on the date of a primary, general, or 4735
special election the date of which is consistent with section 4736
3501.01 of the Revised Code. The resolution shall specify 4737
whether the income that is to be subject to the tax is taxable 4738
income of individuals and estates as defined in divisions (E) (1) 4739
(a) and (2) of section 5748.01 of the Revised Code or taxable 4740
income of individuals as defined in division (E) (1) (b) of that 4741
section. The specification shall be the same as the 4742
specification in the resolution adopted and certified under 4743
division (A) of this section. 4744

If the tax is to be levied for current expenses and 4745
permanent improvements, the resolution shall apportion the 4746
annual rate of the tax. The apportionment may be the same or 4747
different for each year the tax is levied, but the respective 4748
portions of the rate actually levied each year for current 4749
expenses and for permanent improvements shall be limited by the 4750
apportionment. 4751

If the board of education currently imposes an income tax 4752
pursuant to this chapter that is due to expire and a question is 4753
submitted under this section for a proposed income tax to take 4754

effect upon the expiration of the existing tax, the board may 4755
specify in the resolution that the proposed tax renews the 4756
expiring tax. Two or more expiring income taxes may be renewed 4757
under this paragraph if the taxes are due to expire on the same 4758
date. If the tax rate being proposed is no higher than the total 4759
tax rate imposed by the expiring tax or taxes, the resolution 4760
may state that the proposed tax is not an additional income tax. 4761

~~(2) A board of education adopting a resolution under 4762
division (B) (1) of this section proposing a school district 4763
income tax for a continuing period of time and limited to the 4764
purpose of current expenses may propose in that resolution to 4765
reduce the rate or rates of one or more of the school district's 4766
property taxes levied for a continuing period of time in excess 4767
of the ten-mill limitation for the purpose of current expenses. 4768
The reduction in the rate of a property tax may be any amount, 4769
not exceeding the rate at which the tax is authorized to be 4770
levied. The reduction in the rate of a tax shall first take 4771
effect for the tax year that includes the day on which the 4772
school district income tax first takes effect, and shall 4773
continue for each tax year that both the school district income 4774
tax and the property tax levy are in effect. 4775~~

~~In addition to the matters required to be set forth in the 4776
resolution under division (B) (1) of this section, a resolution 4777
containing a proposal to reduce the rate of one or more property 4778
taxes shall state for each such tax the maximum rate at which it 4779
currently may be levied and the maximum rate at which the tax 4780
could be levied after the proposed reduction, expressed in mills 4781
for each one dollar of taxable value, and that the tax is levied 4782
for a continuing period of time. 4783~~

~~A board proposing to reduce the rate of one or more 4784~~

~~property taxes under division (B) (2) of this section shall~~ 4785
~~comply with division (B) of section 5705.03 of the Revised Code.~~ 4786
~~In addition to the amounts required in division (B) (2) of that~~ 4787
~~section, the county auditor shall certify to the board the~~ 4788
~~levy's effective rate for both the last year before the levy's~~ 4789
~~proposed reduction and the first year that the reduction~~ 4790
~~applies, both expressed in dollars for each one hundred thousand~~ 4791
~~dollars of the county auditor's appraised value.~~ 4792

~~If a board of education proposes to reduce the rate of one~~ 4793
~~or more property taxes under division (B) (2) of this section,~~ 4794
~~the board, when it makes the certification required under~~ 4795
~~division (A) of this section, shall designate the specific levy~~ 4796
~~or levies to be reduced, the maximum rate at which each levy~~ 4797
~~currently is authorized to be levied, and the rate by which each~~ 4798
~~levy is proposed to be reduced. The tax commissioner, when~~ 4799
~~making the certification to the board under division (A) of this~~ 4800
~~section, also shall certify the reduction in the total effective~~ 4801
~~tax rate for current expenses for each class of property that~~ 4802
~~would have resulted if the proposed reduction in the rate or~~ 4803
~~rates had been in effect the previous tax year. As used in this~~ 4804
~~paragraph, "effective tax rate" has the same meaning as in~~ 4805
~~section 323.08 of the Revised Code.~~ 4806

