

**As Reported by the House Government Accountability and Oversight
Committee**

132nd General Assembly

**Regular Session
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Sub. S. B. No. 21

Senator Uecker

**Cosponsors: Senators Hoagland, Huffman, Hite, Coley, Balderson, Burke, Dolan,
Eklund, Hackett, Jordan, Lehner, McColley, Obhof, Terhar, Wilson**

A BILL

To amend sections 133.18, 306.32, 306.322, 345.01, 1
345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 2
511.34, 1545.041, 1545.21, 3311.50, 3318.01, 3
3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 4
3318.45, 3381.03, 3501.22, 4582.024, 4582.26, 5
5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 6
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 7
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 8
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 9
5748.04, 5748.08, and 5748.09 of the Revised 10
Code to modify the information conveyed in 11
election notices and ballot language for 12
property tax levies and to reduce the minimum 13
number of precinct election officials in a 14
precinct in which electronic pollbooks are used. 15

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

Section 1. That sections 133.18, 306.32, 306.322, 345.01, 16
345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 17

1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 18
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 3501.22, 19
4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 20
5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 21
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 22
5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 23
5748.09 of the Revised Code be amended to read as follows: 24

Sec. 133.18. (A) The taxing authority of a subdivision may 25
by legislation submit to the electors of the subdivision the 26
question of issuing any general obligation bonds, for one 27
purpose, that the subdivision has power or authority to issue. 28

(B) When the taxing authority of a subdivision desires or 29
is required by law to submit the question of a bond issue to the 30
electors, it shall pass legislation that does all of the 31
following: 32

(1) Declares the necessity and purpose of the bond issue; 33

(2) States the date of the authorized election at which 34
the question shall be submitted to the electors; 35

(3) States the amount, approximate date, estimated net 36
average rate of interest, and maximum number of years over which 37
the principal of the bonds may be paid; 38

(4) Declares the necessity of levying a tax outside the 39
tax limitation to pay the debt charges on the bonds and any 40
anticipatory securities. 41

The estimated net average interest rate shall be 42
determined by the taxing authority based on, among other 43
factors, then existing market conditions, and may reflect 44
adjustments for any anticipated direct payments expected to be 45
received by the taxing authority from the government of the 46

United States relating to the bonds and the effect of any 47
federal tax credits anticipated to be available to owners of all 48
or a portion of the bonds. The estimated net average rate of 49
interest, and any statutory or charter limit on interest rates 50
that may then be in effect and that is subsequently amended, 51
shall not be a limitation on the actual interest rate or rates 52
on the securities when issued. 53

(C) (1) The taxing authority shall certify a copy of the 54
legislation passed under division (B) of this section to the 55
county auditor. The county auditor shall promptly calculate and 56
advise and, not later than ninety days before the election, 57
confirm that advice by certification to, the taxing authority 58
the estimated average annual property tax levy, expressed in 59
~~cents or dollars and cents~~ for each one hundred thousand dollars 60
of ~~tax valuation~~ fair market value and in mills for each one 61
dollar of ~~tax valuation~~ taxable value, that the county auditor 62
estimates to be required throughout the stated maturity of the 63
bonds to pay the debt charges on the bonds. In calculating the 64
estimated average annual property tax levy for this purpose, the 65
county auditor shall assume that the bonds are issued in one 66
series bearing interest and maturing in substantially equal 67
principal amounts in each year over the maximum number of years 68
over which the principal of the bonds may be paid as stated in 69
that legislation, and that the amount of the tax valuation of 70
the subdivision for the current year remains the same throughout 71
the maturity of the bonds, except as otherwise provided in 72
division (C) (2) of this section. If the tax valuation for the 73
current year is not determined, the county auditor shall base 74
the calculation on the estimated amount of the tax valuation 75
submitted by the county auditor to the county budget commission. 76
If the subdivision is located in more than one county, the 77

county auditor shall obtain the assistance of the county 78
auditors of the other counties, and those county auditors shall 79
provide assistance, in establishing the tax valuation of the 80
subdivision for purposes of certifying the estimated average 81
annual property tax levy. 82

(2) When considering the tangible personal property 83
component of the tax valuation of the subdivision, the county 84
auditor shall take into account the assessment percentages 85
prescribed in section 5711.22 of the Revised Code. The tax 86
commissioner may issue rules, orders, or instructions directing 87
how the assessment percentages must be utilized. 88

(D) After receiving the county auditor's advice under 89
division (C) of this section, the taxing authority by 90
legislation may determine to proceed with submitting the 91
question of the issue of securities, and shall, not later than 92
the ninetieth day before the day of the election, file the 93
following with the board of elections: 94

(1) Copies of the legislation provided for in divisions 95
(B) and (D) of this section; 96

(2) The amount of the estimated average annual property 97
tax levy, expressed in ~~cents or dollars and cents~~ for each one 98
hundred thousand dollars of ~~tax valuation~~ fair market value and 99
in mills for each one dollar of ~~tax valuation~~ taxable value, as 100
estimated and certified to the taxing authority by the county 101
auditor. 102

(E) (1) The board of elections shall prepare the ballots 103
and make other necessary arrangements for the submission of the 104
question to the electors of the subdivision. If the subdivision 105
is located in more than one county, the board shall inform the 106

boards of elections of the other counties of the filings with 107
it, and those other boards shall if appropriate make the other 108
necessary arrangements for the election in their counties. The 109
election shall be conducted, canvassed, and certified in the 110
manner provided in Title XXXV of the Revised Code. 111

(2) The election shall be held at the regular places for 112
voting in the subdivision. If the electors of only a part of a 113
precinct are qualified to vote at the election the board of 114
elections may assign the electors in that part to an adjoining 115
precinct, including an adjoining precinct in another county if 116
the board of elections of the other county consents to and 117
approves the assignment. Each elector so assigned shall be 118
notified of that fact prior to the election by notice mailed by 119
the board of elections, in such manner as it determines, prior 120
to the election. 121

(3) The board of elections shall publish a notice of the 122
election once in a newspaper of general circulation in the 123
subdivision, no later than ten days prior to the election. The 124
notice shall state all of the following: 125

(a) The principal amount of the proposed bond issue; 126

(b) The stated purpose for which the bonds are to be 127
issued; 128

(c) The maximum number of years over which the principal 129
of the bonds may be paid; 130

(d) The estimated additional average annual property tax 131
levy, expressed in ~~cents or dollars and cents~~ for each one 132
hundred thousand dollars of tax valuation fair market value and 133
in mills for each one dollar of ~~tax valuation~~ taxable value, to 134
be levied outside the tax limitation, as estimated and certified 135

to the taxing authority by the county auditor; 136

(e) The first calendar year in which the tax is expected 137
to be due. 138

(F) (1) The form of the ballot to be used at the election 139
shall be substantially either of the following, as applicable: 140

(a) "Shall bonds be issued by the (name of 141
subdivision) for the purpose of (purpose of the bond 142
issue) in the principal amount of \$..... (principal amount 143
of the bond issue), to be repaid annually over a maximum period 144
of (the maximum number of years over which the 145
principal of the bonds may be paid) years, and an annual levy of 146
property taxes be made outside the (as applicable, 147
"ten-mill" or "...charter tax") limitation, estimated by the 148
county auditor to average over the repayment period of the bond 149
issue ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 150
~~of tax valuation~~ taxable value, which amounts to \$..... 151
~~(rate expressed in cents or dollars and cents, such as "36-~~ 152
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax-~~ 153
~~valuation~~ fair market value, commencing in (first 154
year the tax will be levied), first due in calendar 155
year (first calendar year in which the tax shall be 156
due), to pay the annual debt charges on the bonds, and to pay 157
debt charges on any notes issued in anticipation of those bonds? 158

For the bond issue
Against the bond issue

" 159
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(b) In the case of an election held pursuant to 163
legislation adopted under section 3375.43 or 3375.431 of the 164

Revised Code: 165

"Shall bonds be issued for (name of library) 166
for the purpose of (purpose of the bond issue), in 167
the principal amount of \$. (amount of the bond issue) 168
by (the name of the subdivision that is to issue the 169
bonds and levy the tax) as the issuer of the bonds, to be repaid 170
annually over a maximum period of (the maximum number 171
of years over which the principal of the bonds may be paid) 172
years, and an annual levy of property taxes be made outside the 173
ten-mill limitation, estimated by the county auditor to average 174
over the repayment period of the bond issue ~~(number~~ 175
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 176
value, which amounts to \$. ~~(rate expressed in cents or~~ 177
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 178
~~hundred dollars~~ \$100,000 of tax valuation fair market value, 179
commencing in (first year the tax will be levied), 180
first due in calendar year (first calendar year in 181
which the tax shall be due), to pay the annual debt charges on 182
the bonds, and to pay debt charges on any notes issued in 183
anticipation of those bonds? 184

For the bond issue
Against the bond issue

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(2) The purpose for which the bonds are to be issued shall 189
be printed in the space indicated, in boldface type. 190

(G) The board of elections shall promptly certify the 191
results of the election to the tax commissioner, the county 192
auditor of each county in which any part of the subdivision is 193

located, and the fiscal officer of the subdivision. The 194
election, including the proceedings for and result of the 195
election, is incontestable other than in a contest filed under 196
section 3515.09 of the Revised Code in which the plaintiff 197
prevails. 198

(H) If a majority of the electors voting upon the question 199
vote for it, the taxing authority of the subdivision may proceed 200
under sections 133.21 to 133.33 of the Revised Code with the 201
issuance of the securities and with the levy and collection of a 202
property tax outside the tax limitation during the period the 203
securities are outstanding sufficient in amount to pay the debt 204
charges on the securities, including debt charges on any 205
anticipatory securities required to be paid from that tax. If 206
legislation passed under section 133.22 or 133.23 of the Revised 207
Code authorizing those securities is filed with the county 208
auditor on or before the last day of November, the amount of the 209
voted property tax levy required to pay debt charges or 210
estimated debt charges on the securities payable in the 211
following year shall if requested by the taxing authority be 212
included in the taxes levied for collection in the following 213
year under section 319.30 of the Revised Code. 214

(I) (1) If, before any securities authorized at an election 215
under this section are issued, the net indebtedness of the 216
subdivision exceeds that applicable to that subdivision or those 217
securities, then and so long as that is the case none of the 218
securities may be issued. 219

(2) No securities authorized at an election under this 220
section may be initially issued after the first day of the sixth 221
January following the election, but this period of limitation 222
shall not run for any time during which any part of the 223

permanent improvement for which the securities have been 224
authorized, or the issuing or validity of any part of the 225
securities issued or to be issued, or the related proceedings, 226
is involved or questioned before a court or a commission or 227
other tribunal, administrative agency, or board. 228

(3) Securities representing a portion of the amount 229
authorized at an election that are issued within the applicable 230
limitation on net indebtedness are valid and in no manner 231
affected by the fact that the balance of the securities 232
authorized cannot be issued by reason of the net indebtedness 233
limitation or lapse of time. 234

(4) Nothing in this division (I) shall be interpreted or 235
applied to prevent the issuance of securities in an amount to 236
fund or refund anticipatory securities lawfully issued. 237

(5) The limitations of divisions (I) (1) and (2) of this 238
section do not apply to any securities authorized at an election 239
under this section if at least ten per cent of the principal 240
amount of the securities, including anticipatory securities, 241
authorized has theretofore been issued, or if the securities are 242
to be issued for the purpose of participating in any federally 243
or state-assisted program. 244

(6) The certificate of the fiscal officer of the 245
subdivision is conclusive proof of the facts referred to in this 246
division. 247

(J) As used in this section, "fair market value" has the 248
same meaning as in section 5705.01 of the Revised Code. 249

Sec. 306.32. Any county, or any two or more counties, 250
municipal corporations, or townships, or any combination of 251
these, may create a regional transit authority by the adoption 252

of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which is to create or to join in the creation of the regional transit authority. The resolution or ordinance shall state:

(A) The necessity for the creation of a regional transit authority;

(B) The counties, municipal corporations, or townships which are to create or to join in the creation of the regional transit authority;

(C) The official name by which the regional transit authority shall be known;

(D) The place in which the principal office of the regional transit authority will be located or the manner in which it may be selected;

(E) The number, term, and compensation, or method for establishing compensation, of the members of the board of trustees of the regional transit authority. Compensation shall not exceed fifty dollars for each board and committee meeting attended by a member, except that if compensation is provided annually it shall not exceed six thousand dollars for the president of the board or four thousand eight hundred dollars for each other board member.

(F) The manner in which vacancies on the board of trustees of the regional transit authority shall be filled;

(G) The manner and to what extent the expenses of the regional transit authority shall be apportioned among the counties, municipal corporations, and townships creating it;

(H) The purposes, including the kinds of transit facilities, for which the regional transit authority is organized. 282
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The regional transit authority provided for in the resolution or ordinance shall be deemed to be created upon the adoption of the resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance. 285
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The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose, by the adoption of the amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or joined or proposes to join the regional transit authority. 291
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After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority. The inclusion is effective when all such filing has been completed, unless the regional transit authority to which territory is to be added has authority to levy an ad valorem tax 299
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on property, or a sales tax, within its territorial boundaries, 312
in which event the inclusion shall become effective on the 313
sixtieth day after the last such filing is accomplished, unless, 314
prior to the expiration of the sixty-day period, qualified 315
electors residing in the area proposed to be added to the 316
regional transit authority, equal in number to at least ten per 317
cent of the qualified electors from the area who voted for 318
governor at the last gubernatorial election, file a petition of 319
referendum against the inclusion. Any petition of referendum 320
filed under this section shall be filed at the office of the 321
secretary of the board of trustees of the regional transit 322
authority. The person presenting the petition shall be given a 323
receipt containing on it the time of the day, the date, and the 324
purpose of the petition. The secretary of the board of trustees 325
of the regional transit authority shall cause the appropriate 326
board or boards of elections to check the sufficiency of 327
signatures on any petition of referendum filed under this 328
section and, if found to be sufficient, shall present the 329
petition to the board of trustees at a meeting of said board 330
which occurs not later than thirty days following the filing of 331
said petition. Upon presentation to the board of trustees of a 332
petition of referendum against the proposed inclusion, the board 333
of trustees shall promptly certify the proposal to the board or 334
boards of elections for the purpose of having the proposal 335
placed on the ballot at the next general or primary election 336
which occurs not less than ninety days after the date of the 337
meeting of said board, or at a special election, the date of 338
which shall be specified in the certification, which date shall 339
be not less than ninety days after the date of such meeting of 340
the board. Signatures on a petition of referendum may be 341
withdrawn up to and including the meeting of the board of 342
trustees certifying the proposal to the appropriate board or 343

boards of elections. If territory of more than one county, 344
municipal corporation, or township is to be added to the 345
regional transit authority, the electors of the territories of 346
the counties, municipal corporations, or townships which are to 347
be added shall vote as a district, and the majority affirmative 348
vote shall be determined by the vote cast in the district as a 349
whole. Upon certification of a proposal to the appropriate board 350
or boards of elections pursuant to this section, the board or 351
boards of election shall make the necessary arrangements for the 352
submission of the question to the electors of the territory to 353
be added to the regional transit authority qualified to vote on 354
the question, and the election shall be held, canvassed, and 355
certified in the manner provided for the submission of tax 356
levies under section 5705.191 of the Revised Code, except that 357
the question appearing on the ballot shall read: 358

"Shall the territory within the 359
(Name or names of political subdivisions to be joined) be added 360
to (Name) regional transit 361
authority?" and shall a(n) (here insert type of tax 362
or taxes) at a rate of taxation not to exceed (here insert 363
maximum tax rate or rates) be levied for all transit purposes?" 364

If the tax is a tax on property, the rate of the tax shall 365
be expressed numerically in mills for each one dollar of taxable 366
value and numerically in dollars for each one hundred thousand 367
dollars of fair market value, as that term is defined in section 368
5705.01 of the Revised Code. 369

If the question is approved by at least a majority of the 370
electors voting on the question, the joinder is immediately 371
effective, and the regional transit authority may extend the 372
levy of the tax against all the taxable property within the 373

territory which has been added. If the question is approved at a 374
general election or at a special election occurring prior to the 375
general election but after the fifteenth day of July, the 376
regional transit authority may amend its budget and resolution 377
adopted pursuant to section 5705.34 of the Revised Code, and the 378
levy shall be placed on the current tax list and duplicate and 379
collected as other taxes are collected from all taxable property 380
within the territorial boundaries of the regional transit 381
authority, including the territory within each political 382
subdivision added as a result of the election. 383

The territorial boundaries of a regional transit authority 384
shall be coextensive with the territorial boundaries of the 385
counties, municipal corporations, and townships included within 386
the regional transit authority, provided that the same area may 387
be included in more than one regional transit authority so long 388
as the regional transit authorities are not organized for 389
purposes as provided for in the resolutions or ordinances 390
creating the same, and any amendments to them, relating to the 391
same kinds of transit facilities; and provided further, that if 392
a regional transit authority includes only a portion of an 393
entire county, a regional transit authority for the same 394
purposes may be created in the remaining portion of the same 395
county by resolution of the board of county commissioners acting 396
alone or in conjunction with municipal corporations and 397
townships as provided in this section. 398

No regional transit authority shall be organized after 399
January 1, 1975, to include any area already included in a 400
regional transit authority, except that any regional transit 401
authority organized after June 29, 1974, and having territorial 402
boundaries entirely within a single county shall, upon adoption 403
by the board of county commissioners of the county of a 404

resolution creating a regional transit authority including 405
within its territorial jurisdiction the existing regional 406
transit authority and for purposes including the purposes for 407
which the existing regional transit authority was created, be 408
dissolved and its territory included in such new regional 409
transit authority. Any resolution creating such a new regional 410
transit authority shall make adequate provision for satisfaction 411
of the obligations of the dissolved regional transit authority. 412

Sec. 306.322. (A) For any regional transit authority that 413
levies a property tax and that includes in its membership 414
political subdivisions that are located in a county having a 415
population of at least four hundred thousand according to the 416
most recent federal census, the procedures of this section apply 417
until November 5, 2013, and are in addition to and an 418
alternative to those established in sections 306.32 and 306.321 419
of the Revised Code for joining to the regional transit 420
authority additional counties, municipal corporations, or 421
townships. 422

(B) Any municipal corporation or township may adopt a 423
resolution or ordinance proposing to join a regional transit 424
authority described in division (A) of this section. In its 425
resolution or ordinance, the political subdivision may propose 426
joining the regional transit authority for a limited period of 427
three years or without a time limit. 428

(C) The political subdivision proposing to join the 429
regional transit authority shall submit a copy of its resolution 430
or ordinance to the legislative authority of each municipal 431
corporation and the board of trustees of each township 432
comprising the regional transit authority. Within thirty days of 433
receiving the resolution or ordinance for inclusion in the 434

regional transit authority, the legislative authority of each 435
municipal corporation and the board of trustees of each township 436
shall consider the question of whether to include the additional 437
subdivision in the regional transit authority, shall adopt a 438
resolution or ordinance approving or rejecting the inclusion of 439
the additional subdivision, and shall present its resolution or 440
ordinance to the board of trustees of the regional transit 441
authority. 442

(D) If a majority of the political subdivisions comprising 443
the regional transit authority approve the inclusion of the 444
additional political subdivision, the board of trustees of the 445
regional transit authority, not later than the tenth day 446
following the day on which the last ordinance or resolution is 447
presented, shall notify the subdivision proposing to join the 448
regional transit authority that it may certify the proposal to 449
the board of elections for the purpose of having the proposal 450
placed on the ballot at the next general election or at a 451
special election conducted on the day of the next primary 452
election that occurs not less than ninety days after the 453
resolution or ordinance is certified to the board of elections. 454

(E) Upon certification of a proposal to the board of 455
elections pursuant to this section, the board of elections shall 456
make the necessary arrangements for the submission of the 457
question to the electors of the territory to be included in the 458
regional transit authority qualified to vote on the question, 459
and the election shall be held, canvassed, and certified in the 460
same manner as regular elections for the election of officers of 461
the subdivision proposing to join the regional transit 462
authority, except that, if the resolution proposed the inclusion 463
without a time limitation the question appearing on the ballot 464
shall read: 465

"Shall the territory within the 466
(Name or names of political subdivisions to be joined) be added 467
to (Name) regional transit 468
authority?" and shall a(n) (here insert type of tax 469
or taxes) at a rate of taxation not to exceed (here insert 470
maximum tax rate or rates) be levied for all transit purposes?" 471

If the tax is a tax on property, the rate shall be 472
expressed numerically in mills for each one dollar of taxable 473
value and numerically in dollars for each one hundred thousand 474
dollars of fair market value, as that term is defined in section 475
5705.01 of the Revised Code. 476

If the resolution proposed the inclusion with a three-year 477
time limitation, the question appearing on the ballot shall 478
read: 479

"Shall the territory within the 480
(Name or names of political subdivisions to be joined) be added 481
to (Name) regional transit 482
authority?" for three years and shall a(n) (here 483
insert type of tax or taxes) at a rate of taxation not to exceed 484
..... (here insert maximum tax rate or rates) be levied for all 485
transit purposes for three years?" 486

(F) If the question is approved by at least a majority of 487
the electors voting on the question, the addition of the new 488
territory is effective six months from the date of the 489
certification of its passage, and the regional transit authority 490
may extend the levy of the tax against all the taxable property 491
within the territory that was added. If the question is approved 492
at a general election or at a special election occurring prior 493
to the general election but after the fifteenth day of July, the 494
regional transit authority may amend its budget and resolution 495

adopted pursuant to section 5705.34 of the Revised Code, and the 496
levy shall be placed on the current tax list and duplicate and 497
collected as other taxes are collected from all taxable property 498
within the territorial boundaries of the regional transit 499
authority, including the territory within the political 500
subdivision added as a result of the election. If the budget of 501
the regional transit authority is amended pursuant to this 502
paragraph, the county auditor shall prepare and deliver an 503
amended certificate of estimated resources to reflect the change 504
in anticipated revenues of the regional transit authority. 505

(G) If the question is approved by at least a majority of 506
the electors voting on the question, the board of trustees of 507
the regional transit authority immediately shall amend the 508
resolution or ordinance creating the regional transit authority 509
to include the additional political subdivision. 510

(H) If the question approved by a majority of the electors 511
voting on the question added the subdivision for three years, 512
the territory of the additional municipal corporation or 513
township in the regional transit authority shall be removed from 514
the territory of the regional transit authority three years 515
after the date the territory was added, as determined in the 516
effective date of the election, and shall no longer be a part of 517
that authority without any further action by either the 518
political subdivisions that were included in the authority prior 519
to submitting the question to the electors or of the political 520
subdivision added to the authority as a result of the election. 521
The regional transit authority reduced to its territory as it 522
existed prior to the inclusion of the additional municipal 523
corporation or township shall be entitled to levy and collect 524
any property taxes that it was authorized to levy and collect 525
prior to the enlargement of its territory and for which 526

authorization has not expired, as if the enlargement had not 527
occurred. 528

Sec. 345.01. ~~The~~ (A) As used in this chapter, "fair market 529
value" has the same meaning as in section 5705.01 of the Revised 530
Code. 531

(B) The taxing authority of any municipal corporation, 532
township, or county, at any time not less than one hundred days 533
prior to a general election in any year, by a vote of two-thirds 534
of all members of the taxing authority, may, and upon 535
presentation to the clerk or fiscal officer, as the case may be, 536
of the taxing authority of a petition signed by not less than 537
two per cent of the electors of the political subdivision, as 538
shown at the preceding general election held in the subdivision, 539
shall, declare by resolution that the amount of taxes which may 540
be raised within the ten-mill limitation will be insufficient to 541
provide an adequate amount for the necessary requirements of the 542
subdivision, and that it is necessary to levy taxes in excess of 543
the limitation for either or both of the following purposes: 544

~~(A)~~ (1) For purchasing a site, and for erecting, 545
equipping, and furnishing, or for establishing a memorial to 546
commemorate the services of all members and veterans of the 547
armed forces of the United States; 548

~~(B)~~ (2) For the operation and maintenance of a memorial, 549
and for the functions related to it. 550

The resolution shall be confined to the purposes set forth 551
in this section, and shall specify the amount of increase in 552
rate which it is necessary to levy, expressed both in mills for 553
each one dollar of taxable value and in dollars for each one 554
hundred thousand dollars of fair market value, the purpose of 555

the rate increase, and the number of years during which the 556
increase shall be in effect. The increase may include a levy 557
upon the tax duplicate of the current year. The number of years 558
shall be any number not exceeding ten. The question of an 559
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 560
this section may be submitted to the electors on one ballot. 561

The total tax for the purposes included in this section 562
shall not, in any year, exceed one mill of each dollar of 563
~~valuation~~ taxable value. 564

The resolution shall go into immediate effect upon its 565
passage, and no publication of the resolution, other than that 566
provided for in the notice of election, shall be necessary. 567

Sec. 345.03. A copy of any resolution adopted under 568
section 345.01 of the Revised Code shall be certified within 569
five days by the taxing authority and not later than four ~~p. m.~~ 570
p.m. of the ninetieth day before the day of the election, to the 571
county board of elections, and such board shall submit the 572
proposal to the electors of the subdivision at the succeeding 573
general election. The board shall make the necessary 574
arrangements for the submission of such question to the electors 575
of the subdivision, and the election shall be conducted, 576
canvassed, and certified in like manner as regular elections in 577
such subdivision. 578

Notice of the election shall be published once in a 579
newspaper of general circulation in the subdivision, not less 580
than two weeks prior to such election. The notice shall set out 581
the purpose of the proposed increase in rate, the amount of the 582
increase expressed in dollars ~~and cents~~ for each one hundred 583
thousand dollars of ~~valuation~~ fair market value as well as in 584
mills for each one dollar of ~~property valuation~~ taxable value, 585

the number of years during which such increase will be in 586
effect, and the time and place of holding such election. 587

Sec. 345.04. The form of the ballot cast at a general 588
election, as provided by sections 345.01 to 345.03 of the 589
Revised Code, shall be: "An additional tax for the benefit of 590
(name of subdivision) for the purpose of (state purpose stated 591
in the resolution) at a rate not exceeding mills for each 592
~~one dollar \$1 of valuation taxable value,~~ which amounts to ~~(rate~~ 593
~~expressed in dollars and cents)~~ \$..... for each ~~one hundred~~ 594
~~dollars \$100,000 of valuation fair market value,~~ for (the number 595
of years the levy is to run). 596

For the Tax Levy
Against the Tax Levy

"

If the tax is to be placed on the current tax list, the 601
form of the ballot shall be modified by adding, after the 602
statement of the number of years the levy is to run, the phrase 603
", commencing in (first year the tax is to be 604
levied), first due in calendar year (first calendar 605
year in which the tax shall be due)." 606

The question covered by the resolution shall be submitted 607
to the electors as a separate proposition, but it may be printed 608
on the same ballot with any other proposition submitted at the 609
same election other than the election of officers. More than one 610
such question may be submitted at the same election. 611

Sec. 505.48. (A) The board of township trustees of any 612
township may, by resolution adopted by two-thirds of the members 613
of the board, create a township police district comprised of all 614

or a portion of the unincorporated territory of the township as 615
the resolution may specify. If the township police district does 616
not include all of the unincorporated territory of the township, 617
the resolution creating the district shall contain a complete 618
and accurate description of the territory of the district and a 619
separate and distinct name for the district. 620

At any time not less than one hundred twenty days after a 621
township police district is created and operative, the 622
territorial limits of the district may be altered in the manner 623
provided in division (B) of this section or, if applicable, as 624
provided in section 505.482 of the Revised Code. 625

(B) Except as otherwise provided in section 505.481 of the 626
Revised Code, the territorial limits of a township police 627
district may be altered by a resolution adopted by a two-thirds 628
vote of the board of township trustees. If the township police 629
district imposes a tax, any territory proposed for addition to 630
the district shall become part of the district only after all of 631
the following have occurred: 632

(1) Adoption by two-thirds vote of the board of township 633
trustees of a resolution approving the expansion of the 634
territorial limits of the district; 635

(2) Adoption by a two-thirds vote of the board of township 636
trustees of a resolution recommending the extension of the tax 637
to the additional territory; 638

(3) Approval of the tax by the electors of the territory 639
proposed for addition to the district. 640

Each resolution of the board adopted under division (B) (2) 641
of this section shall state the name of the township police 642
district, a description of the territory to be added, and the 643

rate, expressed in mills for each one dollar of taxable value 644
and in dollars for each one hundred thousand dollars of fair 645
market value, and termination date of the tax, which shall be 646
the rate and termination date of the tax currently in effect in 647
the district. 648

The board of trustees shall certify each resolution 649
adopted under division (B) (2) of this section to the board of 650
elections in accordance with section 5705.19 of the Revised 651
Code. The election required under division (B) (3) of this 652
section shall be held, canvassed, and certified in the manner 653
provided for the submission of tax levies under section 5705.25 654
of the Revised Code, except that the question appearing on the 655
ballot shall read: 656

"Shall the territory within 657
(description of the proposed territory to be added) be added 658
to (name) township police district, and a 659
property tax at a rate of taxation not exceeding 660
~~(here insert tax rate)~~ mills for each \$1 of taxable value, which 661
amounts to \$..... for each \$100,000 of fair market value, 662
be in effect for (here insert the number of years the 663
tax is to be in effect or "a continuing period of time," as 664
applicable)?" 665

If the question is approved by at least a majority of the 666
electors voting on it, the joinder shall be effective as of the 667
first day of January of the year following approval, and, on 668
that date, the township police district tax shall be extended to 669
the taxable property within the territory that has been added. 670

As used in this section, "fair market value" has the same 671
meaning as in section 5705.01 of the Revised Code. 672

Sec. 505.481. (A) If a township police district does not 673
include all the unincorporated territory of the township, the 674
remaining unincorporated territory of the township may be added 675
to the district by a resolution adopted by a unanimous vote of 676
the board of township trustees to place the issue of expansion 677
of the district on the ballot for the electors of the entire 678
unincorporated territory of the township. The resolution shall 679
state whether the proposed township police district initially 680
will hire personnel as provided in section 505.49 of the Revised 681
Code or contract for the provision of police protection services 682
or additional police protection services as provided in section 683
505.43 or 505.50 of the Revised Code. 684

The ballot measure shall provide for the addition into a 685
new district of all the unincorporated territory of the township 686
not already included in the township police district and for the 687
levy of any tax then imposed by the district throughout the 688
unincorporated territory of the township. The measure shall 689
state the rate of the tax, if any, to be imposed in the district 690
resulting from approval of the measure, expressed in mills for 691
each one dollar of taxable value and in dollars for each one 692
hundred thousand dollars of fair market value, which need not be 693
the same rate of any tax imposed by the existing district, and 694
the last year in which the tax will be levied or that it will be 695
levied for a continuous period of time. 696

(B) The election on the measure shall be held, canvassed, 697
and certified in the manner provided for the submission of tax 698
levies under section 5705.25 of the Revised Code, except that 699
the question appearing on the ballot shall read substantially as 700
follows: 701

"Shall the unincorporated territory within 702

(name of the township) not already included within 703
the (name of township police district) be added to 704
the township police district to create the (name of 705
new township police district) township police district?" 706

The name of the proposed township police district shall be 707
separate and distinct from the name of the existing township 708
police district. 709

If a tax is imposed in the existing township police 710
district, the question shall be modified by adding, at the end 711
of the question, the following: ", and shall a property tax be 712
levied in the new township police district, replacing the tax in 713
the existing township police district, at a rate not 714
exceeding mills ~~per dollar for each \$1~~ of taxable 715
~~valuation value~~, which amounts to \$...... ~~(rate expressed in~~ 716
~~dollars and cents per one thousand dollars in taxable valuation)~~ 717
for each \$100,000 of fair market value, for (number of 718
years the tax will be levied, or "a continuing period of 719
time")." 720

If the measure is not approved by a majority of the 721
electors voting on it, the township police district shall 722
continue to occupy its existing territory until altered as 723
provided in this section or section 505.48 of the Revised Code, 724
and any existing tax imposed under section 505.51 of the Revised 725
Code shall remain in effect in the existing district at the 726
existing rate and for as long as provided in the resolution 727
under the authority of which the tax is levied. 728

