

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 736**

**Representative Brinkman**

**Cosponsors: Representatives Lang, Merrin, Riedel, Becker**

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**A BILL**

To amend sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 and to enact sections 511.271, 1545.212, and 5705.17 of the Revised Code to require certain subdivisions governed by a board comprised of at least one unelected official to obtain the approval of the legislative body that created the subdivision before levying a 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, 5705.23, 5705.34, and 5739.023 be amended and sections 511.271, 1545.212, and 5705.17 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 valuation on all real and personal property

within the township, and on all real and personal property 19  
within any municipal corporation that is within the township, 20  
that was within the township at the time that the park district 21  
was established, or the boundaries of which are coterminous with 22  
or include the township. The levy shall be over and above all 23  
other taxes and limitations on such property authorized by law. 24

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

(1) The day of the next ensuing general election; 43

(2) The first Tuesday after the first Monday in May of any 44  
calendar year, except that, if a presidential primary election 45  
is held in that calendar year, then the day of that election. 46

The rate submitted to the electors at any one election 47  
shall not exceed two mills annually upon each dollar of 48

valuation. If a majority of the electors voting upon the 49  
question of the levy vote in favor of the levy, the tax shall be 50  
levied on all real and personal property within the township and 51  
on all real and personal property within any municipal 52  
corporation that is within the township, that was within the 53  
township at the time that the park district was established, or 54  
the boundaries of which are coterminous with or include the 55  
township, and the levy shall be over and above all other taxes 56  
and limitations on such property authorized by law. 57

~~(C) In any township park district that contains only 58  
unincorporated territory, if the township board of park 59  
commissioners is appointed by the board of township trustees, 60  
before a tax can be levied and certified to the county auditor 61  
pursuant to section 5705.34 of the Revised Code or before a 62  
resolution for a tax levy can be certified to the board of 63  
elections pursuant to section 511.28 of the Revised Code, the 64  
board of park commissioners shall receive approval for its levy 65  
request from the board of township trustees. The board of park 66  
commissioners shall adopt a resolution requesting the board of 67  
township trustees to approve the levy request, stating the 68  
annual rate of the proposed levy and the reason for the levy 69  
request. On receiving this request, the board of township 70  
trustees shall vote on whether to approve the request and, if a 71  
majority votes to approve it, shall issue a resolution approving 72  
the levy at the requested rate. 73~~

Sec. 511.271. (A) In any township park district that 74  
contains only unincorporated territory, if the township board of 75  
park commissioners is appointed by the board of township 76  
trustees, then before a tax within the ten-mill limitation may 77  
be levied and certified to the county auditor pursuant to 78  
section 5705.34 of the Revised Code, the board of park 79

commissioners shall receive approval for its levy request from 80  
the board of township trustees. To obtain such approval, the 81  
board of park commissioners shall adopt a resolution requesting 82  
the board of township trustees to approve the levy request, 83  
stating the annual rate of the proposed levy and the reason for 84  
the levy request. On receiving this request, the board of 85  
township trustees may vote on whether to approve the request 86  
and, if a majority votes to approve it, shall issue a resolution 87  
approving the levy at the requested rate. 88

(B) A township board of park commissioners may not certify 89  
a tax resolution to a county board of elections unless the board 90  
first obtains the approval of either (1) the board of township 91  
trustees if the township board of park commissioners is 92  
appointed by the board of trustees, or (2) the board of township 93  
trustees of each township and the legislative authority of each 94  
municipal corporation within which the township park district 95  
has territory, if the township board of park commissioners is 96  
appointed by a court of common pleas. To obtain such approval, 97  
the township board of park commissioners shall adopt the tax 98  
resolution and certify a copy of the resolution to the board of 99  
trustees and legislative authority of each such township or 100  
municipal corporation. Within fifteen days following such 101  
certification, each board of trustees or legislative authority 102  
may adopt and certify to the township board of park 103  
commissioners a resolution approving or disapproving 104  
certification of the tax resolution to a county board of 105  
elections. If any board of trustees or legislative authority 106  
does not adopt and certify such a resolution within that period, 107  
the board of park commissioners may not certify the tax 108  
resolution to the board of elections. 109