(C) A resolution adopted under division (B) of this 4807
section shall go into immediate effect upon its passage, and no 4808
publication of the resolution shall be necessary other than that 4809
provided for in the notice of election. Immediately after its 4810
adoption and at least ninety days prior to the election at which 4811
the question will appear on the ballot, a copy of the resolution 4812
and, if applicable, the county auditor's certifications under 4813
section 5705.03 of the Revised Code shall be certified to the 4814
board of elections of the proper county, which shall submit the 4815

proposal to the electors on the date specified in the 4816
resolution. The form of the ballot shall be as provided in 4817
section 5748.03 of the Revised Code. Publication of notice of 4818
the election shall be made in a newspaper of general circulation 4819
in the county once a week for two consecutive weeks, or as 4820
provided in section 7.16 of the Revised Code, prior to the 4821
election. If the board of elections operates and maintains a web 4822
site, the board of elections shall post notice of the election 4823
on its web site for thirty days prior to the election. The 4824
notice shall contain the time and place of the election and the 4825
question to be submitted to the electors. The question covered 4826
by the resolution shall be submitted as a separate proposition, 4827
but may be printed on the same ballot with any other proposition 4828
submitted at the same election, other than the election of 4829
officers. 4830

(D) No board of education shall submit the question of a 4831
tax on school district income to the electors of the district 4832
more than twice in any calendar year. If a board submits the 4833
question twice in any calendar year, one of the elections on the 4834
question shall be held on the date of the general election. 4835

(E) (1) No board of education may submit to the electors of 4836
the district the question of a tax on school district income on 4837
the taxable income of individuals as defined in division (E) (1) 4838
(b) of section 5748.01 of the Revised Code if that tax would be 4839
in addition to an existing tax on the taxable income of 4840
individuals and estates as defined in divisions (E) (1) (a) and 4841
(2) of that section. 4842

(2) No board of education may submit to the electors of 4843
the district the question of a tax on school district income on 4844
the taxable income of individuals and estates as defined in 4845

divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4846
Code if that tax would be in addition to an existing tax on the 4847
taxable income of individuals as defined in division (E) (1) (b) 4848
of that section. 4849

Sec. 5748.03. (A) The form of the ballot on a question 4850
submitted to the electors under section 5748.02 of the Revised 4851
Code shall be as follows: 4852

"Shall an annual income tax of _____ (state the proposed 4853
rate of tax) on the school district income of individuals and of 4854
estates be imposed by _____ (state the name of the school 4855
district), for _____ (state the number of years the tax would 4856
be levied, or that it would be levied for a continuing period of 4857
time), beginning _____ (state the date the tax would first 4858
take effect), for the purpose of _____ (state the purpose of 4859
the tax)? 4860

	FOR THE TAX
	AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a 4862
school district income tax only on the taxable income of 4863
individuals as defined in division (E) (1) (b) of section 5748.01 4864
of the Revised Code, the form of the ballot shall be modified by 4865
stating that the tax is to be levied on the "earned income of 4866
individuals residing in the school district" in lieu of the 4867
"school district income of individuals and of estates." 4868

(2) If the question submitted to electors proposes to 4869
renew one or more expiring income tax levies, the ballot shall 4870
be modified by adding the following language immediately after 4871

the name of the school district that would impose the tax: "to 4872
renew an income tax (or income taxes) expiring at the end of 4873
_____ (state the last year the existing income tax or taxes 4874
may be levied)." 4875

~~(3) If the question includes a proposal under division (B) 4876
(2) of section 5748.02 of the Revised Code to reduce the rate of 4877
one or more school district property taxes, the ballot shall 4878
state that the purpose of the school district income tax is for 4879
current expenses, and the form of the ballot shall be modified 4880
by adding the following language immediately after the statement 4881
of the purpose of the proposed income tax: ", and shall the rate 4882
of an existing tax on property, currently levied for the purpose 4883
of current expenses at the rate of _____ mills, be REDUCED to 4884
_____ mills for each \$1 of taxable value, which amounts to a 4885
reduction from \$_____ (effective rate) to \$_____ (effective 4886
rate) for each \$100,000 of the county auditor's appraised value, 4887
that the county auditor estimates will collect \$_____ annually, 4888
the reduction continuing until any such time as the income tax 4889
is repealed." In lieu of "for the tax" and "against the tax," 4890
the phrases "for the issue" and "against the issue," 4891
respectively, shall be used. If a board of education proposes a 4892
reduction in the rates of more than one tax, the ballot language 4893
shall be modified accordingly to express the rates at which 4894
those taxes currently are levied and the rates to which the 4895
taxes will be reduced. 4896~~

(C) The board of elections shall certify the results of 4897
the election to the board of education and to the tax 4898
commissioner. If a majority of the electors voting on the 4899
question vote in favor of it, the income tax, and the applicable 4900
provisions of Chapter 5747. of the Revised Code, ~~and the~~ 4901
~~reduction in the rate or rates of existing property taxes if the~~ 4902

