

H. B. No. 344  
As Introduced

\_\_\_\_\_ moved to amend as follows:

- In line 1 of the title, delete "319.301, 319.302, 523.06," 1
- In line 2 of the title, delete "1545.21,"; delete ", 3316.041,  
3316.06, 3358.11," 2  
3
- In line 3 of the title, delete "3505.06"; delete ", 5705.218,  
5705.2111, 5705.221," 4  
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- In line 4 of the title, delete "5705.233, 5705.261, 5705.412,  
5715.19"; delete "and" 6  
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- In line 5 of the title, delete "5717.01 and to repeal section"; 8  
after "5705.192" insert ", 5715.19, and 5717.01" 9
- In line 6 of the title, delete "eliminate the authority to levy" and 10  
insert "modify the ballot language for" 11
- In line 7 of the title, delete "modify" and insert "amend" 12
- In line 10, delete "319.301, 319.302, 523.06," 13
- In line 11, delete "1545.21,"; delete ", 3316.041, 3316.06, 3358.11, 14  
3505.06"; delete the seventh ",," 15



In line 12, delete "5705.218, 5705.2111, 5705.221, 5705.233,  
5705.261"; delete "5705.412" and insert "5705.192" 16  
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Delete lines 15 through 463 18

Delete lines 488 through 821 19

In line 847, reinsert "or a" 20

In line 848, reinsert the first "replacement"; reinsert "or  
replacement" 21  
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In line 890, after "(ii)" insert "If the levy is a replacement levy,  
the effective tax rate, as defined in section 323.08 of the Revised Code,  
of the existing tax levied on property classified as residential or  
agricultural under section 5713.041 of the Revised Code, expressed in  
dollars, rounded to the nearest dollar, for each one hundred thousand  
dollars of the county auditor's appraised value and whether the proposed  
rate is less than, equal to, or greater than that effective tax rate." 23  
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(iii)" 30

After line 948, insert: 31

**"Sec. 5705.192.** (A) For the purposes of this section- 32  
~~only, "taxing -:~~ 33

(1) "Taxing authority" includes a township board of park 34  
commissioners appointed under section 511.18 of the Revised 35  
Code. 36

(2) "Effective rate" means the effective tax rate, as 37  
defined in section 323.08 of the Revised Code, of a tax levied 38  
on property classified as residential or agricultural under 39  
section 5713.041 of the Revised Code. 40

(B) A taxing authority may propose to replace an existing 41

levy that the taxing authority is authorized to levy, regardless 42  
of the section of the Revised Code under which the authority is 43  
granted, except a school district emergency levy proposed 44  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 45  
The taxing authority may propose to replace the existing levy in 46  
its entirety at the rate at which it is authorized to be levied; 47  
may propose to replace a portion of the existing levy at a 48  
lesser rate; or may propose to replace the existing levy in its 49  
entirety and increase the rate at which it is levied. If the 50  
taxing authority proposes to replace an existing levy, the 51  
proposed levy shall be called a replacement levy and shall be so 52  
designated on the ballot. Except as otherwise provided in this 53  
division, a replacement levy shall be limited to the purpose of 54  
the existing levy, and shall appear separately on the ballot 55  
from, and shall not be conjoined with, the renewal of any other 56  
existing levy. In the case of an existing school district levy 57  
imposed under section 5705.21 of the Revised Code for the 58  
purpose specified in division (F) of section 5705.19 of the 59  
Revised Code, or in the case of an existing school district levy 60  
imposed under section 5705.217 of the Revised Code for the 61  
acquisition, construction, enlargement, renovation, and 62  
financing of permanent improvements, the replacement for that 63  
existing levy may be for the same purpose or for the purpose of 64  
general permanent improvements as defined in section 5705.21 of 65  
the Revised Code. The replacement for an existing levy imposed 66  
under division (L) of section 5705.19 or section 5705.222 of the 67  
Revised Code may be for any purpose authorized for a levy 68  
imposed under section 5705.222 of the Revised Code. 69

The resolution proposing a replacement levy shall specify 70  
the purpose of the levy; its proposed rate expressed in mills 71  
for each one dollar of taxable value and in dollars for each one 72

hundred thousand dollars of the county auditor's appraised 73  
value; whether the proposed rate is ~~the same as the rate of the~~ 74  
~~existing levy, a reduction, or an increase~~less than, equal to, 75  
or greater than the effective rate of the existing tax; the 76  
extent of ~~any~~the reduction or increase, if any, expressed in 77  
~~mills for each one dollar of taxable value and in dollars for~~ 78  
each one hundred thousand dollars of the county auditor's 79  
appraised value; the first calendar year in which the levy will 80  
be due; and the term of the levy, expressed in years or, if 81  
applicable, that it will be levied for a continuing period of 82  
time. 83