As used in this section, "fair market value" has the same 729
meaning as in section 5705.01 of the Revised Code. 730

Sec. 511.27. (A) To defray the expenses of the township 731

park district and for purchasing, appropriating, operating, 732
maintaining, and improving lands for parks or recreational 733
purposes, the board of park commissioners may levy a sufficient 734
tax within the ten-mill limitation, not to exceed one mill on 735
each dollar of ~~valuation~~taxable value on all real and personal 736
property within the township, and on all real and personal 737
property within any municipal corporation that is within the 738
township, that was within the township at the time that the park 739
district was established, or the boundaries of which are 740
coterminous with or include the township. The levy shall be over 741
and above all other taxes and limitations on such property 742
authorized by law. 743

(B) Except as otherwise provided in division (C) of this 744
section, the board of park commissioners, not less than ninety 745
days before the day of the election, may declare by resolution 746
that the amount of taxes that may be raised within the ten-mill 747
limitation will be insufficient to provide an adequate amount 748
for the necessary requirements of the district and that it is 749
necessary to levy a tax in excess of that limitation for the use 750
of the district. The resolution shall specify the purpose for 751
which the taxes shall be used, the annual rate proposed, and the 752
number of consecutive years the levy will be in effect. Upon the 753
adoption of the resolution, the question of levying the taxes 754
shall be submitted to the electors of the township and the 755
electors of any municipal corporation that is within the 756
township, that was within the township at the time that the park 757
district was established, or the boundaries of which are 758
coterminous with or include the township, at a special election 759
to be held on whichever of the following occurs first: 760

(1) The day of the next ensuing general election; 761

(2) The first Tuesday after the first Monday in May of any 762
calendar year, except that, if a presidential primary election 763
is held in that calendar year, then the day of that election. 764

The rate submitted to the electors at any one election 765
shall not exceed two mills annually upon each dollar of 766
~~valuation~~taxable value. If a majority of the electors voting 767
upon the question of the levy vote in favor of the levy, the tax 768
shall be levied on all real and personal property within the 769
township and on all real and personal property within any 770
municipal corporation that is within the township, that was 771
within the township at the time that the park district was 772
established, or the boundaries of which are coterminous with or 773
include the township, and the levy shall be over and above all 774
other taxes and limitations on such property authorized by law. 775

(C) In any township park district that contains only 776
unincorporated territory, if the township board of park 777
commissioners is appointed by the board of township trustees, 778
before a tax can be levied and certified to the county auditor 779
pursuant to section 5705.34 of the Revised Code or before a 780
resolution for a tax levy can be certified to the board of 781
elections pursuant to section 511.28 of the Revised Code, the 782
board of park commissioners shall receive approval for its levy 783
request from the board of township trustees. The board of park 784
commissioners shall adopt a resolution requesting the board of 785
township trustees to approve the levy request, stating the 786
annual rate of the proposed levy and the reason for the levy 787
request. On receiving this request, the board of township 788
trustees shall vote on whether to approve the request and, if a 789
majority votes to approve it, shall issue a resolution approving 790
the levy at the requested rate. 791

Sec. 511.28. A copy of any resolution for a tax levy 792
adopted by the township board of park commissioners as provided 793
in section 511.27 of the Revised Code shall be certified by the 794
clerk of the board of park commissioners to the board of 795
elections of the proper county, together with a certified copy 796
of the resolution approving the levy, passed by the board of 797
township trustees if such a resolution is required by division 798
(C) of section 511.27 of the Revised Code, not less than ninety 799
days before a general or primary election in any year. The board 800
of elections shall submit the proposal to the electors as 801
provided in section 511.27 of the Revised Code at the succeeding 802
general or primary election. A resolution to renew an existing 803
levy may not be placed on the ballot unless the question is 804
submitted at the general election held during the last year the 805
tax to be renewed may be extended on the real and public utility 806
property tax list and duplicate, or at any election held in the 807
ensuing year. The board of park commissioners shall cause notice 808
that the vote will be taken to be published once a week for two 809
consecutive weeks prior to the election in a newspaper of 810
general circulation, or as provided in section 7.16 of the 811
Revised Code, in the county within which the park district is 812
located. Additionally, if the board of elections operates and 813
maintains a web site, the board of elections shall post that 814
notice on its web site for thirty days prior to the election. 815
The notice shall state the purpose of the proposed levy, the 816
annual rate proposed expressed in dollars ~~and cents~~ for each one 817
hundred thousand dollars of ~~valuation~~ fair market value as well 818
as in mills for each one dollar of ~~valuation~~ taxable value, the 819
number of consecutive years during which the levy shall be in 820
effect, and the time and place of the election. 821

The form of the ballots cast at the election shall be: "An 822

additional tax for the benefit of (name of township park 823
district) for the purpose of (purpose stated in the 824
order of the board) at a rate not 825
exceeding mills for each ~~one dollar~~ \$1 of 826
~~valuation~~taxable value, which amounts to ~~(rate expressed in~~ 827
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 828
\$100,000 of ~~valuation~~fair market value, for (number of years the 829
levy is to run) 830

FOR THE TAX LEVY
AGAINST THE TAX LEVY

831
832
833

" 834

If the levy submitted is a proposal to renew, increase, or 835
decrease an existing levy, the form of the ballot specified in 836
this section ~~may~~shall be changed by substituting for the words 837
"An additional" at the beginning of the form, the words "A 838
renewal of a" in the case of a proposal to renew an existing 839
levy in the same amount; the words "A renewal of 840
mills and an increase of mills for each \$1 of taxable 841
value to constitute a" in the case of an increase; or the words 842
"A renewal of part of an existing levy, being a reduction 843
of mills for each \$1 of taxable value, to constitute 844
a" in the case of a decrease in the rate of the existing levy. 845

If the tax is to be placed on the current tax list, the 846
form of the ballot shall be modified by adding, after the 847
statement of the number of years the levy is to run, the phrase 848
", commencing in (first year the tax is to be 849
levied), first due in calendar year (first calendar 850
year in which the tax shall be due)." 851

The question covered by the order shall be submitted as a 852
separate proposition, but may be printed on the same ballot with 853
any other proposition submitted at the same election, other than 854
the election of officers. More than one such question may be 855
submitted at the same election. 856

As used in this section, "fair market value" has the same 857
meaning as in section 5705.01 of the Revised Code. 858

Sec. 511.34. In townships composed of islands, and on one 859
of which islands lands have been conveyed in trust for the 860
benefit of the inhabitants of the island for use as a park, and 861
a board of park trustees has been provided for the control of 862
the park, the board of township trustees may create a tax 863
district of the island to raise funds by taxation as provided 864
under divisions (A) and (B) of this section. 865

(A) For the care and maintenance of parks on the island, 866
the board of township trustees annually may levy a tax, not to 867
exceed one mill for each one dollar of taxable value, upon all 868
the taxable property in the district. The tax shall be in 869
addition to all other levies authorized by law, and subject to 870
no limitation on tax rates except as provided in this division. 871

The proceeds of the tax levy shall be expended by the 872
board of township trustees for the purpose of the care and 873
maintenance of the parks, and shall be paid out of the township 874
treasury upon the orders of the board of park trustees. 875

(B) For the purpose of acquiring additional land for use 876
as a park, the board of township trustees may levy a tax in 877
excess of the ten-mill limitation on all taxable property in the 878
district. The tax shall be proposed by resolution adopted by 879
two-thirds of the members of the board of township trustees. The 880

resolution shall specify the purpose and rate of the tax and the 881
number of years the tax will be levied, which shall not exceed 882
five years, and which may include a levy on the current tax list 883
and duplicate. The resolution shall go into immediate effect 884
upon its passage, and no publication of the resolution is 885
necessary other than that provided for in the notice of 886
election. The board of township trustees shall certify a copy of 887
the resolution to the proper board of elections not later than 888
ninety days before the primary or general election in the 889
township, and the board of elections shall submit the question 890
of the tax to the voters of the district at the succeeding 891
primary or general election. The board of elections shall make 892
the necessary arrangements for the submission of the question to 893
the electors of the district, and the election shall be 894
conducted, canvassed, and certified in the same manner as 895
regular elections in the township for the election of officers. 896
Notice of the election shall be published in a newspaper of 897
general circulation in the township once a week for two 898
consecutive weeks, or as provided in section 7.16 of the Revised 899
Code prior to the election. If the board of elections operates 900
and maintains a web site, notice of the election also shall be 901
posted on that web site for thirty days prior to the election. 902
The notice shall state the purpose of the tax, the proposed rate 903
of the tax expressed in dollars ~~and cents~~ for each one hundred 904
thousand dollars of ~~valuation~~ fair market value and mills for 905
each one dollar of ~~valuation~~ taxable value, the number of years 906
the tax will be in effect, the first year the tax will be 907
levied, and the time and place of the election. 908

The form of the ballots cast at an election held under 909
this division shall be as follows: 910

"An additional tax for the benefit of (name of 911

the township) for the purpose of acquiring additional park land 912
at a rate of mills for each ~~one dollar~~ \$1 of 913
~~valuation~~ taxable value, which amounts to \$..... (~~rate~~ 914
~~expressed in dollars and cents~~) for each ~~one hundred dollars~~ 915
\$100,000 of ~~valuation~~ fair market value, for (number of 916
years the levy is to run) beginning in (first year 917
the tax will be levied). 918

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

The question shall be submitted as a separate proposition 923
but may be printed on the same ballot with any other proposition 924
submitted at the same election other than the election of 925
officers. More than one such question may be submitted at the 926
same election. 927

If the levy is approved by a majority of electors voting 928
on the question, the board of elections shall certify the result 929
of the election to the tax commissioner. In the first year of 930
the levy, the tax shall be extended on the tax lists after the 931
February settlement following the election. If the tax is to be 932
placed on the tax lists of the current year as specified in the 933
resolution, the board of elections shall certify the result of 934
the election immediately after the canvass to the board of 935
township trustees, which shall forthwith make the necessary levy 936
and certify the levy to the county auditor, who shall extend the 937
levy on the tax lists for collection. After the first year of 938
the levy, the levy shall be included in the annual tax budget 939
that is certified to the county budget commission. 940

As used in this section, "fair market value" has the same 941
meaning as in section 5705.01 of the Revised Code. 942

Sec. 1545.041. (A) Any township park district created 943
pursuant to section 511.18 of the Revised Code that includes 944
park land located outside the township in which the park 945
district was established may be converted under the procedures 946
provided in this section into a park district to be operated and 947
maintained as provided for in this chapter, provided that there 948
is no existing park district created under section 1545.04 of 949
the Revised Code in the county in which the township park 950
district is located. The proposed park district shall include 951
within its boundary all townships and municipal corporations in 952
which lands owned by the township park district seeking 953
conversion are located, and may include any other townships and 954
municipal corporations in the county in which the township park 955
district is located. 956

(B) Conversion of a township park district into a park 957
district operated and maintained under this chapter shall be 958
initiated by a resolution adopted by the board of park 959
commissioners of the park district. Any resolution initiating a 960
conversion shall include the following: 961

(1) The name of the township park district seeking 962
conversion; 963

(2) The name of the proposed park district; 964

(3) An accurate description of the territory to be 965
included in the proposed district; 966

(4) An accurate map or plat of the proposed park district. 967
The resolution may also include a proposed tax levy for the 968
operation and maintenance of the proposed park district. If such 969

a tax levy is proposed, the resolution shall specify the annual 970
rate of the tax, expressed in dollars ~~and cents~~ for each one 971
hundred thousand dollars of ~~valuation~~ fair market value and in 972
mills for each dollar of ~~valuation~~ taxable value, and shall 973
specify the number of consecutive years the levy will be in 974
effect. The annual rate of such a tax may not be higher than the 975
total combined millage of all levies then in effect for the 976
benefit of the township park district named in the resolution. 977

(C) Upon adoption of the resolution provided for in 978
division (B) of this section, the board of park commissioners of 979
the township park district seeking conversion under this section 980
shall certify the resolution to the board of elections of the 981
county in which the park district is located no later than four 982
p.m. of the seventy-fifth day before the day of the election at 983
which the question will be voted upon. Upon certification of the 984
resolution to the board, the board of elections shall make the 985
necessary arrangements to submit the question of conversion of 986
the township park into a park district operated and maintained 987
under Chapter 1545. of the Revised Code, to the electors 988
qualified to vote at the next primary or general election who 989
reside in the territory of the proposed park district. The 990
question shall provide for a tax levy if such a levy is 991
specified in the resolution. 992

(D) The ballot submitted to the electors as provided in 993
division (C) of this section shall contain the following 994
language: 995

"Shall the (name of the township park 996
district seeking conversion) be converted into a park district 997
to be operated and maintained under Chapter 1545. of the Revised 998
Code under the name of (name of proposed park 999

district), which park district shall include the following 1000
townships and municipal corporations: 1001

(Name townships and municipal corporations) 1002

Approval of the proposed conversion will result in the 1003
termination of all existing tax levies voted for the benefit 1004
of (name of the township park district sought to 1005
be converted) and in the levy of a new tax for the operation and 1006
maintenance of (name of proposed park district) 1007
at a rate not exceeding ~~(number of mills)~~ mills for 1008
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1009
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 1010
~~hundred dollars~~ \$100,000 of valuation fair market value, 1011
for (number of years the millage is to be imposed) years, 1012
commencing on the (year) tax duplicate. 1013

For the proposed conversion
Against the proposed conversion

1014
1015
1016

" 1017

(E) If the proposed conversion is approved by at least a 1018
majority of the electors voting on the proposal, the township 1019
park district that seeks conversion shall become a park district 1020
subject to Chapter 1545. of the Revised Code effective the first 1021
day of January following approval by the voters. The park 1022
district shall have the name specified in the resolution, and 1023
effective the first day of January following approval by the 1024
voters, the following shall occur: 1025

(1) The indebtedness of the former township park district 1026
shall be assumed by the new park district; 1027

(2) All rights, assets, properties, and other interests of 1028
the former township park district shall become vested in the new 1029
park district, including the rights to any tax revenues 1030
previously vested in the former township park district; 1031
provided, that all tax levies in excess of the ten mill 1032
limitation approved for the benefit of the former township park 1033
district shall be removed from the tax lists after the February 1034
settlement next succeeding the conversion. Any tax levy approved 1035
in connection with the conversion shall be certified as provided 1036
in section 5705.25 of the Revised Code. 1037

(3) The members of the board of park commissioners of the 1038
former township park district shall be the members ~~of the~~ 1039
~~members~~ of the board of park commissioners of the new park 1040
district, with all the same powers and duties as if appointed 1041
under section 1545.05 of the Revised Code. The term of each such 1042
commissioner shall expire on the first day of January of the 1043
year following the year in which his term would have expired 1044
under section 511.19 of the Revised Code. Thereafter, 1045
commissioners shall be appointed pursuant to section 1545.05 of 1046
the Revised Code. 1047

As used in this section, "fair market value" has the same 1048
meaning as in section 5705.01 of the Revised Code. 1049

Sec. 1545.21. The board of park commissioners, by 1050
resolution, may submit to the electors of the park district the 1051
question of levying taxes for the use of the district. The 1052
resolution shall declare the necessity of levying such taxes, 1053
shall specify the purpose for which such taxes shall be used, 1054
the annual rate proposed, and the number of consecutive years 1055
the rate shall be levied. Such resolution shall be forthwith 1056
certified to the board of elections in each county in which any 1057

part of such district is located, not later than the ninetieth 1058
day before the day of the election, and the question of the levy 1059
of taxes as provided in such resolution shall be submitted to 1060
the electors of the district at a special election to be held on 1061
whichever of the following occurs first: 1062

(A) The day of the next general election; 1063

(B) The first Tuesday after the first Monday in May in any 1064
calendar year, except that if a presidential primary election is 1065
held in that calendar year, then the day of that election. ~~The~~ 1066

The ballot shall set forth the purpose for which the taxes 1067
shall be levied, the annual rate of levy, and the number of 1068
years of such levy. If the tax is to be placed on the current 1069
tax list, the form of the ballot shall state that the tax will 1070
be levied in the current tax year and shall indicate the first 1071
calendar year the tax will be due. If the resolution of the 1072
board of park commissioners provides that an existing levy will 1073
be canceled upon the passage of the new levy, the ballot ~~may~~ 1074
must include a statement that: "an existing levy of ... mills 1075
(stating the original levy millage) for each \$1 of taxable 1076
value, which amounts to \$... for each \$100,000 of fair market 1077
value, having ... years remaining, will be canceled and replaced 1078
upon the passage of this levy." In such case, the ballot may 1079
refer to the new levy as a "replacement levy" if the new millage 1080
does not exceed the original millage of the levy being canceled 1081
or as a "replacement and additional levy" if the new millage 1082
exceeds the original millage of the levy being canceled. If a 1083
majority of the electors voting upon the question of such levy 1084
vote in favor thereof, such taxes shall be levied and shall be 1085
in addition to the taxes authorized by section 1545.20 of the 1086
Revised Code, and all other taxes authorized by law. The rate 1087

submitted to the electors at any one time shall not exceed two 1088
mills annually upon each dollar of ~~valuation-taxable value~~ 1089
unless the purpose of the levy includes providing operating 1090
revenues for one of Ohio's major metropolitan zoos, as defined 1091
in section 4503.74 of the Revised Code, in which case the rate 1092
shall not exceed three mills annually upon each dollar of 1093
~~valuation-taxable value~~. When a tax levy has been authorized as 1094
provided in this section or in section 1545.041 of the Revised 1095
Code, the board of park commissioners may issue bonds pursuant 1096
to section 133.24 of the Revised Code in anticipation of the 1097
collection of such levy, provided that such bonds shall be 1098
issued only for the purpose of acquiring and improving lands. 1099
Such levy, when collected, shall be applied in payment of the 1100
bonds so issued and the interest thereon. The amount of bonds so 1101
issued and outstanding at any time shall not exceed one per cent 1102
of the total ~~tax-valuation-taxable value~~ in such district. Such 1103
bonds shall bear interest at a rate not to exceed the rate 1104
determined as provided in section 9.95 of the Revised Code. 1105

Sec. 3311.50. (A) As used in this section, "county school 1106
financing district" means a taxing district consisting of the 1107
following territory: 1108

(1) The territory that constitutes the educational service 1109
center on the date that the governing board of that educational 1110
service center adopts a resolution under division (B) of this 1111
section declaring that the territory of the educational service 1112
center is a county school financing district, exclusive of any 1113
territory subsequently withdrawn from the district under 1114
division (D) of this section; 1115

(2) Any territory that has been added to the county school 1116
financing district under this section. 1117

A county school financing district may include the 1118
territory of a city, local, or exempted village school district 1119
whose territory also is included in the territory of one or more 1120
other county school financing districts. 1121

(B) The governing board of any educational service center 1122
may, by resolution, declare that the territory of the 1123
educational service center is a county school financing 1124
district. The resolution shall state the purpose for which the 1125
county school financing district is created, which may be for 1126
any one or more of the following purposes: 1127

(1) To levy taxes for the provision of special education 1128
by the school districts that are a part of the district, 1129
including taxes for permanent improvements for special 1130
education; 1131

(2) To levy taxes for the provision of specified 1132
educational programs and services by the school districts that 1133
are a part of the district, as identified in the resolution 1134
creating the district, including the levying of taxes for 1135
permanent improvements for those programs and services. Services 1136
financed by the levy may include school safety and security and 1137
mental health services, including training and employment of or 1138
contracting for the services of safety personnel, mental health 1139
personnel, social workers, and counselors. 1140

(3) To levy taxes for permanent improvements of school 1141
districts that are a part of the district. 1142

The governing board of the educational service center that 1143
creates a county school financing district shall serve as the 1144
taxing authority of the district and may use educational service 1145
center governing board employees to perform any of the functions 1146

necessary in the performance of its duties as a taxing 1147
authority. A county school financing district shall not employ 1148
any personnel. 1149

With the approval of a majority of the members of the 1150
board of education of each school district within the territory 1151
of the county school financing district, the taxing authority of 1152
the financing district may amend the resolution creating the 1153
district to broaden or narrow the purposes for which it was 1154
created. 1155

A governing board of an educational service center may 1156
create more than one county school financing district. If a 1157
governing board of an educational service center creates more 1158
than one such district, it shall clearly distinguish among the 1159
districts it creates by including a designation of each 1160
district's purpose in the district's name. 1161

(C) A majority of the members of a board of education of a 1162
city, local, or exempted village school district may adopt a 1163
resolution requesting that its territory be joined with the 1164
territory of any county school financing district. Copies of the 1165
resolution shall be filed with the state board of education and 1166
the taxing authority of the county school financing district. 1167
Within sixty days of its receipt of such a resolution, the 1168
county school financing district's taxing authority shall vote 1169
on the question of whether to accept the school district's 1170
territory as part of the county school financing district. If a 1171
majority of the members of the taxing authority vote to accept 1172
the territory, the school district's territory shall thereupon 1173
become a part of the county school financing district unless the 1174
county school financing district has in effect a tax imposed 1175
under section 5705.215 of the Revised Code. If the county school 1176

financing district has such a tax in effect, the taxing 1177
authority shall certify a copy of its resolution accepting the 1178
school district's territory to the school district's board of 1179
education, which may then adopt a resolution, with the 1180
affirmative vote of a majority of its members, proposing the 1181
submission to the electors of the question of whether the 1182
district's territory shall become a part of the county school 1183
financing district and subject to the taxes imposed by the 1184
financing district. The resolution shall set forth the date on 1185
which the question shall be submitted to the electors, which 1186
shall be at a special election held on a date specified in the 1187
resolution, which shall not be earlier than ninety days after 1188
the adoption and certification of the resolution. A copy of the 1189
resolution shall immediately be certified to the board of 1190
elections of the proper county, which shall make arrangements 1191
for the submission of the proposal to the electors of the school 1192
district. The board of the joining district shall publish notice 1193
of the election in a newspaper of general circulation in the 1194
county once a week for two consecutive weeks, or as provided in 1195
section 7.16 of the Revised Code, prior to the election. 1196
Additionally, if the board of elections operates and maintains a 1197
web site, the board of elections shall post notice of the 1198
election on its web site for thirty days prior to the election. 1199
The question appearing on the ballot shall read: 1200

"Shall the territory within (name of the school 1201
district proposing to join the county school financing district) 1202
..... be added to (name) county 1203
school financing district, and a property tax for the purposes 1204
of (here insert purposes) at a rate of 1205
taxation not exceeding ~~(here insert the outstanding~~ 1206
~~tax rate)~~ mills for each \$1 of taxable value, which amounts 1207

to for each \$100,000 in fair market value, 1208
..... be in effect for (here insert the number 1209
of years the tax is to be in effect or "a continuing period of 1210
time," as applicable)?" 1211

If the proposal is approved by a majority of the electors 1212
voting on it, the joinder shall take effect on the first day of 1213
July following the date of the election, and the county board of 1214
elections shall notify the county auditor of each county in 1215
which the school district joining its territory to the county 1216
school financing district is located. 1217

(D) The board of any city, local, or exempted village 1218
school district whose territory is part of a county school 1219
financing district may withdraw its territory from the county 1220
school financing district thirty days after submitting to the 1221
governing board that is the taxing authority of the district and 1222
the state board a resolution proclaiming such withdrawal, 1223
adopted by a majority vote of its members, but any county school 1224
financing district tax levied in such territory on the effective 1225
date of the withdrawal shall remain in effect in such territory 1226
until such tax expires or is renewed. No board may adopt a 1227
resolution withdrawing from a county school financing district 1228
that would take effect during the forty-five days preceding the 1229
date of an election at which a levy proposed under section 1230
5705.215 of the Revised Code is to be voted upon. 1231

(E) A city, local, or exempted village school district 1232
does not lose its separate identity or legal existence by reason 1233
of joining its territory to a county school financing district 1234
under this section and an educational service center does not 1235
lose its separate identity or legal existence by reason of 1236
creating a county school financing district that accepts or 1237

loses territory under this section. 1238

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1239
the Revised Code: 1240

(A) "Ohio facilities construction commission" means the 1241
commission created pursuant to section 123.20 of the Revised 1242
Code. 1243

(B) "Classroom facilities" means rooms in which pupils 1244
regularly assemble in public school buildings to receive 1245
instruction and education and such facilities and building 1246
improvements for the operation and use of such rooms as may be 1247
needed in order to provide a complete educational program, and 1248
may include space within which a child care facility or a 1249
community resource center is housed. "Classroom facilities" 1250
includes any space necessary for the operation of a vocational 1251
education program for secondary students in any school district 1252
that operates such a program. 1253

(C) "Project" means a project to construct or acquire 1254
classroom facilities, or to reconstruct or make additions to 1255
existing classroom facilities, to be used for housing the 1256
applicable school district and its functions. 1257

(D) "School district" means a local, exempted village, or 1258
city school district as such districts are defined in Chapter 1259
3311. of the Revised Code, acting as an agency of state 1260
government, performing essential governmental functions of state 1261
government pursuant to sections 3318.01 to 3318.20 of the 1262
Revised Code. 1263

For purposes of assistance provided under sections 3318.40 1264
to 3318.45 of the Revised Code, the term "school district" as 1265
used in this section and in divisions (A), (C), and (D) of 1266

section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1267
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1268
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1269
3318.20 of the Revised Code means a joint vocational school 1270
district established pursuant to section 3311.18 of the Revised 1271
Code. 1272

(E) "School district board" means the board of education 1273
of a school district. 1274

(F) "Net bonded indebtedness" means the difference between 1275
the sum of the par value of all outstanding and unpaid bonds and 1276
notes which a school district board is obligated to pay and any 1277
amounts the school district is obligated to pay under lease- 1278
purchase agreements entered into under section 3313.375 of the 1279
Revised Code, and the amount held in the sinking fund and other 1280
indebtedness retirement funds for their redemption. Notes issued 1281
for school buses in accordance with section 3327.08 of the 1282
Revised Code, notes issued in anticipation of the collection of 1283
current revenues, and bonds issued to pay final judgments shall 1284
not be considered in calculating the net bonded indebtedness. 1285

"Net bonded indebtedness" does not include indebtedness 1286
arising from the acquisition of land to provide a site for 1287
classroom facilities constructed, acquired, or added to pursuant 1288
to sections 3318.01 to 3318.20 of the Revised Code or the par 1289
value of bonds that have been authorized by the electors and the 1290
proceeds of which will be used by the district to provide any 1291
part of its portion of the basic project cost. 1292

(G) "Board of elections" means the board of elections of 1293
the county containing the most populous portion of the school 1294
district. 1295

(H) "County auditor" means the auditor of the county in 1296
which the greatest value of taxable property of such school 1297
district is located. 1298

(I) "Tax duplicates" means the general tax lists and 1299
duplicates prescribed by sections 319.28 and 319.29 of the 1300
Revised Code. 1301

(J) "Required level of indebtedness" means: 1302

(1) In the case of school districts in the first 1303
percentile, five per cent of the district's valuation for the 1304
year preceding the year in which the controlling board approved 1305
the project under section 3318.04 of the Revised Code. 1306

(2) In the case of school districts ranked in a subsequent 1307
percentile, five per cent of the district's valuation for the 1308
year preceding the year in which the controlling board approved 1309
the project under section 3318.04 of the Revised Code, plus [two 1310
one-hundredths of one per cent multiplied by (the percentile in 1311
which the district ranks for the fiscal year preceding the 1312
fiscal year in which the controlling board approved the 1313
district's project minus one)]. 1314

(K) "Required percentage of the basic project costs" means 1315
one per cent of the basic project costs times the percentile in 1316
which the school district ranks for the fiscal year preceding 1317
the fiscal year in which the controlling board approved the 1318
district's project. 1319

(L) "Basic project cost" means a cost amount determined in 1320
accordance with rules adopted under section 111.15 of the 1321
Revised Code by the Ohio facilities construction commission. The 1322
basic project cost calculation shall take into consideration the 1323
square footage and cost per square foot necessary for the grade 1324

levels to be housed in the classroom facilities, the variation 1325
across the state in construction and related costs, the cost of 1326
the installation of site utilities and site preparation, the 1327
cost of demolition of all or part of any existing classroom 1328
facilities that are abandoned under the project, the cost of 1329
insuring the project until it is completed, any contingency 1330
reserve amount prescribed by the commission under section 1331
3318.086 of the Revised Code, and the professional planning, 1332
administration, and design fees that a school district may have 1333
to pay to undertake a classroom facilities project. 1334

For a joint vocational school district that receives 1335
assistance under sections 3318.40 to 3318.45 of the Revised 1336
Code, the basic project cost calculation for a project under 1337
those sections shall also take into account the types of 1338
laboratory spaces and program square footages needed for the 1339
vocational education programs for high school students offered 1340
by the school district. 1341

For a district that opts to divide its entire classroom 1342
facilities needs into segments, as authorized by section 1343
3318.034 of the Revised Code, "basic project cost" means the 1344
cost determined in accordance with this division of a segment. 1345

(M) (1) Except for a joint vocational school district that 1346
receives assistance under sections 3318.40 to 3318.45 of the 1347
Revised Code, a "school district's portion of the basic project 1348
cost" means the amount determined under section 3318.032 of the 1349
Revised Code. 1350

(2) For a joint vocational school district that receives 1351
assistance under sections 3318.40 to 3318.45 of the Revised 1352
Code, a "school district's portion of the basic project cost" 1353
means the amount determined under division (C) of section 1354

3318.42 of the Revised Code.	1355
(N) "Child care facility" means space within a classroom facility in which the needs of infants, toddlers, preschool children, and school children are provided for by persons other than the parent or guardian of such children for any part of the day, including persons not employed by the school district operating such classroom facility.	1356 1357 1358 1359 1360 1361
(O) "Community resource center" means space within a classroom facility in which comprehensive services that support the needs of families and children are provided by community-based social service providers.	1362 1363 1364 1365
(P) "Valuation" means the total value of all property in the school district as listed and assessed for taxation on the tax duplicates.	1366 1367 1368
(Q) "Percentile" means the percentile in which the school district is ranked pursuant to section 3318.011 of the Revised Code.	1369 1370 1371
(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system.	1372 1373 1374 1375 1376
(S) "Site preparation" means the earthwork necessary for preparation of the building foundation system, the paved pedestrian and vehicular circulation system, playgrounds on the project site, and lawn and planting on the project site.	1377 1378 1379 1380
<u>(T) "Fair market value" has the same meaning as in section 5705.01 of the Revised Code.</u>	1381 1382

Sec. 3318.06. (A) After receipt of the conditional 1383
approval of the Ohio facilities construction commission, the 1384
school district board by a majority of all of its members shall, 1385
if it desires to proceed with the project, declare all of the 1386
following by resolution: 1387

(1) That by issuing bonds in an amount equal to the school 1388
district's portion of the basic project cost the district is 1389
unable to provide adequate classroom facilities without 1390
assistance from the state; 1391

(2) Unless the school district board has resolved to 1392
transfer money in accordance with section 3318.051 of the 1393
Revised Code or to apply the proceeds of a property tax or the 1394
proceeds of an income tax, or a combination of proceeds from 1395
such taxes, as authorized under section 3318.052 of the Revised 1396
Code, that to qualify for such state assistance it is necessary 1397
to do either of the following: 1398

(a) Levy a tax outside the ten-mill limitation the 1399
proceeds of which shall be used to pay the cost of maintaining 1400
the classroom facilities included in the project; 1401

(b) Earmark for maintenance of classroom facilities from 1402
the proceeds of an existing permanent improvement tax levied 1403
under section 5705.21 of the Revised Code, if such tax can be 1404
used for maintenance, an amount equivalent to the amount of the 1405
additional tax otherwise required under this section and 1406
sections 3318.05 and 3318.08 of the Revised Code. 1407

(3) That the question of any tax levy specified in a 1408
resolution described in division (A) (2) (a) of this section, if 1409
required, shall be submitted to the electors of the school 1410
district at the next general or primary election, if there be a 1411

general or primary election not less than ninety and not more 1412
than one hundred ten days after the day of the adoption of such 1413
resolution or, if not, at a special election to be held at a 1414
time specified in the resolution which shall be not less than 1415
ninety days after the day of the adoption of the resolution and 1416
which shall be in accordance with the requirements of section 1417
3501.01 of the Revised Code. 1418