Upon receiving such a resolution approving certification 110

of the tax resolution to the board of elections, the township 111  
board of park commissioners shall certify a copy of the board of 112  
trustees' or legislative authority's resolution to the board of 113  
elections at the same time and in the same manner as the board 114  
of park commissioners makes the certification to the board of 115  
elections under division (B) (3) of section 5705.03 of the 116  
Revised Code. A board of elections shall not submit the question 117  
of the tax to electors unless a copy of each resolution 118  
approving certification of the levy accompanies the tax 119  
resolution the board of park commissioners certifies to the 120  
board of elections. 121

(C) As used in this section, "tax resolution" means a 122  
resolution adopted by a township board of park commissioners 123  
proposing to levy a tax in excess of the ten-mill limitation 124  
under any section of the Revised Code, including the renewal or 125  
replacement of such a levy. 126

**Sec. 511.28.** A copy of any resolution for a tax levy 127  
adopted by the township board of park commissioners as provided 128  
in section 511.27 of the Revised Code shall be certified by the 129  
clerk of the board of park commissioners to the board of 130  
elections of the proper county, together with a certified copy 131  
of the resolution approving the levy, passed by the board of 132  
township trustees if such a resolution is required by division 133  
~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised Code, not less 134  
than ninety days before a general or primary election in any 135  
year. The board of elections shall submit the proposal to the 136  
electors as provided in section 511.27 of the Revised Code at 137  
the succeeding general or primary election. A resolution to 138  
renew an existing levy may not be placed on the ballot unless 139  
the question is submitted at the general election held during 140  
the last year the tax to be renewed may be extended on the real 141

and public utility property tax list and duplicate, or at any 142  
election held in the ensuing year. The board of park 143  
commissioners shall cause notice that the vote will be taken to 144  
be published once a week for two consecutive weeks prior to the 145  
election in a newspaper of general circulation, or as provided 146  
in section 7.16 of the Revised Code, in the county within which 147  
the park district is located. Additionally, if the board of 148  
elections operates and maintains a web site, the board of 149  
elections shall post that notice on its web site for thirty days 150  
prior to the election. The notice shall state the purpose of the 151  
proposed levy, the annual rate proposed expressed in dollars and 152  
cents for each one hundred dollars of valuation as well as in 153  
mills for each one dollar of valuation, the number of 154  
consecutive years during which the levy shall be in effect, and 155  
the time and place of the election. 156

The form of the ballots cast at the election shall be: "An 157  
additional tax for the benefit of (name of township park 158  
district) ..... for the purpose of (purpose stated in the 159  
order of the board) ..... at a rate not 160  
exceeding ..... mills for each one dollar of valuation, 161  
which amounts to (rate expressed in dollars and 162  
cents) ..... for each one hundred dollars of valuation, for 163  
(number of years the levy is to run) .....

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|----------------------|
| FOR THE TAX LEVY     |
| AGAINST THE TAX LEVY |

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If the levy submitted is a proposal to renew, increase, or 169  
decrease an existing levy, the form of the ballot specified in 170  
this section may be changed by substituting for the words "An 171

additional" at the beginning of the form, the words "A renewal 172  
of a" in the case of a proposal to renew an existing levy in the 173  
same amount; the words "A renewal of ..... mills and an 174  
increase of ..... mills to constitute a" in the case of an 175  
increase; or the words "A renewal of part of an existing levy, 176  
being a reduction of ..... mills, to constitute a" in the 177  
case of a decrease in the rate of the existing levy. 178

If the tax is to be placed on the current tax list, the 179  
form of the ballot shall be modified by adding, after the 180  
statement of the number of years the levy is to run, the phrase 181  
", commencing in ..... (first year the tax is to be 182  
levied), first due in calendar year ..... (first calendar 183  
year in which the tax shall be due)." 184

The question covered by the order shall be submitted as a 185  
separate proposition, but may be printed on the same ballot with 186  
any other proposition submitted at the same election, other than 187  
the election of officers. More than one such question may be 188  
submitted at the same election. 189

**Sec. 1545.041.** (A) Any township park district created 190  
pursuant to section 511.18 of the Revised Code that includes 191  
park land located outside the township in which the park 192  
district was established may be converted under the procedures 193  
provided in this section into a park district to be operated and 194  
maintained as provided for in this chapter, provided that there 195  
is no existing park district created under section 1545.04 of 196  
the Revised Code in the county in which the township park 197  
district is located. The proposed park district shall include 198  
within its boundary all townships and municipal corporations in 199  
which lands owned by the township park district seeking 200  
conversion are located, and may include any other townships and 201

