

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 466

Representatives Lear, Ritter

**Cosponsors: Representatives Thomas, D., Hall, T., Dean, Fischer, Johnson,
Workman, Gross**

To amend sections 511.27, 511.28, 1545.041,
1545.21, 3709.29, 5705.23, and 5705.34 and to
enact sections 511.271, 1545.212, and 5705.171
of the Revised Code to require certain
subdivisions to obtain the approval of the body
that created the subdivision before levying a
property tax.

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

Section 1. That sections 511.27, 511.28, 1545.041,
1545.21, 3709.29, 5705.23, and 5705.34 be amended and sections
511.271, 1545.212, and 5705.171 of the Revised Code be enacted
to read as follows:

Sec. 511.27. (A) To defray the expenses of the township
park district and for purchasing, appropriating, operating,
maintaining, and improving lands for parks or recreational
purposes, the board of park commissioners may levy a sufficient
tax within the ten-mill limitation, not to exceed one mill on
each dollar of taxable value on all real and personal property
within the township, and on all real and personal property
within any municipal corporation that is within the township,

that was within the township at the time that the park district 20
was established, or the boundaries of which are coterminous with 21
or include the township. The levy shall be over and above all 22
other taxes and limitations on such property authorized by law. 23

(B) Except as otherwise provided in division ~~(C)~~ (B) of 24
~~this~~ section 511.271 of the Revised Code, the board of park 25
commissioners, not less than ninety days before the day of the 26
election, may declare by resolution that the amount of taxes 27
that may be raised within the ten-mill limitation will be 28
insufficient to provide an adequate amount for the necessary 29
requirements of the district and that it is necessary to levy a 30
tax in excess of that limitation for the use of the district. 31
The resolution shall specify the information required for a 32
resolution adopted under division (B) (1) of section 5705.03 of 33
the Revised Code. Upon the adoption of the resolution, the board 34
shall certify the resolution to the county auditor, who shall 35
certify to the board the information required under division (B) 36
(2) of that section in the manner provided in that division. 37
Upon receipt of that certification, the question of levying the 38
taxes shall be submitted to the electors of the township and the 39
electors of any municipal corporation that is within the 40
township, that was within the township at the time that the park 41
district was established, or the boundaries of which are 42
coterminous with or include the township, at a special election 43
to be held on whichever of the following occurs first: 44

(1) The day of the next ensuing general election; 45

(2) The first Tuesday after the first Monday in May of any 46
calendar year, except that, if a presidential primary election 47
is held in that calendar year, then the day of that election. 48

The rate submitted to the electors at any one election 49

shall not exceed two mills annually upon each dollar of taxable value. If a majority of the electors voting upon the question of the levy vote in favor of the levy, the tax shall be levied on all real and personal property within the township and on all real and personal property within any municipal corporation that is within the township, that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township, and the levy shall be over and above all other taxes and limitations on such property authorized by law.

~~(C) In any township park district that contains only unincorporated territory, if the township board of park commissioners is appointed by the board of township trustees, before a tax can be levied and certified to the county auditor pursuant to section 5705.34 of the Revised Code or before a resolution for a tax levy can be certified to the board of elections pursuant to section 511.28 of the Revised Code, the board of park commissioners shall receive approval for its levy request from the board of township trustees. The board of park commissioners shall adopt a resolution requesting the board of township trustees to approve the levy request, stating the annual rate of the proposed levy and the reason for the levy request. On receiving this request, the board of township trustees shall vote on whether to approve the request and, if a majority votes to approve it, shall issue a resolution approving the levy at the requested rate.~~

Sec. 511.271. (A) In any township park district that contains only unincorporated territory, if the township board of park commissioners is appointed by the board of township trustees, then before a tax within the ten-mill limitation may be levied and certified to the county auditor pursuant to

section 5705.34 of the Revised Code, the board of park 81
commissioners shall receive approval for its levy request from 82
the board of township trustees. To obtain such approval, the 83
board of park commissioners shall adopt a resolution requesting 84
the board of township trustees to approve the levy request, 85
stating the annual rate of the proposed levy and the reason for 86
the levy request. On receiving this request, the board of 87
township trustees may vote on whether to approve the request 88
and, if a majority votes to approve it, shall issue a resolution 89
approving the levy at the requested rate. 90