Such resolution shall also state that the question of 1419
issuing bonds of the board shall be combined in a single 1420
proposal with the question of such tax levy. More than one 1421
election under this section may be held in any one calendar 1422
year. Such resolution shall specify both of the following: 1423

(a) That the rate which it is necessary to levy shall be 1424
at the rate of not less than one-half mill for each one dollar 1425
of ~~valuation~~taxable value, and that such tax shall be levied for 1426
a period of twenty-three years; 1427

(b) That the proceeds of the tax shall be used to pay the 1428
cost of maintaining the classroom facilities included in the 1429
project. 1430

(B) A copy of a resolution adopted under division (A) of 1431
this section shall after its passage and not less than ninety 1432
days prior to the date set therein for the election be certified 1433
to the county board of elections. 1434

The resolution of the school district board, in addition 1435
to meeting other applicable requirements of section 133.18 of 1436
the Revised Code, shall state that the amount of bonds to be 1437
issued will be an amount equal to the school district's portion 1438
of the basic project cost, and state the maximum maturity of the 1439
bonds which may be any number of years not exceeding the term 1440

calculated under section 133.20 of the Revised Code as 1441
determined by the board. In estimating the amount of bonds to be 1442
issued, the board shall take into consideration the amount of 1443
moneys then in the bond retirement fund and the amount of moneys 1444
to be collected for and disbursed from the bond retirement fund 1445
during the remainder of the year in which the resolution of 1446
necessity is adopted. 1447

If the bonds are to be issued in more than one series, the 1448
resolution may state, in addition to the information required to 1449
be stated under division (B) (3) of section 133.18 of the Revised 1450
Code, the number of series, which shall not exceed five, the 1451
principal amount of each series, and the approximate date each 1452
series will be issued, and may provide that no series, or any 1453
portion thereof, may be issued before such date. Upon such a 1454
resolution being certified to the county auditor as required by 1455
division (C) of section 133.18 of the Revised Code, the county 1456
auditor, in calculating, advising, and confirming the estimated 1457
average annual property tax levy under that division, shall also 1458
calculate, advise, and confirm by certification the estimated 1459
average property tax levy for each series of bonds to be issued. 1460

Notice of the election shall include the fact that the tax 1461
levy shall be at the rate of not less than one-half mill for 1462
each one dollar of ~~valuation~~ taxable value for a period of 1463
twenty-three years, and that the proceeds of the tax shall be 1464
used to pay the cost of maintaining the classroom facilities 1465
included in the project. The notice shall also express the rate 1466
in dollars for each one hundred thousand dollars of fair market 1467
value. 1468

If the bonds are to be issued in more than one series, the 1469
board of education, when filing copies of the resolution with 1470

the board of elections as required by division (D) of section 1471
133.18 of the Revised Code, may direct the board of elections to 1472
include in the notice of election the principal amount and 1473
approximate date of each series, the maximum number of years 1474
over which the principal of each series may be paid, the 1475
estimated additional average property tax levy for each series, 1476
and the first calendar year in which the tax is expected to be 1477
due for each series, in addition to the information required to 1478
be stated in the notice under divisions (E) (3) (a) to (e) of 1479
section 133.18 of the Revised Code. 1480

(C) (1) Except as otherwise provided in division (C) (2) of 1481
this section, the form of the ballot to be used at such election 1482
shall be: 1483

"A majority affirmative vote is necessary for passage. 1484

Shall bonds be issued by the (here insert 1485
name of school district) school district to pay the local share 1486
of school construction under the State of Ohio Classroom 1487
Facilities Assistance Program in the principal amount of 1488
\$. (here insert principal amount of the bond issue), 1489
to be repaid annually over a maximum period of 1490
(here insert the maximum number of years over which the 1491
principal of the bonds may be paid) years, and an annual levy of 1492
property taxes be made outside the ten-mill limitation, 1493
estimated by the county auditor to average over the repayment 1494
period of the bond issue ~~(here insert the number of~~ 1495
~~mills estimated)~~ mills for each ~~one dollar~~ \$1 of tax 1496
~~valuation~~ taxable value, which amounts to \$. ~~(rate~~ 1497
~~expressed in cents or dollars and cents, such as "thirty six~~ 1498
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of tax 1499
~~valuation~~ fair market value to pay the annual debt charges on 1500

the bonds and to pay debt charges on any notes issued in 1501
anticipation of the bonds?" 1502

and, unless the additional levy 1503

of taxes is not required pursuant 1504

to division (C) of section 1505

3318.05 of the Revised Code, 1506

"Shall an additional levy of taxes be made for a period of 1507

twenty-three years to benefit the (here insert name 1508

of school district) school district, the proceeds of which shall 1509

be used to pay the cost of maintaining the classroom facilities 1510

included in the project at the rate of (here insert 1511

the number of mills, which shall not be less than one-half mill) 1512

mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1513

amounts to \$..... for each \$100,000 of fair market value? 1514

1515

FOR THE BOND ISSUE AND TAX LEVY
AGAINST THE BOND ISSUE AND TAX LEVY

1516

1517

" 1518

(2) If authority is sought to issue bonds in more than one 1519

series and the board of education so elects, the form of the 1520

ballot shall be as prescribed in section 3318.062 of the Revised 1521

Code. If the board of education elects the form of the ballot 1522

prescribed in that section, it shall so state in the resolution 1523

adopted under this section. 1524

(D) If it is necessary for the school district to acquire 1525

a site for the classroom facilities to be acquired pursuant to 1526

sections 3318.01 to 3318.20 of the Revised Code, the district 1527

board may propose either to issue bonds of the board or to levy 1528

a tax to pay for the acquisition of such site, and may combine 1529
the question of doing so with the questions specified in 1530
division (B) of this section. Bonds issued under this division 1531
for the purpose of acquiring a site are a general obligation of 1532
the school district and are Chapter 133. securities. 1533

The form of that portion of the ballot to include the 1534
question of either issuing bonds or levying a tax for site 1535
acquisition purposes shall be one of the following: 1536

(1) "Shall bonds be issued by the (here 1537
insert name of the school district) school district to pay costs 1538
of acquiring a site for classroom facilities under the State of 1539
Ohio Classroom Facilities Assistance Program in the principal 1540
amount of \$..... (here insert principal amount of the bond 1541
issue), to be repaid annually over a maximum period 1542
of (here insert maximum number of years over which 1543
the principal of the bonds may be paid) years, and an annual 1544
levy of property taxes be made outside the ten-mill limitation, 1545
estimated by the county auditor to average over the repayment 1546
period of the bond issue ~~(here insert number of~~ 1547
~~mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 1548
value, which ~~amount amounts~~ to \$..... (here insert rate 1549
expressed in cents or dollars and cents, such as "thirty six 1550
cents" or "\$0.36") ~~for each one hundred dollars~~ \$100,000 of 1551
valuation fair market value to pay the annual debt charges on 1552
the bonds and to pay debt charges on any notes issued in 1553
anticipation of the bonds?" 1554

(2) "Shall an additional levy of taxes outside the ten- 1555
mill limitation be made for the benefit of the (here 1556
insert name of the school district) school district for the 1557
purpose of acquiring a site for classroom facilities in the sum 1558

of \$..... (here insert annual amount the levy is to produce) 1559
estimated by the county auditor to average ~~(here insert~~ 1560
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 1561
~~valuation~~ taxable value, which amounts to \$..... for each 1562
\$100,000 of fair market value, for a period of (here 1563
insert number of years the millage is to be imposed) years?" 1564

Where it is necessary to combine the question of issuing 1565
bonds of the school district and levying a tax as described in 1566
division (B) of this section with the question of issuing bonds 1567
of the school district for acquisition of a site, the question 1568
specified in that division to be voted on shall be "For the Bond 1569
Issues and the Tax Levy" and "Against the Bond Issues and the 1570
Tax Levy." 1571

Where it is necessary to combine the question of issuing 1572
bonds of the school district and levying a tax as described in 1573
division (B) of this section with the question of levying a tax 1574
for the acquisition of a site, the question specified in that 1575
division to be voted on shall be "For the Bond Issue and the Tax 1576
Levies" and "Against the Bond Issue and the Tax Levies." 1577

Where the school district board chooses to combine the 1578
question in division (B) of this section with any of the 1579
additional questions described in divisions (A) to (D) of 1580
section 3318.056 of the Revised Code, the question specified in 1581
division (B) of this section to be voted on shall be "For the 1582
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1583
the Tax Levies." 1584

If a majority of those voting upon a proposition hereunder 1585
which includes the question of issuing bonds vote in favor 1586
thereof, and if the agreement provided for by section 3318.08 of 1587
the Revised Code has been entered into, the school district 1588

board may proceed under Chapter 133. of the Revised Code, with 1589
the issuance of bonds or bond anticipation notes in accordance 1590
with the terms of the agreement. 1591

Sec. 3318.061. This section applies only to school 1592
districts eligible to receive additional assistance under 1593
division (B) (2) of section 3318.04 of the Revised Code. 1594

The board of education of a school district in which a tax 1595
described by division (B) of section 3318.05 and levied under 1596
section 3318.06 of the Revised Code is in effect, may adopt a 1597
resolution by vote of a majority of its members to extend the 1598
term of that tax beyond the expiration of that tax as originally 1599
approved under that section. The school district board may 1600
include in the resolution a proposal to extend the term of that 1601
tax at the rate of not less than one-half mill for each dollar 1602
of ~~valuation~~ taxable value for a period of twenty-three years 1603
from the year in which the school district board and the Ohio 1604
facilities construction commission enter into an agreement under 1605
division (B) (2) of section 3318.04 of the Revised Code or in the 1606
following year, as specified in the resolution. Such a 1607
resolution may be adopted at any time before such an agreement 1608
is entered into and before the tax levied pursuant to section 1609
3318.06 of the Revised Code expires. If the resolution is 1610
combined with a resolution to issue bonds to pay the school 1611
district's portion of the basic project cost, it shall conform 1612
with the requirements of divisions (A) (1), (2), and (3) of 1613
section 3318.06 of the Revised Code, except that the resolution 1614
also shall state that the tax levy proposed in the resolution is 1615
an extension of an existing tax levied under that section. A 1616
resolution proposing an extension adopted under this section 1617
does not take effect until it is approved by a majority of 1618
electors voting in favor of the resolution at a general, 1619

primary, or special election as provided in this section. 1620

A tax levy extended under this section is subject to the 1621
same terms and limitations to which the original tax levied 1622
under section 3318.06 of the Revised Code is subject under that 1623
section, except the term of the extension shall be as specified 1624
in this section. 1625

The school district board shall certify a copy of the 1626
resolution adopted under this section to the proper county board 1627
of elections not later than ninety days before the date set in 1628
the resolution as the date of the election at which the question 1629
will be submitted to electors. The notice of the election shall 1630
conform with the requirements of division (A) (3) of section 1631
3318.06 of the Revised Code, except that the notice also shall 1632
state that the maintenance tax levy is an extension of an 1633
existing tax levy. 1634

The form of the ballot shall be as follows: 1635

"Shall the existing tax levied to pay the cost of 1636
maintaining classroom facilities constructed with the proceeds 1637
of the previously issued bonds at the rate of (here 1638
insert the number of mills, which shall not be less than one- 1639
half mill) mills ~~per dollar for each \$1 of tax valuation taxable~~ 1640
value, which amounts to \$..... for each \$100,000 of fair 1641
market value, be extended until (here insert the year 1642
that is twenty-three years after the year in which the district 1643
and commission will enter into an agreement under division (B) 1644
(2) of section 3318.04 of the Revised Code or the following 1645
year)? 1646

1647
1648

FOR EXTENDING THE EXISTING TAX LEVY

| AGAINST EXTENDING THE EXISTING TAX LEVY | 1649

" 1650

Section 3318.07 of the Revised Code applies to ballot 1651
questions under this section. 1652

Sec. 3318.062. (A) If authority is sought to issue bonds 1653
in more than one series to pay the school district's portion of 1654
the basic project cost under sections 3318.01 to 3318.20 of the 1655
Revised Code, the form of the ballot shall be: 1656

"Shall bonds be issued by the (here insert name 1657
of school district) school district to pay the local share of 1658
school construction under the State of Ohio Classroom Facilities 1659
Assistance Program in the total principal amount of \$..... 1660
(total principal amount of the bond issue), to be issued 1661
in (number of series) series, each series to be repaid 1662
annually over not more than (maximum number of years over 1663
which the principal of each series may be paid) years, and an 1664
annual levy of property taxes be made outside the ten-mill 1665
limitation to pay the annual debt charges on the bonds and on 1666
any notes issued in anticipation of the bonds, at a rate 1667
estimated by the county auditor to average over the repayment 1668
period of each series as follows: (insert the 1669
following for each series: "the series, in a 1670
principal amount of \$.....~~dollars~~, requiring mills 1671
~~per dollar for each \$1 of tax valuation taxable value~~, which 1672
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 1673
~~cents, such as "36 cents" or "\$1.41")~~ for each ~~one hundred~~ 1674
~~dollars in tax valuation~~\$100,000 of fair market value, 1675
commencing in and first payable in)"? 1676

and, unless the additional levy 1677

of taxes is not required pursuant 1678
to division (C) of section 1679
3318.05 of the Revised Code, 1680

"Shall an additional levy of taxes be made for a period of 1681
twenty-three years to benefit the (here insert name 1682
of school district) school district, the proceeds of which shall 1683
be used to pay the cost of maintaining the classroom facilities 1684
included in the project at the rate of (here insert 1685
the number of mills, which shall not be less than one-half mill) 1686
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1687
amounts to \$..... for each \$100,000 of fair market value? 1688

For the bond issue
Against the bond issue

" 1692

(B) If it is necessary for the school district to acquire 1693
a site for the classroom facilities to be acquired pursuant to 1694
sections 3318.01 to 3318.20 of the Revised Code, the district 1695
board may propose either to issue bonds of the board or to levy 1696
a tax to pay for the acquisition of such site, and may combine 1697
the question of doing so with the questions specified in 1698
division (A) of this section. Bonds issued under this division 1699
for the purpose of acquiring a site are a general obligation of 1700
the school district and are Chapter 133. securities. 1701

The form of that portion of the ballot to include the 1702
question of either issuing bonds or levying a tax for site 1703
acquisition purposes shall be one of the forms prescribed in 1704
division (D) of section 3318.06 of the Revised Code. 1705

(C) Where the school district board chooses to combine the 1706
question in division (A) of this section with any of the 1707
additional questions described in divisions (A) to (D) of 1708
section 3318.056 of the Revised Code, the question specified in 1709
division (A) of this section to be voted on shall be "For the 1710
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1711
the Tax Levies." 1712

(D) If a majority of those voting upon a proposition 1713
prescribed in this section which includes the question of 1714
issuing bonds vote in favor of that issuance, and if the 1715
agreement prescribed in section 3318.08 of the Revised Code has 1716
been entered into, the school district board may proceed under 1717
Chapter 133. of the Revised Code with the issuance of bonds or 1718
bond anticipation notes in accordance with the terms of the 1719
agreement. 1720

Sec. 3318.063. If the board of education of a city, 1721
exempted village, or local school district that has entered into 1722
an agreement under section 3318.051 of the Revised Code to make 1723
transfers of money in lieu of levying the tax for maintenance of 1724
the classroom facilities included in the district's project 1725
determines that it no longer can continue making the transfers 1726
so agreed to and desires to rescind that agreement, the board 1727
shall adopt the resolution to submit the question of the tax 1728
levy prescribed in this section. 1729

The resolution shall declare that the question of a tax 1730
levy specified in division (F) of section 3318.051 of the 1731
Revised Code shall be submitted to the electors of the school 1732
district at the next general or primary election, if there be a 1733
general or primary election not less than seventy-five and not 1734
more than ninety-five days after the day of the adoption of such 1735

resolution or, if not, at a special election to be held at a 1736
time specified in the resolution which shall be not less than 1737
seventy-five days after the day of the adoption of the 1738
resolution and which shall be in accordance with the 1739
requirements of section 3501.01 of the Revised Code. Such 1740
resolution shall specify both of the following: 1741

(A) That the rate which it is necessary to levy shall be 1742
at the rate of not less than one-half mill for each one dollar 1743
of ~~valuation~~ taxable value, and that such tax shall be levied 1744
for the number of years required by division (F) of section 1745
3318.051 of the Revised Code; 1746

(B) That the proceeds of the tax shall be used to pay the 1747
cost of maintaining the classroom facilities included in the 1748
project. 1749

A copy of such resolution shall after its passage and not 1750
less than seventy-five days prior to the date set therein for 1751
the election be certified to the county board of elections. 1752

Notice of the election shall include the fact that the tax 1753
levy shall be at the rate of not less than one-half mill for 1754
each one dollar of ~~valuation~~ taxable value for the number of 1755
years required by division (F) of section 3318.051 of the 1756
Revised Code, and that the proceeds of the tax shall be used to 1757
pay the cost of maintaining the classroom facilities included in 1758
the project. The notice shall also express the rate in dollars 1759
for each one hundred thousand dollars of fair market value. 1760

The form of the ballot to be used at such election shall 1761
be: 1762

"Shall a levy of taxes be made for a period 1763
of (here insert the number of years, which shall 1764

not be less than the number required by division (F) of section 1765
3318.051 of the Revised Code) years to benefit the 1766
(here insert name of school district) school district, the 1767
proceeds of which shall be used to pay the cost of maintaining 1768
the classroom facilities included in the project at the rate 1769
of (here insert the number of mills, which shall not 1770
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 1771
valuation taxable value, which amounts to \$..... for each 1772
\$100,000 of fair market value? 1773

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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1777

Sec. 3318.361. A school district board opting to qualify 1778
for state assistance pursuant to section 3318.36 of the Revised 1779
Code through levying the tax specified in division (D) (2) (a) or 1780
(D) (4) of that section shall declare by resolution that the 1781
question of a tax levy specified in division (D) (2) (a) or (4), 1782
as applicable, of section 3318.36 of the Revised Code shall be 1783
submitted to the electors of the school district at the next 1784
general or primary election, if there be a general or primary 1785
election not less than ninety and not more than one hundred ten 1786
days after the day of the adoption of such resolution or, if 1787
not, at a special election to be held at a time specified in the 1788
resolution which shall be not less than ninety days after the 1789
day of the adoption of the resolution and which shall be in 1790
accordance with the requirements of section 3501.01 of the 1791
Revised Code. Such resolution shall specify both of the 1792
following: 1793

(A) That the rate which it is necessary to levy shall be 1794

at the rate of not less than one-half mill for each one dollar 1795
of ~~valuation~~ taxable value, and that such tax shall be levied 1796
for a period of twenty-three years; 1797

(B) That the proceeds of the tax shall be used to pay the 1798
cost of maintaining the classroom facilities included in the 1799
project. 1800

A copy of such resolution shall after its passage and not 1801
less than ninety days prior to the date set therein for the 1802
election be certified to the county board of elections. 1803

Notice of the election shall include the fact that the tax 1804
levy shall be at the rate of not less than one-half mill for 1805
each one dollar of ~~valuation~~ taxable value for a period of 1806
twenty-three years, and that the proceeds of the tax shall be 1807
used to pay the cost of maintaining the classroom facilities 1808
included in the project. The notice shall also express the rate 1809
in dollars for each one hundred thousand dollars of fair market 1810
value. 1811

The form of the ballot to be used at such election shall 1812
be: 1813

"Shall a levy of taxes be made for a period of twenty- 1814
three years to benefit the (here insert name of 1815
school district) school district, the proceeds of which shall be 1816
used to pay the cost of maintaining the classroom facilities 1817
included in the project at the rate of (here insert 1818
the number of mills, which shall not be less than one-half mill) 1819
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1820
amounts to \$..... for each \$100,000 of fair market value? 1821

1822
1823

FOR THE TAX LEVY

| AGAINST THE TAX LEVY |

1824

"

1825

Sec. 3318.45. (A) Unless division (B) of section 3318.44 of the Revised Code applies, if a joint vocational school district board of education proposes to issue securities to generate all or part of the school district's portion of the basic project cost of the school district's project under sections 3318.40 to 3318.45 of the Revised Code, the school district board shall adopt a resolution in accordance with Chapter 133. and section 3311.20 of the Revised Code. Unless the school district board seeks authority to issue securities in more than one series, the school district board shall adopt the form of the ballot prescribed in section 133.18 of the Revised Code.

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(B) If authority is sought to issue bonds in more than one series, the form of the ballot shall be:

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1839

"Shall bonds be issued by the (here insert name of joint vocational school district) joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of \$..... (total principal amount of the bond issue), to be issued in (number of series) series, each series to be repaid annually over not more than (maximum number of years over which the principal of each series may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: [insert the following for each

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series: "the series, in a principal amount of 1854
\$. dollars, requiring mills per dollar for each 1855
\$1 of tax valuation taxable value, which amount amounts to 1856
\$. (rate expressed in cents or dollars and cents, such as 1857
"36 cents" or "\$1.41") for each one hundred dollars in tax 1858
valuation \$100,000 of fair market value, commencing in 1859
and first payable in"]? 1860

For the bond issue
Against the bond issue

"

(C) If it is necessary for the school district to acquire 1865
a site for the classroom facilities to be acquired pursuant to 1866
sections 3318.40 to 3318.45 of the Revised Code, the district 1867
board may propose either to issue bonds of the board or to levy 1868
a tax to pay for the acquisition of such site and may combine 1869
the question of doing so with the question specified by 1870
reference in division (A) of this section or the question 1871
specified in division (B) of this section. Bonds issued under 1872
this division for the purpose of acquiring a site are a general 1873
obligation of the school district and are Chapter 133. 1874
securities. 1875

The form of that portion of the ballot to include the 1876
question of either issuing bonds or levying a tax for site 1877
acquisition purposes shall be one of the following: 1878

(1) "Shall bonds be issued by the (here 1879
insert name of the joint vocational school district) joint 1880
vocational school district to pay costs of acquiring a site for 1881
classroom facilities under the State of Ohio Joint Vocational 1882

School Facilities Assistance Program in the principal amount of 1883
\$..... (here insert principal amount of the bond issue), to 1884
be repaid annually over a maximum period of (here 1885
insert maximum number of years over which the principal of the 1886
bonds may be paid) years, and an annual levy of property taxes 1887
be made outside the ten-mill limitation, estimated by the county 1888
auditor to average over the repayment period of the bond 1889
issue ~~(here insert number of mills)~~ mills for each 1890
~~one dollar~~ \$1 of tax valuation taxable value, which ~~amount~~ 1891
~~amounts to~~ \$..... ~~(here insert rate expressed in cents or~~ 1892
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 1893
each ~~one hundred dollars~~ \$100,000 of valuation fair market 1894
value, to pay the annual debt charges on the bonds and to pay 1895
debt charges on any notes issued in anticipation of the bonds?" 1896

(2) "Shall an additional levy of taxes outside the ten- 1897
mill limitation be made for the benefit of the (here 1898
insert name of the joint vocational school district) joint 1899
vocational school district for the purpose of acquiring a site 1900
for classroom facilities in the sum of \$..... (here insert 1901
annual amount the levy is to produce) estimated by the county 1902
auditor to average ~~(here insert number of mills)~~ mills 1903
for each ~~one hundred dollars~~ \$1 of valuation taxable value, 1904
which ~~amount~~ amounts to \$..... ~~(here insert rate expressed~~ 1905
~~in cents or dollars and cents, such as "thirty six cents" or~~ 1906
~~"\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 1907
market value, for a period of (here insert number of 1908
years the millage is to be imposed) years?" 1909

Where it is necessary to combine the question of issuing 1910
bonds of the joint vocational school district as described in 1911
division (A) of this section with the question of issuing bonds 1912
of the school district for acquisition of a site, the question 1913

specified in that division to be voted on shall be "For the bond issues" and "Against the bond issues." 1914
1915

Where it is necessary to combine the question of issuing bonds of the joint vocational school district as described in division (A) of this section with the question of levying a tax for the acquisition of a site, the question specified in that division to be voted on shall be "For the bond issue and the tax levy" and "Against the bond issue and the tax levy." 1916
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(D) Where the school district board chooses to combine a question specified in this section with any of the additional questions described in division (C) of section 3318.44 of the Revised Code, the question to be voted on shall be "For the bond issues and the tax levies" and "Against the bond issues and the tax levies." 1922
1923
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(E) If a majority of those voting upon a proposition prescribed in this section which includes the question of issuing bonds vote in favor of that issuance and if the agreement prescribed in section 3318.08 of the Revised Code has been entered into, the school district board may proceed under Chapter 133. of the Revised Code with the issuance of bonds or bond anticipation notes in accordance with the terms of the agreement. 1928
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Sec. 3381.03. Any county, or any two or more counties, municipal corporations, or townships, or any combination of these may create a regional arts and cultural district by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township that desires to create or to join in the creation of the district. The resolution or ordinance shall state all of 1936
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the following:	1944
(A) The purposes for the creation of the district;	1945
(B) The counties, municipal corporations, or townships that are to be included in the district;	1946 1947
(C) The official name by which the district shall be known;	1948 1949
(D) The location of the principal office of the district or the manner in which the location shall be selected;	1950 1951
(E) Subject to section 3381.05 of the Revised Code, the number, term, and compensation, which shall not exceed the sum of fifty dollars for each board and committee meeting attended by a member, of the members of the board of trustees of the district;	1952 1953 1954 1955 1956
(F) Subject to section 3381.05 of the Revised Code, the manner in which members of the board of trustees of the district shall be appointed; the method of filling vacancies; and the period, if any, for which a trustee continues in office after expiration of the trustee's term pending the appointment of the trustee's successor;	1957 1958 1959 1960 1961 1962
(G) The manner of apportioning expenses of the district among the participating counties, municipal corporations, and townships.	1963 1964 1965
The resolution or ordinance may also provide that the authority of the districts to make grants under section 3381.20 of the Revised Code may be totally or partially delegated to one or more area arts councils, as defined in section 757.03 of the Revised Code, located within the district.	1966 1967 1968 1969 1970
The district provided for in the resolution or ordinance	1971

shall be created upon the adoption of the resolution or 1972
ordinance by the board of county commissioners of each county, 1973
the legislative authority of each municipal corporation, and the 1974
board of township trustees of each township enumerated in the 1975
resolution or ordinance. The resolution or ordinance may be 1976
amended to include additional counties, municipal corporations, 1977
or townships or for any other purpose by the adoption of an 1978
amendment by the board of county commissioners of each county, 1979
the legislative authority of each municipal corporation, and the 1980
board of township trustees of each township that has created or 1981
joined or proposes to join the district. 1982

After each county, municipal corporation, and township has 1983
adopted a resolution or ordinance approving inclusion of 1984
additional counties, municipal corporations, or townships in the 1985
district, a copy of the resolution or ordinance shall be filed 1986
with the clerk of the board of the county commissioners of each 1987
county, the clerk of the legislative authority of each municipal 1988
corporation, and the fiscal officer of the board of trustees of 1989
each township proposed to be included in the district. The 1990
inclusion is effective when all such filing is completed unless 1991
the district to which territory is to be added has authority to 1992
levy an ad valorem tax on property within its territory, in 1993
which event the inclusion shall become effective upon voter 1994
approval of the joinder and the tax. The board of trustees shall 1995
promptly certify the proposal to the board or boards of 1996
elections for the purpose of having the proposal placed on the 1997
ballot at the next general or primary election that occurs not 1998
less than sixty days after the date of the meeting of the board 1999
of trustees, or at a special election held on a date specified 2000
in the certification that is not less than sixty days after the 2001
date of the meeting of the board. If territory of more than one 2002

county, municipal corporation, or township is to be added to the 2003
regional arts and cultural district, the electors of the 2004
territories of the counties, municipal corporations, or 2005
townships which are to be added shall vote as a district, and 2006
the outcome of the election shall be determined by the vote cast 2007
in the entire district. Upon certification of a proposal to the 2008
board or boards of elections pursuant to this section, the board 2009
or boards of elections shall make the necessary arrangements for 2010
the submission of the questions to the electors of the territory 2011
to be added to the district, and the election shall be held, 2012
canvassed, and certified in the manner provided for the 2013
submission of tax levies under section 5705.19 of the Revised 2014
Code, except that the question appearing on the ballot shall 2015
read: 2016

"Shall the territory within the (name 2017
or names of political subdivisions to be joined) be added 2018
to (name) regional arts and 2019
cultural district? And shall a(n) (here 2020
insert type of tax or taxes) at a rate of taxation not to exceed 2021
..... (here insert maximum tax rate or rates) be levied for 2022
purposes of such district?" 2023

If the tax is a tax on property, the rate shall be 2024
expressed numerically in mills for each one dollar of taxable 2025
value and numerically in dollars for each one hundred thousand 2026
dollars of fair market value, as that term is defined in section 2027
5705.01 of the Revised Code. 2028

If the question is approved by a majority of the electors 2029
voting on the question, the joinder is effective immediately, 2030
and the district may extend the levy of the tax against all the 2031
taxable property within the territory that has been added. If 2032

the question is approved at a general election or at a special 2033
election occurring prior to a general election but after the 2034
fifteenth day of July in any calendar year, the district may 2035
amend its budget and resolution adopted pursuant to section 2036
5705.34 of the Revised Code, and the levy shall be placed on the 2037
current tax list and duplicate and collected as other taxes are 2038
collected from all taxable property within the territory of the 2039
district, including the territory added as a result of the 2040
election. 2041

The territory of a district shall be coextensive with the 2042
territory of the counties, municipal corporations, and townships 2043
included within the district, provided that the same territory 2044
may not be included in more than one regional arts and cultural 2045
district, and provided, that if a district includes only a 2046
portion of an entire county, a district may be created in the 2047
remaining portion of the same county by resolution of the board 2048
of county commissioners acting alone or in conjunction with 2049
municipal corporations and townships as provided in this 2050
section. 2051

Sec. 3501.22. (A) (1) ~~On~~ Except as otherwise provided in 2052
division (A) (2) of this section, on or before the fifteenth day 2053
of September in each year, the board of elections by a majority 2054
vote shall, after careful examination and investigation as to 2055
their qualifications, appoint for each election precinct four 2056
residents of the county in which the precinct is located, as 2057
precinct election officials. Except as otherwise provided in 2058
division (C) of this section, all precinct election officials 2059
shall be qualified electors. The precinct election officials 2060
shall constitute the election officers of the precinct. Not more 2061
than one-half of the total number of precinct election officials 2062
shall be members of the same political party. The term of such 2063

precinct officers shall be for one year. The board may, at any 2064
time, designate any number of election officers, not more than 2065
one-half of whom shall be members of the same political party, 2066
to perform their duties at any precinct in any election. The 2067
board may appoint additional officials, equally divided between 2068
the two major political parties, when necessary to expedite 2069
voting. If the board of elections determines that four precinct 2070
election officials are not required in a precinct for a special 2071
election, the board of elections may select two of the 2072
precinct's election officers, who are not members of the same 2073
political party, to serve as the precinct election officials for 2074
that precinct in that special election. 2075

Vacancies for unexpired terms shall be filled by the 2076
board. When new precincts have been created, the board shall 2077
appoint precinct election officials for those precincts for the 2078
unexpired term. Any precinct election official may be summarily 2079
removed from office at any time by the board for neglect of 2080
duty, malfeasance, or misconduct in office or for any other good 2081
and sufficient reason. 2082

Precinct election officials shall perform all of the 2083
duties provided by law for receiving the ballots and supplies, 2084
opening and closing the polls, and overseeing the casting of 2085
ballots during the time the polls are open, and any other duties 2086
required by section 3501.26 of the Revised Code. 2087

A board of elections may designate two precinct election 2088
officials as counting officials to count and tally the votes 2089
cast and certify the results of the election at each precinct, 2090
and perform other duties as provided by law. To expedite the 2091
counting of votes at each precinct, the board may appoint 2092
additional officials, not more than one-half of whom shall be 2093

members of the same political party. 2094

Except as otherwise provided in division (A)(2) of this 2095
section, the board shall designate one of the precinct election 2096
officials who is a member of the dominant political party to 2097
serve as a voting location manager, whose duty it is to deliver 2098
the returns of the election and all supplies to the office of 2099
the board. For these services, the voting location manager shall 2100
receive additional compensation in an amount, consistent with 2101
section 3501.28 of the Revised Code, determined by the board of 2102
elections. 2103