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| municipal corporations in the county in which the township park district is located.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 202<br>203                                                         |
| (B) Conversion of a township park district into a park district operated and maintained under this chapter shall be initiated by a resolution adopted by the board of park commissioners of the park district. Any resolution initiating a conversion shall include the following:                                                                                                                                                                                                                                                                                                                         | 204<br>205<br>206<br>207<br>208                                    |
| (1) The name of the township park district seeking conversion;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 209<br>210                                                         |
| (2) The name of the proposed park district;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 211                                                                |
| (3) An accurate description of the territory to be included in the proposed district;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 212<br>213                                                         |
| (4) An accurate map or plat of the proposed park district.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 214                                                                |
| <del>The</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 215                                                                |
| <u>The</u> resolution may also include a proposed tax levy for the operation and maintenance of the proposed park district. If such a tax levy is proposed, the resolution shall specify the annual rate of the tax, expressed in dollars and cents for each one hundred dollars of valuation and in mills for each dollar of valuation, and shall specify the number of consecutive years the levy will be in effect. The annual rate of such a tax may not be higher than the total combined millage of all levies then in effect for the benefit of the township park district named in the resolution. | 216<br>217<br>218<br>219<br>220<br>221<br>222<br>223<br>224<br>225 |
| (C) Upon adoption of the resolution provided for in division (B) of this section, the board of park commissioners of the township park district seeking conversion under this section, <u>subject to section 1545.212 of the Revised Code</u> , shall certify the resolution to the board of elections of the county                                                                                                                                                                                                                                                                                       | 226<br>227<br>228<br>229<br>230                                    |



in which the park district is located no later than four p.m. of 231  
the seventy-fifth day before the day of the election at which 232  
the question will be voted upon. Upon certification of the 233  
resolution to the board, the board of elections shall make the 234  
necessary arrangements to submit the question of conversion of 235  
the township park into a park district operated and maintained 236  
under Chapter 1545. of the Revised Code, to the electors 237  
qualified to vote at the next primary or general election who 238  
reside in the territory of the proposed park district. The 239  
question shall provide for a tax levy if such a levy is 240  
specified in the resolution. 241

(D) The ballot submitted to the electors as provided in 242  
division (C) of this section shall contain the following 243  
language: 244

"Shall the ..... (name of the township park 245  
district seeking conversion) be converted into a park district 246  
to be operated and maintained under Chapter 1545. of the Revised 247  
Code under the name of ..... (name of proposed park 248  
district), which park district shall include the following 249  
townships and municipal corporations: 250

(Name townships and municipal corporations) 251

Approval of the proposed conversion will result in the 252  
termination of all existing tax levies voted for the benefit 253  
of ..... (name of the township park district sought to 254  
be converted) and in the levy of a new tax for the operation and 255  
maintenance of ..... (name of proposed park district) 256  
at a rate not exceeding ..... (number of mills) mills for 257  
each one dollar of valuation, which is ..... (rate expressed 258  
in dollars and cents) for each one hundred dollars of valuation, 259  
for ..... (number of years the millage is to be imposed) years, 260

commencing on the ..... (year) tax duplicate. 261

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| For the proposed conversion     | 263 |
| Against the proposed conversion | 264 |

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(E) If the proposed conversion is approved by at least a 266  
majority of the electors voting on the proposal, the township 267  
park district that seeks conversion shall become a park district 268  
subject to Chapter 1545. of the Revised Code effective the first 269  
day of January following approval by the voters. The park 270  
district shall have the name specified in the resolution, and 271  
effective the first day of January following approval by the 272  
voters, the following shall occur: 273

(1) The indebtedness of the former township park district 274  
shall be assumed by the new park district; 275

(2) All rights, assets, properties, and other interests of 276  
the former township park district shall become vested in the new 277  
park district, including the rights to any tax revenues 278  
previously vested in the former township park district; 279  
provided, that all tax levies in excess of the ten mill 280  
limitation approved for the benefit of the former township park 281  
district shall be removed from the tax lists after the February 282  
settlement next succeeding the conversion. Any tax levy approved 283  
in connection with the conversion shall be certified as provided 284  
in section 5705.25 of the Revised Code. 285