(B) A township board of park commissioners may not certify 91
a tax resolution to a county board of elections unless the board 92
first obtains the approval of either (1) the board of township 93
trustees if the township board of park commissioners is 94
appointed by the board of trustees, or (2) the board of township 95
trustees of each township and the legislative authority of each 96
municipal corporation within which the township park district 97
has territory, if the township board of park commissioners is 98
appointed by a court of common pleas. To obtain such approval, 99
the township board of park commissioners shall adopt the tax 100
resolution and certify a copy of the resolution to the board of 101
trustees and legislative authority of each such township or 102
municipal corporation. Within thirty days following such 103
certification, each board of trustees or legislative authority 104
may adopt and certify to the township board of park 105
commissioners a resolution approving or disapproving 106
certification of the tax resolution to a county board of 107
elections. If any board of trustees or legislative authority 108
does not adopt and certify such a resolution within that period, 109
the board of park commissioners may not certify the tax 110
resolution to the board of elections. 111

Upon receiving such a resolution approving certification 112
of the tax resolution to the board of elections, the township 113
board of park commissioners shall certify a copy of the board of 114
trustees' or legislative authority's resolution to the board of 115
elections at the same time and in the same manner as the board 116
of park commissioners makes the certification to the board of 117
elections under division (B) (3) of section 5705.03 of the 118
Revised Code. A board of elections shall not submit the question 119
of the tax to electors unless a copy of each resolution 120
approving certification of the levy accompanies the tax 121
resolution the board of park commissioners certifies to the 122
board of elections. 123

(C) As used in this section, "tax resolution" means a 124
resolution adopted by a township board of park commissioners 125
proposing to levy a tax in excess of the ten-mill limitation 126
under any section of the Revised Code, including the renewal or 127
replacement of such a levy. 128

Sec. 511.28. A copy of any resolution for a tax levy 129
adopted by the township board of park commissioners as provided 130
in section 511.27 of the Revised Code shall be certified by the 131
clerk of the board of park commissioners to the board of 132
elections of the proper county, together with a certified copy 133
of the resolution approving the levy, passed by the board of 134
township trustees if such a resolution is required by division 135
~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised Code, and the 136
county auditor's certification, not less than ninety days before 137
a general or primary election in any year. The board of 138
elections shall submit the proposal to the electors as provided 139
in section 511.27 of the Revised Code at the succeeding general 140
or primary election. A resolution to renew an existing levy may 141
not be placed on the ballot unless the question is submitted at 142

the general election held during the last year the tax to be 143
renewed may be extended on the real and public utility property 144
tax list and duplicate, or at any election held in the ensuing 145
year. The board of park commissioners shall cause notice that 146
the vote will be taken to be published once a week for two 147
consecutive weeks prior to the election in a newspaper of 148
general circulation, or as provided in section 7.16 of the 149
Revised Code, in the county within which the park district is 150
located. Additionally, if the board of elections operates and 151
maintains a web site, the board of elections shall post that 152
notice on its web site for thirty days prior to the election. 153
The notice shall state the purpose of the proposed levy, the 154
levy's estimated annual collections, the levy's annual rate or, 155
if applicable, the levy's effective rate, expressed in dollars 156
for each one hundred thousand dollars of the county auditor's 157
appraised value as well as the annual rate expressed in mills 158
for each one dollar of taxable value, the number of consecutive 159
years during which the levy shall be in effect, and the time and 160
place of the election. 161

The form of the ballots cast at the election shall be: "An 162
additional tax for the benefit of (name of township park 163
district) _____ for the purpose of (purpose stated in the 164
order of the board) _____, that the county auditor 165
estimates will collect \$_____ annually, at a rate not exceeding 166
_____ mills for each \$1 of taxable value, which amounts to 167
\$_____ for each \$100,000 of the county auditor's appraised 168
value, for (number of years the levy is to run) _____ 169