The board shall issue to each precinct election official a 2104
certificate of appointment, which the official shall present to 2105
the voting location manager at the time the polls are opened. 2106

(2) If the board of elections, by a vote of at least three 2107
members of the board, opts to have a single voting location 2108
serve more than one precinct, the board may do ~~both~~ any of the 2109
following: 2110

(a) Designate a single ~~presiding judge~~ voting location 2111
manager for the voting location. The ~~presiding judge~~ voting 2112
location manager shall be a member of the political party whose 2113
candidate received the highest number of votes for governor at 2114
the most recent general election for that office in the 2115
precincts whose polling places are located at the applicable 2116
voting location, when tallying the combined vote for governor in 2117
all such precincts. 2118

(b) Combine the pollbooks for those precincts to create a 2119
single pollbook for the voting location; 2120

(c) If electronic pollbooks are being used in the voting 2121
location, as described in section 3506.021 of the Revised Code, 2122

appoint not less than two precinct election officials for each 2123
precinct. 2124

(B) If the board of elections determines that not enough 2125
qualified electors in a precinct are available to serve as 2126
precinct officers, it may appoint persons to serve as precinct 2127
officers at a primary, special, or general election who are at 2128
least seventeen years of age and are registered to vote in 2129
accordance with section 3503.07 of the Revised Code. 2130

(C) (1) A board of elections, in conjunction with the board 2131
of education of a city, local, or exempted village school 2132
district, the governing authority of a community school 2133
established under Chapter 3314. of the Revised Code, or the 2134
chief administrator of a nonpublic school may establish a 2135
program permitting certain high school students to apply and, if 2136
appointed by the board of elections, to serve as precinct 2137
officers at a primary, special, or general election. 2138

In addition to the requirements established by division 2139
(C) (2) of this section, a board of education, governing 2140
authority, or chief administrator that establishes a program 2141
under this division in conjunction with a board of elections may 2142
establish additional criteria that students shall meet to be 2143
eligible to participate in that program. 2144

(2) (a) To be eligible to participate in a program 2145
established under division (C) (1) of this section, a student 2146
shall be a United States citizen, a resident of the county, at 2147
least seventeen years of age, and enrolled in the senior year of 2148
high school. 2149

(b) Any student applying to participate in a program 2150
established under division (C) (1) of this section, as part of 2151

the student's application process, shall declare the student's 2152
political party affiliation with the board of elections. 2153

(3) No student appointed as a precinct officer pursuant to 2154
a program established under division (C)(1) of this section 2155
shall be designated as a voting location manager. 2156

(4) Any student participating in a program established 2157
under division (C)(1) of this section shall be excused for that 2158
student's absence from school on the day of an election at which 2159
the student is serving as a precinct officer. 2160

(D) In any precinct with six or more precinct officers, up 2161
to two students participating in a program established under 2162
division (C)(1) of this section who are under eighteen years of 2163
age may serve as precinct officers. Not more than one precinct 2164
officer in any given precinct with fewer than six precinct 2165
officers shall be under eighteen years of age. 2166

Sec. 4582.024. After a port authority has been created, 2167
any municipal corporation, township, or county, acting by 2168
ordinance, resolution of the township trustees, or resolution of 2169
the county commissioners, respectively, which is contiguous to 2170
such port authority, or to any municipal corporation, township, 2171
or county which proposes to join such port authority at the same 2172
time and is contiguous to such port authority, or any county 2173
within which such port authority is situated, may join such port 2174
authority and thereupon the jurisdiction and territory of such 2175
port authority shall include such municipal corporation, county, 2176
or township. If more than one such political subdivision is to 2177
be joined to the port authority at the same time, then each such 2178
ordinance or resolution shall designate the political 2179
subdivisions which are to be so joined. Any territory or 2180
municipal corporation not included in a port authority and which 2181

is annexed to a municipal corporation included within the 2182
jurisdiction and territory of a port authority shall, on such 2183
annexation and without further proceedings, be annexed to and be 2184
included in the jurisdiction and territory of such port 2185
authority. Before such political subdivision or subdivisions are 2186
joined to a port authority, other than by annexation to a 2187
municipality, the political subdivision or subdivisions 2188
theretofore comprising such port authority shall agree upon the 2189
terms and conditions pursuant to which such political 2190
subdivision or subdivisions are to be joined. For all purposes 2191
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2192
such political subdivision or subdivisions shall be considered 2193
to have participated in the creation of such port authority, 2194
except that the initial term of any director of the port 2195
authority appointed by such a political subdivision shall be 2196
four years. After each ordinance or resolution proposing joinder 2197
to the port authority has become effective and the terms and 2198
conditions of joinder have been agreed to, the board of 2199
directors of the port authority shall by resolution either 2200
accept or reject such joinder. Such joinder shall be effective 2201
on adoption of the resolution accepting such joinder, unless the 2202
port authority to which a political subdivision or subdivisions 2203
including a county within which such port authority is located, 2204
are to be joined has authority under section 4582.14 of the 2205
Revised Code to levy a tax on property within its jurisdiction, 2206
then such joinder shall not be effective until approved by the 2207
affirmative vote of a majority of the electors voting on the 2208
question of such joinder. If more than one political subdivision 2209
is to be joined to the port authority, then the electors of such 2210
subdivision shall vote as a district and the majority 2211
affirmative vote shall be determined by the vote cast in such 2212
district as a whole. Such election shall be called by the board 2213

of directors of the port authority and shall be held, canvassed, 2214
and certified in the manner provided for the submission of tax 2215
levies under section 5705.191 of the Revised Code except that 2216
the question appearing on the ballot shall read: 2217

"Shall 2218

(name or names of political subdivisions to be joined) 2219

be joined to (name) port authority and the 2220

~~(name)~~ 2221

existing tax levy (levies) of such port authority (aggregating) 2222

..... ~~mill per dollar mill(s) for each \$1 of valuation-~~ 2223
taxable value, which amounts to \$..... for each \$100,000 of 2224
fair market value, be authorized to be 2225

levied against properties within 2226

....." 2227

(name or names of political subdivisions to be joined) 2228

If the question is approved such joinder shall be immediately 2229
effective and the port authority shall be authorized to extend 2230
the levy of such tax against all the taxable property within the 2231
political subdivision or political subdivisions which have been 2232
joined. If such question is approved at a general election then 2233
the port authority may amend its budget and resolution adopted 2234
pursuant to section 5705.34 of the Revised Code and such levy 2235
shall be placed on the current tax list and duplicate and 2236
collected as other taxes are collected from all taxable property 2237
within the port authority including the political subdivision or 2238
political subdivisions joined as a result of such election. 2239

As used in this section, "fair market value" has the same 2240

meaning as in section 5705.01 of the Revised Code. 2241

Sec. 4582.26. After a port authority has been created, any 2242
municipal corporation, township, county, or other political 2243
subdivision, acting by ordinance or resolution, which is 2244
contiguous to any municipal corporation, township, county, or 2245
other political subdivision which participated in the creation 2246
of such port authority or to any municipal corporation, 2247
township, county, or other political subdivision which proposes 2248
to join the port authority at the same time and is contiguous to 2249
any municipal corporation, township, county, or other political 2250
subdivision which participated in the creation of such port 2251
authority, may join such port authority, and thereupon the 2252
jurisdiction and territory of the port authority includes the 2253
municipal corporation, county, township, or other political 2254
subdivision so joining. If more than one such political 2255
subdivision is to be joined to the port authority at the same 2256
time, then each such ordinance or resolution shall designate the 2257
political subdivisions which are to be so joined. Any territory 2258
or municipal corporation not included in a port authority and 2259
which is annexed to a municipal corporation included within the 2260
jurisdiction and territory of a port authority shall, on such 2261
annexation and without further proceedings, be annexed to and be 2262
included in the jurisdiction and territory of the port 2263
authority. Before such political subdivision or subdivisions are 2264
joined to a port authority, other than by annexation to a 2265
municipal corporation, the political subdivision or subdivisions 2266
thereof comprising such port authority shall agree upon the 2267
terms and conditions pursuant to which such political 2268
subdivision or subdivisions are to be joined. For all purposes 2269
of sections 4582.21 to 4582.59 of the Revised Code, such 2270
political subdivision or subdivisions shall be considered to 2271

have participated in the creation of such port authority, except 2272
that the initial term of any director of the port authority 2273
appointed by such a political subdivision shall be four years. 2274
After each ordinance or resolution proposing joinder to the port 2275
authority has become effective and the terms and conditions of 2276
joinder have been agreed to, the board of directors of the port 2277
authority shall by resolution either accept or reject such 2278
joinder. Such joinder shall be effective upon adoption of the 2279
resolution accepting such joinder, unless the port authority to 2280
which a political subdivision or subdivisions, including a 2281
county within which such port authority is located, are to be 2282
joined, has authority under section 4582.40 of the Revised Code 2283
to levy a tax on property within its jurisdiction, then such 2284
joinder shall not be effective until approved by the affirmative 2285
vote of a majority of the electors voting on the question of the 2286
joinder. If more than one political subdivision is to be joined 2287
to the port authority, then the electors of such subdivisions 2288
shall vote as a district and the majority affirmative vote shall 2289
be determined by the vote cast in such district as a whole. The 2290
election shall be called by the board of directors of the port 2291
authority and shall be held, canvassed, and certified in the 2292
manner provided for the submission of tax levies under section 2293
5705.191 of the Revised Code except that the question appearing 2294
on the ballot shall read: 2295

"Shall 2296

(Name or names of political subdivisions to be joined) 2297

..... 2298

~~be joined)~~ 2299

be joined to (Name) port authority 2300

(Name)	2301
and the existing tax levy (levies) of such port authority	2302
(aggregating) mill per dollar mill(s) for each	2303
<u>\$1 of valuation taxable value, which amounts to \$..... for</u>	2304
<u>each \$100,000 of fair market value</u>	2305
be authorized to be levied against properties within	2306
.....?"	2307
(Name or names of political subdivisions to be joined)	2308
If the question is approved the joinder becomes immediately	2309
effective and the port authority is authorized to extend the	2310
levy of such tax against all the taxable property within the	2311
political subdivision or political subdivisions which have been	2312
joined. If such question is approved at a general election, then	2313
the port authority may amend its budget and resolution adopted	2314
pursuant to section 5705.34 of the Revised Code and such levy	2315
shall be placed on the current tax list and duplicate and	2316
collected as other taxes are collected from all taxable property	2317
within the port authority including the political subdivision or	2318
political subdivisions joined as a result of the election.	2319
<u>As used in this section, "fair market value" has the same</u>	2320
<u>meaning as in section 5705.01 of the Revised Code.</u>	2321
Sec. 5705.01. As used in this chapter:	2322
(A) "Subdivision" means any county; municipal corporation;	2323
township; township police district; joint police district;	2324
township fire district; joint fire district; joint ambulance	2325
district; joint emergency medical services district; fire and	2326
ambulance district; joint recreation district; township waste	2327
disposal district; township road district; community college	2328

district; technical college district; detention facility 2329
district; a district organized under section 2151.65 of the 2330
Revised Code; a combined district organized under sections 2331
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2332
drug addiction, and mental health service district; a drainage 2333
improvement district created under section 6131.52 of the 2334
Revised Code; a lake facilities authority created under Chapter 2335
353. of the Revised Code; a union cemetery district; a county 2336
school financing district; a city, local, exempted village, 2337
cooperative education, or joint vocational school district; or a 2338
regional student education district created under section 2339
3313.83 of the Revised Code. 2340

(B) "Municipal corporation" means all municipal 2341
corporations, including those that have adopted a charter under 2342
Article XVIII, Ohio Constitution. 2343

(C) "Taxing authority" or "bond issuing authority" means, 2344
in the case of any county, the board of county commissioners; in 2345
the case of a municipal corporation, the council or other 2346
legislative authority of the municipal corporation; in the case 2347
of a city, local, exempted village, cooperative education, or 2348
joint vocational school district, the board of education; in the 2349
case of a community college district, the board of trustees of 2350
the district; in the case of a technical college district, the 2351
board of trustees of the district; in the case of a detention 2352
facility district, a district organized under section 2151.65 of 2353
the Revised Code, or a combined district organized under 2354
sections 2152.41 and 2151.65 of the Revised Code, the joint 2355
board of county commissioners of the district; in the case of a 2356
township, the board of township trustees; in the case of a joint 2357
police district, the joint police district board; in the case of 2358
a joint fire district, the board of fire district trustees; in 2359

the case of a joint recreation district, the joint recreation 2360
district board of trustees; in the case of a joint-county 2361
alcohol, drug addiction, and mental health service district, the 2362
district's board of alcohol, drug addiction, and mental health 2363
services; in the case of a joint ambulance district or a fire 2364
and ambulance district, the board of trustees of the district; 2365
in the case of a union cemetery district, the legislative 2366
authority of the municipal corporation and the board of township 2367
trustees, acting jointly as described in section 759.341 of the 2368
Revised Code; in the case of a drainage improvement district, 2369
the board of county commissioners of the county in which the 2370
drainage district is located; in the case of a lake facilities 2371
authority, the board of directors; in the case of a joint 2372
emergency medical services district, the joint board of county 2373
commissioners of all counties in which all or any part of the 2374
district lies; and in the case of a township police district, a 2375
township fire district, a township road district, or a township 2376
waste disposal district, the board of township trustees of the 2377
township in which the district is located. "Taxing authority" 2378
also means the educational service center governing board that 2379
serves as the taxing authority of a county school financing 2380
district as provided in section 3311.50 of the Revised Code, and 2381
the board of directors of a regional student education district 2382
created under section 3313.83 of the Revised Code. 2383

(D) "Fiscal officer" in the case of a county, means the 2384
county auditor; in the case of a municipal corporation, the city 2385
auditor or village clerk, or an officer who, by virtue of the 2386
charter, has the duties and functions of the city auditor or 2387
village clerk, except that in the case of a municipal university 2388
the board of directors of which have assumed, in the manner 2389
provided by law, the custody and control of the funds of the 2390

university, the chief accounting officer of the university shall 2391
perform, with respect to the funds, the duties vested in the 2392
fiscal officer of the subdivision by sections 5705.41 and 2393
5705.44 of the Revised Code; in the case of a school district, 2394
the treasurer of the board of education; in the case of a county 2395
school financing district, the treasurer of the educational 2396
service center governing board that serves as the taxing 2397
authority; in the case of a township, the township fiscal 2398
officer; in the case of a joint police district, the treasurer 2399
of the district; in the case of a joint fire district, the clerk 2400
of the board of fire district trustees; in the case of a joint 2401
ambulance district, the clerk of the board of trustees of the 2402
district; in the case of a joint emergency medical services 2403
district, the person appointed as fiscal officer pursuant to 2404
division (D) of section 307.053 of the Revised Code; in the case 2405
of a fire and ambulance district, the person appointed as fiscal 2406
officer pursuant to division (B) of section 505.375 of the 2407
Revised Code; in the case of a joint recreation district, the 2408
person designated pursuant to section 755.15 of the Revised 2409
Code; in the case of a union cemetery district, the clerk of the 2410
municipal corporation designated in section 759.34 of the 2411
Revised Code; in the case of a children's home district, 2412
educational service center, general health district, joint- 2413
county alcohol, drug addiction, and mental health service 2414
district, county library district, detention facility district, 2415
district organized under section 2151.65 of the Revised Code, a 2416
combined district organized under sections 2152.41 and 2151.65 2417
of the Revised Code, or a metropolitan park district for which 2418
no treasurer has been appointed pursuant to section 1545.07 of 2419
the Revised Code, the county auditor of the county designated by 2420
law to act as the auditor of the district; in the case of a 2421
metropolitan park district which has appointed a treasurer 2422

pursuant to section 1545.07 of the Revised Code, that treasurer; 2423
in the case of a drainage improvement district, the auditor of 2424
the county in which the drainage improvement district is 2425
located; in the case of a lake facilities authority, the fiscal 2426
officer designated under section 353.02 of the Revised Code; in 2427
the case of a regional student education district, the fiscal 2428
officer appointed pursuant to section 3313.83 of the Revised 2429
Code; and in all other cases, the officer responsible for 2430
keeping the appropriation accounts and drawing warrants for the 2431
expenditure of the moneys of the district or taxing unit. 2432

(E) "Permanent improvement" or "improvement" means any 2433
property, asset, or improvement with an estimated life or 2434
usefulness of five years or more, including land and interests 2435
therein, and reconstructions, enlargements, and extensions 2436
thereof having an estimated life or usefulness of five years or 2437
more. 2438

(F) "Current operating expenses" and "current expenses" 2439
mean the lawful expenditures of a subdivision, except those for 2440
permanent improvements, and except payments for interest, 2441
sinking fund, and retirement of bonds, notes, and certificates 2442
of indebtedness of the subdivision. 2443

(G) "Debt charges" means interest, sinking fund, and 2444
retirement charges on bonds, notes, or certificates of 2445
indebtedness. 2446

(H) "Taxing unit" means any subdivision or other 2447
governmental district having authority to levy taxes on the 2448
property in the district or issue bonds that constitute a charge 2449
against the property of the district, including conservancy 2450
districts, metropolitan park districts, sanitary districts, road 2451
districts, and other districts. 2452

(I) "District authority" means any board of directors, trustees, commissioners, or other officers controlling a district institution or activity that derives its income or funds from two or more subdivisions, such as the educational service center, the trustees of district children's homes, the district board of health, a joint-county alcohol, drug addiction, and mental health service district's board of alcohol, drug addiction, and mental health services, detention facility districts, a joint recreation district board of trustees, districts organized under section 2151.65 of the Revised Code, combined districts organized under sections 2152.41 and 2151.65 of the Revised Code, and other such boards.

(J) "Tax list" and "tax duplicate" mean the general tax lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code.

(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates.

(L) "Association library district" means a territory, the boundaries of which are defined by the state library board pursuant to division (I) of section 3375.01 of the Revised Code, in which a library association or private corporation maintains a free public library.

(M) "Library district" means a territory, the boundaries of which are defined by the state library board pursuant to section 3375.01 of the Revised Code, in which the board of trustees of a county, municipal corporation, school district, or township public library maintains a free public library.

(N) "Qualifying library levy" means either of the following:

(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision;

(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code.

(P) "Fair market value" means the true value in money of real property.

Sec. 5705.03. (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

(B) (1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any

purpose authorized by the Revised Code, the taxing authority 2511
shall certify to the county auditor a resolution or ordinance 2512
requesting that the county auditor certify to the taxing 2513
authority the total current tax valuation of the subdivision, 2514
and the number of mills for each one dollar of taxable value and 2515
that rate stated in dollars for each one hundred thousand 2516
dollars of fair market value required to generate a specified 2517
amount of revenue, or the dollar amount of revenue that would be 2518
generated by a specified number of mills for each one dollar of 2519
taxable value. The resolution or ordinance shall state all of 2520
the following: 2521

(a) The purpose of the tax; 2522

(b) Whether the tax is an additional levy, a renewal or a 2523
replacement of an existing tax, or a renewal or replacement of 2524
an existing tax with an increase or a decrease; 2525

(c) The section of the Revised Code authorizing submission 2526
of the question of the tax; 2527

(d) The term of years of the tax or if the tax is for a 2528
continuing period of time; 2529

(e) That the tax is to be levied upon the entire territory 2530
of the subdivision or, if authorized by the Revised Code, a 2531
description of the portion of the territory of the subdivision 2532
in which the tax is to be levied; 2533

(f) The date of the election at which the question of the 2534
tax shall appear on the ballot; 2535

(g) That the ballot measure shall be submitted to the 2536
entire territory of the subdivision or, if authorized by the 2537
Revised Code, a description of the portion of the territory of 2538
the subdivision to which the ballot measure shall be submitted; 2539

(h) The tax year in which the tax will first be levied and 2540
the calendar year in which the tax will first be collected; 2541

(i) Each such county in which the subdivision has 2542
territory. 2543

If a subdivision is located in more than one county, the 2544
county auditor shall obtain from the county auditor of each 2545
other county in which the subdivision is located the current tax 2546
valuation for the portion of the subdivision in that county. The 2547
county auditor shall issue the certification to the taxing 2548
authority within ten days after receiving the taxing authority's 2549
resolution or ordinance requesting it. 2550

~~(2) When considering the tangible personal property 2551
component of the tax valuation of the subdivision, the county 2552
auditor shall take into account the assessment percentages 2553
prescribed in section 5711.22 of the Revised Code. The tax 2554
commissioner may issue rules, orders, or instructions directing 2555
how the assessment percentages must be utilized. 2556~~

~~(3) Upon receiving the certification from the county 2557
auditor, the taxing authority may adopt a resolution or 2558
ordinance stating the rate of the tax levy, expressed in mills 2559
for each one dollar in tax valuation of taxable value and in 2560
dollars for each one hundred thousand dollars of fair market 2561
value, as estimated by the county auditor, and that the taxing 2562
authority will proceed with the submission of the question of 2563
the tax to electors. The taxing authority shall certify this 2564
resolution or ordinance, a copy of the county auditor's 2565
certification, and the resolution or ordinance the taxing 2566
authority adopted under division (B) (1) of this section to the 2567
proper county board of elections in the manner and within the 2568
time prescribed by the section of the Revised Code governing 2569~~

submission of the question. The county board of elections shall 2570
not submit the question of the tax to electors unless a copy of 2571
the county auditor's certification accompanies the resolutions 2572
or ordinances the taxing authority certifies to the board. 2573
Before requesting a taxing authority to submit a tax levy, any 2574
agency or authority authorized to make that request shall first 2575
request the certification from the county auditor provided under 2576
this section. 2577

~~(4)~~ (3) This division is supplemental to, and not in 2578
derogation of, any similar requirement governing the 2579
certification by the county auditor of the tax valuation of a 2580
subdivision or necessary tax rates for the purposes of the 2581
submission of the question of a tax in excess of the ten-mill 2582
limitation, including sections 133.18 and 5705.195 of the 2583
Revised Code. 2584

(C) All taxes levied on property shall be extended on the 2585
tax list and duplicate by the county auditor of the county in 2586
which the property is located, and shall be collected by the 2587
county treasurer of such county in the same manner and under the 2588
same laws and rules as are prescribed for the assessment and 2589
collection of county taxes. The proceeds of any tax levied by or 2590
for any subdivision when received by its fiscal officer shall be 2591
deposited in its treasury to the credit of the appropriate fund. 2592

Sec. 5705.192. (A) For the purposes of this section only, 2593
"taxing authority" includes a township board of park 2594
commissioners appointed under section 511.18 of the Revised 2595
Code. 2596

(B) A taxing authority may propose to replace an existing 2597
levy that the taxing authority is authorized to levy, regardless 2598
of the section of the Revised Code under which the authority is 2599

granted, except a school district emergency levy proposed 2600
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 2601
The taxing authority may propose to replace the existing levy in 2602
its entirety at the rate at which it is authorized to be levied; 2603
may propose to replace a portion of the existing levy at a 2604
lesser rate; or may propose to replace the existing levy in its 2605
entirety and increase the rate at which it is levied. If the 2606
taxing authority proposes to replace an existing levy, the 2607
proposed levy shall be called a replacement levy and shall be so 2608
designated on the ballot. Except as otherwise provided in this 2609
division, a replacement levy shall be limited to the purpose of 2610
the existing levy, and shall appear separately on the ballot 2611
from, and shall not be conjoined with, the renewal of any other 2612
existing levy. In the case of an existing school district levy 2613
imposed under section 5705.21 of the Revised Code for the 2614
purpose specified in division (F) of section 5705.19 of the 2615
Revised Code, or in the case of an existing school district levy 2616
imposed under section 5705.217 of the Revised Code for the 2617
acquisition, construction, enlargement, renovation, and 2618
financing of permanent improvements, the replacement for that 2619
existing levy may be for the same purpose or for the purpose of 2620
general permanent improvements as defined in section 5705.21 of 2621
the Revised Code. The replacement for an existing levy imposed 2622
under division (L) of section 5705.19 or section 5705.222 of the 2623
Revised Code may be for any purpose authorized for a levy 2624
imposed under section 5705.222 of the Revised Code. 2625

The resolution proposing a replacement levy shall specify 2626
the purpose of the levy; its proposed rate expressed in mills 2627
for each one dollar of taxable value and in dollars for each one 2628
hundred thousand dollars of fair market value; whether the 2629
proposed rate is the same as the rate of the existing levy, a 2630

reduction, or an increase; the extent of any reduction or 2631
increase expressed in mills for each one dollar of taxable value 2632
and in dollars for each one hundred thousand dollars of fair 2633
market value; the first calendar year in which the levy will be 2634
due; and the term of the levy, expressed in years or, if 2635
applicable, that it will be levied for a continuing period of 2636
time. 2637

The sections of the Revised Code governing the maximum 2638
rate and term of the existing levy, the contents of the 2639
resolution that proposed the levy, the adoption of the 2640
resolution, the arrangements for the submission of the question 2641
of the levy, and notice of the election also govern the 2642
respective provisions of the proposal to replace the existing 2643
levy, except as provided in divisions (B) (1) to (4) of this 2644
section: 2645

(1) In the case of an existing school district levy that 2646
is imposed under section 5705.21 of the Revised Code for the 2647
purpose specified in division (F) of section 5705.19 of the 2648
Revised Code or under section 5705.217 of the Revised Code for 2649
the acquisition, construction, enlargement, renovation, and 2650
financing of permanent improvements, and that is to be replaced 2651
by a levy for general permanent improvements, the term of the 2652
replacement levy may be for a continuing period of time. 2653

(2) The date on which the election is held shall be as 2654
follows: 2655

(a) For the replacement of a levy with a fixed term of 2656
years, the date of the general election held during the last 2657
year the existing levy may be extended on the real and public 2658
utility property tax list and duplicate, or the date of any 2659
election held in the ensuing year; 2660

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

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

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

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

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

"A replacement of a tax for the benefit of (name of subdivision or public library) for the purpose of (the purpose stated in the resolution) at a rate not exceeding mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars in valuation~~ \$100,000 of fair market value, for (number of years levy is to run, or that it will be levied for a

continuous period of time) 2690

FOR THE TAX LEVY	2691
AGAINST THE TAX LEVY	2692

" 2693

If the replacement levy is proposed by a qualifying school 2695
district to replace an existing tax levied under division (B) of 2696
section 5705.21, division (C)(1) of section 5705.212, or 2697
division (J) of section 5705.218 of the Revised Code, the form 2698
of the ballot shall be modified by adding, after the phrase 2699
"each ~~one dollar~~ \$1 of valuation taxable value," the following: 2700
"(of which mills is to be allocated to partnering 2701
community schools)." 2702

If the proposal is to replace an existing levy and 2703
increase the rate of the existing levy, the form of the ballot 2704
shall be changed by adding the words "..... mills of an 2705
existing levy, which amounts to \$..... for each \$100,000 of 2706
fair market value, and an increase of mills, which 2707
amounts to \$..... for each \$100,000 of fair market value, to 2708
constitute" after the words "a replacement of." If the proposal 2709
is to replace only a portion of an existing levy, the form of 2710
the ballot shall be changed by adding the words "a portion of an 2711
existing levy, being a reduction of mills, which 2712
amounts to \$..... for each \$100,000 of fair market value, to 2713
constitute" after the words "a replacement of." If the existing 2714
levy is imposed under division (B) of section 5705.21, division 2715
(C)(1) of section 5705.212, or division (J) of section 5705.218 2716
of the Revised Code, the form of the ballot also shall state the 2717
portion of the total increased rate or of the total rate as 2718
reduced that is to be allocated to partnering community schools. 2719

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 the end of the form the phrase ", commencing in (first year the replacement tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

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

(D) Two or more existing levies, or any portion of those levies, may be combined into one replacement levy, so long as all of the existing levies are for the same purpose and either all are due to expire the same year or all are for a continuing period of time. The question of combining all or portions of those existing levies into the replacement levy shall appear as one ballot proposition before the electors. If the electors approve the ballot proposition, all or the stated portions of the existing levies are replaced by one replacement levy.