(3) The members of the board of park commissioners of the 286  
former township park district shall be the members ~~of the~~ 287  
~~members~~ of the board of park commissioners of the new park 288  
district, with all the same powers and duties as if appointed 289

under section 1545.05 of the Revised Code. The term of each such 290  
commissioner shall expire on the first day of January of the 291  
year following the year in which his term would have expired 292  
under section 511.19 of the Revised Code. Thereafter, 293  
commissioners shall be appointed pursuant to section 1545.05 of 294  
the Revised Code. 295

**Sec. 1545.21.** The board of park commissioners, by 296  
resolution, may submit to the electors of the park district the 297  
question of levying taxes for the use of the district. The 298  
resolution shall declare the necessity of levying such taxes, 299  
shall specify the purpose for which such taxes shall be used, 300  
the annual rate proposed, and the number of consecutive years 301  
the rate shall be levied. ~~Such~~ Subject to section 1545.212 of 302  
the Revised Code, the resolution shall be ~~forthwith~~ certified to 303  
the board of elections in each county in which any part of such 304  
district is located, not later than the ninetieth day before the 305  
day of the election, and the question of the levy of taxes as 306  
provided in such resolution shall be submitted to the electors 307  
of the district at a special election to be held on whichever of 308  
the following occurs first: 309

(A) The day of the next general election; 310

(B) The first Tuesday after the first Monday in May in any 311  
calendar year, except that if a presidential primary election is 312  
held in that calendar year, then the day of that election. The 313  
ballot shall set forth the purpose for which the taxes shall be 314  
levied, the annual rate of levy, and the number of years of such 315  
levy. If the tax is to be placed on the current tax list, the 316  
form of the ballot shall state that the tax will be levied in 317  
the current tax year and shall indicate the first calendar year 318  
the tax will be due. If the resolution of the board of park 319

commissioners provides that an existing levy will be canceled 320  
upon the passage of the new levy, the ballot may include a 321  
statement that: "an existing levy of ... mills (stating the 322  
original levy millage), having ... years remaining, will be 323  
canceled and replaced upon the passage of this levy." In such 324  
case, the ballot may refer to the new levy as a "replacement 325  
levy" if the new millage does not exceed the original millage of 326  
the levy being canceled or as a "replacement and additional 327  
levy" if the new millage exceeds the original millage of the 328  
levy being canceled. If a majority of the electors voting upon 329  
the question of such levy vote in favor thereof, such taxes 330  
shall be levied and shall be in addition to the taxes authorized 331  
by section 1545.20 of the Revised Code, and all other taxes 332  
authorized by law. The rate submitted to the electors at any one 333  
time shall not exceed two mills annually upon each dollar of 334  
valuation unless the purpose of the levy includes providing 335  
operating revenues for one of Ohio's major metropolitan zoos, as 336  
defined in section 4503.74 of the Revised Code, in which case 337  
the rate shall not exceed three mills annually upon each dollar 338  
of valuation. When a tax levy has been authorized as provided in 339  
this section or in section 1545.041 of the Revised Code, the 340  
board of park commissioners may issue bonds pursuant to section 341  
133.24 of the Revised Code in anticipation of the collection of 342  
such levy, provided that such bonds shall be issued only for the 343  
purpose of acquiring and improving lands. Such levy, when 344  
collected, shall be applied in payment of the bonds so issued 345  
and the interest thereon. The amount of bonds so issued and 346  
outstanding at any time shall not exceed one per cent of the 347  
total tax valuation in such district. Such bonds shall bear 348  
interest at a rate not to exceed the rate determined as provided 349  
in section 9.95 of the Revised Code. 350

Sec. 1545.212. The board of park commissioners of a park 351  
district created under this chapter may not certify a tax 352  
resolution to a county board of elections under section 1545.041 353  
or 1545.21 of the Revised Code unless the board first obtains 354  
the approval of the board of county commissioners of the county 355  
within which the park district has territory. To obtain such 356  
approval, the board of park commissioners shall adopt the tax 357  
resolution and shall certify a copy of the resolution to the 358  
board of county commissioners. Within fifteen days following 359  
such certification, the board of county commissioners may adopt 360  
and certify to the board of park commissioners a resolution 361  
approving or disapproving certification of the tax resolution to 362  
a county board of elections. If the board of county 363  
commissioners does not adopt and certify such a resolution 364  
within that period, the board of park commissioners may not 365  
certify the tax resolution to the board of elections. 366

