<u>Sub. H. B. No. 96</u>
As Passed by the Senate
TAXCD104

_____ moved to amend as follows:

In line 13330, reinsert "the county auditor's"   1

In line 13359, reinsert "the county auditor's"   2

In line 13392, reinsert "the county auditor's"   3

In line 13410, reinsert "the county auditor's"   4

In line 13431, reinsert "the county auditor's"   5

In line 13499, reinsert "the county auditor's"   6

In line 22570, reinsert "the county"   7

In line 22571, reinsert "auditor's"   8

In line 22615, reinsert "the county auditor's"   9

In line 22708, reinsert "the county auditor's"   10

In line 22831, reinsert "the county auditor's"   11

In line 26112, reinsert "the county"   12

In line 26113, reinsert "auditor's"   13

In line 26138, reinsert "the county auditor's"   14

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In line 26175, reinsert "the county auditor's"   15

In line 26186, reinsert "the county auditor's"   16

In line 26652, reinsert "the county auditor's"   17

In line 26671, reinsert "the county auditor's"   18

In line 26718, reinsert "the county auditor's"   19

In line 26829, reinsert "the county auditor's"   20

In line 26848, reinsert "the county auditor's"   21

In line 26857, reinsert "the county auditor's"   22

In line 26888, reinsert "the county auditor's"   23

In line 26913, reinsert "the county"   24

In line 26914, reinsert "auditor's"   25

In line 26924, reinsert "the county auditor's"   26

In line 27093, reinsert "the county auditor's"   27

In line 27104, reinsert "the county auditor's"   28

In line 27120, reinsert "the county"   29

In line 27121, reinsert "auditor's"   30

In line 27133, reinsert "the county auditor's"   31

In line 27183, reinsert "the county auditor's"   32

In line 27193, reinsert "the county auditor's"   33

In line 27216, reinsert "the county auditor's"   34

In line 27267, reinsert "the county auditor's"   35

In line 27275, reinsert "the county auditor's"   36

In line 30103, reinsert "the county auditor's"   37

In line 30140, reinsert "the county auditor's"   38

In line 34622, reinsert "the county auditor's"   39

In line 34665, reinsert "the"   40

In line 34666, reinsert "county auditor's"   41

In line 34699, reinsert "the county auditor's"   42

In line 34741, reinsert "the county auditor's"   43

In line 34790, reinsert "the county auditor's"   44

In line 36343, reinsert "the county"   45

In line 36344, reinsert "auditor's"   46

In line 36352, reinsert "the county auditor's"   47

In line 36357, reinsert "the county auditor's"   48

In line 49040, reinsert "The county auditor's"; delete "Market" and   49
insert "market"   50

In line 49135, reinsert "the"   51

In line 49136, reinsert "county auditor's"   52

In line 61348, reinsert "The county auditor's"; delete "Market" and   53
insert "market"   54

In line 61507, reinsert "the county"   55

In line 61508, reinsert "auditor's"   56

In line 61540, reinsert "the county auditor's"   57

In line 61556, reinsert "the county auditor's"   58

In line 61587, reinsert "the"   59

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In line 61588, reinsert "county auditor's"   60

In line 61598, reinsert "the county auditor's"   61

In line 61675, reinsert "the county auditor's"   62

In line 61685, reinsert "the county auditor's"   63

In line 61713, reinsert "the county"   64

In line 61714, reinsert "auditor's"   65

In line 61729, reinsert "the county"   66

In line 61730, reinsert "auditor's"   67

In line 61802, reinsert "the county auditor's"   68

In line 61817, reinsert "the county auditor's"   69

In line 62203, reinsert "the county auditor's"   70

In line 62216, reinsert "the county"   71

In line 62217, reinsert "auditor's"   72

In line 62322, reinsert "the county auditor's"   73

In line 62352, reinsert "the county auditor's"   74

In line 62364, reinsert "the county auditor's"   75

In line 67302, reinsert "the"   76

In line 67303, reinsert "county auditor's"   77

In line 67328, reinsert "the county auditor's"   78

In line 95742, reinsert "the county"   79

In line 95743, reinsert "auditor's"   80

In line 95759, reinsert "the county auditor's"   81

In line 95830, reinsert "the county auditor's"   82

In line 95846, reinsert "the county auditor's"   83

In line 125243, reinsert "The county auditor's"; delete "Market" and   84
insert "market"   85

After line 125334, insert: 86

"The board of education of a city, local, or exempted village school   87
district may also designate, in a resolution adopted under division (B)(1)   88
of this section, an amount of the district's carry-over balance from the   89
proceeding fiscal year, based on the most recent certification made by the   90
district under section 5705.36 of the Revised Code, as reserved for   91
expenditure on current or future permanent improvements within the   92
following three years."   93

In line 125349, reinsert "the county auditor's"   94

In line 125354, reinsert "county auditor's"   95

In line 125376, after the underlined period insert "The auditor   96
shall exclude any amount designated under division (B)(1) of this section   97
for current or future permanent improvements in determining the district's   98
carry-over balance for the purpose of this computation."   99