~~question included such a reduction shall take effect on the date
specified in the resolution. If the question approved by the
voters includes a reduction in the rate of a school district
property tax, the board of education shall not levy the tax at a
rate greater than the rate to which the tax is reduced, unless
the school district income tax is repealed in an election under
section 5748.04 of the Revised Code.~~

~~(D) If the rate at which a property tax is levied and
collected is reduced pursuant to a question approved under this
section, 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 at which it has been reduced. If the rate of a property
tax increases due to the repeal of the school district income
tax pursuant to section 5748.04 of the Revised Code, the tax
commissioner, for the first year for which the rate increases,
shall compute the percentage as if the tax in the preceding year
had been levied at the rate at which the tax was authorized to
be levied prior to any rate reduction.~~

Sec. 5748.04. (A) The question of the repeal of a school
district income tax levied for more than five years may be
initiated not more than once in any five-year period by filing
with the board of elections of the appropriate counties not
later than ninety days before the general election in any year
after the year in which it is approved by the electors a
petition requesting that an election be held on the question.
The petition shall be signed by qualified electors residing in
the school district levying the income tax equal in number to
ten per cent of those voting for governor at the most recent
gubernatorial election.

The board of elections shall determine whether the 4934
petition is valid, and if it so determines, it shall do both of 4935
the following: 4936

(1) Submit the question to the electors of the district at 4937
the next general election; 4938

(2) If the rate of one or more property tax levies was 4939
reduced for the duration of the income tax levy pursuant to 4940
division (B) (2) of section 5748.02 of the Revised Code, before 4941
that division's repeal by this act, request that the county 4942
auditor certify to the board, in the same manner as required for 4943
a tax levy under section 5705.03 of the Revised Code, an 4944
estimate of the levies' annual collections for the first year in 4945
which the levies are increased, rounded to the nearest dollar, 4946
and the levies' effective rates for the year before the proposed 4947
increase and the levies' effective rates for the first year that 4948
the increase applies, both of which shall be expressed in 4949
dollars, rounded to the nearest dollar, for each one hundred 4950
thousand dollars of the county auditor's appraised value. 4951

The county auditor shall certify such information to the 4952
board of elections within ten days after receiving the board's 4953
request. If a school district is located in more than one 4954
county, the county auditor shall obtain from the county auditor 4955
of each other county in which the district is located the tax 4956
valuation applicable to the portion of the district in that 4957
county. 4958

The election shall be conducted, canvassed, and certified 4959
in the same manner as regular elections for county offices in 4960
the county. Notice of the election shall be published in a 4961
newspaper of general circulation in the district once a week for 4962
two consecutive weeks, or as provided in section 7.16 of the 4963

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 time and place
of the election and the question to be submitted to the
electors. The form of the ballot cast at the election shall be
as follows:

"Shall the annual income tax of ____ per cent, currently
levied on the school district income of individuals and estates
by _____ (state the name of the school district) for the
purpose of _____ (state purpose of the tax), be repealed?

	For repeal of the income tax
	Against repeal of the income tax

"

(B) (1) If the tax is imposed on taxable income as defined
in division (E) (1) (b) of section 5748.01 of the Revised Code,
the form of the ballot shall be modified by stating that the tax
currently is levied on the "earned income of individuals
residing in the school district" in lieu of the "school district
income of individuals and estates."

(2) If the rate of one or more property tax levies was
reduced for the duration of the income tax levy pursuant to
division (B) (2) of section 5748.02 of the Revised Code, before
that division's repeal by this act, the form of the ballot shall
be modified by adding the following language immediately after
"repealed": ", and shall the rate of an existing tax on property
for the purpose of current expenses, which rate was reduced for
the duration of the income tax, be INCREASED from ____ mills to
____ mills for each \$1 of taxable value which amounts to an

increase from \$_____ (effective rate) to \$_____ (effective rate) 4991
for each \$100,000 of the county auditor's appraised value, that 4992
the county auditor estimates will collect \$_____ annually, 4993
beginning in _____ (state the first year for which the rate of 4994
the property tax will increase)." In lieu of "for repeal of the 4995
income tax" and "against repeal of the income tax," the phrases 4996
"for the issue" and "against the issue," respectively, shall be 4997
substituted. 4998