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

170

If the levy submitted is a proposal to renew, increase, or 171
decrease an existing levy, the form of the ballot specified in 172
this section shall be changed by substituting for the words "An 173
additional" at the beginning of the form, the words "A renewal 174
of a" in the case of a proposal to renew an existing levy in the 175
same amount; the words "A renewal of _____ mills and an 176
increase of _____ mills for each \$1 of taxable value to 177
constitute a" in the case of an increase; or the words "A 178
renewal of part of an existing levy, being a reduction of 179
_____ mills for each \$1 of taxable value, to constitute a" 180
in the case of a decrease in the rate of the existing levy. 181
Additionally, the effective rate, in lieu of the rate, shall be 182
expressed for each one hundred thousand dollars of the county 183
auditor's appraised value. 184

If the tax is to be placed on the current tax list, the 185
form of the ballot shall be modified by adding, after the 186
statement of the number of years the levy is to run, the phrase 187
", commencing in _____ (first year the tax is to be 188
levied), first due in calendar year _____ (first calendar 189
year in which the tax shall be due)." 190

The question covered by the order shall be submitted as a 191
separate proposition, but may be printed on the same ballot with 192
any other proposition submitted at the same election, other than 193
the election of officers. More than one such question may be 194
submitted at the same election. 195

As used in this section, "the county auditor's appraised 196
value" and "effective rate" have the same meanings as in section 197
5705.01 of the Revised Code. 198

Sec. 1545.041. (A) Any township park district created 199
pursuant to section 511.18 of the Revised Code that includes 200

park land located outside the township in which the park 201
district was established may be converted under the procedures 202
provided in this section into a park district to be operated and 203
maintained as provided for in this chapter, provided that there 204
is no existing park district created under section 1545.04 of 205
the Revised Code in the county in which the township park 206
district is located. The proposed park district shall include 207
within its boundary all townships and municipal corporations in 208
which lands owned by the township park district seeking 209
conversion are located, and may include any other townships and 210
municipal corporations in the county in which the township park 211
district is located. 212

(B) Conversion of a township park district into a park 213
district operated and maintained under this chapter shall be 214
initiated by a resolution adopted by the board of park 215
commissioners of the park district. Any resolution initiating a 216
conversion shall include the following: 217

(1) The name of the township park district seeking 218
conversion; 219

(2) The name of the proposed park district; 220

(3) An accurate description of the territory to be 221
included in the proposed district; 222

(4) An accurate map or plat of the proposed park district. 223
~~The~~ 224

The resolution may also include a proposed tax levy for 225
the operation and maintenance of the proposed park district. If 226
such a tax levy is proposed, the resolution shall specify the 227
annual rate of the tax, expressed in dollars for each one 228
hundred thousand dollars of the county auditor's appraised value 229

and in mills for each dollar of taxable value, and the number of 230
consecutive years the levy will be in effect. The annual rate of 231
such a tax may not be higher than the total combined millage of 232
all levies then in effect for the benefit of the township park 233
district named in the resolution. 234

(C) Upon adoption of the resolution provided for in 235
division (B) of this section, the board of park commissioners of 236
the township park district seeking conversion under this 237
section, subject to section 1545.212 of the Revised Code, shall 238
certify the resolution to the county auditor, who shall certify 239
to the board the information required for a tax levy under 240
section 5705.03 of the Revised Code, in the same manner as 241
required under that section. 242

The board shall certify the resolution and the county 243
auditor's certification to the board of elections of the county 244
in which the park district is located no later than four p.m. of 245
the seventy-fifth day before the day of the election at which 246
the question will be voted upon. Upon certification of the 247
resolution to the board, the board of elections shall make the 248
necessary arrangements to submit the question of conversion of 249
the township park into a park district operated and maintained 250
under Chapter 1545. of the Revised Code, to the electors 251
qualified to vote at the next primary or general election who 252
reside in the territory of the proposed park district. The 253
question shall provide for a tax levy if such a levy is 254
specified in the resolution. 255

(D) The ballot submitted to the electors as provided in 256
division (C) of this section shall contain the following 257
language: 258

"Shall the _____ (name of the township park 259

district seeking conversion) be converted into a park district 260
to be operated and maintained under Chapter 1545. of the Revised 261
Code under the name of _____ (name of proposed park 262
district), which park district shall include the following 263
townships and municipal corporations: 264