(E) A levy approved in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of a levy approved under this section, the levy shall be extended on the tax lists after the February settlement succeeding the election at which the levy was approved. If the levy is to be placed on the tax lists of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, which shall forthwith make the necessary levy

and certify it to the county auditor, who shall extend it on the 2750
tax lists for collection. After the first year, the levy shall 2751
be included in the annual tax budget that is certified to the 2752
county budget commission. 2753

If notes are authorized to be issued in anticipation of 2754
the proceeds of the existing levy, notes may be issued in 2755
anticipation of the proceeds of the replacement levy, and such 2756
issuance is subject to the terms and limitations governing the 2757
issuance of notes in anticipation of the proceeds of the 2758
existing levy. 2759

(F) This section does not authorize a tax to be levied in 2760
any year after the year in which revenue is not needed for the 2761
purpose for which the tax is levied. 2762

Sec. 5705.195. Within five days after the resolution is 2763
certified to the county auditor as provided by section 5705.194 2764
of the Revised Code, the auditor shall calculate and certify to 2765
the taxing authority the annual levy, expressed in dollars ~~and~~ 2766
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 2767
market value as well as in mills for each one dollar of 2768
~~valuation~~ taxable value, throughout the life of the levy which 2769
will be required to produce the annual amount set forth in the 2770
resolution assuming that the amount of the tax list of such 2771
subdivision remains throughout the life of the levy the same as 2772
the amount of the tax list for the current year, and if this is 2773
not determined, the estimated amount submitted by the auditor to 2774
the county budget commission. ~~When considering the tangible~~ 2775
~~personal property component of the tax valuation of the~~ 2776
~~subdivision, the county auditor shall take into account the~~ 2777
~~assessment percentages prescribed in section 5711.22 of the~~ 2778
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 2779

~~instructions directing how the assessment percentages must be~~ 2780
~~utilized.~~ 2781

Upon receiving the certification from the county auditor, 2782
if the taxing authority desires to proceed with the submission 2783
of the question it shall, not less than ninety days before the 2784
day of such election, certify its resolution, together with the 2785
amount of the average tax levy, expressed in dollars ~~and cents~~ 2786
for each one hundred thousand dollars of ~~valuation~~ fair market 2787
value as well as in mills for each one dollar of 2788
~~valuation~~ taxable value, estimated by the auditor, and the number 2789
of years the levy is to run to the board of elections of the 2790
county which shall prepare the ballots and make other necessary 2791
arrangements for the submission of the question to the voters of 2792
the subdivision. 2793

Sec. 5705.196. The election provided for in section 2794
5705.194 of the Revised Code shall be held at the regular places 2795
for voting in the district, and shall be conducted, canvassed, 2796
and certified in the same manner as regular elections in the 2797
district for the election of county officers, provided that in 2798
any such election in which only part of the electors of a 2799
precinct are qualified to vote, the board of elections may 2800
assign voters in such part to an adjoining precinct. Such an 2801
assignment may be made to an adjoining precinct in another 2802
county with the consent and approval of the board of elections 2803
of such other county. Notice of the election shall be published 2804
in one newspaper of general circulation in the district once a 2805
week for two consecutive weeks or as provided in section 7.16 of 2806
the Revised Code, prior to the election. If the board of 2807
elections operates and maintains a web site, the board of 2808
elections shall post notice of the election on its web site for 2809
thirty days prior to the election. Such notice shall state the 2810

annual proceeds of the proposed levy, the purpose for which such 2811
proceeds are to be used, the number of years during which the 2812
levy shall run, and the estimated average additional tax rate 2813
expressed in dollars ~~and cents~~ for each one hundred thousand 2814
dollars of ~~valuation~~ fair market value as well as in mills for 2815
each one dollar of ~~valuation~~ taxable value, outside the 2816
limitation imposed by Section 2 of Article XII, Ohio 2817
Constitution, as certified by the county auditor. 2818

Sec. 5705.197. The form of the ballot to be used at the 2819
election provided for in section 5705.195 of the Revised Code 2820
shall be as follows: 2821

"Shall a levy be imposed by the (here insert 2822
name of school district) for the purpose of (here 2823
insert purpose of levy) in the sum of \$..... (here insert 2824
annual amount the levy is to produce) and a levy of taxes to be 2825
made outside of the ten-mill limitation estimated by the county 2826
auditor to average ~~(here insert number of mills)~~ 2827
mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 2828
amounts to \$..... ~~(here insert rate expressed in dollars~~ 2829
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 2830
~~valuation~~ fair market value, for a period of (here 2831
insert the number of years the millage is to be imposed) years? 2832

For the Tax Levy
Against the Tax Levy

"

The purpose for which the tax is to be levied shall be 2837
printed in the space indicated, in boldface type of at least 2838
twice the size of the type immediately surrounding it. 2839

If the tax is to be placed on the current tax list, the 2840
form of the ballot shall be modified by adding, after "years," 2841
the phrase ", commencing in (first year the tax is to 2842
be levied), first due in calendar year (first 2843
calendar year in which the tax shall be due)." 2844

If the levy submitted is a proposal to renew all or a 2845
portion of an existing levy, the form of the ballot specified in 2846
this section ~~may~~ must be changed by adding the following at the 2847
beginning of the form, after the words "shall a levy": 2848

(A) "Renewing an existing levy" in the case of a proposal 2849
to renew an existing levy in the same amount; 2850

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 2851
\$..... ~~dollars~~" in the case of an increase; 2852

(C) "Renewing part of an existing levy, being a reduction 2853
of \$..... ~~dollars~~" in the case of a renewal of only part of an 2854
existing levy. 2855

If the levy submitted is a proposal to renew all or a 2856
portion of more than one existing levy, the form of the ballot 2857
may be changed in any of the manners provided in division (A), 2858
(B), or (C) of this section, or any combination of those 2859
manners, as appropriate, so long as the form of the ballot 2860
reflects the number of levies to be renewed, whether the amount 2861
of any of the levies will be increased or decreased, the amount 2862
of any such increase or decrease for each levy, and that none of 2863
the existing levies to be renewed will be levied after the year 2864
preceding the year in which the renewal levy is first imposed. 2865
The form of the ballot shall be changed by adding the following 2866
statement after "for a period of years?" and before "For 2867
the Tax Levy" and "Against the Tax Levy": 2868

"If approved, any remaining tax years on any of the 2869
above (here insert the number of existing levies) existing 2870
levies will not be collected after (here insert the 2871
current tax year or, if not the current tax year, the applicable 2872
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 2874
city, local, exempted village, cooperative education, or joint 2875
vocational school district, by a vote of two-thirds of all its 2876
members, may declare by resolution that the revenue that will be 2877
raised by all tax levies that the district is authorized to 2878
impose, when combined with state and federal revenues, will be 2879
insufficient to provide for the necessary requirements of the 2880
school district, and that it is therefore necessary to levy a 2881
tax in excess of the ten-mill limitation for the purpose of 2882
providing for the necessary requirements of the school district. 2883
Such a levy shall be proposed as a substitute for all or a 2884
portion of one or more existing levies imposed under sections 2885
5705.194 to 5705.197 of the Revised Code or under this section, 2886
by levying a tax as follows: 2887

(1) In the initial year the levy is in effect, the levy 2888
shall be in a specified amount of money equal to the aggregate 2889
annual dollar amount of proceeds derived from the levy or 2890
levies, or portion thereof, being substituted. 2891

(2) In each subsequent year the levy is in effect, the 2892
levy shall be in a specified amount of money equal to the sum of 2893
the following: 2894

(a) The dollar amount of the proceeds derived from the 2895
levy in the prior year; and 2896

(b) The dollar amount equal to the product of the total 2897

taxable value of all taxable real property in the school 2898
district in the then-current year, excluding carryover property 2899
as defined in section 319.301 of the Revised Code, multiplied by 2900
the annual levy, expressed in mills for each one dollar of 2901
~~valuation~~taxable value, that was required to produce the annual 2902
dollar amount of the levy under this section in the prior year; 2903
provided, that the amount under division (A) (2) (b) of this 2904
section shall not be less than zero. 2905

(B) The resolution proposing the substitute levy shall 2906
specify the annual dollar amount the levy is to produce in its 2907
initial year; the first calendar year in which the levy will be 2908
due; and the term of the levy expressed in years, which may be 2909
any number not exceeding ten, or for a continuing period of 2910
time. The resolution shall specify the date of holding the 2911
election, which shall not be earlier than ninety days after 2912
certification of the resolution to the board of elections, and 2913
which shall be consistent with the requirements of section 2914
3501.01 of the Revised Code. If two or more existing levies are 2915
to be included in a single substitute levy, but are not 2916
scheduled to expire in the same year, the resolution shall 2917
specify that the existing levies to be substituted shall not be 2918
levied after the year preceding the year in which the substitute 2919
levy is first imposed. 2920

The resolution shall go into immediate effect upon its 2921
passage, and no publication of the resolution shall be necessary 2922
other than that provided for in the notice of election. A copy 2923
of the resolution shall immediately after its passage be 2924
certified to the county auditor in the manner provided by 2925
section 5705.195 of the Revised Code, and sections 5705.194 and 2926
5705.196 of the Revised Code shall govern the arrangements for 2927
the submission of the question and other matters concerning the 2928

notice of election and the election, except as may be provided 2929
otherwise in this section. 2930

(C) The form of the ballot to be used at the election on 2931
the question of a levy under this section shall be as follows: 2932

"Shall a tax levy substituting for an existing levy be 2933
imposed by the (here insert name of school district) 2934
for the purpose of providing for the necessary requirements of 2935
the school district in the initial sum of \$..... (here 2936
insert the annual dollar amount the levy is to produce in its 2937
initial year), and a levy of taxes be made outside of the ten- 2938
mill limitation estimated by the county auditor to 2939
require ~~(here insert number of mills)~~ mills for each 2940
~~one dollar~~ \$1 of valuation taxable value, which amounts to 2941
\$..... ~~(here insert rate expressed in dollars and cents)~~ 2942
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 2943
value for the initial year of the tax, for a period 2944
of (here insert the number of years the levy is to be 2945
imposed, or that it will be levied for a continuing period of 2946
time), commencing in (first year the tax is to be 2947
levied), first due in calendar year (first calendar 2948
year in which the tax shall be due), with the sum of such tax to 2949
increase only if and as new land or real property improvements 2950
not previously taxed by the school district are added to its tax 2951
list? 2952

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 2956

If the levy submitted is a proposal to substitute all or a 2957

portion of more than one existing levy, the form of the ballot 2958
may be changed so long as the ballot reflects the number of 2959
levies to be substituted and that none of the existing levies to 2960
be substituted will be levied after the year preceding the year 2961
in which the substitute levy is first imposed. The form of the 2962
ballot shall be modified by substituting the statement "Shall a 2963
tax levy substituting for an existing levy" with "Shall a tax 2964
levy substituting for existing levies" and adding the following 2965
statement after "added to its tax list?" and before "For the Tax 2966
Levy": 2967

"If approved, any remaining tax years on any of 2968
the (here insert the number of existing levies) 2969
existing levies will not be collected after (here 2970
insert the current tax year or, if not the current tax year, the 2971
applicable tax year)." 2972

(D) The submission of questions to the electors under this 2973
section is subject to the limitation on the number of election 2974
dates established by section 5705.214 of the Revised Code. 2975

(E) If a majority of the electors voting on the question 2976
so submitted in an election vote in favor of the levy, the board 2977
of education may make the necessary levy within the school 2978
district at the rate and for the purpose stated in the 2979
resolution. The tax levy shall be included in the next tax 2980
budget that is certified to the county budget commission. 2981

(F) A levy for a continuing period of time may be 2982
decreased pursuant to section 5705.261 of the Revised Code. 2983

(G) A levy under this section substituting for all or a 2984
portion of one or more existing levies imposed under sections 2985
5705.194 to 5705.197 of the Revised Code or under this section 2986

shall be treated as having renewed the levy or levies being 2987
substituted for purposes of the payments made under sections 2988
5751.20 to 5751.22 of the Revised Code. 2989

(H) After the approval of a levy on the current tax list 2990
and duplicate, and prior to the time when the first tax 2991
collection from the levy can be made, the board of education may 2992
anticipate a fraction of the proceeds of the levy and issue 2993
anticipation notes in a principal amount not exceeding fifty per 2994
cent of the total estimated proceeds of the levy to be collected 2995
during the first year of the levy. The notes shall be issued as 2996
provided in section 133.24 of the Revised Code, shall have 2997
principal payments during each year after the year of their 2998
issuance over a period not to exceed five years, and may have a 2999
principal payment in the year of their issuance. 3000

Sec. 5705.21. (A) At any time, the board of education of 3001
any city, local, exempted village, cooperative education, or 3002
joint vocational school district, by a vote of two-thirds of all 3003
its members, may declare by resolution that the amount of taxes 3004
that may be raised within the ten-mill limitation by levies on 3005
the current tax ~~duplicate~~-list will be insufficient to provide 3006
an adequate amount for the necessary requirements of the school 3007
district, that it is necessary to levy a tax in excess of such 3008
limitation for one of the purposes specified in division (A), 3009
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3010
for general permanent improvements, for the purpose of operating 3011
a cultural center, for the purpose of providing for school 3012
safety and security, or for the purpose of providing education 3013
technology, and that the question of such additional tax levy 3014
shall be submitted to the electors of the school district at a 3015
special election on a day to be specified in the resolution. In 3016
the case of a qualifying library levy for the support of a 3017

library association or private corporation, the question shall 3018
be submitted to the electors of the association library 3019
district. If the resolution states that the levy is for the 3020
purpose of operating a cultural center, the ballot shall state 3021
that the levy is "for the purpose of operating the..... 3022
(name of cultural center).". 3023

As used in this division, "cultural center" means a 3024
freestanding building, separate from a public school building, 3025
that is open to the public for educational, musical, artistic, 3026
and cultural purposes; "education technology" means, but is not 3027
limited to, computer hardware, equipment, materials, and 3028
accessories, equipment used for two-way audio or video, and 3029
software; "general permanent improvements" means permanent 3030
improvements without regard to the limitation of division (F) of 3031
section 5705.19 of the Revised Code that the improvements be a 3032
specific improvement or a class of improvements that may be 3033
included in a single bond issue; and "providing for school 3034
safety and security" includes but is not limited to providing 3035
for permanent improvements to provide or enhance security, 3036
employment of or contracting for the services of safety 3037
personnel, providing mental health services and counseling, or 3038
providing training in safety and security practices and 3039
responses. 3040

A resolution adopted under this division shall be confined 3041
to a single purpose and shall specify the amount of the increase 3042
in rate that it is necessary to levy, the purpose of the levy, 3043
and the number of years during which the increase in rate shall 3044
be in effect. The number of years may be any number not 3045
exceeding five or, if the levy is for current expenses of the 3046
district or for general permanent improvements, for a continuing 3047
period of time. 3048

(B) (1) The board of education of a qualifying school 3049
district, by resolution, may declare that it is necessary to 3050
levy a tax in excess of the ten-mill limitation for the purpose 3051
of paying the current expenses of partnering community schools 3052
and, if any of the levy proceeds are so allocated, of the 3053
district. A qualifying school district that is not a municipal 3054
school district may allocate all of the levy proceeds to 3055
partnering community schools. A municipal school district shall 3056
allocate a portion of the levy proceeds to the current expenses 3057
of the district. The resolution shall declare that the question 3058
of the additional tax levy shall be submitted to the electors of 3059
the school district at a special election on a day to be 3060
specified in the resolution. The resolution shall state the 3061
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3062
for each one dollar of taxable value, the number of such mills 3063
to be levied for the current expenses of the partnering 3064
community schools and the number of such mills, if any, to be 3065
levied for the current expenses of the school district, the 3066
number of years the tax will be levied, and the first year the 3067
tax will be levied. The number of years the tax may be levied 3068
may be any number not exceeding ten years, or for a continuing 3069
period of time. 3070

The levy of a tax for the current expenses of a partnering 3071
community school under this section and the distribution of 3072
proceeds from the tax by a qualifying school district to 3073
partnering community schools is hereby determined to be a proper 3074
public purpose. 3075

(2) (a) If any portion of the levy proceeds are to be 3076
allocated to the current expenses of the qualifying school 3077
district, the form of the ballot at an election held pursuant to 3078
division (B) of this section shall be as follows: 3079

"Shall a levy be imposed by the..... (insert the name of the qualifying school district) for the purpose of current expenses of the school district and of partnering community schools at a rate not exceeding..... ~~(insert the number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation taxable value, of which..... (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts ~~to..... (insert the rate expressed in dollars and cents)~~ to \$..... for each ~~one hundred dollars~~ \$100,000 of valuation fair market value, for..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning..... (insert first year the tax is to be levied), which will first be payable in calendar year..... (insert the first calendar year in which the tax would be payable)?

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the current expenses of partnering community schools, the form of the ballot shall be as follows:

"Shall a levy be imposed by the..... (insert the name of the qualifying school district) for the purpose of current expenses of partnering community schools at a rate not exceeding..... ~~(insert the number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation taxable value which amounts ~~to..... (insert the rate expressed in dollars and cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of valuation fair market value, for..... (insert the number of years the levy is to be

imposed, or that it will be levied for a continuing period of 3110
time), beginning..... (insert first year the tax is to be 3111
levied), which will first be payable in calendar year..... 3112
(insert the first calendar year in which the tax would be 3113
payable)? 3114

FOR THE TAX LEVY
AGAINST THE TAX LEVY

3115
3116
3117

"

3118

(3) Upon each receipt of a tax distribution by the 3119
qualifying school district, the board of education shall credit 3120
the portion allocated to partnering community schools to the 3121
partnering community schools fund. All income from the 3122
investment of money in the partnering community schools fund 3123
shall be credited to that fund. 3124

(a) If the qualifying school district is a municipal 3125
school district, the board of education shall distribute the 3126
partnering community schools amount among the then qualifying 3127
community schools not more than forty-five days after the school 3128
district receives and deposits each tax distribution. From each 3129
tax distribution, each such partnering community school shall 3130
receive a portion of the partnering community schools amount in 3131
the proportion that the number of its resident students bears to 3132
the aggregate number of resident students of all such partnering 3133
community schools as of the date of receipt and deposit of the 3134
tax distribution. 3135

(b) If the qualifying school district is not a municipal 3136
school district, the board of education may distribute all or a 3137
portion of the amount in the partnering community schools fund 3138

during a fiscal year to partnering community schools on or 3139
before the first day of June of the preceding fiscal year. Each 3140
such partnering community school shall receive a portion of the 3141
amount distributed by the board from the partnering community 3142
schools fund during the fiscal year in the proportion that the 3143
number of its resident students bears to the aggregate number of 3144
resident students of all such partnering community schools as of 3145
the date the school district received and deposited the most 3146
recent tax distribution. On or before the fifteenth day of June 3147
of each fiscal year, the board of education shall announce an 3148
estimated allocation to partnering community schools for the 3149
ensuing fiscal year. The board is not required to allocate to 3150
partnering community schools the entire partnering community 3151
schools amount in the fiscal year in which a tax distribution is 3152
received and deposited in the partnering community schools fund. 3153
The estimated allocation shall be published on the web site of 3154
the school district and expressed as a dollar amount per 3155
resident student. The actual allocation to community schools in 3156
a fiscal year need not conform to the estimate published by the 3157
school district so long if the estimate was made in good faith. 3158

Distributions by a school district under division (B) (3) 3159
(b) of this section shall be made in accordance with 3160
distribution agreements entered into by the board of education 3161
and each partnering community school eligible for distributions 3162
under this division. The distribution agreements shall be 3163
certified to the department of education each fiscal year before 3164
the thirtieth day of July. Each agreement shall provide for at 3165
least three distributions by the school district to the 3166
partnering community school during the fiscal year and shall 3167
require the initial distribution be made on or before the 3168
thirtieth day of July. 3169

(c) For the purposes of division (B) of this section, the number of resident students shall be the number of such students reported under section 3317.03 of the Revised Code and established by the department of education as of the date of receipt and deposit of the tax distribution.

(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B)(6)(b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements of that division. The board's determination is conclusive.

(5) For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a qualifying school district that levies a tax under division (B) of this section includes only the taxes charged and payable under that levy for the current expenses of the school district, and does not include the taxes charged and payable for the current expenses of partnering community schools. The taxes charged and payable for the current expenses of partnering community schools shall not affect the calculation of "state education aid" as defined in section 5751.20 of the Revised Code.

(6) As used in division (B) of this section:

(a) "Qualifying school district" means a municipal school district, as defined in section 3311.71 of the Revised Code or a school district that contains within its territory a partnering community school.

(b) "Partnering community school" means a community school 3199
established under Chapter 3314. of the Revised Code that is 3200
located within the territory of the qualifying school district 3201
and meets one of the following criteria: 3202

(i) If the qualifying school district is a municipal 3203
school district, the community school is sponsored by the 3204
district or is a party to an agreement with the district whereby 3205
the district and the community school endorse each other's 3206
programs; 3207

(ii) If the qualifying school district is not a municipal 3208
school district, the community school is sponsored by a sponsor 3209
that was rated as "exemplary" in the ratings most recently 3210
published under section 3314.016 of the Revised Code before the 3211
resolution proposing the levy is certified to the board of 3212
elections. 3213

(c) "Partnering community schools amount" means the 3214
product obtained, as of the receipt and deposit of the tax 3215
distribution, by multiplying the amount of a tax distribution by 3216
a fraction, the numerator of which is the number of mills per 3217
dollar of taxable value of the property tax to be allocated to 3218
partnering community schools, and the denominator of which is 3219
the total number of mills per dollar of taxable value authorized 3220
by the electors in the election held under division (B) of this 3221
section, each as set forth in the resolution levying the tax. If 3222
the resolution allocates all of the levy proceeds to partnering 3223
community schools, the "partnering schools amount" equals the 3224
amount of the tax distribution. 3225

(d) "Partnering community schools fund" means a separate 3226
fund established by the board of education of a qualifying 3227
school district for the deposit of partnering community school 3228

amounts under this section. 3229

(e) "Resident student" means a student enrolled in a 3230
partnering community school who is entitled to attend school in 3231
the qualifying school district under section 3313.64 or 3313.65 3232
of the Revised Code. 3233

(f) "Tax distribution" means a distribution of proceeds of 3234
the tax authorized by division (B) of this section under section 3235
321.24 of the Revised Code and distributions that are 3236
attributable to that tax under sections 323.156 and 4503.068 of 3237
the Revised Code or other applicable law. 3238

(C) A resolution adopted under this section shall specify 3239
the date of holding the election, which shall not be earlier 3240
than ninety days after the adoption and certification of the 3241
resolution and which shall be consistent with the requirements 3242
of section 3501.01 of the Revised Code. 3243

A resolution adopted under this section may propose to 3244
renew one or more existing levies imposed under division (A) or 3245
(B) of this section or to increase or decrease a single levy 3246
imposed under either such division. 3247

If the board of education imposes one or more existing 3248
levies for the purpose specified in division (F) of section 3249
5705.19 of the Revised Code, the resolution may propose to renew 3250
one or more of those existing levies, or to increase or decrease 3251
a single such existing levy, for the purpose of general 3252
permanent improvements. 3253

If the resolution proposes to renew two or more existing 3254
levies, the levies shall be levied for the same purpose. The 3255
resolution shall identify those levies and the rates at which 3256
they are levied. The resolution also shall specify that the 3257

existing levies shall not be extended on the tax lists after the 3258
year preceding the year in which the renewal levy is first 3259
imposed, regardless of the years for which those levies 3260
originally were authorized to be levied. 3261

If the resolution proposes to renew an existing levy 3262
imposed under division (B) of this section, the rates allocated 3263
to the qualifying school district and to partnering community 3264
schools each may be increased or decreased or remain the same, 3265
and the total rate may be increased, decreased, or remain the 3266
same. The resolution and notice of election shall specify the 3267
number of the mills to be levied for the current expenses of the 3268
partnering community schools and the number of the mills, if 3269
any, to be levied for the current expenses of the qualifying 3270
school district. 3271

A resolution adopted under this section shall go into 3272
immediate effect upon its passage, and no publication of the 3273
resolution shall be necessary other than that provided for in 3274
the notice of election. A copy of the resolution shall 3275
immediately after its passing be certified to the board of 3276
elections of the proper county in the manner provided by section 3277
5705.25 of the Revised Code. That section shall govern the 3278
arrangements for the submission of such question and other 3279
matters concerning the election to which that section refers, 3280
including publication of notice of the election, except that the 3281
election shall be held on the date specified in the resolution. 3282
In the case of a resolution adopted under division (B) of this 3283
section, the publication of notice of that election shall state 3284
the number of the mills, if any, to be levied for the current 3285
expenses of partnering community schools and the number of the 3286
mills to be levied for the current expenses of the qualifying 3287
school district. If a majority of the electors voting on the 3288

question so submitted in an election vote in favor of the levy, 3289
the board of education may make the necessary levy within the 3290
school district or, in the case of a qualifying library levy for 3291
the support of a library association or private corporation, 3292
within the association library district, at the additional rate, 3293
or at any lesser rate in excess of the ten-mill limitation on 3294
the tax list, for the purpose stated in the resolution. A levy 3295
for a continuing period of time may be reduced pursuant to 3296
section 5705.261 of the Revised Code. The tax levy shall be 3297
included in the next tax budget that is certified to the county 3298
budget commission. 3299

(D) (1) After the approval of a levy on the current tax 3300
list and duplicate for current expenses, for recreational 3301
purposes, for community centers provided for in section 755.16 3302
of the Revised Code, or for a public library of the district 3303
under division (A) of this section, and prior to the time when 3304
the first tax collection from the levy can be made, the board of 3305
education may anticipate a fraction of the proceeds of the levy 3306
and issue anticipation notes in a principal amount not exceeding 3307
fifty per cent of the total estimated proceeds of the levy to be 3308
collected during the first year of the levy. 3309

(2) After the approval of a levy for general permanent 3310
improvements for a specified number of years or for permanent 3311
improvements having the purpose specified in division (F) of 3312
section 5705.19 of the Revised Code, the board of education may 3313
anticipate a fraction of the proceeds of the levy and issue 3314
anticipation notes in a principal amount not exceeding fifty per 3315
cent of the total estimated proceeds of the levy remaining to be 3316
collected in each year over a period of five years after the 3317
issuance of the notes. 3318

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

(3) After approval of a levy for general permanent improvements for a continuing period of time, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a specified period of years, not exceeding ten, after the issuance of the notes.

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

(4) After the approval of a levy on the current tax list and duplicate under division (B) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of the levy proceeds to be allocated to partnering community schools under that division shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of 3349
the Revised Code, shall have principal payments during each year 3350
after the year of their issuance over a period not to exceed 3351
five years, and may have a principal payment in the year of 3352
their issuance. 3353

(E) The submission of questions to the electors under this 3354
section is subject to the limitation on the number of election 3355
dates established by section 5705.214 of the Revised Code. 3356

(F) The board of education of any school district that 3357
levies a tax under this section for the purpose of providing for 3358
school safety and security may report to the department of 3359
education how the district is using revenue from that tax. 3360

Sec. 5705.213. (A) (1) The board of education of any school 3361
district, at any time and by a vote of two-thirds of all of its 3362
members, may declare by resolution that the amount of taxes that 3363
may be raised within the ten-mill limitation will be 3364
insufficient to provide an adequate amount for the present and 3365
future requirements of the school district and that it is 3366
necessary to levy a tax in excess of that limitation for current 3367
expenses. The resolution also shall state that the question of 3368
the additional tax shall be submitted to the electors of the 3369
school district at a special election. The resolution shall 3370
specify, for each year the levy is in effect, the amount of 3371
money that the levy is proposed to raise, which may, for years 3372
after the first year the levy is made, be expressed in terms of 3373
a dollar or percentage increase over the prior year's amount. 3374
The resolution also shall specify that the purpose of the levy 3375
is for current expenses, the number of years during which the 3376
tax shall be in effect which may be for any number of years not 3377
exceeding ten, and the year in which the tax first is proposed 3378

to be levied. The resolution shall specify the date of holding 3379
the special election, which shall not be earlier than ninety- 3380
five days after the adoption and certification of the resolution 3381
to the county auditor and not earlier than ninety days after 3382
certification to the board of elections. The date of the 3383
election shall be consistent with the requirements of section 3384
3501.01 of the Revised Code. 3385

(2) The board of education, by a vote of two-thirds of all 3386
of its members, may adopt a resolution proposing to renew a tax 3387
levied under division (A) (1) of this section. Such a resolution 3388
shall provide for levying a tax and specify all of the 3389
following: 3390

(a) That the tax shall be called and designated on the 3391
ballot as a renewal levy; 3392

(b) The amount of the renewal tax, which shall be no more 3393
than the amount of tax levied during the last year the tax being 3394
renewed is authorized to be in effect; 3395

(c) The number of years, not to exceed ten, that the 3396
renewal tax will be levied, or that it will be levied for a 3397
continuing period of time; 3398

(d) That the purpose of the renewal levy is for current 3399
expenses; 3400

(e) Subject to the certification and notification 3401
requirements of section 5705.251 of the Revised Code, that the 3402
question of the renewal levy shall be submitted to the electors 3403
of the school district at the general election held during the 3404
last year the tax being renewed may be extended on the real and 3405
public utility property tax list and duplicate or at a special 3406
election held during the ensuing year. 3407

(3) A resolution adopted under division (A) (1) or (2) of 3408
this section shall go into immediate effect upon its adoption 3409
and no publication of the resolution is necessary other than 3410
that provided for in the notice of election. Immediately after 3411
its adoption, a copy of the resolution shall be certified to the 3412
county auditor of the proper county, who shall, within five 3413
days, calculate and certify to the board of education the 3414
estimated levy, for the first year, and for each subsequent year 3415
for which the tax is proposed to be in effect. The estimates 3416
shall be made both in mills for each one dollar of 3417
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 3418
hundred thousand dollars of ~~valuation~~ fair market value. In 3419
making the estimates, the auditor shall assume that the amount 3420
of the tax list remains throughout the life of the levy, the 3421
same as the tax list for the current year. If the tax list for 3422
the current year is not determined, the auditor shall base the 3423
auditor's estimates on the estimated amount of the tax list for 3424
the current year as submitted to the county budget commission. 3425

If the board desires to proceed with the submission of the 3426
question, it shall certify its resolution, with the estimated 3427
tax levy expressed in mills for each one dollar of taxable value 3428
and dollars ~~and cents per~~ for each one hundred thousand dollars 3429
of ~~valuation~~ fair market value for each year that the tax is 3430
proposed to be in effect, to the board of elections of the 3431
proper county in the manner provided by division (A) of section 3432
5705.251 of the Revised Code. Section 5705.251 of the Revised 3433
Code shall govern the arrangements for the submission of the 3434
question and other matters concerning the election to which that 3435
section refers. The election shall be held on the date specified 3436
in the resolution. If a majority of the electors voting on the 3437
question so submitted in an election vote in favor of the tax, 3438

and if the tax is authorized to be levied for the current year, 3439
the board of education immediately may make the additional levy 3440
necessary to raise the amount specified in the resolution or a 3441
lesser amount for the purpose stated in the resolution. 3442

(4) The submission of questions to the electors under this 3443
section is subject to the limitation on the number of election 3444
dates established by section 5705.214 of the Revised Code. 3445

(B) Notwithstanding sections 133.30 and 133.301 of the 3446
Revised Code, after the approval of a tax to be levied in the 3447
current or the succeeding year and prior to the time when the 3448
first tax collection from that levy can be made, the board of 3449
education may anticipate a fraction of the proceeds of the levy 3450
and issue anticipation notes in an amount not to exceed fifty 3451
per cent of the total estimated proceeds of the levy to be 3452
collected during the first year of the levy. The notes shall be 3453
sold as provided in Chapter 133. of the Revised Code. If 3454
anticipation notes are issued, they shall mature serially and in 3455
substantially equal amounts during each year over a period not 3456
to exceed five years; and the amount necessary to pay the 3457
interest and principal as the anticipation notes mature shall be 3458
deemed appropriated for those purposes from the levy, and 3459
appropriations from the levy by the board of education shall be 3460
limited each fiscal year to the balance available in excess of 3461
that amount. 3462

If the auditor of state has certified a deficit pursuant 3463
to section 3313.483 of the Revised Code, the notes authorized 3464
under this section may be sold in accordance with Chapter 133. 3465
of the Revised Code, except that the board may sell the notes 3466
after providing a reasonable opportunity for competitive 3467
bidding. 3468

Sec. 5705.215. (A) The governing board of an educational 3469
service center that is the taxing authority of a county school 3470
financing district, upon receipt of identical resolutions 3471
adopted within a sixty-day period by a majority of the members 3472
of the board of education of each school district that is within 3473
the territory of the county school financing district, may 3474
submit a tax levy to the electors of the territory in the same 3475
manner as a school board may submit a levy under division (C) of 3476
section 5705.21 of the Revised Code, except that: 3477

(1) The levy may be for a period not to exceed ten years, 3478
or, if the levy is solely for the purpose or purposes described 3479
in division (A) (2) (a), (c), or (f) of this section, for a 3480
continuing period of time. 3481

(2) The purpose of the levy shall be one or more of the 3482
following: 3483

(a) For current expenses for the provision of special 3484
education and related services within the territory of the 3485
district; 3486

(b) For permanent improvements within the territory of the 3487
district for special education and related services; 3488

(c) For current expenses for specified educational 3489
programs within the territory of the district; 3490

(d) For permanent improvements within the territory of the 3491
district for specified educational programs; 3492

(e) For permanent improvements within the territory of the 3493
district; 3494

(f) For current expenses for school safety and security 3495
and mental health services, including training and employment of 3496

or contracting for the services of safety personnel, mental 3497
health personnel, social workers, and counselors. 3498

(B) If the levy provides for but is not limited to current 3499
expenses, the resolutions shall apportion the annual rate of the 3500
levy between current expenses and the other purposes. The 3501
apportionment need not be the same for each year of the levy, 3502
but the respective portions of the rate actually levied each 3503
year for current expenses and the other purposes shall be 3504
limited by that apportionment. 3505

(C) Prior to the application of section 319.301 of the 3506
Revised Code, the rate of a levy that is limited to, or to the 3507
extent that it is apportioned to, purposes other than current 3508
expenses shall be reduced in the same proportion in which the 3509
district's total valuation increases during the life of the levy 3510
because of additions to such valuation that have resulted from 3511
improvements added to the tax list and duplicate. 3512

(D) After the approval of a county school financing 3513
district levy under this section, the taxing authority may 3514
anticipate a fraction of the proceeds of such levy and may from 3515
time to time during the life of such levy, but in any given year 3516
prior to the time when the tax collection from such levy can be 3517
made for that year, issue anticipation notes in an amount not 3518
exceeding fifty per cent of the estimated proceeds of the levy 3519
to be collected in each year up to a period of five years after 3520
the date of the issuance of such notes, less an amount equal to 3521
the proceeds of such levy obligated for each year by the 3522
issuance of anticipation notes, provided that the total amount 3523
maturing in any one year shall not exceed fifty per cent of the 3524
anticipated proceeds of the levy for that year. Each issue of 3525
notes shall be sold as provided in Chapter 133. of the Revised 3526

Code, and shall, except for ~~such~~the limitation that the total 3527
amount of such notes maturing in any one year shall not exceed 3528
fifty per cent of the anticipated proceeds of such levy for that 3529
year, mature serially in substantially equal installments during 3530
each year over a period not to exceed five years after their 3531
issuance. 3532

(E) (1) In a resolution to be submitted to the taxing 3533
authority of a county school financing district under division 3534
(A) of this section calling for a ballot issue on the question 3535
of the levying of a tax for a continuing period of time by the 3536
taxing authority, the board of education of a school district 3537
that is part of the territory of the county school financing 3538
district also may propose to reduce the rate of one or more of 3539
that school district's property taxes levied for a continuing 3540
period of time in excess of the ten-mill limitation. The 3541
reduction in the rate of a property tax may be any amount, 3542
expressed in mills ~~per~~for each one dollar of ~~valuation~~taxable 3543
value and in dollars for each one hundred thousand dollars of 3544
fair market value, not exceeding the rate at which the tax is 3545
authorized to be levied. The reduction in the rate of a tax 3546
shall first take effect in the same year that the county school 3547
financing district tax takes effect, and shall continue for each 3548
year that the county school financing district tax is in effect. 3549
A board of education's resolution proposing to reduce the rate 3550
of one or more of its school district property taxes shall 3551
specifically identify each such tax and shall state for each tax 3552
the maximum rate at which it currently may be levied and the 3553
maximum rate at which it could be levied after the proposed 3554
reduction, expressed in mills ~~per~~for each one dollar of 3555
~~valuation~~taxable value and in dollars for each one hundred 3556
thousand dollars of fair market value. 3557

Before submitting the resolution to the taxing authority 3558
of the county school financing district, the board of education 3559
of the school district shall certify a copy of it to the tax 3560
commissioner. Within ten days of receiving the copy, the tax 3561
commissioner shall certify to the board the reduction in the 3562
school district's total effective tax rate for each class of 3563
property that would have resulted if the proposed reduction in 3564
the rate or rates had been in effect the previous year. After 3565
receiving the certification from the commissioner, the board may 3566
amend its resolution to change the proposed property tax rate 3567
reduction before submitting the resolution to the financing 3568
district taxing authority. As used in this paragraph, "effective 3569
tax rate" has the same meaning as in section 323.08 of the 3570
Revised Code. 3571

If the board of education of a school district that is 3572
part of the territory of a county school financing district 3573
adopts a resolution proposing to reduce the rate of one or more 3574
of its property taxes in conjunction with the levying of a tax 3575
by the financing district, the resolution submitted by the board 3576
to the taxing authority of the financing district under division 3577
(A) of this section does not have to be identical in this 3578
respect to the resolutions submitted by the boards of education 3579
of the other school districts that are part of the territory of 3580
the county school financing district. 3581

(2) Each school district that is part of the territory of 3582
a county school financing district may tailor to its own 3583
situation a proposed reduction in one or more property tax rates 3584
in conjunction with the proposed levying of a tax by the county 3585
school financing district; if one such school district proposes 3586
a reduction in one or more tax rates, another school district 3587
may propose a reduction of a different size or may propose no 3588

reduction. Within each school district that is part of the 3589
territory of the county school financing district, the electors 3590
shall vote on one ballot issue combining the question of the 3591
levying of the tax by the taxing authority of the county school 3592
financing district with, if any such reduction is proposed, the 3593
question of the reduction in the rate of one or more taxes of 3594
the school district. If a majority of the electors of the county 3595
school financing district voting on the question of the proposed 3596
levying of a tax by the taxing authority of the financing 3597
district vote to approve the question, any tax reductions 3598
proposed by school districts that are part of the territory of 3599
the financing district also are approved. 3600

(3) The form of the ballot for an issue proposing to levy 3601
a county school financing district tax in conjunction with the 3602
reduction of the rate of one or more school district taxes shall 3603
be as follows: 3604

"Shall the (name of the county school financing 3605
district) be authorized to levy an additional tax for 3606
(purpose stated in the resolutions) at a rate not 3607
exceeding mills for each one dollar of ~~valuation~~ taxable 3608
value, which amounts to \$..... ~~(rate expressed in dollars and~~ 3609
~~cents)~~ for each one hundred dollars \$100,000 of valuation fair 3610
market value, for a continuing period of time? If the county 3611
school financing district tax is approved, the rate of an 3612
existing tax currently levied by the (name of the school 3613
district of which the elector is a resident) at the rate 3614
of mills ~~for each one dollar of valuation~~ shall be 3615
reduced to mills for each one dollar of taxable value, 3616
which amounts to a reduction from \$..... to \$..... for each 3617
\$100,000 of fair market value until any such time as the county 3618
school financing district tax is decreased or repealed. 3619

For the issue
Against the issue

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If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates at which those taxes currently are levied and the rates to which they would be reduced. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in what amount the board of education of the school district proposes to reduce the rate of one or more of its property taxes.