(3) If the rate of more than one property tax was reduced 4999
for the duration of the income tax, the ballot language shall be 5000
modified accordingly to express the rates at which those taxes 5001
currently are levied and the rates to which the taxes would be 5002
increased. 5003

(C) The question covered by the petition shall be 5004
submitted as a separate proposition, but it may be printed on 5005
the same ballot with any other proposition submitted at the same 5006
election other than the election of officers. If a majority of 5007
the qualified electors voting on the question vote in favor of 5008
it, the result shall be certified immediately after the canvass 5009
by the board of elections to the board of education of the 5010
school district and the tax commissioner, who shall thereupon, 5011
after the current year, cease to levy the tax, except that if 5012
notes have been issued pursuant to section 5748.05 of the 5013
Revised Code the tax commissioner shall continue to levy and 5014
collect under authority of the election authorizing the levy an 5015
annual amount, rounded upward to the nearest one-fourth of one 5016
per cent, as will be sufficient to pay the debt charges on the 5017
notes as they fall due. 5018

(D) If a school district income tax repealed pursuant to 5019
this section was approved in conjunction with a reduction in the 5020

rate of one or more school district property taxes as provided 5021
in division (B)(2) of section 5748.02 of the Revised Code, 5022
before that division's repeal by this act, then each such 5023
property tax may be levied after the current year at the rate at 5024
which it could be levied prior to the reduction, subject to 5025
section 5705.171 of the Revised Code and any adjustments 5026
required by the county budget commission pursuant to Chapter 5027
5705. of the Revised Code. Upon the repeal of a school district 5028
income tax under this section, the board of education may resume 5029
levying a property tax, the rate of which has been reduced 5030
pursuant to a question approved under section 5748.02 of the 5031
Revised Code, at the rate the board originally was authorized to 5032
levy the tax. A reduction in the rate of a property tax under 5033
section 5748.02 of the Revised Code is a reduction in the rate 5034
at which a board of education may levy that tax only for the 5035
period during which a school district income tax is levied prior 5036
to any repeal pursuant to this section. The resumption of the 5037
authority to levy the tax upon such a repeal does not constitute 5038
a tax levied in excess of the one per cent limitation prescribed 5039
by Section 2 of Article XII, Ohio Constitution, or in excess of 5040
the ten-mill limitation. 5041

(E) This section does not apply to school district income 5042
tax levies that are levied for five or fewer years. 5043

Sec. 5748.09. (A) The board of education of a city, local, 5044
or exempted village school district, at any time by a vote of 5045
two-thirds of all its members, may declare by resolution that it 5046
may be necessary for the school district to do all of the 5047
following: 5048

(1) Raise a specified amount of money for school district 5049
purposes by levying an annual tax on school district income; 5050

(2) Levy an additional property tax in excess of the ten- 5051
mill limitation for the purpose of providing for the necessary 5052
requirements of the district, stating in the resolution the 5053
amount of money to be raised each year for such purpose; 5054

(3) Submit the question of the school district income tax 5055
and property tax to the electors of the district at a special 5056
election. 5057

The resolution shall specify whether the income that is to 5058
be subject to the tax is taxable income of individuals and 5059
estates as defined in divisions (E) (1) (a) and (2) of section 5060
5748.01 of the Revised Code or taxable income of individuals as 5061
defined in division (E) (1) (b) of that section. 5062

On adoption of the resolution, the board shall certify a 5063
copy of it to the tax commissioner and the county auditor not 5064
later than one hundred days prior to the date of the special 5065
election at which the board intends to propose the income tax 5066
and property tax. Not later than ten days after receipt of the 5067
resolution, the tax commissioner, in the same manner as required 5068
by division (A) of section 5748.02 of the Revised Code, shall 5069
estimate the rates designated in divisions (A) (1) and (2) of 5070
that section and certify them to the board. Not later than ten 5071
days after receipt of the resolution, the county auditor, in the 5072
same manner as required by section 5705.195 of the Revised Code, 5073
shall make the calculation specified in that section and certify 5074
it to the board. 5075