(Name townships and municipal corporations) 265

Approval of the proposed conversion will result in the 266
termination of all existing tax levies voted for the benefit of 267
_____ (name of the township park district sought to be 268
converted) and in the levy of a new tax for the operation and 269
maintenance of _____ (name of proposed park district), 270
that the county auditor estimates will collect \$_____ annually, 271
at a rate not exceeding _____ mills for each \$1 of taxable 272
value, which amounts to \$_____ for each \$100,000 of the 273
county auditor's appraised value, for _____ (number of years the 274
millage is to be imposed) years, commencing on the _____ (year) 275
tax duplicate. 276

	For the proposed conversion
	Against the proposed conversion

"

(E) If the proposed conversion is approved by at least a 278
majority of the electors voting on the proposal, the township 279
park district that seeks conversion shall become a park district 280
subject to Chapter 1545. of the Revised Code effective the first 281
day of January following approval by the voters. The park 282
district shall have the name specified in the resolution, and 283
effective the first day of January following approval by the 284
voters, the following shall occur: 285

(1) The indebtedness of the former township park district 286
shall be assumed by the new park district; 287

(2) All rights, assets, properties, and other interests of 288
the former township park district shall become vested in the new 289
park district, including the rights to any tax revenues 290
previously vested in the former township park district; 291
provided, that all tax levies in excess of the ten mill 292
limitation approved for the benefit of the former township park 293
district shall be removed from the tax lists after the February 294
settlement next succeeding the conversion. Any tax levy approved 295
in connection with the conversion shall be certified as provided 296
in section 5705.25 of the Revised Code. 297

(3) The members of the board of park commissioners of the 298
former township park district shall be the members of the board 299
of park commissioners of the new park district, with all the 300
same powers and duties as if appointed under section 1545.05 of 301
the Revised Code. The term of each such commissioner shall 302
expire on the first day of January of the year following the 303
year in which his term would have expired under section 511.19 304
of the Revised Code. Thereafter, commissioners shall be 305
appointed pursuant to section 1545.05 of the Revised Code. 306

As used in this section, "the county auditor's appraised 307
value" has the same meaning as in section 5705.01 of the Revised 308
Code. 309

Sec. 1545.21. (A) The board of park commissioners, by 310
resolution, may submit to the electors of the park district the 311
question of levying taxes for the use of the district. The 312
resolution shall declare the necessity of levying such taxes, 313
shall specify the purpose for which such taxes shall be used, 314
the annual rate proposed, and the number of consecutive years 315

the rate shall be levied. ~~Such~~ Subject to section 1545.212 of 316
the Revised Code, the resolution shall be ~~forthwith~~ certified to 317
the board of elections in each county in which any part of such 318
district is located, not later than the ninetieth day before the 319
day of the election, and the question of the levy of taxes as 320
provided in such resolution shall be submitted to the electors 321
of the district at a special election to be held on whichever of 322
the following occurs first: 323

(1) The day of the next general election; 324

(2) The first Tuesday after the first Monday in May in any 325
calendar year, except that if a presidential primary election is 326
held in that calendar year, then the day of that election. 327

A resolution to renew, renew and increase, or renew and 328
decrease any existing levy shall not be placed on the ballot 329
unless the question is submitted at the general election held 330
during the last year the tax to be renewed may be extended on 331
the tax list, or at any election described in division (A) (1) or 332
(2) of this section in the ensuing year. Such a resolution may 333
specify that the renewal, increase, or decrease of the existing 334
levy shall be extended on the tax list for the tax year 335
specified in the resolution, which may be the last year the 336
existing levy may be extended on the list for the ensuing year. 337
If the renewal, increase, or decrease is to be extended on the 338
tax list for the last tax year the existing levy would otherwise 339
be extended, the existing levy shall not be extended on the tax 340
list for that last year unless the question of the renewal, 341
increase, or decrease is not approved by a majority of electors 342
voting on the question, in which case the existing levy shall be 343
extended on the tax list for that last year. 344

Except as otherwise prescribed in division (B) of this 345

section, the ballot shall set forth the purpose for which the
taxes shall be levied, the levy's estimated annual collections,
the annual rate of levy, expressed in mills for each dollar of
taxable value and in dollars for each one hundred thousand
dollars of the county auditor's appraised value, and the number
of years of such levy. If the tax is to be placed on the current
tax list, the form of the ballot shall state that the tax will
be levied in the current tax year and shall indicate the first
calendar year the tax will be due.