Upon receiving such a resolution approving certification 367  
of the tax resolution to the board of elections, the board of 368  
park commissioners shall certify a copy of the board of county 369  
commissioners' resolution to the board of elections at the same 370  
time and in the same manner as the board of park commissioners 371  
makes the certification to the board of elections under division 372  
(B) (3) of section 5705.03 of the Revised Code. A board of 373  
elections shall not submit the question of the tax to electors 374  
unless a copy of the board of county commissioners' resolution 375  
approving certification of the levy accompanies the tax 376  
resolution the board of park commissioners certifies to the 377  
board of elections. 378

As used in this section, "tax resolution" means a 379  
resolution adopted by a board of park commissioners proposing to 380  
levy a tax in excess of the ten-mill limitation under section 381

1545.041 or 1545.21 of the Revised Code, including the renewal 382  
or replacement of such a levy. 383

**Sec. 5705.17.** (A) As used in this section: 384

(1) "Qualifying subdivision" means a taxing unit, created 385  
by one or more member authorities, with a taxing authority or 386  
any other governing authority any member of which is not 387  
required to be an elected local official. "Qualifying 388  
subdivision" does not include a township park district created 389  
under section 511.18 of the Revised Code, park district created 390  
under Chapter 1545. of the Revised Code, sanitary district 391  
organized under Chapter 6115. of the Revised Code, or regional 392  
water and sewer district organized under Chapter 6119. of the 393  
Revised Code. 394

(2) "Elected local official" means a member of a board of 395  
township trustees, a board of county commissioners, or a 396  
legislative authority of a municipal corporation, or any other 397  
township, county, or municipal official serving in an elected 398  
office. 399

(3) "Member authority" means the board of commissioners of 400  
a county, the board of trustees of a township, or the 401  
legislative authority of a municipal corporation that either 402  
created or joined a qualifying subdivision and remains a member 403  
thereof or has territory therein. 404

(4) "Tax resolution" means a resolution or ordinance 405  
adopted by a taxing authority or other governing authority 406  
proposing to levy a tax in excess of the ten-mill limitation 407  
under any section of the Revised Code, including the renewal or 408  
replacement of such a levy. A "tax resolution" does not include 409  
such a resolution adopted under section 5705.23 of the Revised 410

Code or division (B) of section 306.49 of the Revised Code. 411

(B) Before the taxing authority or other governing authority of a qualifying subdivision certifies a tax resolution to a county board of elections, the authority must first obtain the approval of each member authority of the qualifying subdivision. To obtain such approval, the taxing or governing authority of the qualifying subdivision shall adopt the tax resolution and shall certify a copy of the resolution to each such member authority. Within fifteen days following such certification, the member authority may adopt and certify to the taxing authority or governing authority a resolution approving or disapproving certification of the tax resolution to the county board of elections. If any member authority does not adopt and certify such a resolution within that period, the taxing authority or governing authority may not certify the tax resolution to the board of elections. 412  
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Upon receiving such a resolution approving certification of the tax resolution to the board of elections, the taxing authority or governing authority shall certify a copy of the member authority's resolution to the board of elections at the same time and in the same manner as the authority makes the certification to the board under division (B) (3) of section 5705.03 of the Revised Code. A board of elections shall not submit the question of the tax to electors unless a copy of the member authority's resolution approving certification of the levy accompanies the tax resolution the taxing authority or governing authority certifies to the board of elections. 427  
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**Sec. 5705.23.** The board of library trustees of any county, municipal corporation, school district, or township public library by a vote of two-thirds of all its members may at any 438  
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time declare by resolution that the amount of taxes which may be 441  
raised within the ten-mill limitation by levies on the current 442  
tax duplicate will be insufficient to provide an adequate amount 443  
for the necessary requirements of the public library, that it is 444  
necessary to levy a tax in excess of such limitation for current 445  
expenses of the public library or for the construction of any 446  
specific permanent improvement or class of improvements which 447  
the board of library trustees is authorized to make or acquire 448  
and which could be included in a single issue of bonds, and that 449  
the question of such additional tax levy ~~shall be submitted by~~ 450  
to the taxing authority of the political subdivision to whose 451  
jurisdiction the board is subject<sup>7</sup>. After receiving such a 452  
resolution, the taxing authority may submit the question to the 453  
electors of the subdivision, or, in the case of a qualifying 454  
library levy, to the electors residing within the boundaries of 455  
the library district, on the day specified by division (E) of 456  
section 3501.01 of the Revised Code for the holding of a primary 457  
election or at an election on another day to be specified in the 458  
resolution. No more than two elections ~~shall~~ may be held under 459  
authority of this section in any one calendar year. Such 460  
resolution shall conform to section 5705.19 of the Revised Code, 461  
except that the tax levy may be in effect for any specified 462  
number of years or for a continuing period of time, as set forth 463  
in the resolution, and the resolution shall specify the date of 464  
holding the election, which shall not be earlier than ninety 465  
days after the adoption and certification of the resolution to 466  
the taxing authority of the political subdivision to whose 467  
jurisdiction the board is subject, and which shall be consistent 468  
with the requirements of section 3501.01 of the Revised Code. 469  
The resolution shall not include a levy on the current tax list 470  
and duplicate unless the election is to be held at or prior to 471  
the first Tuesday after the first Monday in November of the 472