(B) On receipt of the tax commissioner's and county 5076
auditor's certifications prepared under division (A) of this 5077
section, the board of education of the city, local, or exempted 5078
village school district, by a vote of two-thirds of all its 5079
members, may adopt a resolution declaring that the amount of 5080

taxes that can be raised by all tax levies the district is 5081
authorized to impose, when combined with state and federal 5082
revenues, will be insufficient to provide an adequate amount for 5083
the present and future requirements of the school district, and 5084
that it is therefore necessary to levy, for a specified number 5085
of years or for a continuing period of time, an annual tax for 5086
school district purposes on school district income, and to levy, 5087
for a specified number of years not exceeding ten ~~or for a~~ 5088
~~continuing period of time~~, an additional property tax in excess 5089
of the ten-mill limitation for the purpose of providing for the 5090
necessary requirements of the district, and declaring that the 5091
question of the school district income tax and property tax 5092
shall be submitted to the electors of the school district at a 5093
special election, which shall not be earlier than ninety days 5094
after certification of the resolution to the board of elections, 5095
and the date of which shall be consistent with section 3501.01 5096
of the Revised Code. The resolution shall specify all of the 5097
following: 5098

(1) The purpose for which the school district income tax 5099
is to be imposed and the rate of the tax, which shall be the 5100
rate set forth in the tax commissioner's certification rounded 5101
to the nearest one-fourth of one per cent; 5102

(2) Whether the income that is to be subject to the tax is 5103
taxable income of individuals and estates as defined in 5104
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5105
Code or taxable income of individuals as defined in division (E) 5106
(1) (b) of that section. The specification shall be the same as 5107
the specification in the resolution adopted and certified under 5108
division (A) of this section. 5109

(3) The number of years the school district income tax 5110

will be levied, or that it will be levied for a continuing 5111
period of time; 5112

(4) The date on which the school district income tax shall 5113
take effect, which shall be the first day of January of any year 5114
following the year in which the question is submitted; 5115

(5) The amount of money it is necessary to raise for the 5116
purpose of providing for the necessary requirements of the 5117
district for each year the property tax is to be imposed; 5118

(6) The number of years the property tax will be levied, 5119
~~or that it will be levied for a continuing period of time;~~ 5120

(7) The tax list upon which the property tax shall be 5121
first levied, which may be the current year's tax list; 5122

(8) The amount of the average tax levy, expressed in 5123
dollars for each one hundred thousand dollars of the county 5124
auditor's appraised value as well as in mills for each one 5125
dollar of taxable value, estimated by the county auditor under 5126
division (A) of this section. 5127

(C) A resolution adopted under division (B) of this 5128
section shall go into immediate effect upon its passage, and no 5129
publication of the resolution shall be necessary other than that 5130
provided for in the notice of election. Immediately after its 5131
adoption and at least ninety days prior to the election at which 5132
the question will appear on the ballot, the board of education 5133
shall certify a copy of the resolution, along with copies of the 5134
county auditor's certification and the resolution under division 5135
(A) of this section, to the board of elections of the proper 5136
county. The board of education shall make the arrangements for 5137
the submission of the question to the electors of the school 5138
district, and the election shall be conducted, canvassed, and 5139

certified in the same manner as regular elections in the 5140
district for the election of county officers. 5141

The resolution shall be put before the electors as one 5142
ballot question, with a majority vote indicating approval of the 5143
school district income tax and the property tax. The board of 5144
elections shall publish the notice of the election in a 5145
newspaper of general circulation in the school district once a 5146
week for two consecutive weeks, or as provided in section 7.16 5147
of the Revised Code, prior to the election. If the board of 5148
elections operates and maintains a web site, also shall post 5149
notice of the election on its web site for thirty days prior to 5150
the election. The notice of election shall state all of the 5151
following: 5152

(1) The questions to be submitted to the electors as a 5153
single ballot question; 5154

(2) The rate of the school district income tax; 5155

(3) The number of years the school district income tax 5156
will be levied or that it will be levied for a continuing period 5157
of time; 5158

(4) The annual proceeds of the proposed property tax levy 5159
for the purpose of providing for the necessary requirements of 5160
the district; 5161

(5) The number of years during which the property tax levy 5162
shall be levied, ~~or that it shall be levied for a continuing~~ 5163
~~period of time;~~ 5164

(6) The estimated average additional tax rate of the 5165
property tax, expressed in dollars for each one hundred thousand 5166
dollars of the county auditor's appraised value as well as in 5167
mills for each one dollar of taxable value, outside the 5168

limitation imposed by Section 2 of Article XII, Ohio 5169
Constitution, as certified by the county auditor; 5170

(7) The time and place of the special election. 5171

(D) The form of the ballot on a question submitted to the 5172
electors under this section shall be as follows: 5173

"Shall the _____ school district be authorized to do both 5174
of the following: 5175

