

**As Introduced**

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

**S. B. No. 426**

**Senator Cutrona**

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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
<b>Section 2.</b> That existing section 5705.32 of the Revised	173
Code is hereby repealed.	174