current tax year. 473

Upon receipt of the resolution, the taxing authority of 474  
the political subdivision to whose jurisdiction the board is 475  
subject ~~shall~~may adopt a resolution providing for the 476  
submission of such additional tax levy to the electors of the 477  
subdivision, or, in the case of a qualifying library levy, to 478  
the electors residing within the boundaries of the library 479  
district on the date specified in the resolution of the board of 480  
library trustees. ~~The~~A resolution, if adopted by the taxing 481  
authority, shall otherwise conform to the resolution certified 482  
to it by the board. The resolution of the taxing authority shall 483  
be certified to the board of elections of the proper county not 484  
less than ninety days before the date of such election. Such 485  
resolution shall go into immediate effect upon its passage, and 486  
no publication of the resolution shall be necessary other than 487  
that provided in the notice of election. Section 5705.25 of the 488  
Revised Code shall govern the arrangements for the submission of 489  
such question and other matters concerning the election, to 490  
which that section refers, except that such election shall be 491  
held on the date specified in the resolution. If a majority of 492  
the electors voting on the question so submitted in an election 493  
vote in favor of such levy, the taxing authority may forthwith 494  
make the necessary levy within the subdivision or, in the case 495  
of a qualifying library levy, within the boundaries of the 496  
library district at the additional rate in excess of the ten- 497  
mill limitation on the tax list, for the purpose stated in such 498  
resolutions. Such tax levy shall be included in the next annual 499  
tax budget that is certified to the county budget commission. 500  
The proceeds of any library levy in excess of the ten-mill 501  
limitation shall be used for purposes of the board in accordance 502  
with the law applicable to the board. 503

After the approval of a levy on the current tax list and 504  
duplicate to provide an increase in current expenses, and prior 505  
to the time when the first tax collection from such levy can be 506  
made, the taxing authority at the request of the board of 507  
library trustees may anticipate a fraction of the proceeds of 508  
such levy and issue anticipation notes in an amount not 509  
exceeding fifty per cent of the total estimated proceeds of the 510  
levy to be collected during the first year of the levy. 511

After the approval of a levy to provide revenues for the 512  
construction or acquisition of any specific permanent 513  
improvement or class of improvements, the taxing authority at 514  
the request of the board of library trustees may anticipate a 515  
fraction of the proceeds of such levy and issue anticipation 516  
notes in a principal amount not exceeding fifty per cent of the 517  
total estimated proceeds of the levy to be collected in each 518  
year over a period of ten years after the issuance of such 519  
notes. 520

The notes shall be issued as provided in section 133.24 of 521  
the Revised Code, shall have principal payments during each year 522  
after the year of their issuance over a period not to exceed ten 523  
years, and may have a principal payment in the year of their 524  
issuance. 525

Any levy approved by the electors of a library district 526  
shall be made within the library district only. 527

**Sec. 5705.34.** When the budget commission has completed its 528  
work with respect to a tax budget or other information required 529  
to be provided under section 5705.281 of the Revised Code, it 530  
shall certify its action to the taxing authority, together with 531  
an estimate by the county auditor of the rate of each tax 532  
necessary to be levied by the taxing authority within its 533

subdivision, taxing unit, or, in the case of a qualifying 534  
library levy, within the library district or association library 535  
district, and what part thereof is in excess of, and what part 536  
within, the ten-mill tax limitation. The certification shall 537  
also indicate the date on which each tax levied by the taxing 538  
authority will expire. 539