(1) Impose an annual income tax of _____ (state the 5176
proposed rate of tax) on the school district income of 5177
individuals and of estates, for _____ (state the number of 5178
years the tax would be levied, or that it would be levied for a 5179
continuing period of time), beginning _____ (state the date 5180
the tax would first take effect), for the purpose of _____ 5181
(state the purpose of the tax)? 5182

(2) Impose a property tax levy outside of the ten-mill 5183
limitation for the purpose of providing for the necessary 5184
requirements of the district in the sum of \$ _____ 5185
(here insert annual amount the levy is to produce), estimated by 5186
the county auditor to average _____ mills for each \$1 5187
of taxable value, which amounts to \$ _____ for each 5188
\$100,000 of the county auditor's appraised value, for 5189
_____ (state the number of years the tax is to be 5190
~~imposed or that it will be imposed for a continuing period of~~ 5191
~~time~~), commencing in _____ (first year the tax is to be 5192
levied), first due in calendar year _____ (first calendar 5193
year in which the tax shall be due)? 5194

5195

	FOR THE INCOME TAX AND PROPERTY TAX
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	AGAINST THE INCOME TAX AND PROPERTY TAX	"
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If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

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

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

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

(F) (1) 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 5224
their issuance. 5225

(2) After the approval of a question under this section 5226
and prior to the time when the first tax collection from the 5227
property tax levy can be made, the board of education may 5228
anticipate a fraction of the proceeds of the levy and issue 5229
anticipation notes in an amount not exceeding the total 5230
estimated proceeds of the levy to be collected during the first 5231
year of the levy. Any anticipation notes under this division 5232
shall be issued as provided in section 133.24 of the Revised 5233
Code, shall have principal payments during each year after the 5234
year of their issuance over a period not to exceed five years, 5235
and may have a principal payment in the year of their issuance. 5236

~~(G) (1)~~ (G) The question of repeal of a school district 5237
income tax levied for more than five years may be initiated and 5238
submitted in accordance with section 5748.04 of the Revised 5239
Code. 5240

~~(2) A property tax levy for a continuing period of time~~ 5241
~~may be reduced in the manner provided under section 5705.261 of~~ 5242
~~the Revised Code.~~ 5243

(H) No board of education shall submit a question under 5244
this section to the electors of the school district more than 5245
twice in any calendar year. If a board submits the question 5246
twice in any calendar year, one of the elections on the question 5247
shall be held on the date of the general election. 5248

(I) If the electors of the school district approve a 5249
question under this section, and if the last calendar year the 5250
school district income tax is in effect and the last calendar 5251
year of collection of the property tax are the same, the board 5252

of education of the school district may propose to submit under 5253
this section the combined question of a school district income 5254
tax to take effect upon the expiration of the existing income 5255
tax and a property tax to be first collected in the calendar 5256
year after the calendar year of last collection of the existing 5257
property tax, and specify in the resolutions adopted under this 5258
section that the proposed taxes would renew the existing taxes. 5259
The form of the ballot on a question submitted to the electors 5260
under division (I) of this section shall be as follows: 5261

"Shall the _____ school district be authorized to do 5262
both of the following: 5263

(1) Impose an annual income tax of _____ (state the 5264
proposed rate of tax) on the school district income of 5265
individuals and of estates to renew an income tax expiring at 5266
the end of _____ (state the last year the existing income tax 5267
may be levied) for _____ (state the number of years the tax 5268
would be levied, or that it would be levied for a continuing 5269
period of time), beginning _____ (state the date the tax would 5270
first take effect), for the purpose of _____ (state the 5271
purpose of the tax)? 5272

(2) Impose a property tax levy renewing an existing levy 5273
outside of the ten-mill limitation for the purpose of providing 5274
for the necessary requirements of the district in the sum of 5275
\$_____ (here insert annual amount the levy is to 5276
produce), estimated by the county auditor to average 5277
_____ mills for each \$1 of taxable value, which 5278
amounts to \$_____ for each \$100,000 of the county 5279
auditor's appraised value, for _____ (state the number 5280
of years the tax is to be imposed ~~or that it will be imposed for~~ 5281
~~a continuing period of time~~), commencing in _____ (first 5282

year the tax is to be levied), first due in calendar year 5283
_____ (first calendar year in which the tax shall be 5284
due)? 5285