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(4) If the rate of a school district property tax is reduced pursuant to this division, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate to which it has been reduced. If the reduced rate of a tax is increased under division (E) (5) of this section, the commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is increased as if the tax had been levied in the preceding year at the rate to

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which it has been increased. 3650

(5) After the levying of a county school financing 3651
district tax in conjunction with the reduction of the rate of 3652
one or more school district taxes is approved by the electors 3653
under this division, if the rate of the county school financing 3654
district tax is decreased pursuant to an election under section 3655
5705.261 of the Revised Code, the rate of each school district 3656
tax that had been reduced shall be increased by the number of 3657
mills obtained by multiplying the number of mills of the 3658
original reduction by the same percentage that the financing 3659
district tax rate is decreased. If the county school financing 3660
district tax is repealed pursuant to an election under section 3661
5705.261 of the Revised Code, each school district may resume 3662
levying the property taxes that had been reduced at the full 3663
rate originally approved by the electors. A reduction in the 3664
rate of a school district property tax under this division is a 3665
reduction in the rate at which the board of education may levy 3666
that tax only for the period during which the county school 3667
financing district tax is levied prior to any decrease or repeal 3668
under section 5705.261 of the Revised Code. The resumption of 3669
the authority of the board of education to levy an increased or 3670
the full rate of tax does not constitute the levying of a new 3671
tax in excess of the ten-mill limitation. 3672

(F) If a county school financing district has a tax in 3673
effect under this section, the territory of a city, local, or 3674
exempted village school district that is not a part of the 3675
county school financing district shall not become a part of the 3676
county school financing district unless approved by the electors 3677
of the city, local, or exempted village school district in 3678
accordance with division (C) of section 3311.50 of the Revised 3679
Code. 3680

Sec. 5705.218. (A) The board of education of a city, 3681
local, or exempted village school district, at any time by a 3682
vote of two-thirds of all its members, may declare by resolution 3683
that it may be necessary for the school district to issue 3684
general obligation bonds for permanent improvements. The 3685
resolution shall state all of the following: 3686

(1) The necessity and purpose of the bond issue; 3687

(2) The date of the special election at which the question 3688
shall be submitted to the electors; 3689

(3) The amount, approximate date, estimated rate of 3690
interest, and maximum number of years over which the principal 3691
of the bonds may be paid; 3692

(4) The necessity of levying a tax outside the ten-mill 3693
limitation to pay debt charges on the bonds and any anticipatory 3694
securities. 3695

On adoption of the resolution, the board shall certify a 3696
copy of it to the county auditor. The county auditor promptly 3697
shall estimate and certify to the board the average annual 3698
property tax rate required throughout the stated maturity of the 3699
bonds to pay debt charges on the bonds, in the same manner as 3700
under division (C) of section 133.18 of the Revised Code. 3701

(B) After receiving the county auditor's certification 3702
under division (A) of this section, the board of education of 3703
the city, local, or exempted village school district, by a vote 3704
of two-thirds of all its members, may declare by resolution that 3705
the amount of taxes that can be raised within the ten-mill 3706
limitation will be insufficient to provide an adequate amount 3707
for the present and future requirements of the school district; 3708
that it is necessary to issue general obligation bonds of the 3709

school district for permanent improvements and to levy an 3710
additional tax in excess of the ten-mill limitation to pay debt 3711
charges on the bonds and any anticipatory securities; that it is 3712
necessary for a specified number of years or for a continuing 3713
period of time to levy additional taxes in excess of the ten- 3714
mill limitation to provide funds for the acquisition, 3715
construction, enlargement, renovation, and financing of 3716
permanent improvements or to pay for current operating expenses, 3717
or both; and that the question of the bonds and taxes shall be 3718
submitted to the electors of the school district at a special 3719
election, which shall not be earlier than ninety days after 3720
certification of the resolution to the board of elections, and 3721
the date of which shall be consistent with section 3501.01 of 3722
the Revised Code. The resolution shall specify all of the 3723
following: 3724

(1) The county auditor's estimate of the average annual 3725
property tax rate required throughout the stated maturity of the 3726
bonds to pay debt charges on the bonds; 3727

(2) The proposed rate of the tax, if any, for current 3728
operating expenses, the first year the tax will be levied, and 3729
the number of years it will be levied, or that it will be levied 3730
for a continuing period of time; 3731

(3) The proposed rate of the tax, if any, for permanent 3732
improvements, the first year the tax will be levied, and the 3733
number of years it will be levied, or that it will be levied for 3734
a continuing period of time. 3735

The resolution shall apportion the annual rate of the tax 3736
between current operating expenses and permanent improvements, 3737
if both taxes are proposed. The apportionment may but need not 3738
be the same for each year of the tax, but the respective 3739

portions of the rate actually levied each year for current 3740
operating expenses and permanent improvements shall be limited 3741
by the apportionment. The resolution shall go into immediate 3742
effect upon its passage, and no publication of it is necessary 3743
other than that provided in the notice of election. The board of 3744
education shall certify a copy of the resolution, along with 3745
copies of the auditor's estimate and its resolution under 3746
division (A) of this section, to the board of elections 3747
immediately after its adoption. 3748

(C) The board of elections shall make the arrangements for 3749
the submission to the electors of the school district of the 3750
question proposed under division (B) or (J) of this section, and 3751
the election shall be conducted, canvassed, and certified in the 3752
same manner as regular elections in the district for the 3753
election of county officers. The resolution shall be put before 3754
the electors as one ballot question, with a favorable vote 3755
indicating approval of the bond issue, the levy to pay debt 3756
charges on the bonds and any anticipatory securities, the 3757
current operating expenses levy, the permanent improvements 3758
levy, and the levy for the current expenses of a qualifying 3759
school district and of partnering community schools, as those 3760
levies may be proposed. The board of elections shall publish 3761
notice of the election in a newspaper of general circulation in 3762
the school district once a week for two consecutive weeks, or as 3763
provided in section 7.16 of the Revised Code, prior to the 3764
election. If a board of elections operates and maintains a web 3765
site, that board also shall post notice of the election on its 3766
web site for thirty days prior to the election. The notice of 3767
election shall state all of the following: 3768

(1) The principal amount of the proposed bond issue; 3769

(2) The permanent improvements for which the bonds are to be issued;	3770 3771
(3) The maximum number of years over which the principal of the bonds may be paid;	3772 3773
(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	3774 3775 3776
(5) The proposed rate of the additional tax, if any, for current operating expenses and, if the question is proposed under division (J) of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;	3777 3778 3779 3780 3781
(6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;	3782 3783 3784
(7) The proposed rate of the additional tax, if any, for permanent improvements;	3785 3786
(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	3787 3788 3789
(9) The time and place of the special election.	3790
(D) The form of the ballot for an election under this section is as follows:	3791 3792
"Shall the school district be authorized to do the following:	3793 3794
(1) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a	3795 3796

maximum period of years, and levy a property tax outside 3797
the ten-mill limitation, estimated by the county auditor to 3798
average over the bond repayment period mills for each ~~one-~~ 3799
~~dollar \$1 of tax valuation~~taxable value, which amounts to 3800
\$. (rate expressed in cents or dollars and cents, such as 3801
"36 cents" or "\$1.41") for each \$100-~~\$100,000~~ of tax 3802
~~valuation~~fair market value, to pay the annual debt charges on 3803
the bonds, and to pay debt charges on any notes issued in 3804
anticipation of those bonds?" 3805

If either a levy for permanent improvements or a levy for 3806
current operating expenses is proposed, or both are proposed, 3807
the ballot also shall contain the following language, as 3808
appropriate: 3809

"(2) Levy an additional property tax to provide funds for 3810
the acquisition, construction, enlargement, renovation, and 3811
financing of permanent improvements at a rate not 3812
exceeding mills for each ~~one dollar \$1 of tax-~~ 3813
~~valuation~~taxable value, which amounts to \$. (rate- 3814
~~expressed in cents or dollars and cents)~~ for each \$100-~~\$100,000~~ 3815
of ~~tax valuation~~fair market value, for (number of years 3816
of the levy, or a continuing period of time)? 3817

(3) Levy an additional property tax to pay current 3818
operating expenses at a rate not exceeding mills for 3819
each ~~one dollar \$1 of tax valuation~~taxable value, which amounts 3820
to \$. (rate expressed in cents or dollars and cents) for 3821
each \$100-~~\$100,000~~ of ~~tax valuation~~fair market value, 3822
for (number of years of the levy, or a continuing period 3823
of time)? 3824

| FOR THE BOND ISSUE AND LEVY (OR LEVIES) | 3825
3826

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	3827
"	3828
If the question is proposed under division (J) of this section, the form of the ballot shall be modified as prescribed by division (J) (4) of this section.	3829 3830 3831
(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote for it, the board of education may proceed with issuance of the bonds and with the levy and collection of the property tax or taxes at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.	3832 3833 3834 3835 3836 3837 3838 3839 3840 3841
(F) (1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.	3842 3843 3844 3845 3846 3847 3848
(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.	3849 3850 3851 3852 3853 3854 3855

(3) After the approval of a tax under this section for 3856
general permanent improvements as defined under section 5705.21 3857
of the Revised Code, the board of education may anticipate a 3858
fraction of the proceeds of such tax and issue anticipation 3859
notes in a principal amount not exceeding fifty per cent of the 3860
total estimated proceeds of the tax to be collected in each year 3861
over a specified period of years, not exceeding ten, after 3862
issuance of the notes. 3863

Anticipation notes under this section shall be issued as 3864
provided in section 133.24 of the Revised Code. Notes issued 3865
under division (F) (1) or (2) of this section shall have 3866
principal payments during each year after the year of their 3867
issuance over a period not to exceed five years, and may have a 3868
principal payment in the year of their issuance. Notes issued 3869
under division (F) (3) of this section shall have principal 3870
payments during each year after the year of their issuance over 3871
a period not to exceed ten years, and may have a principal 3872
payment in the year of their issuance. 3873

(G) A tax for current operating expenses or for permanent 3874
improvements levied under this section for a specified number of 3875
years may be renewed or replaced in the same manner as a tax for 3876
current operating expenses or for permanent improvements levied 3877
under section 5705.21 of the Revised Code. A tax for current 3878
operating expenses or for permanent improvements levied under 3879
this section for a continuing period of time may be decreased in 3880
accordance with section 5705.261 of the Revised Code. 3881

(H) The submission of a question to the electors under 3882
this section is subject to the limitation on the number of 3883
elections that can be held in a year under section 5705.214 of 3884
the Revised Code. 3885

(I) A school district board of education proposing a 3886
ballot measure under this section to generate local resources 3887
for a project under the school building assistance expedited 3888
local partnership program under section 3318.36 of the Revised 3889
Code may combine the questions under division (D) of this 3890
section with a question for the levy of a property tax to 3891
generate moneys for maintenance of the classroom facilities 3892
acquired under that project as prescribed in section 3318.361 of 3893
the Revised Code. 3894

(J) (1) After receiving the county auditor's certification 3895
under division (A) of this section, the board of education of a 3896
qualifying school district, by a vote of two-thirds of all its 3897
members, may declare by resolution that it is necessary to levy 3898
a tax in excess of the ten-mill limitation for the purpose of 3899
paying the current expenses of the school district and of 3900
partnering community schools, as defined in section 5705.21 of 3901
the Revised Code; that it is necessary to issue general 3902
obligation bonds of the school district for permanent 3903
improvements of the district and to levy an additional tax in 3904
excess of the ten-mill limitation to pay debt charges on the 3905
bonds and any anticipatory securities; and that the question of 3906
the bonds and taxes shall be submitted to the electors of the 3907
school district at a special election, which shall not be 3908
earlier than ninety days after certification of the resolution 3909
to the board of elections, and the date of which shall be 3910
consistent with section 3505.01 of the Revised Code. 3911

The levy of taxes for the current expenses of a partnering 3912
community school under division (J) of this section and the 3913
distribution of proceeds from the tax by a qualifying school 3914
district to partnering community schools is hereby determined to 3915
be a proper public purpose. 3916

(2) The tax for the current expenses of the school district and of partnering community schools is subject to the requirements of divisions (B) (3), (4), and (5) of section 5705.21 of the Revised Code.

(3) In addition to the required specifications of the resolution under division (B) of this section, the resolution shall express the rate of the tax in mills per for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value, state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(4) The form of the ballot shall be modified by replacing the ballot form set forth in division (D) (3) of this section with the following:

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools at a rate not exceeding ~~(insert the number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation taxable value (of which (insert the number of mills to be

allocated to partnering community schools) mills is to be 3947
allocated to partnering community schools), which amounts to 3948
\$..... ~~(insert the rate expressed in dollars and cents)~~ for 3949
each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 3950
value, for (insert the number of years the levy is to be 3951
imposed, or that it will be levied for a continuing period of 3952
time)? 3953

FOR THE BOND ISSUE AND LEVY (OR LEVIES)
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

"

(5) After the approval of a tax for the current expenses 3958
of the school district and of partnering community schools under 3959
division (J) of this section, and prior to the time the first 3960
collection and distribution from the levy can be made, the board 3961
of education may anticipate a fraction of the proceeds of the 3962
levy for the current expenses of the school district and issue 3963
anticipation notes in a principal amount not exceeding fifty per 3964
cent of the estimated proceeds of the levy to be collected 3965
during the first year of the levy and allocated to the school 3966
district. The portion of levy proceeds to be allocated to 3967
partnering community schools shall not be included in the 3968
estimated proceeds anticipated under this division and shall not 3969
be used to pay debt charges on any anticipation notes. 3970

The notes shall be issued as provided in section 133.24 of 3971
the Revised Code, shall have principal payments during each year 3972
after the year of their issuance over a period not to exceed 3973
five years, and may have a principal payment in the year of 3974
their issuance. 3975

(6) A tax for the current expenses of the school district 3976
and of partnering community schools levied under division (J) of 3977
this section for a specified number of years may be renewed or 3978
replaced in the same manner as a tax for the current expenses of 3979
a school district and of partnering community schools levied 3980
under division (B) of section 5705.21 of the Revised Code. A tax 3981
for the current expenses of the school district and of 3982
partnering community schools levied under this division for a 3983
continuing period of time may be decreased in accordance with 3984
section 5705.261 of the Revised Code. 3985

(7) The proceeds from the issuance of the general 3986
obligation bonds under division (J) of this section shall be 3987
used solely to pay for permanent improvements of the school 3988
district and not for permanent improvements of partnering 3989
community schools. 3990

Sec. 5705.219. (A) As used in this section: 3991

(1) "Eligible school district" means a city, local, or 3992
exempted village school district in which the taxes charged and 3993
payable for current expenses on residential/agricultural real 3994
property in the tax year preceding the year in which the levy 3995
authorized by this section will be submitted for elector 3996
approval or rejection are greater than two per cent of the 3997
taxable value of the residential/agricultural real property. 3998

(2) "Residential/agricultural real property" and 3999
"nonresidential/agricultural real property" means the property 4000
classified as such under section 5713.041 of the Revised Code. 4001

(3) "Effective tax rate" and "taxes charged and payable" 4002
have the same meanings as in division (B) of section 319.301 of 4003
the Revised Code. 4004

(B) On or after January 1, 2010, but before January 1, 2015, the board of education of an eligible school district, by a vote of two-thirds of all its members, may adopt a resolution proposing to convert existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money by repealing all or a portion of one or more of those existing levies and imposing a levy in excess of the ten-mill limitation that will raise a specified amount of money for current expenses of the district.

The board of education shall certify a copy of the resolution to the tax commissioner not later than one hundred five days before the election upon which the repeal and levy authorized by this section will be proposed to the electors. Within ten days after receiving the copy of the resolution, the tax commissioner shall determine each of the following and certify the determinations to the board of education:

(1) The dollar amount to be raised by the proposed levy, which shall be the product of:

(a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills ~~per~~ for each one dollar of taxable value;

(b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.

(2) The estimated tax rate of the proposed levy.

(3) The existing levies and any portion of an existing

levy to be repealed upon approval of the question. Levies shall 4034
be repealed in reverse chronological order from most recently 4035
imposed to least recently imposed until the sum of the effective 4036
tax rates repealed for residential/agricultural real property is 4037
equal to the difference calculated in division (B) (1) (a) of this 4038
section. 4039

(4) The sum of the following: 4040

(a) The total taxable value of nonresidential/agricultural 4041
real property for the tax year preceding the year in which the 4042
repeal and levy will be proposed to the electors multiplied by 4043
the difference between (i) the aggregate effective tax rate for 4044
nonresidential/agricultural real property for the existing 4045
levies and any portion of an existing levy to be repealed and 4046
(ii) the amount determined under division (B) (1) (a) of this 4047
section, but not less than zero; 4048

(b) The total taxable value of public utility tangible 4049
personal property for the tax year preceding the year in which 4050
the repeal and levy will be proposed to the electors multiplied 4051
by the difference between (i) the aggregate voted tax rate for 4052
the existing levies and any portion of an existing levy to be 4053
repealed and (ii) the amount determined under division (B) (1) (a) 4054
of this section, but not less than zero. 4055

(C) Upon receipt of the certification from the tax 4056
commissioner under division (B) of this section, a majority of 4057
the members of the board of education may adopt a resolution 4058
proposing the repeal of the existing levies as identified in the 4059
certification and the imposition of a levy in excess of the ten- 4060
mill limitation that will raise annually the amount certified by 4061
the commissioner. If the board determines that the tax should be 4062
for an amount less than that certified by the commissioner, the 4063

board may request that the commissioner redetermine the rate 4064
under division (B) (2) of this section on the basis of the lesser 4065
amount the levy is to raise as specified by the board. The 4066
amount certified under division (B) (4) and the levies to be 4067
repealed as certified under division (B) (3) of this section 4068
shall not be redetermined. Within ten days after receiving a 4069
timely request specifying the lesser amount to be raised by the 4070
levy, the commissioner shall redetermine the rate and recertify 4071
it to the board as otherwise provided in division (B) of this 4072
section. Only one such request may be made by the board of 4073
education of an eligible school district. 4074

The resolution shall state the first calendar year in 4075
which the levy will be due; the existing levies and any portion 4076
of an existing levy that will be repealed, as certified by the 4077
commissioner; the term of the levy expressed in years, which may 4078
be any number not exceeding ten, or that it will be levied for a 4079
continuing period of time; and the date of the election, which 4080
shall be the date of a primary or general election. 4081

Immediately upon its passage, the resolution shall go into 4082
effect and shall be certified by the board of education to the 4083
county auditor of the proper county. The county auditor and the 4084
board of education shall proceed as required under section 4085
5705.195 of the Revised Code. No publication of the resolution 4086
is necessary other than that provided for in the notice of 4087
election. Section 5705.196 of the Revised Code shall govern the 4088
matters concerning the election. The submission of a question to 4089
the electors under this section is subject to the limitation on 4090
the number of election dates established by section 5705.214 of 4091
the Revised Code. 4092

(D) The form of the ballot to be used at the election 4093

provided for in this section shall be as follows: 4094

"Shall the existing levy of (insert the voted 4095
millage rate of the levy to be repealed), currently being 4096
charged against residential and agricultural property by 4097
the (insert the name of school district) at a rate of 4098
..... (insert the residential/agricultural real property 4099
effective tax rate of the levy being repealed) for the purpose 4100
of (insert the purpose of the existing levy) be 4101
repealed, and shall a levy be imposed by the (insert 4102
the name of school district) in excess of the ten-mill 4103
limitation for the necessary requirements of the school district 4104
in the sum of (insert the annual amount the levy is 4105
to produce), estimated by the tax commissioner to 4106
require (insert the number of mills) mills for each 4107
one dollar of valuation, which amounts to (insert the 4108
rate expressed in dollars and cents) for each one hundred 4109
dollars of valuation for the initial year of the tax, for a 4110
period of (insert the number of years the levy is to 4111
be imposed, or that it will be levied for a continuing period of 4112
time), commencing in (insert the first year the tax 4113
is to be levied), first due in calendar year (insert 4114
the first calendar year in which the tax shall be due)? 4115

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

"

If the question submitted is a proposal to repeal all or a 4120
portion of more than one existing levy, the form of the ballot 4121
shall be modified by substituting the statement "shall the 4122
existing levy of" with "shall existing levies of" and inserting 4123

the aggregate voted and aggregate effective tax rates to be 4124
repealed. 4125

(E) If a majority of the electors voting on the question 4126
submitted in an election vote in favor of the repeal and levy, 4127
the result shall be certified immediately after the canvass by 4128
the board of elections to the board of education. The board of 4129
education may make the levy necessary to raise the amount 4130
specified in the resolution for the purpose stated in the 4131
resolution and shall certify it to the county auditor, who shall 4132
extend it on the current year tax lists for collection. After 4133
the first year, the levy shall be included in the annual tax 4134
budget that is certified to the county budget commission. 4135

(F) A levy imposed under this section for a continuing 4136
period of time may be decreased or repealed pursuant to section 4137
5705.261 of the Revised Code. If a levy imposed under this 4138
section is decreased, the amount calculated under division (B) 4139
(4) of this section and paid under section 5705.2110 of the 4140
Revised Code shall be decreased by the same proportion as the 4141
levy is decreased. If the levy is repealed, no further payments 4142
shall be made to the district under that section. 4143

(G) At any time, the board of education, by a vote of two- 4144
thirds of all of its members, may adopt a resolution to renew a 4145
tax levied under this section. The resolution shall provide for 4146
levying the tax and specifically all of the following: 4147

(1) That the tax shall be called, and designated on the 4148
ballot as, a renewal levy; 4149

(2) The amount of the renewal tax, which shall be no more 4150
than the amount of tax previously collected; 4151

(3) The number of years, not to exceed ten, that the 4152

renewal tax will be levied, or that it will be levied for a 4153
continuing period of time; 4154

(4) That the purpose of the renewal tax is for current 4155
expenses. 4156

The board shall certify a copy of the resolution to the 4157
board of elections not later than ninety days before the date of 4158
the election at which the question is to be submitted, which 4159
shall be the date of a primary or general election. 4160

(H) The form of the ballot to be used at the election on 4161
the question of renewing a levy under this section shall be as 4162
follows: 4163

"Shall a tax levy renewing an existing levy of 4164
(insert the annual dollar amount the levy is to produce each 4165
year), estimated to require (insert the number of 4166
mills) mills for each ~~one dollar~~ \$1 of valuation-taxable value, 4167
which amounts to \$..... for each \$100,000 of fair market 4168
value, be imposed by the (insert the name of school 4169
district) for the purpose of current expenses for a period 4170
of (insert the number of years the levy is to be 4171
imposed, or that it will be levied for a continuing period of 4172
time), commencing in (insert the first year the tax 4173
is to be levied), first due in calendar year (insert 4174
the first calendar year in which the tax shall be due)? 4175

FOR THE RENEWAL OF THE TAX LEVY
AGAINST THE RENEWAL OF THE TAX LEVY

" 4179

If the levy submitted is to be for less than the amount of 4180

money previously collected, the form of the ballot shall be 4181
modified to add "and reducing" after "renewing" and to add 4182
before "estimated to require" the statement "be approved at a 4183
tax rate necessary to produce \$..... (insert the lower 4184
annual dollar amount the levy is to produce each year)." 4185

Sec. 5705.233. (A) As used in this section, "criminal 4186
justice facility" means any facility located within the county 4187
in which a tax is levied under this section and for which the 4188
board of commissioners of such county may make an appropriation 4189
under section 307.45 of the Revised Code. 4190

(B) The board of county commissioners of any county, at 4191
any time, may declare by resolution that it may be necessary for 4192
the county to issue general obligation bonds for permanent 4193
improvements to a criminal justice facility, including the 4194
acquisition, construction, enlargement, renovation, or 4195
maintenance of such a facility. The resolution shall state all 4196
of the following: 4197

(1) The necessity and purpose of the bond issue; 4198

(2) The date of the general or special election at which 4199
the question shall be submitted to the electors; 4200

(3) The amount, approximate date, estimated rate of 4201
interest, and maximum number of years over which the principal 4202
of the bonds may be paid; 4203

(4) The necessity of levying a tax outside the ten-mill 4204
limitation to pay debt charges on the bonds and any anticipatory 4205
securities. 4206

On adoption of the resolution, the board of county 4207
commissioners shall certify a copy of it to the county auditor. 4208
The county auditor promptly shall estimate and certify to the 4209

board the average annual property tax rate required throughout 4210
the stated maturity of the bonds to pay debt charges on the 4211
bonds, in the same manner as under division (C) of section 4212
133.18 of the Revised Code. Division (B) of section 5705.03 of 4213
the Revised Code does not apply to tax levy proceedings 4214
initiated under this section. 4215

(C) After receiving the county auditor's certification 4216
under division (B) of this section, the board of county 4217
commissioners may declare by resolution that the amount of taxes 4218
that can be raised within the ten-mill limitation will be 4219
insufficient to provide an adequate amount for the present and 4220
future criminal justice requirements of the county; that it is 4221
necessary to issue general obligation bonds of the county for 4222
permanent improvements to a criminal justice facility and to 4223
levy an additional tax in excess of the ten-mill limitation to 4224
pay debt charges on the bonds and any anticipatory securities; 4225
that it is necessary for a specified number of years or for a 4226
continuing period of time to levy additional taxes in excess of 4227
the ten-mill limitation to provide funds for the acquisition, 4228
construction, enlargement, renovation, maintenance, and 4229
financing of permanent improvements to such a criminal justice 4230
facility or to pay for operating expenses of the facility and 4231
other criminal justice services for which the board may make an 4232
appropriation under section 307.45 of the Revised Code, or both; 4233
and that the question of the bonds and taxes shall be submitted 4234
to the electors of the county at a general or special election, 4235
which shall not be earlier than ninety days after certification 4236
of the resolution to the board of elections, and the date of 4237
which shall be consistent with section 3501.01 of the Revised 4238
Code. The resolution shall specify all of the following: 4239

(1) The county auditor's estimate of the average annual 4240

property tax rate required throughout the stated maturity of the 4241
bonds to pay debt charges on the bonds; 4242

(2) The proposed rate of the tax, if any, for operating 4243
expenses and criminal justice services, the first year the tax 4244
will be levied, and the number of years it will be levied, or 4245
that it will be levied for a continuing period of time; 4246

(3) The proposed rate of the tax, if any, for permanent 4247
improvements to a criminal justice facility, the first year the 4248
tax will be levied, and the number of years it will be levied, 4249
or that it will be levied for a continuing period of time. 4250

The resolution shall go into immediate effect upon its 4251
passage, and no publication of it is necessary other than that 4252
provided in the notice of election. The board of county 4253
commissioners shall certify a copy of the resolution, along with 4254
copies of the auditor's estimate and its resolution under 4255
division (B) of this section, to the board of elections 4256
immediately after its adoption. 4257

(D) The board of elections shall make the arrangements for 4258
the submission of the question proposed under division (C) of 4259
this section to the electors of the county, and the election 4260
shall be conducted, canvassed, and certified in the same manner 4261
as regular elections in the county for the election of county 4262
officers. The resolution shall be put before the electors as one 4263
ballot question, with a favorable vote indicating approval of 4264
the bond issue, the levy to pay debt charges on the bonds and 4265
any anticipatory securities, the operating expenses and criminal 4266
justice services levy, and the permanent improvements levy, as 4267
those levies may be proposed. The board of elections shall 4268
publish notice of the election in a newspaper of general 4269
circulation in the county once a week for two consecutive weeks, 4270

or as provided in section 7.16 of the Revised Code, before the 4271
election. If a board of elections operates and maintains a web 4272
site, that board also shall post notice of the election on its 4273
web site for thirty days before the election. The notice of 4274
election shall state all of the following: 4275

(1) The principal amount of the proposed bond issue; 4276

(2) The permanent improvements for which the bonds are to 4277
be issued; 4278

(3) The maximum number of years over which the principal 4279
of the bonds may be paid; 4280

(4) The estimated additional average annual property tax 4281
rate to pay the debt charges on the bonds, as certified by the 4282
county auditor; 4283

(5) The proposed rate of the additional tax, if any, for 4284
operating expenses and criminal justice services; 4285

(6) The number of years the operating expenses or criminal 4286
justice services tax will be in effect, or that it will be in 4287
effect for a continuing period of time; 4288

(7) The proposed rate of the additional tax, if any, for 4289
permanent improvements; 4290