If a taxing authority levies a tax for a fixed sum of 540  
money or to pay debt charges for the tax year for which the tax 541  
budget is prepared, and a payment on account of that tax is 542  
payable to the taxing authority for the tax year under section 543  
5709.92 or 5709.93~~7~~ of the Revised Code, the county auditor, 544  
when estimating the rate at which the tax shall be levied in the 545  
current year, shall estimate the rate necessary to raise the 546  
required sum less the estimated amount of any such payments made 547  
for the tax year to a taxing unit for fixed-sum levies under 548  
those sections. The estimated rate shall be the rate of the levy 549  
that the budget commission certifies with its action under this 550  
section. 551

Each taxing authority, by ordinance or resolution, shall 552  
authorize the necessary tax levies and certify them to the 553  
county auditor before the first day of October in each year, or 554  
at such later date as is approved by the tax commissioner, 555  
except that the certification by the legislative authority of 556  
the city of Cincinnati or by a board of education shall be made 557  
by the first day of April or at such later date as is approved 558  
by the commissioner, ~~and except that a~~. A township board of 559  
park commissioners that is appointed by the board of township 560  
trustees and oversees a township park district that contains 561  
only unincorporated territory ~~shall~~ may authorize only those 562  
taxes within the ten-mill limitation approved by, and only at 563  
the rate approved by, the board of township trustees as required 564

by division ~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised 565  
Code. If the levying of a tax to be placed on the duplicate of 566  
the current year is approved by electors ~~under sections 5705.01~~ 567  
~~to 5705.47 of the Revised Code~~; if the rate of a school district 568  
tax is increased due to the repeal of a school district income 569  
tax and property tax rate reduction at an election held pursuant 570  
to section 5748.04 of the Revised Code; or if refunding bonds to 571  
refund all or a part of the principal of bonds payable from a 572  
tax levy for the ensuing fiscal year are issued or sold and in 573  
the process of delivery, the budget commission shall reconsider 574  
and revise its action on the budget of the subdivision or school 575  
library district for whose benefit the tax is to be levied after 576  
the returns of such election are fully canvassed, or after the 577  
issuance or sale of such refunding bonds is certified to it. 578

**Sec. 5739.023.** (A) (1) For the purpose of providing 579  
additional general revenues for a transit authority or funding a 580  
regional transportation improvement project under section 581  
5595.06 of the Revised Code, or both, and to pay the expenses of 582  
administering such levy, any transit authority as defined in 583  
division (U) of section 5739.01 of the Revised Code may levy a 584  
tax upon every retail sale made in the territory of the transit 585  
authority, except sales of watercraft and outboard motors 586  
required to be titled pursuant to Chapter 1548. of the Revised 587  
Code and sales of motor vehicles, at a rate of not more than one 588  
and one-half per cent and may increase the rate of an existing 589  
tax to not more than one and one-half per cent. The rate of any 590  
tax levied pursuant to this section shall be a multiple of one- 591  
fourth or one-tenth of one per cent. The tax shall be levied and 592  
the rate increased pursuant to a resolution of the legislative 593  
authority of the transit authority and, subject to division (A) 594  
(3) of this section, a certified copy of the resolution shall be 595

delivered by the fiscal officer to the board of elections as 596  
provided in section 3505.071 of the Revised Code and to the tax 597  
commissioner. The resolution shall specify the number of years 598  
for which the tax is to be in effect or that the tax is for a 599  
continuing period of time, and the date of the election on the 600  
question of the tax pursuant to section 306.70 of the Revised 601  
Code. The board of elections shall certify the results of the 602  
election to the transit authority and tax commissioner. 603

(2) Except as provided in division (C) of this section, 604  
the tax levied by the resolution shall become effective on the 605  
first day of a calendar quarter next following the sixty-fifth 606  
day following the date the tax commissioner receives from the 607  
board of elections the certification of the results of the 608  
election on the question of the tax. 609