5286

	FOR THE INCOME TAX AND PROPERTY TAX	"
	AGAINST THE INCOME TAX AND PROPERTY TAX	

If the question submitted to electors proposes a school 5287
district income tax only on the taxable income of individuals as 5288
defined in division (E) (1) (b) of section 5748.01 of the Revised 5289
Code, the form of the ballot shall be modified by stating that 5290
the tax is to be levied on the "earned income of individuals 5291
residing in the school district" in lieu of the "school district 5292
income of individuals and of estates." 5293

(J) (1) If the electors of the school district approve a 5294
question under this section, and if the last calendar year the 5295
school district income tax is in effect and the last calendar 5296
year in which the property tax is collected are the same, the 5297
board of education of the school district may propose to submit 5298
under this section the combined question of all of the 5299
following: 5300

(a) The renewal of the school district income tax levied 5301
under this section, to take effect upon the expiration of the 5302
existing income tax; 5303

(b) The renewal of the property tax levied under this 5304
section, to be levied beginning in the tax year after the tax 5305
year in which the existing property tax expires; 5306

(c) The renewal of a property tax levied under section 5307
5705.194 of the Revised Code, regardless of the year it expires, 5308

to be levied beginning in the same tax year that the tax 5309
described in division (J) (1) (b) of this section is first levied. 5310

If the combined question is approved, the existing tax 5311
levied under section 5705.194 of the Revised Code may not be 5312
levied for the first tax year the renewal tax is levied or any 5313
following tax year. 5314

(2) In its resolution to be submitted to the tax 5315
commissioner and county auditor, the board of education shall 5316
include, in addition to the applicable requirements of division 5317
(A) of this section, a declaration of the necessity for the 5318
renewal of the property tax levied under section 5705.194 of the 5319
Revised Code, the purpose of the tax as specified under that 5320
section, and the necessity of the submission of the question of 5321
the renewal of the school district income tax and both property 5322
taxes to the electors of the district at a special election. Not 5323
later than ten days after receipt of the resolution, the county 5324
auditor shall make a separate calculation and certification with 5325
respect to the renewal tax described in division (J) (1) (c) of 5326
this section in the same manner as required by section 5705.195 5327
of the Revised Code. 5328

In its resolution adopted upon receipt of the 5329
commissioner's and county auditor's certifications, the board of 5330
education shall include, in addition to the applicable 5331
requirements of division (B) of this section, a declaration that 5332
the amount of taxes that can be raised by all tax levies the 5333
district is authorized to impose, when combined with state and 5334
federal revenues, will be insufficient to provide an adequate 5335
amount for the present and future requirements of the school 5336
district, and that it is therefore necessary to renew the 5337
existing property tax being levied in excess of the ten-mill 5338

limitation under section 5705.194 of the Revised Code for the 5339
purpose as specified in that section, for a specified number of 5340
years not exceeding ten ~~or for a continuing period of time~~, and 5341
that the question of the renewal of the school district income 5342
tax and of both property taxes shall be submitted to the 5343
electors of the school district at a special election as 5344
described in division (B) of this section. With respect to the 5345
renewal tax described in division (J) (1) (c) of this section, the 5346
resolution shall specify the amount of money it is necessary to 5347
raise for the specified purpose for each calendar year the 5348
millage is to be imposed, the tax year that tax is to be first 5349
levied, and the estimated rate of that tax, expressed in dollars 5350
for each one hundred thousand dollars of the county auditor's 5351
appraised value as well as in mills for each one dollar of 5352
taxable value, as certified by the county auditor. 5353

(3) In addition to the requirements of division (C) of 5354
this section, the notice of election shall separately state, 5355
with respect to the renewal tax described in division (J) (1) (c) 5356
of this section, the annual proceeds of the proposed levy for 5357
the specified purpose; the number of years the proposed tax will 5358
be levied, ~~or that it shall be levied for a continuing period of~~ 5359
~~time~~; and the estimated rate of the proposed levy, expressed in 5360
dollars for each one hundred thousand dollars of the county 5361
auditor's appraised value as well as in mills for each one 5362
dollar of taxable value, as certified by the county auditor. 5363

(4) The form of the ballot on a question submitted to the 5364
electors under division (J) of this section shall be identical 5365
to the form of the ballot prescribed in division (I) of this 5366
section, except that the following shall be added after the 5367
third paragraph and in place of the voting box: "(3) Impose a 5368
property tax levy renewing an existing levy outside of the ten- 5369

mill limitation for the purpose of _____ (here insert 5370
purpose of levy as specified in section 5705.194 of the Revised 5371
Code and determined by the board of education) in the sum of \$ 5372
_____ (here insert annual amount the levy is to produce), 5373
estimated by the county auditor to average _____ mills for 5374
each \$1 of taxable value, which amounts to \$_____ for each 5375
\$100,000 of the county auditor's appraised value, for _____ 5376
(state the number of years the tax is to be imposed ~~or that it~~ 5377
~~will be imposed for a continuing period of time~~), commencing in 5378
_____ (first year the tax is to be levied), first due in 5379
calendar year _____ (first calendar year in which the tax 5380
shall be due)? 5381
5382