(B) (1) If the resolution of the board of park
commissioners provides that an existing levy will be renewed,
increased, or decreased upon the passage of the ballot question,
the form of the ballot shall be the same as prescribed for such
levies in divisions (B) and (C) of section 5705.25 of the
Revised Code.

(2) If the resolution of the board of park commissioners
provides that an existing levy will be canceled upon the passage
of the new levy, the board shall request that the county
auditor, in addition to the information the auditor is required
to certify under section 5705.03 of the Revised Code, certify
the effective rate of the existing levy. In such an instance,
the ballot must include a statement that: "an existing levy of
___ mills (stating the original levy millage) for each \$1 of
taxable value, which amounts to \$___ (effective rate) for each
\$100,000 of the county auditor's appraised value, having ___
years remaining, will be canceled and replaced upon the passage
of this levy." In such case, the ballot may refer to the new
levy as a "replacement levy" if the new millage does not exceed
the original millage of the levy being canceled or as a
"replacement and additional levy" if the new millage exceeds the
original millage of the levy being canceled.

(C) If a majority of the electors voting upon the question 377
of such levy vote in favor thereof, such taxes shall be levied 378
and shall be in addition to the taxes authorized by section 379
1545.20 of the Revised Code, and all other taxes authorized by 380
law. The rate submitted to the electors at any one time shall 381
not exceed two mills annually upon each dollar of taxable value 382
unless the purpose of the levy includes providing operating 383
revenues for one of Ohio's major metropolitan zoos, as defined 384
in section 4503.74 of the Revised Code, in which case the rate 385
shall not exceed three mills annually upon each dollar of 386
taxable value. When a tax levy has been authorized as provided 387
in this section or in section 1545.041 of the Revised Code, the 388
board of park commissioners may issue bonds pursuant to section 389
133.24 of the Revised Code in anticipation of the collection of 390
such levy, provided that such bonds shall be issued only for the 391
purpose of acquiring and improving lands. Such levy, when 392
collected, shall be applied in payment of the bonds so issued 393
and the interest thereon. The amount of bonds so issued and 394
outstanding at any time shall not exceed one per cent of the 395
total taxable value in such district. Such bonds shall bear 396
interest at a rate not to exceed the rate determined as provided 397
in section 9.95 of the Revised Code. 398

(D) As used in this section, "the county auditor's 399
appraised value" and "effective rate" have the same meanings as 400
in section 5705.01 of the Revised Code. 401

Sec. 1545.212. The board of park commissioners of a park 402
district created under this chapter may not certify a tax 403
resolution to a county board of elections under section 1545.041 404
or 1545.21 of the Revised Code unless the board first obtains 405
the approval of the board of county commissioners of the county 406
within which the park district has territory. To obtain such 407

approval, the board of park commissioners shall adopt the tax 408
resolution and shall certify a copy of the resolution to the 409
board of county commissioners. Within thirty days following such 410
certification, the board of county commissioners may adopt and 411
certify to the board of park commissioners a resolution 412
approving or disapproving certification of the tax resolution to 413
a county board of elections. If the board of county 414
commissioners does not adopt and certify such a resolution 415
within that period, the board of park commissioners may not 416
certify the tax resolution to the board of elections. 417

Upon receiving such a resolution approving certification 418
of the tax resolution to the board of elections, the board of 419
park commissioners shall certify a copy of the board of county 420
commissioners' resolution to the board of elections at the same 421
time and in the same manner as the board of park commissioners 422
makes the certification to the board of elections under division 423
(B) (3) of section 5705.03 of the Revised Code. A board of 424
elections shall not submit the question of the tax to electors 425
unless a copy of the board of county commissioners' resolution 426
approving certification of the levy accompanies the tax 427
resolution the board of park commissioners certifies to the 428
board of elections. 429