In line 125387, after "more" insert ", except in the case of a   100
renewal levy"   101

In line 125391, reinsert "the county auditor's"   102

In line 126067, reinsert "the county auditor's"   103

In line 126083, reinsert "the county auditor's"   104

In line 126632, reinsert "the county"   105

In line 126633, reinsert "auditor's"   106

In line 126641, reinsert "the county"   107

In line 126642, reinsert "auditor's"   108

In line 126789, reinsert "the county auditor's"   109

In line 126844, reinsert "the county auditor's"   110

In line 126852, reinsert "the county auditor's"   111

In line 127019, reinsert "the county auditor's"   112

In line 127052, reinsert "the county auditor's"   113

In line 127059, reinsert "the county auditor's"   114

In line 127104, reinsert "the county auditor's"   115

In line 127108, reinsert "the county auditor's"   116

In line 127119, reinsert "the county auditor's"   117

In line 127137, reinsert "the county auditor's"   118

In line 127149, reinsert "the county auditor's"   119

In line 127156, reinsert "the county auditor's"   120

In line 127256, reinsert "the county auditor's"   121

In line 127280, reinsert "the county auditor's"   122

In line 127495, reinsert "the county auditor's"   123

In line 127879, reinsert "the county auditor's"   124

In line 127959, reinsert "the"   125

In line 127960, reinsert "county auditor's"   126

In line 127986, reinsert "the county auditor's"   127

In line 127999, reinsert "the county auditor's"   128

In line 128007, reinsert "the county auditor's"   129

In line 128124, reinsert "the county auditor's"   130

In line 128135, reinsert "the county auditor's"   131

In line 128162, reinsert "the county"   132

In line 128163, reinsert "auditor's"   133

In line 128223, reinsert "the county auditor's"   134

In line 128233, reinsert "the county"   135

In line 128234, reinsert "auditor's"   136

In line 128247, reinsert "the county auditor's"   137

In line 128259, reinsert "the county auditor's"   138

In line 128271, reinsert "the county auditor's"   139

In line 128275, reinsert "the county auditor's"   140

In line 128302, reinsert "the county"   141

In line 128303, reinsert "auditor's"   142

In line 128343, reinsert "the"   143

In line 128344, reinsert "county auditor's"   144

In line 128346, reinsert "the"   145

In line 128347, reinsert "county auditor's"   146

In line 128358, reinsert "the county auditor's"   147

In line 128412, reinsert "the county"   148

In line 128413, reinsert "auditor's"   149

In line 128441, reinsert "the county auditor's"   150

In line 129669, reinsert "the county" 151

In line 129670, reinsert "auditor's" 152

In line 141686, delete "<u>Market</u>" and insert "<u>The county auditor's</u> 153
<u>market</u>" 154

In line 141840, reinsert "the county auditor's" 155

In line 142049, reinsert "the county auditor's" 156

In line 142279, reinsert "the" 157

In line 142280, reinsert "county auditor's" 158

In line 142322, reinsert "the county auditor's" 159

In line 142341, reinsert "the county auditor's" 160

In line 142477, reinsert "the county" 161

In line 142478, reinsert "auditor's" 162

In line 142523, reinsert "the county auditor's" 163

In line 142545, reinsert "the county auditor's" 164

In line 142636, reinsert "the county" 165

In line 142637, reinsert "auditor's" 166

In line 142708, reinsert "the county auditor's" 167

In line 142718, reinsert "the county" 168

In line 142719, reinsert "auditor's" 169

In line 142733, reinsert "the county auditor's" 170

The motion was _____ agreed to.

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<div align="center"><u>SYNOPSIS</u></div>

171

Property tax ballot language

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R.C. 133.18, 306.32, 306.322, 345.01, 345.03, 345.04,

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505.37, 505.48, 505.481, 511.28, 511.34, 513.18, 755.181,

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1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061,

175

3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024,

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4582.26, 5705.01, 5705.03, 5705.21, 5705.213, 5705.215,

177

5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261,

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5705.55, 5748.01, 5748.02, 5748.03, 5748.08, and 5748.09

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Modifies a provision, added by the Senate, changing, beginning with elections held on or after January 1, 2026, the term employed in property tax ballot language and election notices to describe the true value of property from "the county auditor's appraised value" to "market value." The amendment uses the term "the county auditor's market value."

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School district carry-over balance; renewal levies

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R.C. 5705.03(B)(1), (2)(f), and (3)

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Excludes renewal levies from the Senate-passed bill's prohibition on a school district submitting any current expense levy to voters if it has a general fund carry-over balance of more than 100% of general fund expenditures in the preceding fiscal year.

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Allows a district to designate, by resolution, an amount of general funds for permanent improvement expenses to be used within the next three years and to exclude those funds from the carry-over balance calculation.

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