(C) The sections of the Revised Code governing the maximum 84  
rate and term of the existing levy, the contents of the 85  
resolution that proposed the levy, the adoption of the 86  
resolution, the arrangements for the submission of the question 87  
of the levy, and notice of the election also govern the 88  
respective provisions of the proposal to replace the existing 89  
levy, except as provided in divisions ~~(B)(1)~~ (C)(1) to (5) of 90  
this section: 91

(1) In the case of an existing school district levy that 92  
is imposed under section 5705.21 of the Revised Code for the 93  
purpose specified in division (F) of section 5705.19 of the 94  
Revised Code or under section 5705.217 of the Revised Code for 95  
the acquisition, construction, enlargement, renovation, and 96  
financing of permanent improvements, and that is to be replaced 97  
by a levy for general permanent improvements, the term of the 98  
replacement levy may be for a continuing period of time. 99

(2) The date on which the election is held shall be as 100  
follows: 101

(a) For the replacement of a levy with a fixed term of 102

years, the date of the general election held during the last 103  
year the existing levy may be extended on the real and public 104  
utility property tax list and duplicate, or the date of any 105  
election held in the ensuing year; 106

(b) For the replacement of a levy imposed for a continuing 107  
period of time, the date of any election held in any year after 108  
the year the levy to be replaced is first approved by the 109  
electors, except that only one election on the question of 110  
replacing the levy may be held during any calendar year. 111

The failure by the electors to approve a proposal to 112  
replace a levy imposed for a continuing period of time does not 113  
terminate the existing continuing levy. 114

(3) In the case of an existing school district levy 115  
imposed under division (B) of section 5705.21, division (C) of 116  
section 5705.212, or division (J) of section 5705.218 of the 117  
Revised Code, the rates allocated to the qualifying school 118  
district and to partnering community schools each may be 119  
increased or decreased or remain the same, and the total rate 120  
may be increased, decreased, or remain the same. 121

(4) In the case of an existing levy imposed under division 122  
(L) of section 5705.19 of the Revised Code, the term may be for 123  
any number of years not exceeding ten or for a continuing period 124  
of time. 125

(5) ~~In addition to other required information, the~~ 126  
~~election notice shall express~~ Section 5705.25 of the Revised 127  
Code does not apply to this section to the extent that section 128  
governs the content of the election notice. The notice of 129  
election shall state the following: the purpose of the levy; the 130  
proposed rate expressed in mills for each dollar of taxable 131

value and in dollars for each one hundred thousand dollars of 132  
the county auditor's appraised value; whether the proposed rate 133  
is less than, equal to, or greater than the effective rate of 134  
the existing tax; the extent of the reduction or increase, if 135  
any, for each class of property as expressed in dollars for each 136  
one hundred thousand dollars of the county auditor's appraised 137  
value; the levy's annual collections, as estimated and certified 138  
by the county auditor under section 5705.03 of the Revised Code; 139  
the first calendar year in which the levy will be due; and the 140  
term of the levy, expressed in years or, if applicable, that it 141  
will be levied for a continuing period of time. 142

~~(C)~~-(D) The form of the ballot at the election on the 143  
question of a replacement levy shall be as follows: 144

"A replacement of a tax for the benefit of \_\_\_\_\_ 145  
(name of subdivision or public library) for the purpose of 146  
\_\_\_\_\_ (the purpose stated in the resolution), that the 147  
county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate 148  
not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, 149  
which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 150  
auditor's appraised value, and which, compared to the effective 151  
rate of the tax to be replaced, amounts to \_\_\_\_\_ (an 152  
increase/a decrease) of \$\_\_\_\_\_ for each \$100,000 of the 153  
county auditor's appraised value on residential and agricultural 154  
property, for \_\_\_\_\_ (number of years levy is to run, or 155  
that it will be levied for a continuous period of time), 156  
commencing in \_\_\_\_\_ (first year the replacement tax is to be 157  
levied), first due in calendar year \_\_\_\_\_ (first calendar 158  
year in which the replacement tax shall be due). 159

