

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 426

Senator Cutrona

To amend section 5705.32 and to enact section 1
3375.94 of the Revised Code regarding the 2
closing of a public library branch and the 3
forfeiture of public library funds for doing so. 4

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

Section 1. That section 5705.32 be amended and section 5
3375.94 of the Revised Code be enacted to read as follows: 6

Sec. 3375.94. (A) No board of library trustees that has 7
territory in a county with a population of not less than two 8
hundred twenty thousand but not more than two hundred thirty 9
thousand shall shut down, decommission, or make inactive a 10
library under its control without consent from the board of 11
county commissioners. 12

(B) (1) Any person may bring an action for declaratory 13
judgment against any board of library trustees that violates 14
division (A) of this section, as provided in Chapter 2721. of 15
the Revised Code. The action shall be filed in a court of common 16
pleas in a county that includes the territory of the library. 17
The alleged noncompliant board of library trustees shall be made 18
the defendant in the action. 19

(2) The court shall issue a declaratory judgment declaring 20

the board of library trustees to be noncompliant if the court 21
determines that a party to the action establishes, by a 22
preponderance of the evidence, that the board of library 23
trustees shut down, decommissioned, or made inactive a library 24
under its control without consent from the board of county 25
commissioners. 26

(3) A court that issues a declaratory judgment pursuant to 27
division (B)(2) of this section shall order the clerk of court 28
to transmit a certified copy of the court's judgment to each 29
county auditor of each county that includes the territory of the 30
library. 31

Sec. 5705.32. (A) As used in this section: 32

(1) "Unnecessary collections" mean collections from a tax 33
beyond the reasonably anticipated financial needs of the taxing 34
authority for the specific purposes of the tax after accounting 35
for current fund balances, projected expenditures, and other 36
available funding sources. 37

(2) "Excessive collections" mean collections from a tax in 38
an amount or at a rate that exceeds what is required to provide 39
services at a level that is consistent with statutory 40
obligations. 41

(B) The county budget commission shall adjust the 42
estimated amounts required from the general property tax for 43
each fund, as shown by the tax budgets or other information 44
required to be provided under section 5705.281 of the Revised 45
Code, so as to bring the tax levies required therefor within the 46
limitations specified in sections 5705.01 to 5705.47 of the 47
Revised Code, for such levies. The commission may revise and 48
adjust the estimate of balances and receipts from all sources 49

for each fund and shall determine the total appropriations that 50
may be made therefrom. 51

If a taxing unit declared its intent to forgo all or a 52
portion of collections under division (E) of section 5705.29 of 53
the Revised Code, the commission shall adjust the rate of each 54
levy as required to result in that reduction in collections. 55

(C) Except as otherwise provided in section 5705.31 of the 56
Revised Code, the county budget commission may adjust the 57
estimated amounts required from the general property tax for 58
each fund, as shown by the tax budgets or other information 59
required to be provided under section 5705.281 of the Revised 60
Code, so as to bring the tax levies required therefor within 61
levels the commission finds reasonable and prudent to avoid 62
unnecessary or excessive collections. Before reducing the amount 63
or rate of any tax pursuant to this division, the commission 64
shall provide the taxing authority of the levying taxing unit 65
and the levying taxing unit an opportunity to present, at a 66
public hearing, information either considers relevant to the 67
questions of if and to what extent the levy should be reduced. 68

If the county budget commission adjusts amounts from any 69
tax levied by a taxing unit that is not a qualifying 70
subdivision, the adjustment shall be subject to both of the 71
following: 72

(1) No levy shall be reduced below the level that would 73
cause it to collect less than what the levy collected in the 74
preceding year, unless funds are available from reserve balance 75
accounts, nonexpendable trust funds, or carryover amounts to 76
offset a reduction below that level, and the budget commission 77
shall consider reserve balance accounts, nonexpendable trust 78
funds, and carryover amounts for that purpose; 79

(2) No levy may be reduced under division (B) of this section to a level that would cause a school district subject to division (A) of section 3317.01 of the Revised Code to levy less than twenty mills for current operating expenses as required by that division.

~~(D)~~ (D) (1) The commission shall fix the amount of the county public library fund to be distributed to each board of public library trustees that has qualified under section 5705.28 of the Revised Code for participation in the proceeds of such fund. The Except as provided in division (D) (2) of this section, the amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by the county auditor. The commission shall base the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. In determining the needs of each library board of trustees, and in calculating the amount to be distributed to any library board of trustees on the basis of its needs, the commission shall make no reduction in its allocation from the fund on account of additional revenues realized by a library from increased taxes or service charges voted by its electorate, from revenues received through federal or state grants, projects, or programs, or from grants from private sources.

(2) If the county auditor has received a copy of a declaratory judgment pursuant to division (B) (3) of section 3375.94 of the Revised Code, the amount allocated to the library that is the subject of that judgment pursuant to division (D) (1) of this section shall be zero.

(E) Notwithstanding the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount, if any, of the county public library fund to be distributed to each board of township park commissioners, the county, and each municipal corporation in accordance with the following:

(1) Each municipal corporation in the county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating in such municipal corporation in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are coextensive with or contained within the boundaries of the municipal corporation.

(2) The county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

(F) The commission shall separately set forth the amounts fixed and determined under divisions ~~(D)~~(D) (1) and (E) of this section in the "official certificate of estimated resources," as

provided in section 5705.35 of the Revised Code, and separately 141
certify such amount to the county auditor who shall be guided 142
thereby in the distribution of the county public library fund 143
for and during the fiscal year. In determining such amounts, the 144
commission shall be guided by the estimate certified by the tax 145
commissioner and presented by the auditor under section 5705.31 146
of the Revised Code, as to the total amount of revenue to be 147
received in the county public library fund during such fiscal 148
year. 149

(G) (1) At least five days before the date of any meeting 150
at which the budget commission plans to discuss the distribution 151
of the county public library fund, it shall notify each 152
legislative authority and board of public library trustees, 153
county commissioners, and township park commissioners eligible 154
to participate in the distribution of the fund of the date, 155
time, place, and agenda for the meeting. Any legislative 156
authority or board entitled to notice under this division may 157
designate an officer or employee of such legislative authority 158
or board to whom the commission shall deliver the notice. 159

(2) Before the final determination of the amount to be 160
allotted to each subdivision from any source, the commission 161
shall permit representatives of each subdivision and of each 162
board of public library trustees to appear before it to explain 163
its financial needs. 164

(H) If any public library receives and expends any funds 165
allocated to it under this section for the construction of new 166
library buildings or parts of buildings, such library shall be 167
free and open to the inhabitants of the county in which it is 168
located. Any board of library trustees that receives funds under 169
this section and section 5747.48 of the Revised Code shall have 170

its financial records open for public inspection at all	171
reasonable times.	172
Section 2. That existing section 5705.32 of the Revised	173
Code is hereby repealed.	174