(8) The number of years the permanent improvements tax 4291
will be in effect, or that it will be in effect for a continuing 4292
period of time; 4293

(9) The time and place of the election. 4294

(E) The form of the ballot for an election under this 4295
section is as follows: 4296

"Shall be authorized to do the following: 4297

(1) Issue bonds for the purpose of in the 4298
principal amount of \$....., to be repaid annually over a 4299
maximum period of years, and levy a property tax outside 4300
the ten-mill limitation, estimated by the county auditor to 4301
average over the bond repayment period mills for each ~~one~~ 4302
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 4303
\$..... (~~rate expressed in cents or dollars and cents, such as~~ 4304
~~"36 cents" or "\$1.41"~~) for each ~~\$100~~ \$100,000 of tax 4305
~~valuation~~ fair market value, to pay the annual debt charges on 4306
the bonds, and to pay debt charges on any notes issued in 4307
anticipation of those bonds?" 4308

If either a levy for permanent improvements or a levy for 4309
operating expenses and criminal justice services is proposed, or 4310
both are proposed, the ballot also shall contain the following 4311
language, as appropriate: 4312

"(2) Levy an additional property tax to provide funds for 4313
the acquisition, construction, enlargement, renovation, 4314
maintenance, and financing of permanent improvements to a 4315
criminal justice facility at a rate not exceeding mills 4316
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 4317
amounts to \$..... (~~rate expressed in cents or dollars and~~ 4318
~~cents~~) for each ~~\$100~~ \$100,000 of tax valuation fair market value, 4319
for (number of years of the levy, or a continuing period 4320
of time)? 4321

(3) Levy an additional property tax to pay operating 4322
expenses of a criminal justice facility and provide other 4323
criminal justice services at a rate not exceeding mills 4324
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 4325
amounts to \$..... (~~rate expressed in cents or dollars and~~ 4326
~~cents~~) for each ~~\$100~~ \$100,000 of tax valuation fair market value, 4327

for (number of years of the levy, or a continuing period of time)? 4328
4329

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 4330

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 4331

(F) The board of elections promptly shall certify the 4332
results of the election to the tax commissioner and the county 4333
auditor. If a majority of the electors voting on the question 4334
vote for it, the board of county commissioners may proceed with 4335
issuance of the bonds and the levy and collection of the 4336
property tax for the debt service on the bonds and any 4337
anticipatory securities in the same manner and subject to the 4338
same limitations as for securities issued under section 133.18 4339
of the Revised Code, and with the levy and collection of the 4340
property tax or taxes for operating expenses and criminal 4341
justice services and for permanent improvements at the 4342
additional rate or any lesser rate in excess of the ten-mill 4343
limitation. Any securities issued by the board of commissioners 4344
under this section are Chapter 133. securities, as that term is 4345
defined in section 133.01 of the Revised Code. 4346

(G) (1) After the approval of a tax for operating expenses 4347
and criminal justice services under this section and before the 4348
time the first collection and distribution from the levy can be 4349
made, the board of county commissioners may anticipate a 4350
fraction of the proceeds of the levy and issue anticipation 4351
notes in a principal amount not exceeding fifty per cent of the 4352
total estimated proceeds of the tax to be collected during the 4353
first year of the levy. 4354

(2) After the approval of a tax under this section for 4355
permanent improvements to a criminal justice facility, the board 4356

of county commissioners may anticipate a fraction of the 4357
proceeds of the tax and issue anticipation notes in a principal 4358
amount not exceeding fifty per cent of the total estimated 4359
proceeds of the tax remaining to be collected in each year over 4360
a period of five years after issuance of the notes. 4361

Anticipation notes under this section shall be issued as 4362
provided in section 133.24 of the Revised Code. Notes issued 4363
under division (G) of this section shall have principal payments 4364
during each year after the year of their issuance over a period 4365
not to exceed five years, and may have a principal payment in 4366
the year of their issuance. 4367

(H) A tax for operating expenses and criminal justice 4368
services or for permanent improvements levied under this section 4369
for a specified number of years may be renewed or replaced in 4370
the same manner as a tax for current operating expenses or 4371
permanent improvements levied under section 5705.19 of the 4372
Revised Code. A tax levied under this section for a continuing 4373
period of time may be decreased in accordance with section 4374
5705.261 of the Revised Code. 4375

Sec. 5705.25. (A) A copy of any resolution adopted as 4376
provided in section 5705.19 or 5705.2111 of the Revised Code 4377
shall be certified by the taxing authority to the board of 4378
elections of the proper county not less than ninety days before 4379
the general election in any year, and the board shall submit the 4380
proposal to the electors of the subdivision at the succeeding 4381
November election. In the case of a qualifying library levy, the 4382
board shall submit the question to the electors of the library 4383
district or association library district. Except as otherwise 4384
provided in this division, a resolution to renew an existing 4385
levy, regardless of the section of the Revised Code under which 4386

the tax was imposed, shall not be placed on the ballot unless 4387
the question is submitted at the general election held during 4388
the last year the tax to be renewed may be extended on the real 4389
and public utility property tax list and duplicate, or at any 4390
election held in the ensuing year. The limitation of the 4391
foregoing sentence does not apply to a resolution to renew and 4392
increase or to renew part of an existing levy that was imposed 4393
under section 5705.191 of the Revised Code to supplement the 4394
general fund for the purpose of making appropriations for one or 4395
more of the following purposes: for public assistance, human or 4396
social services, relief, welfare, hospitalization, health, and 4397
support of general hospitals. The limitation of the second 4398
preceding sentence also does not apply to a resolution that 4399
proposes to renew two or more existing levies imposed under 4400
section 5705.222 or division (L) of section 5705.19 of the 4401
Revised Code, or under section 5705.21 or 5705.217 of the 4402
Revised Code, in which case the question shall be submitted on 4403
the date of the general or primary election held during the last 4404
year at least one of the levies to be renewed may be extended on 4405
the real and public utility property tax list and duplicate, or 4406
at any election held during the ensuing year. For purposes of 4407
this section, a levy shall be considered to be an "existing 4408
levy" through the year following the last year it can be placed 4409
on that tax list and duplicate. 4410

The board shall make the necessary arrangements for the 4411
submission of such questions to the electors of such 4412
subdivision, library district, or association library district, 4413
and the election shall be conducted, canvassed, and certified in 4414
the same manner as regular elections in such subdivision, 4415
library district, or association library district for the 4416
election of county officers. Notice of the election shall be 4417

published in a newspaper of general circulation in the 4418
subdivision, library district, or association library district 4419
once a week for two consecutive weeks, or as provided in section 4420
7.16 of the Revised Code, prior to the election. If the board of 4421
elections operates and maintains a web site, the board of 4422
elections shall post notice of the election on its web site for 4423
thirty days prior to the election. The notice shall state the 4424
purpose, the proposed increase in rate expressed in dollars ~~and~~ 4425
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 4426
market value as well as in mills for each one dollar of 4427
~~valuation~~ taxable value, the number of years during which the 4428
increase will be in effect, the first month and year in which 4429
the tax will be levied, and the time and place of the election. 4430

(B) The form of the ballots cast at an election held 4431
pursuant to division (A) of this section shall be as follows: 4432

"An additional tax for the benefit of (name of subdivision 4433
or public library) for the purpose of (purpose stated 4434
in the resolution) at a rate not exceeding 4435
mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 4436
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 4437
for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 4438
value, for (life of indebtedness or number of years the 4439
levy is to run). 4440

For the Tax Levy
Against the Tax Levy

" 4441

(C) If the levy is to be in effect for a continuing period 4445
of time, the notice of election and the form of ballot shall so 4446

state instead of setting forth a specified number of years for 4447
the levy. 4448

If the tax is to be placed on the current tax list, the 4449
form of the ballot shall be modified by adding, after the 4450
statement of the number of years the levy is to run, the phrase 4451
", commencing in (first year the tax is to be 4452
levied), first due in calendar year (first calendar 4453
year in which the tax shall be due)." 4454

If the levy submitted is a proposal to renew, increase, or 4455
decrease an existing levy, the form of the ballot specified in 4456
division (B) of this section ~~may~~must be changed by substituting 4457
for the words "An additional" at the beginning of the form, the 4458
words "A renewal of a" in case of a proposal to renew an 4459
existing levy in the same amount; the words "A renewal 4460
of mills and an increase of mills for each \$1 of 4461
taxable value to constitute a" in the case of an increase; or 4462
the words "A renewal of part of an existing levy, being a 4463
reduction of mills for each \$1 of taxable value, to 4464
constitute a" in the case of a decrease in the proposed levy. 4465

If the levy submitted is a proposal to renew two or more 4466
existing levies imposed under section 5705.222 or division (L) 4467
of section 5705.19 of the Revised Code, or under section 5705.21 4468
or 5705.217 of the Revised Code, the form of the ballot 4469
specified in division (B) of this section shall be modified by 4470
substituting for the words "an additional tax" the words "a 4471
renewal of(insert the number of levies to be renewed) 4472
existing taxes." 4473

If the levy submitted is a levy under section 5705.72 of 4474
the Revised Code or a proposal to renew, increase, or decrease 4475
an existing levy imposed under that section, the name of the 4476

subdivision shall be "the unincorporated area of 4477
(name of township)." 4478

The question covered by such resolution shall be submitted 4479
as a separate proposition but may be printed on the same ballot 4480
with any other proposition submitted at the same election, other 4481
than the election of officers. More than one such question may 4482
be submitted at the same election. 4483

(D) A levy voted in excess of the ten-mill limitation 4484
under this section shall be certified to the tax commissioner. 4485
In the first year of the levy, it shall be extended on the tax 4486
lists after the February settlement succeeding the election. If 4487
the additional tax is to be placed upon the tax list of the 4488
current year, as specified in the resolution providing for its 4489
submission, the result of the election shall be certified 4490
immediately after the canvass by the board of elections to the 4491
taxing authority, who shall make the necessary levy and certify 4492
it to the county auditor, who shall extend it on the tax lists 4493
for collection. After the first year, the tax levy shall be 4494
included in the annual tax budget that is certified to the 4495
county budget commission. 4496

Sec. 5705.251. (A) A copy of a resolution adopted under 4497
section 5705.212 or 5705.213 of the Revised Code shall be 4498
certified by the board of education to the board of elections of 4499
the proper county not less than ninety days before the date of 4500
the election specified in the resolution, and the board of 4501
elections shall submit the proposal to the electors of the 4502
school district at a special election to be held on that date. 4503
The board of elections shall make the necessary arrangements for 4504
the submission of the question or questions to the electors of 4505
the school district, and the election shall be conducted, 4506

canvassed, and certified in the same manner as regular elections 4507
in the school district for the election of county officers. 4508
Notice of the election shall be published in a newspaper of 4509
general circulation in the subdivision once a week for two 4510
consecutive weeks, or as provided in section 7.16 of the Revised 4511
Code, prior to the election. If the board of elections operates 4512
and maintains a web site, the board of elections shall post 4513
notice of the election on its web site for thirty days prior to 4514
the election. 4515

(1) In the case of a resolution adopted under section 4516
5705.212 of the Revised Code, the notice shall state separately, 4517
for each tax being proposed, the purpose; the proposed increase 4518
in rate, expressed in dollars ~~and cents~~ for each one hundred 4519
thousand dollars of ~~valuation~~ fair market value as well as in 4520
mills for each one dollar of ~~valuation~~ taxable value; the number 4521
of years during which the increase will be in effect; and the 4522
first calendar year in which the tax will be due. For an 4523
election on the question of a renewal levy, the notice shall 4524
state the purpose; the proposed rate, expressed in dollars ~~and~~ 4525
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 4526
market value as well as in mills for each one dollar of 4527
~~valuation~~ taxable value; and the number of years the tax will be 4528
in effect. If the resolution is adopted under division (C) of 4529
that section, the rate of each tax being proposed shall be 4530
expressed as both the total rate and the portion of the total 4531
rate to be allocated to the qualifying school district and the 4532
portion to be allocated to partnering community schools. 4533

(2) In the case of a resolution adopted under section 4534
5705.213 of the Revised Code, the notice shall state the 4535
purpose; the amount proposed to be raised by the tax in the 4536
first year it is levied; the estimated average additional tax 4537

rate for the first year it is proposed to be levied, expressed 4538
in mills for each one dollar of ~~valuation~~taxable value and in 4539
dollars ~~and cents~~ for each one hundred thousand dollars of 4540
~~valuation~~fair market value; the number of years during which the 4541
increase will be in effect; and the first calendar year in which 4542
the tax will be due. The notice also shall state the amount by 4543
which the amount to be raised by the tax may be increased in 4544
each year after the first year. The amount of the allowable 4545
increase may be expressed in terms of a dollar increase over, or 4546
a percentage of, the amount raised by the tax in the immediately 4547
preceding year. For an election on the question of a renewal 4548
levy, the notice shall state the purpose; the amount proposed to 4549
be raised by the tax; the estimated tax rate, expressed in mills 4550
for each one dollar of ~~valuation~~taxable value and in dollars 4551
~~and cents~~ for each one hundred thousand dollars of ~~valuation~~fair 4552
market value; and the number of years the tax will be in effect. 4553

In any case, the notice also shall state the time and 4554
place of the election. 4555

(B) (1) The form of the ballot in an election on taxes 4556
proposed under section 5705.212 of the Revised Code shall be as 4557
follows: 4558

"Shall the school district be authorized to 4559
levy taxes for current expenses, the aggregate rate of which may 4560
increase in (number) increment(s) of not more than 4561
mill(s) for each ~~dollar~~\$1 of ~~valuation~~taxable value, from an 4562
original rate of mill(s) for each ~~dollar~~\$1 of 4563
~~valuation~~taxable value, which amounts to \$..... (~~rate expressed~~ 4564
~~in dollars and cents~~) for each ~~one hundred dollars~~\$100,000 of 4565
~~valuation~~fair market value, to a maximum rate of mill(s) 4566
for each ~~dollar~~\$1 of ~~valuation~~taxable value, which amounts to 4567

~~\$. (rate expressed in dollars and cents)~~ for each ~~one-~~ 4568
~~hundred dollars~~ \$100,000 of valuation~~fair market value?~~ The 4569
original tax is first proposed to be levied in (the first 4570
year of the tax), and the incremental tax in (the first 4571
year of the increment) (if more than one incremental tax is 4572
proposed in the resolution, the first year that each incremental 4573
tax is proposed to be levied shall be stated in the preceding 4574
format, and the increments shall be referred to as the first, 4575
second, third, or fourth increment, depending on their number). 4576
The aggregate rate of tax so authorized will (insert 4577
either, "expire with the original rate of tax which shall be in 4578
effect for years" or "be in effect for a continuing 4579
period of time"). 4580

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

" 4584

If the tax is proposed by a qualifying school district 4585
under division (C) (1) of section 5705.212 of the Revised Code, 4586
the form of the ballot shall be modified by adding, after the 4587
phrase "each ~~dollar~~ \$1 of valuation~~taxable value,~~" the 4588
following: "(of which mills is to be allocated to 4589
partnering community schools)." 4590

(2) The form of the ballot in an election on the question 4591
of a renewal levy under section 5705.212 of the Revised Code 4592
shall be as follows: 4593

"Shall the school district be authorized to 4594
renew a tax for current expenses at a rate not 4595
exceeding mills for each ~~dollar~~ \$1 of valuation~~taxable~~ 4596

value, which amounts to \$..... (~~rate expressed in dollars~~ 4597
~~and cents~~) for each ~~one hundred dollars~~ \$100,000 of 4598
~~valuation~~ fair market value, for (number of years the 4599
levy shall be in effect, or a continuing period of time)? 4600

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4601
4602
4603

" 4604

If the tax is proposed by a qualifying school district 4605
under division (C) (2) of section 5705.212 of the Revised Code 4606
and the total rate and the rates allocated to the school 4607
district and partnering community schools are to remain the same 4608
as those of the levy being renewed, the form of the ballot shall 4609
be modified by adding, after the phrase "each ~~dollar~~ \$1 of 4610
~~valuation~~ taxable value," the following: "(of which mills 4611
is to be allocated to partnering community schools)." If the 4612
total rate is to be increased, the form of the ballot shall 4613
state that the proposal is to renew the existing tax with an 4614
increase in rate and shall state the increase in rate, the total 4615
rate resulting from the increase, and, of that rate, the portion 4616
of the rate to be allocated to partnering community schools. If 4617
the total rate is to be decreased, the form of the ballot shall 4618
state that the proposal is to renew a part of the existing tax 4619
and shall state the reduction in rate, the total rate resulting 4620
from the decrease, and, of that rate, the portion of the rate to 4621
be allocated to partnering community schools. 4622

(3) If a tax proposed by a ballot form prescribed in 4623
division (B) (1) or (2) of this section is to be placed on the 4624
current tax list, the form of the ballot shall be modified by 4625
adding, after the statement of the number of years the levy is 4626

to be in effect, the phrase ", commencing in (first year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

(C) The form of the ballot in an election on a tax proposed under section 5705.213 of the Revised Code shall be as follows:

"Shall the school district be authorized to levy the following tax for current expenses? The tax will first be levied in (year) to raise \$..... ~~(dollars)~~. In the (number of years) following years, the tax will increase by not more than (per cent or dollar amount of increase) each year, so that, during (last year of the tax), the tax will raise approximately (dollars). The county auditor estimates that the rate ~~of the tax per dollar of valuation~~ will be mill(s) for each \$1 of taxable value, which amounts to \$..... ~~per one hundred dollars for each \$100,000 of valuation~~ fair market value, both during (first year of the tax) and mill(s) for each \$1 of taxable value, which amounts to \$..... ~~per one hundred dollars for each \$100,000 of valuation~~ fair market value, during (last year of the tax). The tax will not be levied after (year).

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

The form of the ballot in an election on the question of a renewal levy under section 5705.213 of the Revised Code shall be

as follows: 4656

"Shall the school district be authorized to 4657
renew a tax for current expenses which will raise \$..... 4658
~~(dollars)~~, estimated by the county auditor to be mills 4659
for each ~~dollar~~ \$1 of valuation taxable value, which amounts to 4660
\$..... (rate expressed in dollars and cents) for each ~~one~~ 4661
~~hundred dollars~~ \$100,000 of valuation fair market value? The tax 4662
shall be in effect for (the number of years the levy 4663
shall be in effect, or a continuing period of time). 4664

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4665

4666

4667

" 4668

If the tax is to be placed on the current tax list, the 4669
form of the ballot shall be modified by adding, after the 4670
statement of the number of years the levy is to be in effect, 4671
the phrase ", commencing in (first year the tax is to 4672
be levied), first due in calendar year (first 4673
calendar year in which the tax shall be due)." 4674

(D) The question covered by a resolution adopted under 4675
section 5705.212 or 5705.213 of the Revised Code shall be 4676
submitted as a separate question, but may be printed on the same 4677
ballot with any other question submitted at the same election, 4678
other than the election of officers. More than one question may 4679
be submitted at the same election. 4680

(E) Taxes voted in excess of the ten-mill limitation under 4681
division (B) or (C) of this section shall be certified to the 4682
tax commissioner. If an additional tax is to be placed upon the 4683
tax list of the current year, as specified in the resolution 4684

providing for its submission, the result of the election shall 4685
be certified immediately after the canvass by the board of 4686
elections to the board of education. The board of education 4687
immediately shall make the necessary levy and certify it to the 4688
county auditor, who shall extend it on the tax list for 4689
collection. After the first year, the levy shall be included in 4690
the annual tax budget that is certified to the county budget 4691
commission. 4692

Sec. 5705.261. The question of decrease of an increased 4693
rate of levy approved for a continuing period of time by the 4694
voters of a subdivision or, in the case of a qualifying library 4695
levy, the voters of the library district or association library 4696
district, may be initiated by the filing of a petition with the 4697
board of elections of the proper county not less than ninety 4698
days before the general election in any year requesting that an 4699
election be held on such question. Such petition shall state the 4700
amount of the proposed decrease in the rate of levy and shall be 4701
signed by qualified electors residing in the subdivision, 4702
library district, or association library district equal in 4703
number to at least ten per cent of the total number of votes 4704
cast in the subdivision, library district, or association 4705
library district for the office of governor at the most recent 4706
general election for that office. Only one such petition may be 4707
filed during each five-year period following the election at 4708
which the voters approved the increased rate for a continuing 4709
period of time. 4710

After determination by it that such petition is valid, the 4711
board of elections shall submit the question to the electors of 4712
the subdivision, library district, or association library 4713
district at the succeeding general election. The election shall 4714
be conducted, canvassed, and certified in the same manner as 4715

regular elections in such subdivision, library district, or 4716
association library district for county offices. Notice of the 4717
election shall be published in a newspaper of general 4718
circulation in the district once a week for two consecutive 4719
weeks, or as provided in section 7.16 of the Revised Code, prior 4720
to the election. If the board of elections operates and 4721
maintains a web site, the board of elections shall post notice 4722
of the election on its web site for thirty days prior to the 4723
election. The notice shall state the purpose, the amount of the 4724
proposed decrease in rate, expressed in mills for each one 4725
dollar of taxable value and dollars for each one hundred 4726
thousand dollars of fair market value, and the time and place of 4727
the election. The form of the ballot cast at such election shall 4728
be prescribed by the secretary of state but must include all 4729
information required to be included in the notice. The question 4730
covered by ~~such the~~ petition shall be submitted as a separate 4731
proposition but it may be printed on the same ballot with any 4732
other propositions submitted at the same election other than the 4733
election of officers. If a majority of the qualified electors 4734
voting on the question of a decrease at such election approve 4735
the proposed decrease in rate, the result of the election shall 4736
be certified immediately after the canvass by the board of 4737
elections to the appropriate taxing authority, which shall 4738
thereupon, after the current year, cease to levy such increased 4739
rate or levy such tax at such reduced rate upon the ~~duplicate-~~ 4740
tax list of the subdivision, library district, or association 4741
library district. If notes have been issued in anticipation of 4742
the collection of such levy, the taxing authority shall continue 4743
to levy and collect under authority of the election authorizing 4744
the original levy such amounts as will be sufficient to pay the 4745
principal of and interest on such anticipation notes as the same 4746
fall due. 4747

In the case of a levy for the current expenses of a 4748
qualifying school district and of partnering community schools 4749
imposed under section 5705.192, division (B) of section 5705.21, 4750
division (C) of section 5705.212, or division (J) of section 4751
5705.218 of the Revised Code for a continuing period of time, 4752
the rate allocated to the school district and to partnering 4753
community schools shall each be decreased by a number of mills 4754
per dollar that is proportionate to the decrease in the rate of 4755
the levy in proportion to the rate at which the levy was imposed 4756
before the decrease. 4757

Sec. 5705.55. (A) The board of directors of a lake 4758
facilities authority, by a vote of two-thirds of all its 4759
members, may at any time declare by resolution that the amount 4760
of taxes which may be raised within the ten-mill limitation by 4761
levies on the current tax duplicate will be insufficient to 4762
provide an adequate amount for the necessary requirements of the 4763
authority, that it is necessary to levy a tax in excess of such 4764
limitation for any of the purposes specified in divisions (A), 4765
(B), (F), and (H) of section 5705.19 of the Revised Code, and 4766
that the question of such additional tax levy shall be submitted 4767
by the board to the electors residing within the boundaries of 4768
the impacted lake district on the day of a primary or general 4769
election. The resolution shall conform to section 5705.19 of the 4770
Revised Code, except that the tax levy may be in effect for no 4771
more than five years, as set forth in the resolution, unless the 4772
levy is for the payment of debt charges, and the total number of 4773
mills levied for each dollar of taxable valuation that may be 4774
levied under this section for any tax year shall not exceed one 4775
mill. If the levy is for the payment of debt charges, the levy 4776
shall be for the life of the bond indebtedness. 4777

The resolution shall specify the date of holding the 4778

election, which shall not be earlier than ninety days after the 4779
adoption and certification of the resolution to the board of 4780
elections. The resolution shall not include a levy on the 4781
current tax list and duplicate unless the election is to be held 4782
at or prior to the first Tuesday after the first Monday in 4783
November of the current tax year. 4784

The resolution shall be certified to the board of 4785
elections of the proper county or counties not less than ninety 4786
days before the date of the election. The resolution shall go 4787
into immediate effect upon its passage, and no publication of 4788
the resolution shall be necessary other than that provided in 4789
the notice of election. Section 5705.25 of the Revised Code 4790
shall govern the arrangements for the submission of such 4791
question and other matters concerning the election, to which 4792
that section refers, except that the election shall be held on 4793
the date specified in the resolution. If a majority of the 4794
electors voting on the question so submitted in an election vote 4795
in favor of the levy, the board of directors may forthwith make 4796
the necessary levy within the boundaries of the impacted lake 4797
district at the additional rate in excess of the ten-mill 4798
limitation on the tax list, for the purpose stated in the 4799
resolution. The tax levy shall be included in the next annual 4800
tax budget that is certified to the county budget commission. 4801

(B) The form of the ballot in an election held on the 4802
question of levying a tax proposed pursuant to this section 4803
shall be as follows or in any other form acceptable to the 4804
secretary of state: 4805

"A tax for the benefit of (name of lake facilities 4806
authority) for the purpose of at a rate 4807
not exceeding mills for each ~~one dollar~~ \$1 of 4808

~~valuation taxable value~~, which amounts to ~~(rate expressed in-~~ 4809
~~dollars and cents)~~ \$..... for each ~~one hundred dollars-~~ 4810
\$100,000 of valuation fair market value, for (life 4811
of indebtedness or number of years the levy is to run). 4812

For the Tax Levy
Against the Tax Levy

4813
4814
4815

" 4816

(C) On approval of the levy, notes may be issued in 4817
anticipation of the collection of the proceeds of the tax levy, 4818
other than the proceeds to be received for the payment of bond 4819
debt charges, in the amount and manner and at the times as are 4820
provided in section 5705.193 of the Revised Code, for the 4821
issuance of notes by a county in anticipation of the proceeds of 4822
a tax levy. The lake facilities authority may borrow money in 4823
anticipation of the collection of current revenues as provided 4824
in section 133.10 of the Revised Code. 4825

(D) If a tax is levied under this section in a tax year, 4826
no other taxing authority of a subdivision or taxing unit, 4827
including a port authority, may levy a tax on property in the 4828
impacted lake district in the same tax year if the purpose of 4829
the levy is substantially the same as the purpose for which the 4830
lake facilities authority of the impacted lake district was 4831
created. 4832

Sec. 5748.01. As used in this chapter: 4833

(A) "School district income tax" means an income tax 4834
adopted under one of the following: 4835

(1) Former section 5748.03 of the Revised Code as it 4836

existed prior to its repeal by Amended Substitute House Bill No.	4837
291 of the 115th general assembly;	4838
(2) Section 5748.03 of the Revised Code as enacted in	4839
Substitute Senate Bill No. 28 of the 118th general assembly;	4840
(3) Section 5748.08 of the Revised Code as enacted in	4841
Amended Substitute Senate Bill No. 17 of the 122nd general	4842
assembly;	4843
(4) Section 5748.021 of the Revised Code;	4844
(5) Section 5748.081 of the Revised Code;	4845
(6) Section 5748.09 of the Revised Code.	4846
(B) "Individual" means an individual subject to the tax	4847
levied by section 5747.02 of the Revised Code.	4848
(C) "Estate" means an estate subject to the tax levied by	4849
section 5747.02 of the Revised Code.	4850
(D) "Taxable year" means a taxable year as defined in	4851
division (M) of section 5747.01 of the Revised Code.	4852
(E) "Taxable income" means:	4853
(1) In the case of an individual, one of the following, as	4854
specified in the resolution imposing the tax:	4855
(a) Ohio adjusted gross income for the taxable year as	4856
defined in division (A) of section 5747.01 of the Revised Code,	4857
less the exemptions provided by section 5747.02 of the Revised	4858
Code, plus any amount deducted under division (A) (31) of section	4859
5747.01 of the Revised Code for the taxable year;	4860
(b) Wages, salaries, tips, and other employee compensation	4861
to the extent included in Ohio adjusted gross income as defined	4862
in section 5747.01 of the Revised Code, and net earnings from	4863

self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio adjusted gross income. 4864
4865
4866

(2) In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code. 4867
4868
4869

(F) "Resident" of the school district means: 4870

(1) An individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district; 4871
4872
4873
4874
4875
4876

(2) An estate of a decedent who, at the time of death, was domiciled in the school district. 4877
4878

(G) "School district income" means: 4879

(1) With respect to an individual, the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district. 4880
4881
4882
4883
4884
4885
4886

(2) With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district. 4887
4888
4889

(H) "Taxpayer" means an individual or estate having school district income upon which a school district income tax is 4890
4891

imposed. 4892

(I) "School district purposes" means any of the purposes 4893
for which a tax may be levied pursuant to division (A) of 4894
section 5705.21 of the Revised Code, including the combined 4895
purposes authorized by section 5705.217 of the Revised Code. 4896

(J) "Fair market value" has the same meaning as in section 4897
5705.01 of the Revised Code. 4898

Sec. 5748.02. (A) The board of education of any school 4899
district, except a joint vocational school district, may 4900
declare, by resolution, the necessity of raising annually a 4901
specified amount of money for school district purposes. The 4902
resolution shall specify whether the income that is to be 4903
subject to the tax is taxable income of individuals and estates 4904
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 4905
the Revised Code or taxable income of individuals as defined in 4906
division (E)(1)(b) of that section. A copy of the resolution 4907
shall be certified to the tax commissioner no later than one 4908
hundred days prior to the date of the election at which the 4909
board intends to propose a levy under this section. Upon receipt 4910
of the copy of the resolution, the tax commissioner shall 4911
estimate both of the following: 4912

(1) The property tax rate that would have to be imposed in 4913
the current year by the district to produce an equivalent amount 4914
of money; 4915

(2) The income tax rate that would have had to have been 4916
in effect for the current year to produce an equivalent amount 4917
of money from a school district income tax. 4918

Within ten days of receiving the copy of the board's 4919
resolution, the commissioner shall prepare these estimates and 4920

certify them to the board. Upon receipt of the certification, 4921
the board may adopt a resolution proposing an income tax under 4922
division (B) of this section at the estimated rate contained in 4923
the certification rounded to the nearest one-fourth of one per 4924
cent. The commissioner's certification applies only to the 4925
board's proposal to levy an income tax at the election for which 4926
the board requested the certification. If the board intends to 4927
submit a proposal to levy an income tax at any other election, 4928
it shall request another certification for that election in the 4929
manner prescribed in this division. 4930

(B) (1) Upon the receipt of a certification from the tax 4931
commissioner under division (A) of this section, a majority of 4932
the members of a board of education may adopt a resolution 4933
proposing the levy of an annual tax for school district purposes 4934
on school district income. The proposed levy may be for a 4935
continuing period of time or for a specified number of years. 4936
The resolution shall set forth the purpose for which the tax is 4937
to be imposed, the rate of the tax, which shall be the rate set 4938
forth in the commissioner's certification rounded to the nearest 4939
one-fourth of one per cent, the number of years the tax will be 4940
levied or that it will be levied for a continuing period of 4941
time, the date on which the tax shall take effect, which shall 4942
be the first day of January of any year following the year in 4943
which the question is submitted, and the date of the election at 4944
which the proposal shall be submitted to the electors of the 4945
district, which shall be on the date of a primary, general, or 4946
special election the date of which is consistent with section 4947
3501.01 of the Revised Code. The resolution shall specify 4948
whether the income that is to be subject to the tax is taxable 4949
income of individuals and estates as defined in divisions (E) (1) 4950
(a) and (2) of section 5748.01 of the Revised Code or taxable 4951

income of individuals as defined in division (E) (1) (b) of that 4952
section. The specification shall be the same as the 4953
specification in the resolution adopted and certified under 4954
division (A) of this section. 4955

If the tax is to be levied for current expenses and 4956
permanent improvements, the resolution shall apportion the 4957
annual rate of the tax. The apportionment may be the same or 4958
different for each year the tax is levied, but the respective 4959
portions of the rate actually levied each year for current 4960
expenses and for permanent improvements shall be limited by the 4961
apportionment. 4962