As used in this section, "tax resolution" means a 430
resolution adopted by a board of park commissioners proposing to 431
levy a tax in excess of the ten-mill limitation under section 432
1545.041 or 1545.21 of the Revised Code, including the renewal 433
or replacement of such a levy. 434

Sec. 3709.29. If the estimated amount of money necessary 435
to meet the expenses of a general health district program will 436
not be forthcoming to the board of health of such district out 437

of the district health fund because the taxes within the ten- 438
mill limitation will be insufficient, the board of health shall 439
certify the fact of such insufficiency to the board of county 440
commissioners of the county in which such district is located. 441
Such board of county commissioners is hereby ordained to be a 442
special taxing authority for the purposes of this section only, 443
and, notwithstanding any other law to the contrary, the board of 444
county commissioners of any county in which a general health 445
district is located is the taxing authority for such special 446
levy outside the ten-mill limitation. The board of county 447
commissioners ~~shall~~may thereupon, in the year preceding that in 448
which such health program will be effective, by vote of two- 449
thirds of all the members of that body, declare by resolution 450
that the amount of taxes which may be raised within the ten-mill 451
limitation will be insufficient to provide an adequate amount 452
for the necessary requirements of such district within the 453
county, and that it is necessary to levy a tax in excess of such 454
limitation in order to provide the board of health with 455
sufficient funds to carry out such health program. Such 456
resolution shall be filed with the board of elections not later 457
than four p.m. of the ninetieth day before the day of election. 458

Such resolution shall specify the amount of increase in 459
rate which it is necessary to levy and the number of years 460
during which such increase shall be in effect, which shall not 461
be for a longer period than ten years. 462

The resolution shall conform to section 5705.191 of the 463
Revised Code and be certified and submitted in the manner 464
provided in section 5705.25 of the Revised Code, provided that 465
the proposal shall be placed on the ballot at the next primary 466
or general election occurring more than ninety days after the 467
resolution is filed with the board of elections. 468

Sec. 5705.171. (A) As used in this section:

(1) "Qualifying subdivision" means a taxing unit, created
by one or more member authorities, with a taxing authority or
other governing authority any member of which is not required to
be an elected local official. "Qualifying subdivision" does not
include a township park district created under section 511.18 of
the Revised Code or a park district created under Chapter 1545.
of the Revised Code.

(2) "Elected local official" means a member of a board of
township trustees, a board of county commissioners, a
legislative authority of a municipal corporation, a board of
education of a city, local, or exempted village school district,
or an educational service center governing board, or any other
township, county, or municipal official serving in an elected
office.

(3) "Member authority" means the board of commissioners of
a county, the board of trustees of a township, the legislative
authority of a municipal corporation, the board of education of
a city, local, or exempted village school district, or the
educational service center governing board that either created
or joined a qualifying subdivision and remains a member thereof
or has territory therein.

(4) "Tax resolution" means a resolution or ordinance
adopted by a taxing authority or other governing authority
proposing to levy a tax in excess of the ten-mill limitation
under any section of the Revised Code, including the renewal or
replacement of such a levy. A "tax resolution" does not include
such a resolution adopted under section 3709.29 or 5705.23 of
the Revised Code or division (B) of section 306.49 of the
Revised Code.

(B) Before the taxing authority or other governing 499
authority of a qualifying subdivision certifies a tax resolution 500
to a county board of elections, the authority must first obtain 501
the approval of each member authority of the qualifying 502
subdivision. To obtain such approval, the taxing or governing 503
authority of the qualifying subdivision shall adopt the tax 504
resolution and shall certify a copy of the resolution to each 505
such member authority. Within thirty days following such 506
certification, the member authority may adopt and certify to the 507
taxing authority or governing authority a resolution approving 508
or disapproving certification of the tax resolution to the 509
county board of elections. If any member authority does not 510
adopt and certify such a resolution within that period, the 511
taxing authority or governing authority may not certify the tax 512
resolution to the board of elections. 513