(3) The board of trustees of a regional transit authority 610  
created pursuant to section 306.31 of the Revised Code may not 611  
certify a tax resolution under division (A)(1) of this section 612  
to a board of elections unless the board of trustees first 613  
obtains the approval of the legislative authority of each 614  
county, township, or municipal corporation that is a member of 615  
the regional transit authority. To obtain such approval, the 616  
board of trustees shall adopt the resolution levying or 617  
increasing the rate of the tax and certify a copy of the 618  
resolution to each such legislative authority. Within fifteen 619  
days following such certification, each legislative authority 620  
may adopt and certify to the board of trustees a resolution 621  
approving or disapproving the certification of the tax 622  
resolution by the board of trustees to the board of elections. 623  
If any of such legislative authorities does not adopt and 624  
certify such a resolution within that period, the board of 625  
trustees may not certify the tax resolution to the board of 626

elections. 627

As used in division (A) (3) of this section, "tax 628  
resolution" means a resolution adopted under division (A) (1) of 629  
this section, and "legislative authority" means the board of 630  
commissioners of a county, the board of trustees of a township, 631  
or the legislative authority of a municipal corporation. 632

(B) The legislative authority may, at any time while the 633  
tax is in effect, by resolution fix the rate of the tax at any 634  
rate authorized by this section and not in excess of that 635  
approved by the voters pursuant to section 306.70 of the Revised 636  
Code. Except as provided in division (C) of this section, any 637  
change in the rate of the tax shall be made effective on the 638  
first day of a calendar quarter next following the sixty-fifth 639  
day following the date the tax commissioner receives the 640  
certification of the resolution; provided, that in any case 641  
where bonds, or notes in anticipation of bonds, of a regional 642  
transit authority have been issued under section 306.40 of the 643  
Revised Code without a vote of the electors while the tax 644  
proposed to be reduced was in effect, the board of trustees of 645  
the regional transit authority shall continue to levy and 646  
collect under authority of the original election authorizing the 647  
tax a rate of tax that the board of trustees reasonably 648  
estimates will produce an amount in that year equal to the 649  
amount of principal of and interest on those bonds as is payable 650  
in that year. 651

(C) Upon receipt from the board of elections of the 652  
certification of the results of the election required by 653  
division (A) of this section, or from the legislative authority 654  
of the certification of a resolution under division (B) of this 655  
section, the tax commissioner shall provide notice of a tax rate 656

change in a manner that is reasonably accessible to all affected 657  
vendors. The commissioner shall provide this notice at least 658  
sixty days prior to the effective date of the rate change. The 659  
commissioner, by rule, may establish the method by which notice 660  
will be provided. 661

(D) If a vendor makes a sale in this state by printed 662  
catalog and the consumer computed the tax on the sale based on 663  
local rates published in the catalog, any tax levied or rate 664  
changed under this section shall not apply to such a sale until 665  
the first day of a calendar quarter following the expiration of 666  
one hundred twenty days from the date of notice by the tax 667  
commissioner pursuant to division (C) of this section. 668

(E) The tax on every retail sale subject to a tax levied 669  
pursuant to this section is in addition to the tax levied by 670  
section 5739.02 of the Revised Code and any tax levied pursuant 671  
to section 5739.021 or 5739.026 of the Revised Code. 672

(F) The additional tax levied by the transit authority 673  
shall be collected pursuant to section 5739.025 of the Revised 674  
Code. 675

(G) Any tax levied pursuant to this section is subject to 676  
the exemptions provided in section 5739.02 of the Revised Code 677  
and in addition shall not be applicable to sales not within the 678  
taxing power of a transit authority under the constitution of 679  
the United States or the constitution of this state. 680

(H) The rate of a tax levied under this section is subject 681  
to reduction under section 5739.028 of the Revised Code, if a 682  
ballot question is approved by voters pursuant to that section. 683

**Section 2.** That existing sections 511.27, 511.28, 684  
1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 of the Revised 685

Code are hereby repealed. 686

**Section 3.** (A) The amendment or enactment by this act of 687  
sections 511.27, 511.271, 1545.041, 1545.21, 1545.212, 5705.17, 688  
5705.23, and 5705.34 of the Revised Code applies to a tax 689  
resolution, as that term is defined in section 511.271, 690  
1545.212, or 5705.17 of the Revised Code, as applicable, adopted 691  
on or after the effective date of this act. 692

(B) The amendment by this act of section 5739.023 of the 693  
Revised Code applies to any resolution adopted by a regional 694  
transit authority under division (A)(1) of that section on or 695  
after the effective date of this act. 696