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the proposed rate of the replacement levy equals the effective rate of the existing tax, the ballot language shall be changed to reflect that fact. 161  
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If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which \_\_\_\_\_ mills is to be allocated to partnering community schools)." 164  
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~~If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "\_\_\_\_\_ mills of an existing levy and an increase of \_\_\_\_\_ mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of \_\_\_\_\_ mills, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.~~ 171  
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~~If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall be modified by adding at~~ 185  
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~~the end of the form the phrase ", commencing in \_\_\_\_\_~~ 187  
~~(first year the replacement tax is to be levied), first due in~~ 188  
~~calendar year \_\_\_\_\_ (first calendar year in which the tax~~ 189  
~~shall be due)."~~ 190

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

~~(D)~~ (E) Two or more existing levies, or any portion of 196  
those levies, may be combined into one replacement levy, so long 197  
as all of the existing levies are for the same purpose and 198  
either all are due to expire the same year or all are for a 199  
continuing period of time. The question of combining all or 200  
portions of those existing levies into the replacement levy 201  
shall appear as one ballot proposition before the electors. If 202  
the electors approve the ballot proposition, all or the stated 203  
portions of the existing levies are replaced by one replacement 204  
levy. The form of the ballot prescribed by division (D) of this 205  
section shall be modified to reflect the replacement of more 206  
than one existing levy; to reflect whether the proposed rate is 207  
less than, equal to, or greater than the effective rate of the 208  
combined existing levies; and to reflect the extent of the 209  
reduction or increase, if any, expressed in dollars for each one 210  
hundred thousand dollars of the county auditor's appraised 211  
value. 212

~~(E)~~ (F) A levy approved in excess of the ten-mill 213  
limitation under this section shall be certified to the tax 214  
commissioner. In the first year of a levy approved under this 215  
section, the levy shall be extended on the tax lists after the 216



February settlement succeeding the election at which the levy 217  
was approved. If the levy is to be placed on the tax lists of 218  
the current year, as specified in the resolution providing for 219  
its submission, the result of the election shall be certified 220  
immediately after the canvass by the board of elections to the 221  
taxing authority, which shall forthwith make the necessary levy 222  
and certify it to the county auditor, who shall extend it on the 223  
tax lists for collection. After the first year, the levy shall 224  
be included in the annual tax budget that is certified to the 225  
county budget commission. 226

If notes are authorized to be issued in anticipation of 227  
the proceeds of the existing levy, notes may be issued in 228  
anticipation of the proceeds of the replacement levy, and such 229  
issuance is subject to the terms and limitations governing the 230  
issuance of notes in anticipation of the proceeds of the 231  
existing levy. 232

~~(F)~~ (G) This section does not authorize a tax to be levied 233  
in any year after the year in which revenue is not needed for 234  
the purpose for which the tax is levied." 235

Delete lines 949 through 1904 236

In line 2431, delete "319.301, 319.302," 237

In line 2432, delete "523.06, 1545.21,"; delete ", 3316.041,  
3316.06, 3358.11, 3505.06" 238  
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In line 2433, delete ", 5705.218, 5705.2111, 5705.221, 5705.233,  
5705.261" 240  
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In line 2434, delete "5705.412" and insert "5705.192" 242

Delete lines 2436 and 2437 243

In line 2438, delete "**4**" and insert "**3**"; delete "section" 244

In line 2439, delete "1545.21 of the Revised Code" and insert	245
"sections 5705.03 and 5705.192 of the Revised Code"	246
In line 2440, delete "October 1, 2024" and insert "the one hundredth	247
day after the effective date of that amendment"	248
In line 2441, delete "As used in this division, "former section	249
5705.192 of"	250
Delete lines 2442 through 2453	251
In line 2454, delete "(C)"	252
In line 2461, delete "(D) (1)" and insert "(C) (1)"	253
In line 2474, delete "(E)" and insert "(D)"	254

The motion was \_\_\_\_\_ agreed to.

<u>SYNOPSIS</u>	255
<b>Replacement levies: ballot language</b>	256
<b>R.C. 5705.192, 319.301, 319.302, 523.06, 1545.21,</b>	257
<b>3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218,</b>	258
<b>5705.2111, 5705.221, 5705.233, 5705.261, 5705.412; Section 4</b>	259
Removes provisions of the bill that would eliminate the	260
authority of political subdivisions to levy replacement property	261
tax levies and, instead, modifies the requirements for	262
replacement levy ballot language and election notices.	263
Requires such notices and ballot language to express the	264
amount by which the replacement levy will increase or decrease	265
property tax liability on class I property (residential and	266

agricultural property) compared to the existing levy's effective	267
rate, which will have been impacted by tax reduction factors.	268
Applies the modifications to elections occurring 100 or	269
more days after the bill's 90-day effective date.	270