Upon receiving such a resolution approving certification 514
of the tax resolution to the board of elections, the taxing 515
authority or governing authority shall certify a copy of the 516
member authority's resolution to the board of elections at the 517
same time and in the same manner as the authority makes the 518
certification to the board under division (B) (3) of section 519
5705.03 of the Revised Code. A board of elections shall not 520
submit the question of the tax to electors unless a copy of the 521
member authority's resolution approving certification of the 522
levy accompanies the tax resolution the taxing authority or 523
governing authority certifies to the board of elections. 524

Sec. 5705.23. The board of library trustees of any county, 525
municipal corporation, school district, or township public 526
library by a vote of two-thirds of all its members may at any 527
time declare by resolution that the amount of taxes which may be 528
raised within the ten-mill limitation by levies on the current 529

tax duplicate will be insufficient to provide an adequate amount 530
for the necessary requirements of the public library, that it is 531
necessary to levy a tax in excess of such limitation for current 532
expenses of the public library or for the construction of any 533
specific permanent improvement or class of improvements which 534
the board of library trustees is authorized to make or acquire 535
and which could be included in a single issue of bonds, and that 536
the question of such additional tax levy ~~shall be submitted by~~ 537
to the taxing authority of the political subdivision to whose 538
jurisdiction the board is subject, After receiving such a 539
resolution, the taxing authority may submit the question to the 540
electors of the subdivision, or, in the case of a qualifying 541
library levy, to the electors residing within the boundaries of 542
the library district, on the day specified by division (E) of 543
section 3501.01 of the Revised Code for the holding of a primary 544
election or at an election on another day to be specified in the 545
resolution. No more than two elections ~~shall~~ may be held under 546
authority of this section in any one calendar year. Such 547
resolution shall conform to section 5705.19 of the Revised Code, 548
except that the tax levy may be in effect for any specified 549
number of years or for a continuing period of time, as set forth 550
in the resolution, and the resolution shall specify the date of 551
holding the election, which shall not be earlier than ninety 552
days after the adoption and certification of the resolution to 553
the taxing authority of the political subdivision to whose 554
jurisdiction the board is subject, and which shall be consistent 555
with the requirements of section 3501.01 of the Revised Code. 556
The resolution shall not include a levy on the current tax list 557
and duplicate unless the election is to be held at or prior to 558
the first Tuesday after the first Monday in November of the 559
current tax year. 560

Upon receipt of the resolution, the taxing authority of 561
the political subdivision to whose jurisdiction the board is 562
subject ~~shall~~ may adopt a resolution providing for the 563
submission of such additional tax levy to the electors of the 564
subdivision, or, in the case of a qualifying library levy, to 565
the electors residing within the boundaries of the library 566
district on the date specified in the resolution of the board of 567
library trustees. ~~The~~ A resolution, if adopted by the taxing 568
authority, shall otherwise conform to the resolution certified 569
to it by the board. The resolution of the taxing authority shall 570
be certified to the board of elections of the proper county not 571
less than ninety days before the date of such election. Such 572
resolution shall go into immediate effect upon its passage, and 573
no publication of the resolution shall be necessary other than 574
that provided in the notice of election. Section 5705.25 of the 575
Revised Code shall govern the arrangements for the submission of 576
such question and other matters concerning the election, to 577
which that section refers, except that such election shall be 578
held on the date specified in the resolution. If a majority of 579
the electors voting on the question so submitted in an election 580
vote in favor of such levy, the taxing authority may forthwith 581
make the necessary levy within the subdivision or, in the case 582
of a qualifying library levy, within the boundaries of the 583
library district at the additional rate in excess of the ten- 584
mill limitation on the tax list, for the purpose stated in such 585
resolutions. Such tax levy shall be included in the next annual 586
tax budget that is certified to the county budget commission. 587
The proceeds of any library levy in excess of the ten-mill 588
limitation shall be used for purposes of the board in accordance 589
with the law applicable to the board. 590

After the approval of a levy on the current tax list and 591

duplicate to provide an increase in current expenses, and prior 592
to the time when the first tax collection from such levy can be 593
made, the taxing authority at the request of the board of 594
library trustees may anticipate a fraction of the proceeds of 595
such levy and issue anticipation notes in an amount not 596
exceeding fifty per cent of the total estimated proceeds of the 597
levy to be collected during the first year of the levy. 598

