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H.B. 466
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Lear

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SUMMARY

- Requires any local taxing authority whose membership includes nonelected officers to obtain the approval of the elected body that created it, or within whose territory it is located, before submitting a property tax to voters.

DETAILED ANALYSIS

Permission to levy property taxes

The bill requires the legislative authority of certain subdivisions authorized to submit a property tax to voters to first obtain the permission of some other local legislative authority, whether it be the authority that created the subdivision or within whose jurisdiction the subdivision is located. Specifically, the bill applies to any subdivision with a legislative authority that may include a member who does not serve in a local elected position (referred to in the bill as “qualifying subdivisions”).

The bill prescribes different rules for which subdivisions must give taxing permission depending upon the subdivision proposing the tax, as described in the table below:

Qualifying subdivision	Must obtain permission from. . .
Township park district whose commissioners are appointed by township trustees (these districts only encompass the unincorporated area of a township)	Township trustees

Qualifying subdivision	Must obtain permission from . . .
Township park district whose commissioners are appointed by common pleas judge (may include unincorporated and incorporated territory)	The legislative authority of each township or municipal corporation in which the district has territory ¹
County park district (“metro park”) (park district commissioners are appointed by the county probate judge)	County commissioners ²
Library	The legislative authority of the subdivision to whose jurisdiction the library is subject (e.g., a school district, township, municipal corporation, or township) ³
General health district	County commissioners ⁴
Any other subdivision with a governing board that may be comprised of a member that is not an elected official (e.g., a joint fire and ambulance district, joint recreation district, transit authority, or port authority)	The legislative authority of each township, municipal corporation, county, school district, or educational service center that either created the qualifying subdivision or later joined as a member of the qualifying subdivision ⁵

The procedures for obtaining permission are largely the same for each qualifying subdivision, except for libraries and general health districts (see below). In every other case, before the qualifying subdivision’s qualifying authority submits a property tax to voters, it must certify a copy of the resolution levying the tax to the elected board. Within 30 days of receiving that certification, the elected board may adopt and certify to the appointed board a resolution approving the levy. If the qualifying subdivision does not obtain this approval resolution, the county board of elections may not submit the property tax question to voters. This permission requirement applies to any resolution proposing to levy a property tax adopted by a qualifying subdivision on or after the bill’s 90-day effective date.⁶

Library and health district procedures

The permission procedures for libraries and general health districts are a little different. Current law already requires those entities to submit a property tax to the legislative authority of the subdivision to whose jurisdiction the entity is subject. That taxing authority is required to

¹ R.C. 511.271(B), 511.27, 511.28, and 5705.34.

² R.C. 1545.212, 1545.041, and 1545.21.

³ R.C. 5705.23.

⁴ R.C. 3709.29.

⁵ R.C. 5705.171.

⁶ Section 3 of the bill.

submit the tax to voters. The bill alters this process by giving the taxing authority the option to refuse to submit the tax to voters.⁷

HISTORY

Action	Date
Introduced	09-23-25

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⁷ R.C. 5705.23.