	FOR THE INCOME TAX AND PROPERTY TAXES	
	AGAINST THE INCOME TAX AND PROPERTY TAXES	"

If the existing property tax being levied under section 5383
5705.194 of the Revised Code is scheduled to expire in a tax 5384
year different from that of the existing property tax being 5385
levied under this section, the form of the ballot shall be 5386
modified by adding the following statement at the end of the 5387
paragraph prescribed in this division: "If approved, any 5388
remaining tax years on the existing levy will not be levied 5389
after tax year _____ (last tax year the tax will be levied), 5390
last due in _____ (last calendar year in which the tax shall 5391
be due)." 5392

(5) If a majority of the electors voting on the question 5393
submitted under division (J) of this section vote in favor of 5394
it, the board of education of the school district may, in 5395
addition to any other authorization in the Revised Code and 5396

prior to the time when the first tax collection from the renewal 5397
tax levy can be made, anticipate a fraction of the proceeds of 5398
the renewal levy described in division (J)(1)(c) of this section 5399
and issue anticipation notes in an amount not exceeding the 5400
total estimated proceeds of the levy to be collected during the 5401
first year of the levy. Any such anticipation notes shall be 5402
issued as provided in section 133.24 of the Revised Code, shall 5403
have principal payments during each year after the year of their 5404
issuance over a period not to exceed five years, and may have a 5405
principal payment in the year of their issuance. 5406

(K) The question of a renewal levy under division (I) or 5407
(J) of this section shall not be placed on the ballot unless the 5408
question is submitted on a date on which a special election may 5409
be held under section 3501.01 of the Revised Code, except for 5410
the first Tuesday after the first Monday in August, during the 5411
last year the existing property tax levy described in division 5412
(J)(1)(b) of this section may be extended on the real and public 5413
utility property tax list and duplicate, or at any election held 5414
in the ensuing year. 5415

The failure by the electors to approve the question of a 5416
renewal levy under division (I) or (J) of this section does not 5417
terminate the authority previously granted by the electors to 5418
levy the taxes proposed to be renewed for their previously 5419
approved duration. 5420

(L) If the electors of the school district approve a 5421
question under this section, the board of education of the 5422
school district may propose to renew any of the existing taxes 5423
as individual ballot questions in accordance with section 5424
5748.02 of the Revised Code, for the school district income tax, 5425
or section 5705.194 of the Revised Code, for the property tax or 5426

taxes. 5427

Section 2. That existing sections 505.37, 505.48, 505.481, 5428
3311.21, 3311.50, 3318.05, 3318.052, 3318.08, 3318.18, 3318.44, 5429
3354.12, 3358.11, 5705.03, 5705.19, 5705.191, 5705.192, 5430
5705.198, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5431
5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.222, 5432
5705.23, 5705.233, 5705.25, 5705.251, 5748.02, 5748.03, 5748.04, 5433
and 5748.09 of the Revised Code are hereby repealed. 5434

Section 3. That section 5705.261 of the Revised Code is 5435
hereby repealed. 5436

Section 4. The amendment or enactment of any section of 5437
the Revised Code by this act applies to elections held on or 5438
after the one hundredth day after the effective date of this 5439
section, except as otherwise provided in the amendment or 5440
enactment. 5441

Section 5. The repeal by this act of section 5705.261 of 5442
the Revised Code shall take effect one hundred days after the 5443
effective date of this section. 5444

Section 6. This act shall be known as The Taxpayers 5445
Freedom Trilogy - Act One: Discontinuing the Continuum. 5446

Section 7. Section 505.37 of the Revised Code is presented 5447
in this act as a composite of the section as amended by both 5448
H.B. 315 and H.B. 496 of the 135th General Assembly. The General 5449
Assembly, applying the principle stated in division (B) of 5450
section 1.52 of the Revised Code that amendments are to be 5451
harmonized if reasonably capable of simultaneous operation, 5452
finds that the composite is the resulting version of the section 5453
in effect prior to the effective date of the section as 5454
presented in this act. 5455