After the approval of a levy to provide revenues for the 599
construction or acquisition of any specific permanent 600
improvement or class of improvements, the taxing authority at 601
the request of the board of library trustees may anticipate a 602
fraction of the proceeds of such levy and issue anticipation 603
notes in a principal amount not exceeding fifty per cent of the 604
total estimated proceeds of the levy to be collected in each 605
year over a period of ten years after the issuance of such 606
notes. 607

The notes shall be issued as provided in section 133.24 of 608
the Revised Code, shall have principal payments during each year 609
after the year of their issuance over a period not to exceed ten 610
years, and may have a principal payment in the year of their 611
issuance. 612

Any levy approved by the electors of a library district 613
shall be made within the library district only. 614

Sec. 5705.34. When the budget commission has completed its 615
work with respect to a tax budget or other information required 616
to be provided under section 5705.281 of the Revised Code, it 617
shall certify its action to the taxing authority, together with 618
an estimate by the county auditor of the rate of each tax 619
necessary to be levied by the taxing authority within its 620
subdivision, taxing unit, or, in the case of a qualifying 621

library levy, within the library district or association library 622
district, and what part thereof is in excess of, and what part 623
within, the ten-mill tax limitation. The certification shall 624
also indicate the date on which each tax levied by the taxing 625
authority will expire. 626

If a taxing authority levies a tax for a fixed sum of 627
money or to pay debt charges for the tax year for which the tax 628
budget is prepared, and a payment on account of that tax is 629
payable to the taxing authority for the tax year under section 630
5709.92 or 5709.93 of the Revised Code, the county auditor, when 631
estimating the rate at which the tax shall be levied in the 632
current year, shall estimate the rate necessary to raise the 633
required sum less the estimated amount of any such payments made 634
for the tax year to a taxing unit for fixed-sum levies under 635
those sections. The estimated rate shall be the rate of the levy 636
that the budget commission certifies with its action under this 637
section. 638

Each taxing authority, by ordinance or resolution, shall 639
authorize the necessary tax levies and certify them to the 640
county auditor before the first day of October in each year, or 641
at such later date as is approved by the tax commissioner, 642
except that the certification by the legislative authority of 643
the city of Cincinnati or by a board of education shall be made 644
by the first day of April or at such later date as is approved 645
by the commissioner, ~~and except that a~~. A township board of 646
park commissioners that is appointed by the board of township 647
trustees and oversees a township park district that contains 648
only unincorporated territory ~~shall~~ may authorize only those 649
taxes within the ten-mill limitation approved by, and only at 650
the rate approved by, the board of township trustees as required 651
by division ~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised 652

Code. If the levying of a tax to be placed on the duplicate of 653
the current year is approved by electors ~~under sections 5705.01~~ 654
~~to 5705.47 of the Revised Code~~; if the rate of a school district 655
tax is increased due to the repeal of a school district income 656
tax and property tax rate reduction at an election held pursuant 657
to section 5748.04 of the Revised Code; or if refunding bonds to 658
refund all or a part of the principal of bonds payable from a 659
tax levy for the ensuing fiscal year are issued or sold and in 660
the process of delivery, the budget commission shall reconsider 661
and revise its action on the budget of the subdivision or school 662
library district for whose benefit the tax is to be levied after 663
the returns of such election are fully canvassed, or after the 664
issuance or sale of such refunding bonds is certified to it. 665

Section 2. That existing sections 511.27, 511.28, 666
1545.041, 1545.21, 3709.29, 5705.23, and 5705.34 of the Revised 667
Code are hereby repealed. 668

Section 3. The amendment or enactment by this act of 669
sections 511.27, 511.271, 511.28, 1545.041, 1545.21, 1545.212, 670
3709.29, 5705.171, 5705.23, and 5705.34 of the Revised Code 671
applies to a resolution or ordinance adopted by a taxing 672
authority or other governing authority proposing to levy a tax 673
in excess of the ten-mill limitation under any section of the 674
Revised Code adopted on or after the effective date of this 675
section. 676