If the board of education currently imposes an income tax 4963
pursuant to this chapter that is due to expire and a question is 4964
submitted under this section for a proposed income tax to take 4965
effect upon the expiration of the existing tax, the board may 4966
specify in the resolution that the proposed tax renews the 4967
expiring tax. Two or more expiring income taxes may be renewed 4968
under this paragraph if the taxes are due to expire on the same 4969
date. If the tax rate being proposed is no higher than the total 4970
tax rate imposed by the expiring tax or taxes, the resolution 4971
may state that the proposed tax is not an additional income tax. 4972

(2) A board of education adopting a resolution under 4973
division (B) (1) of this section proposing a school district 4974
income tax for a continuing period of time and limited to the 4975
purpose of current expenses may propose in that resolution to 4976
reduce the rate or rates of one or more of the school district's 4977
property taxes levied for a continuing period of time in excess 4978
of the ten-mill limitation for the purpose of current expenses. 4979
The reduction in the rate of a property tax may be any amount, 4980
expressed in mills per for each one dollar in valuation taxable 4981

value and in dollars for each one hundred thousand dollars in 4982
fair market value, not exceeding the rate at which the tax is 4983
authorized to be levied. The reduction in the rate of a tax 4984
shall first take effect for the tax year that includes the day 4985
on which the school district income tax first takes effect, and 4986
shall continue for each tax year that both the school district 4987
income tax and the property tax levy are in effect. 4988

In addition to the matters required to be set forth in the 4989
resolution under division (B)(1) of this section, a resolution 4990
containing a proposal to reduce the rate of one or more property 4991
taxes shall state for each such tax the maximum rate at which it 4992
currently may be levied and the maximum rate at which the tax 4993
could be levied after the proposed reduction, expressed in mills 4994
~~per~~for each one dollar in valuation taxable value and in dollars 4995
for each one hundred thousand dollars in fair market value, and 4996
that the tax is levied for a continuing period of time. 4997

If a board of education proposes to reduce the rate of one 4998
or more property taxes under division (B)(2) of this section, 4999
the board, when it makes the certification required under 5000
division (A) of this section, shall designate the specific levy 5001
or levies to be reduced, the maximum rate at which each levy 5002
currently is authorized to be levied, and the rate by which each 5003
levy is proposed to be reduced. The tax commissioner, when 5004
making the certification to the board under division (A) of this 5005
section, also shall certify the reduction in the total effective 5006
tax rate for current expenses for each class of property that 5007
would have resulted if the proposed reduction in the rate or 5008
rates had been in effect the previous tax year. As used in this 5009
paragraph, "effective tax rate" has the same meaning as in 5010
section 323.08 of the Revised Code. 5011

(C) A resolution adopted under division (B) of this 5012
section shall go into immediate effect upon its passage, and no 5013
publication of the resolution shall be necessary other than that 5014
provided for in the notice of election. Immediately after its 5015
adoption and at least ninety days prior to the election at which 5016
the question will appear on the ballot, a copy of the resolution 5017
shall be certified to the board of elections of the proper 5018
county, which shall submit the proposal to the electors on the 5019
date specified in the resolution. The form of the ballot shall 5020
be as provided in section 5748.03 of the Revised Code. 5021
Publication of notice of the election shall be made in a 5022
newspaper of general circulation in the county once a week for 5023
two consecutive weeks, or as provided in section 7.16 of the 5024
Revised Code, prior to the election. If the board of elections 5025
operates and maintains a web site, the board of elections shall 5026
post notice of the election on its web site for thirty days 5027
prior to the election. The notice shall contain the time and 5028
place of the election and the question to be submitted to the 5029
electors. The question covered by the resolution shall be 5030
submitted as a separate proposition, but may be printed on the 5031
same ballot with any other proposition submitted at the same 5032
election, other than the election of officers. 5033

(D) No board of education shall submit the question of a 5034
tax on school district income to the electors of the district 5035
more than twice in any calendar year. If a board submits the 5036
question twice in any calendar year, one of the elections on the 5037
question shall be held on the date of the general election. 5038

(E) (1) No board of education may submit to the electors of 5039
the district the question of a tax on school district income on 5040
the taxable income of individuals as defined in division (E) (1) 5041
(b) of section 5748.01 of the Revised Code if that tax would be 5042

in addition to an existing tax on the taxable income of 5043
individuals and estates as defined in divisions (E) (1) (a) and 5044
(2) of that section. 5045

(2) No board of education may submit to the electors of 5046
the district the question of a tax on school district income on 5047
the taxable income of individuals and estates as defined in 5048
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5049
Code if that tax would be in addition to an existing tax on the 5050
taxable income of individuals as defined in division (E) (1) (b) 5051
of that section. 5052

Sec. 5748.03. (A) The form of the ballot on a question 5053
submitted to the electors under section 5748.02 of the Revised 5054
Code shall be as follows: 5055

"Shall an annual income tax of (state the proposed 5056
rate of tax) on the school district income of individuals and of 5057
estates be imposed by (state the name of the school 5058
district), for (state the number of years the tax would 5059
be levied, or that it would be levied for a continuing period of 5060
time), beginning (state the date the tax would first 5061
take effect), for the purpose of (state the purpose of 5062
the tax)? 5063

FOR THE TAX
AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a 5068
school district income tax only on the taxable income of 5069
individuals as defined in division (E) (1) (b) of section 5748.01 5070
of the Revised Code, the form of the ballot shall be modified by 5071

stating that the tax is to be levied on the "earned income of 5072
individuals residing in the school district" in lieu of the 5073
"school district income of individuals and of estates." 5074

(2) If the question submitted to electors proposes to 5075
renew one or more expiring income tax levies, the ballot shall 5076
be modified by adding the following language immediately after 5077
the name of the school district that would impose the tax: "to 5078
renew an income tax (or income taxes) expiring at the end 5079
of (state the last year the existing income tax or 5080
taxes may be levied)." 5081

(3) If the question includes a proposal under division (B) 5082
(2) of section 5748.02 of the Revised Code to reduce the rate of 5083
one or more school district property taxes, the ballot shall 5084
state that the purpose of the school district income tax is for 5085
current expenses, and the form of the ballot shall be modified 5086
by adding the following language immediately after the statement 5087
of the purpose of the proposed income tax: ", and shall the rate 5088
of an existing tax on property, currently levied for the purpose 5089
of current expenses at the rate of mills, be REDUCED 5090
to mills for each \$1 of taxable value, which amounts to 5091
a reduction from \$..... to \$..... for each \$100,000 of fair 5092
market value, the reduction continuing until any such time as 5093
the income tax is repealed." In lieu of "for the tax" and 5094
"against the tax," the phrases "for the issue" and "against the 5095
issue," respectively, shall be used. If a board of education 5096
proposes a reduction in the rates of more than one tax, the 5097
ballot language shall be modified accordingly to express the 5098
rates at which those taxes currently are levied and the rates to 5099
which the taxes will be reduced. 5100

(C) The board of elections shall certify the results of 5101

the election to the board of education and to the tax 5102
commissioner. If a majority of the electors voting on the 5103
question vote in favor of it, the income tax, the applicable 5104
provisions of Chapter 5747. of the Revised Code, and the 5105
reduction in the rate or rates of existing property taxes if the 5106
question included such a reduction shall take effect on the date 5107
specified in the resolution. If the question approved by the 5108
voters includes a reduction in the rate of a school district 5109
property tax, the board of education shall not levy the tax at a 5110
rate greater than the rate to which the tax is reduced, unless 5111
the school district income tax is repealed in an election under 5112
section 5748.04 of the Revised Code. 5113

(D) If the rate at which a property tax is levied and 5114
collected is reduced pursuant to a question approved under this 5115
section, the tax commissioner shall compute the percentage 5116
required to be computed for that tax under division (D) of 5117
section 319.301 of the Revised Code each year the rate is 5118
reduced as if the tax had been levied in the preceding year at 5119
the rate at which it has been reduced. If the rate of a property 5120
tax increases due to the repeal of the school district income 5121
tax pursuant to section 5748.04 of the Revised Code, the tax 5122
commissioner, for the first year for which the rate increases, 5123
shall compute the percentage as if the tax in the preceding year 5124
had been levied at the rate at which the tax was authorized to 5125
be levied prior to any rate reduction. 5126

Sec. 5748.04. (A) The question of the repeal of a school 5127
district income tax levied for more than five years may be 5128
initiated not more than once in any five-year period by filing 5129
with the board of elections of the appropriate counties not 5130
later than ninety days before the general election in any year 5131
after the year in which it is approved by the electors a 5132

petition requesting that an election be held on the question. 5133
The petition shall be signed by qualified electors residing in 5134
the school district levying the income tax equal in number to 5135
ten per cent of those voting for governor at the most recent 5136
gubernatorial election. 5137

The board of elections shall determine whether the 5138
petition is valid, and if it so determines, it shall submit the 5139
question to the electors of the district at the next general 5140
election. The election shall be conducted, canvassed, and 5141
certified in the same manner as regular elections for county 5142
offices in the county. Notice of the election shall be published 5143
in a newspaper of general circulation in the district once a 5144
week for two consecutive weeks, or as provided in section 7.16 5145
of the Revised Code, prior to the election. If the board of 5146
elections operates and maintains a web site, the board of 5147
elections shall post notice of the election on its web site for 5148
thirty days prior to the election. The notice shall state the 5149
purpose, time, and place of the election. The form of the ballot 5150
cast at the election shall be as follows: 5151

"Shall the annual income tax of per cent, currently 5152
levied on the school district income of individuals and estates 5153
by (state the name of the school district) for the 5154
purpose of (state purpose of the tax), be repealed? 5155

For repeal of the income tax
Against repeal of the income tax

"

(B) (1) If the tax is imposed on taxable income as defined 5160
in division (E) (1) (b) of section 5748.01 of the Revised Code, 5161

the form of the ballot shall be modified by stating that the tax 5162
currently is levied on the "earned income of individuals 5163
residing in the school district" in lieu of the "school district 5164
income of individuals and estates." 5165

(2) If the rate of one or more property tax levies was 5166
reduced for the duration of the income tax levy pursuant to 5167
division (B)(2) of section 5748.02 of the Revised Code, the form 5168
of the ballot shall be modified by adding the following language 5169
immediately after "repealed": ", and shall the rate of an 5170
existing tax on property for the purpose of current expenses, 5171
which rate was reduced for the duration of the income tax, be 5172
INCREASED from mills to mills ~~per one dollar for~~ 5173
each \$1 of valuation-taxable value which amounts to an increase 5174
from \$..... to \$..... for each \$100,000 of fair market value, 5175
beginning in (state the first year for which the rate of 5176
the property tax will increase)." In lieu of "for repeal of the 5177
income tax" and "against repeal of the income tax," the phrases 5178
"for the issue" and "against the issue," respectively, shall be 5179
substituted. 5180

(3) If the rate of more than one property tax was reduced 5181
for the duration of the income tax, the ballot language shall be 5182
modified accordingly to express the rates at which those taxes 5183
currently are levied and the rates to which the taxes would be 5184
increased. 5185

(C) The question covered by the petition shall be 5186
submitted as a separate proposition, but it may be printed on 5187
the same ballot with any other proposition submitted at the same 5188
election other than the election of officers. If a majority of 5189
the qualified electors voting on the question vote in favor of 5190
it, the result shall be certified immediately after the canvass 5191

by the board of elections to the board of education of the 5192
school district and the tax commissioner, who shall thereupon, 5193
after the current year, cease to levy the tax, except that if 5194
notes have been issued pursuant to section 5748.05 of the 5195
Revised Code the tax commissioner shall continue to levy and 5196
collect under authority of the election authorizing the levy an 5197
annual amount, rounded upward to the nearest one-fourth of one 5198
per cent, as will be sufficient to pay the debt charges on the 5199
notes as they fall due. 5200

(D) If a school district income tax repealed pursuant to 5201
this section was approved in conjunction with a reduction in the 5202
rate of one or more school district property taxes as provided 5203
in division (B) (2) of section 5748.02 of the Revised Code, then 5204
each such property tax may be levied after the current year at 5205
the rate at which it could be levied prior to the reduction, 5206
subject to any adjustments required by the county budget 5207
commission pursuant to Chapter 5705. of the Revised Code. Upon 5208
the repeal of a school district income tax under this section, 5209
the board of education may resume levying a property tax, the 5210
rate of which has been reduced pursuant to a question approved 5211
under section 5748.02 of the Revised Code, at the rate the board 5212
originally was authorized to levy the tax. A reduction in the 5213
rate of a property tax under section 5748.02 of the Revised Code 5214
is a reduction in the rate at which a board of education may 5215
levy that tax only for the period during which a school district 5216
income tax is levied prior to any repeal pursuant to this 5217
section. The resumption of the authority to levy the tax upon 5218
such a repeal does not constitute a tax levied in excess of the 5219
one per cent limitation prescribed by Section 2 of Article XII, 5220
Ohio Constitution, or in excess of the ten-mill limitation. 5221

(E) This section does not apply to school district income 5222

tax levies that are levied for five or fewer years. 5223

Sec. 5748.08. (A) The board of education of a city, local, 5224
or exempted village school district, at any time by a vote of 5225
two-thirds of all its members, may declare by resolution that it 5226
may be necessary for the school district to do all of the 5227
following: 5228

(1) Raise a specified amount of money for school district 5229
purposes by levying an annual tax on school district income; 5230

(2) Issue general obligation bonds for permanent 5231
improvements, stating in the resolution the necessity and 5232
purpose of the bond issue and the amount, approximate date, 5233
estimated rate of interest, and maximum number of years over 5234
which the principal of the bonds may be paid; 5235

(3) Levy a tax outside the ten-mill limitation to pay debt 5236
charges on the bonds and any anticipatory securities; 5237

(4) Submit the question of the school district income tax 5238
and bond issue to the electors of the district at a special 5239
election. 5240

The resolution shall specify whether the income that is to 5241
be subject to the tax is taxable income of individuals and 5242
estates as defined in divisions (E) (1) (a) and (2) of section 5243
5748.01 of the Revised Code or taxable income of individuals as 5244
defined in division (E) (1) (b) of that section. 5245

On adoption of the resolution, the board shall certify a 5246
copy of it to the tax commissioner and the county auditor no 5247
later than one hundred five days prior to the date of the 5248
special election at which the board intends to propose the 5249
income tax and bond issue. Not later than ten days of receipt of 5250
the resolution, the tax commissioner, in the same manner as 5251

required by division (A) of section 5748.02 of the Revised Code, 5252
shall estimate the rates designated in divisions (A)(1) and (2) 5253
of that section and certify them to the board. Not later than 5254
ten days of receipt of the resolution, the county auditor shall 5255
estimate and certify to the board the average annual property 5256
tax rate required throughout the stated maturity of the bonds to 5257
pay debt charges on the bonds, in the same manner as under 5258
division (C) of section 133.18 of the Revised Code. 5259

(B) On receipt of the tax commissioner's and county 5260
auditor's certifications prepared under division (A) of this 5261
section, the board of education of the city, local, or exempted 5262
village school district, by a vote of two-thirds of all its 5263
members, may adopt a resolution proposing for a specified number 5264
of years or for a continuing period of time the levy of an 5265
annual tax for school district purposes on school district 5266
income and declaring that the amount of taxes that can be raised 5267
within the ten-mill limitation will be insufficient to provide 5268
an adequate amount for the present and future requirements of 5269
the school district; that it is necessary to issue general 5270
obligation bonds of the school district for specified permanent 5271
improvements and to levy an additional tax in excess of the ten- 5272
mill limitation to pay the debt charges on the bonds and any 5273
anticipatory securities; and that the question of the bonds and 5274
taxes shall be submitted to the electors of the school district 5275
at a special election, which shall not be earlier than ninety 5276
days after certification of the resolution to the board of 5277
elections, and the date of which shall be consistent with 5278
section 3501.01 of the Revised Code. The resolution shall 5279
specify all of the following: 5280

(1) The purpose for which the school district income tax 5281
is to be imposed and the rate of the tax, which shall be the 5282

rate set forth in the tax commissioner's certification rounded 5283
to the nearest one-fourth of one per cent; 5284

(2) Whether the income that is to be subject to the tax is 5285
taxable income of individuals and estates as defined in 5286
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5287
Code or taxable income of individuals as defined in division (E) 5288
(1) (b) of that section. The specification shall be the same as 5289
the specification in the resolution adopted and certified under 5290
division (A) of this section. 5291

(3) The number of years the tax will be levied, or that it 5292
will be levied for a continuing period of time; 5293

(4) The date on which the tax shall take effect, which 5294
shall be the first day of January of any year following the year 5295
in which the question is submitted; 5296

(5) The county auditor's estimate of the average annual 5297
property tax rate required throughout the stated maturity of the 5298
bonds to pay debt charges on the bonds. 5299

(C) A resolution adopted under division (B) of this 5300
section shall go into immediate effect upon its passage, and no 5301
publication of the resolution shall be necessary other than that 5302
provided for in the notice of election. Immediately after its 5303
adoption and at least ninety days prior to the election at which 5304
the question will appear on the ballot, the board of education 5305
shall certify a copy of the resolution, along with copies of the 5306
auditor's estimate and its resolution under division (A) of this 5307
section, to the board of elections of the proper county. The 5308
board of education shall make the arrangements for the 5309
submission of the question to the electors of the school 5310
district, and the election shall be conducted, canvassed, and 5311

certified in the same manner as regular elections in the 5312
district for the election of county officers. 5313

The resolution shall be put before the electors as one 5314
ballot question, with a majority vote indicating approval of the 5315
school district income tax, the bond issue, and the levy to pay 5316
debt charges on the bonds and any anticipatory securities. The 5317
board of elections shall publish the notice of the election in a 5318
newspaper of general circulation in the school district once a 5319
week for two consecutive weeks, or as provided in section 7.16 5320
of the Revised Code, prior to the election. If the board of 5321
elections operates and maintains a web site, it also shall post 5322
notice of the election on its web site for thirty days prior to 5323
the election. The notice of election shall state all of the 5324
following: 5325

(1) The questions to be submitted to the electors; 5326

(2) The rate of the school district income tax; 5327

(3) The principal amount of the proposed bond issue; 5328

(4) The permanent improvements for which the bonds are to 5329
be issued; 5330

(5) The maximum number of years over which the principal 5331
of the bonds may be paid; 5332

(6) The estimated additional average annual property tax 5333
rate to pay the debt charges on the bonds, as certified by the 5334
county auditor, and expressed in mills for each one dollar of 5335
taxable value and in dollars for each one hundred thousand 5336
dollars of fair market value; 5337

(7) The time and place of the special election. 5338

(D) The form of the ballot on a question submitted to the 5339

electors under this section shall be as follows: 5340

"Shall the school district be authorized to do 5341
both of the following: 5342

(1) Impose an annual income tax of (state the 5343
proposed rate of tax) on the school district income of 5344
individuals and of estates, for (state the number of 5345
years the tax would be levied, or that it would be levied for a 5346
continuing period of time), beginning (state the date 5347
the tax would first take effect), for the purpose of 5348
(state the purpose of the tax)? 5349

(2) Issue bonds for the purpose of in the 5350
principal amount of \$....., to be repaid annually over a 5351
maximum period of years, and levy a property tax outside 5352
the ten-mill limitation estimated by the county auditor to 5353
average over the bond repayment period mills for each 5354
~~one dollar \$1 of tax valuation~~taxable value, which amounts to 5355
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 5356
~~"36 cents" or "\$1.41")~~ for each ~~\$100~~\$100,000 of ~~tax~~ 5357
~~valuation~~fair market value, to pay the annual debt charges on 5358
the bonds, and to pay debt charges on any notes issued in 5359
anticipation of those bonds? 5360

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

" 5364

(E) If the question submitted to electors proposes a 5365
school district income tax only on the taxable income of 5366
individuals as defined in division (E) (1) (b) of section 5748.01 5367
of the Revised Code, the form of the ballot shall be modified by 5368

stating that the tax is to be levied on the "earned income of 5369
individuals residing in the school district" in lieu of the 5370
"school district income of individuals and of estates." 5371

(F) The board of elections promptly shall certify the 5372
results of the election to the tax commissioner and the county 5373
auditor of the county in which the school district is located. 5374
If a majority of the electors voting on the question vote in 5375
favor of it, the income tax and the applicable provisions of 5376
Chapter 5747. of the Revised Code shall take effect on the date 5377
specified in the resolution, and the board of education may 5378
proceed with issuance of the bonds and with the levy and 5379
collection of the property taxes to pay debt charges on the 5380
bonds, at the additional rate or any lesser rate in excess of 5381
the ten-mill limitation. Any securities issued by the board of 5382
education under this section are Chapter 133. securities, as 5383
that term is defined in section 133.01 of the Revised Code. 5384

(G) After approval of a question under this section, the 5385
board of education may anticipate a fraction of the proceeds of 5386
the school district income tax in accordance with section 5387
5748.05 of the Revised Code. Any anticipation notes under this 5388
division shall be issued as provided in section 133.24 of the 5389
Revised Code, shall have principal payments during each year 5390
after the year of their issuance over a period not to exceed 5391
five years, and may have a principal payment in the year of 5392
their issuance. 5393

(H) The question of repeal of a school district income tax 5394
levied for more than five years may be initiated and submitted 5395
in accordance with section 5748.04 of the Revised Code. 5396

(I) No board of education shall submit a question under 5397
this section to the electors of the school district more than 5398

twice in any calendar year. If a board submits the question 5399
twice in any calendar year, one of the elections on the question 5400
shall be held on the date of the general election. 5401

Sec. 5748.09. (A) The board of education of a city, local, 5402
or exempted village school district, at any time by a vote of 5403
two-thirds of all its members, may declare by resolution that it 5404
may be necessary for the school district to do all of the 5405
following: 5406

(1) Raise a specified amount of money for school district 5407
purposes by levying an annual tax on school district income; 5408

(2) Levy an additional property tax in excess of the ten- 5409
mill limitation for the purpose of providing for the necessary 5410
requirements of the district, stating in the resolution the 5411
amount of money to be raised each year for such purpose; 5412

(3) Submit the question of the school district income tax 5413
and property tax to the electors of the district at a special 5414
election. 5415

The resolution shall specify whether the income that is to 5416
be subject to the tax is taxable income of individuals and 5417
estates as defined in divisions (E) (1) (a) and (2) of section 5418
5748.01 of the Revised Code or taxable income of individuals as 5419
defined in division (E) (1) (b) of that section. 5420

On adoption of the resolution, the board shall certify a 5421
copy of it to the tax commissioner and the county auditor not 5422
later than one hundred days prior to the date of the special 5423
election at which the board intends to propose the income tax 5424
and property tax. Not later than ten days after receipt of the 5425
resolution, the tax commissioner, in the same manner as required 5426
by division (A) of section 5748.02 of the Revised Code, shall 5427

estimate the rates designated in divisions (A) (1) and (2) of 5428
that section and certify them to the board. Not later than ten 5429
days after receipt of the resolution, the county auditor, in the 5430
same manner as required by section 5705.195 of the Revised Code, 5431
shall make the calculation specified in that section and certify 5432
it to the board. 5433

(B) On receipt of the tax commissioner's and county 5434
auditor's certifications prepared under division (A) of this 5435
section, the board of education of the city, local, or exempted 5436
village school district, by a vote of two-thirds of all its 5437
members, may adopt a resolution declaring that the amount of 5438
taxes that can be raised by all tax levies the district is 5439
authorized to impose, when combined with state and federal 5440
revenues, will be insufficient to provide an adequate amount for 5441
the present and future requirements of the school district, and 5442
that it is therefore necessary to levy, for a specified number 5443
of years or for a continuing period of time, an annual tax for 5444
school district purposes on school district income, and to levy, 5445
for a specified number of years not exceeding ten or for a 5446
continuing period of time, an additional property tax in excess 5447
of the ten-mill limitation for the purpose of providing for the 5448
necessary requirements of the district, and declaring that the 5449
question of the school district income tax and property tax 5450
shall be submitted to the electors of the school district at a 5451
special election, which shall not be earlier than ninety days 5452
after certification of the resolution to the board of elections, 5453
and the date of which shall be consistent with section 3501.01 5454
of the Revised Code. The resolution shall specify all of the 5455
following: 5456

(1) The purpose for which the school district income tax 5457
is to be imposed and the rate of the tax, which shall be the 5458

rate set forth in the tax commissioner's certification rounded 5459
to the nearest one-fourth of one per cent; 5460

(2) Whether the income that is to be subject to the tax is 5461
taxable income of individuals and estates as defined in 5462
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5463
Code or taxable income of individuals as defined in division (E) 5464
(1) (b) of that section. The specification shall be the same as 5465
the specification in the resolution adopted and certified under 5466
division (A) of this section. 5467

(3) The number of years the school district income tax 5468
will be levied, or that it will be levied for a continuing 5469
period of time; 5470

(4) The date on which the school district income tax shall 5471
take effect, which shall be the first day of January of any year 5472
following the year in which the question is submitted; 5473

(5) The amount of money it is necessary to raise for the 5474
purpose of providing for the necessary requirements of the 5475
district for each year the property tax is to be imposed; 5476

(6) The number of years the property tax will be levied, 5477
or that it will be levied for a continuing period of time; 5478

(7) The tax list upon which the property tax shall be 5479
first levied, which may be the current year's tax list; 5480

(8) The amount of the average tax levy, expressed in 5481
dollars ~~and cents~~ for each one hundred thousand dollars of 5482
~~valuation~~ fair market value as well as in mills for each one 5483
dollar of ~~valuation~~ taxable value, estimated by the county 5484
auditor under division (A) of this section. 5485

(C) A resolution adopted under division (B) of this 5486

section shall go into immediate effect upon its passage, and no 5487
publication of the resolution shall be necessary other than that 5488
provided for in the notice of election. Immediately after its 5489
adoption and at least ninety days prior to the election at which 5490
the question will appear on the ballot, the board of education 5491
shall certify a copy of the resolution, along with copies of the 5492
county auditor's certification and the resolution under division 5493
(A) of this section, to the board of elections of the proper 5494
county. The board of education shall make the arrangements for 5495
the submission of the question to the electors of the school 5496
district, and the election shall be conducted, canvassed, and 5497
certified in the same manner as regular elections in the 5498
district for the election of county officers. 5499

The resolution shall be put before the electors as one 5500
ballot question, with a majority vote indicating approval of the 5501
school district income tax and the property tax. The board of 5502
elections shall publish the notice of the election in a 5503
newspaper of general circulation in the school district once a 5504
week for two consecutive weeks, or as provided in section 7.16 5505
of the Revised Code, prior to the election. If the board of 5506
elections operates and maintains a web site, also shall post 5507
notice of the election on its web site for thirty days prior to 5508
the election. The notice of election shall state all of the 5509
following: 5510

(1) The questions to be submitted to the electors as a 5511
single ballot question; 5512

(2) The rate of the school district income tax; 5513

(3) The number of years the school district income tax 5514
will be levied or that it will be levied for a continuing period 5515
of time; 5516

(4) The annual proceeds of the proposed property tax levy 5517
for the purpose of providing for the necessary requirements of 5518
the district; 5519

(5) The number of years during which the property tax levy 5520
shall be levied, or that it shall be levied for a continuing 5521
period of time; 5522

(6) The estimated average additional tax rate of the 5523
property tax, expressed in dollars ~~and cents~~ for each one 5524
hundred thousand dollars of ~~valuation~~ fair market value as well 5525
as in mills for each one dollar of ~~valuation~~ taxable value, 5526
outside the limitation imposed by Section 2 of Article XII, Ohio 5527
Constitution, as certified by the county auditor; 5528

(7) The time and place of the special election. 5529

(D) The form of the ballot on a question submitted to the 5530
electors under this section shall be as follows: 5531

"Shall the school district be authorized to do both 5532
of the following: 5533

(1) Impose an annual income tax of (state the 5534
proposed rate of tax) on the school district income of 5535
individuals and of estates, for (state the number of 5536
years the tax would be levied, or that it would be levied for a 5537
continuing period of time), beginning (state the date 5538
the tax would first take effect), for the purpose of 5539
(state the purpose of the tax)? 5540

(2) Impose a property tax levy outside of the ten-mill 5541
limitation for the purpose of providing for the necessary 5542
requirements of the district in the sum of \$..... 5543
(here insert annual amount the levy is to produce), estimated by 5544
the county auditor to average ~~(here insert~~ 5545

~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation- 5546
taxable value, which amounts to \$. ~~(here insert~~ 5547
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 5548
~~dollars~~ \$100,000 of valuation fair market value, 5549
for (state the number of years the tax is to be 5550
imposed or that it will be imposed for a continuing period of 5551
time), commencing in (first year the tax is to be 5552
levied), first due in calendar year (first calendar 5553
year in which the tax shall be due)? 5554

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

" 5558

If the question submitted to electors proposes a school 5559
district income tax only on the taxable income of individuals as 5560
defined in division (E) (1) (b) of section 5748.01 of the Revised 5561
Code, the form of the ballot shall be modified by stating that 5562
the tax is to be levied on the "earned income of individuals 5563
residing in the school district" in lieu of the "school district 5564
income of individuals and of estates." 5565

(E) The board of elections promptly shall certify the 5566
results of the election to the tax commissioner and the county 5567
auditor of the county in which the school district is located. 5568
If a majority of the electors voting on the question vote in 5569
favor of it: 5570

(1) The income tax and the applicable provisions of 5571
Chapter 5747. of the Revised Code shall take effect on the date 5572
specified in the resolution. 5573

(2) The board of education of the school district may make 5574

the additional property tax levy necessary to raise the amount 5575
specified on the ballot for the purpose of providing for the 5576
necessary requirements of the district. The property tax levy 5577
shall be included in the next tax budget that is certified to 5578
the county budget commission. 5579

(F) (1) After approval of a question under this section, 5580
the board of education may anticipate a fraction of the proceeds 5581
of the school district income tax in accordance with section 5582
5748.05 of the Revised Code. Any anticipation notes under this 5583
division shall be issued as provided in section 133.24 of the 5584
Revised Code, shall have principal payments during each year 5585
after the year of their issuance over a period not to exceed 5586
five years, and may have a principal payment in the year of 5587
their issuance. 5588

(2) After the approval of a question under this section 5589
and prior to the time when the first tax collection from the 5590
property tax levy can be made, the board of education may 5591
anticipate a fraction of the proceeds of the levy and issue 5592
anticipation notes in an amount not exceeding the total 5593
estimated proceeds of the levy to be collected during the first 5594
year of the levy. Any anticipation notes under this division 5595
shall be issued as provided in section 133.24 of the Revised 5596
Code, shall have principal payments during each year after the 5597
year of their issuance over a period not to exceed five years, 5598
and may have a principal payment in the year of their issuance. 5599

(G) (1) The question of repeal of a school district income 5600
tax levied for more than five years may be initiated and 5601
submitted in accordance with section 5748.04 of the Revised 5602
Code. 5603

(2) A property tax levy for a continuing period of time 5604

may be reduced in the manner provided under section 5705.261 of 5605
the Revised Code. 5606

(H) No board of education shall submit a question under 5607
this section to the electors of the school district more than 5608
twice in any calendar year. If a board submits the question 5609
twice in any calendar year, one of the elections on the question 5610
shall be held on the date of the general election. 5611

(I) If the electors of the school district approve a 5612
question under this section, and if the last calendar year the 5613
school district income tax is in effect and the last calendar 5614
year of collection of the property tax are the same, the board 5615
of education of the school district may propose to submit under 5616
this section the combined question of a school district income 5617
tax to take effect upon the expiration of the existing income 5618
tax and a property tax to be first collected in the calendar 5619
year after the calendar year of last collection of the existing 5620
property tax, and specify in the resolutions adopted under this 5621
section that the proposed taxes would renew the existing taxes. 5622
The form of the ballot on a question submitted to the electors 5623
under division (I) of this section shall be as follows: 5624

"Shall the school district be authorized to do 5625
both of the following: 5626

(1) Impose an annual income tax of (state the 5627
proposed rate of tax) on the school district income of 5628
individuals and of estates to renew an income tax expiring at 5629
the end of (state the last year the existing income tax 5630
may be levied) for (state the number of years the tax 5631
would be levied, or that it would be levied for a continuing 5632
period of time), beginning (state the date the tax would 5633
first take effect), for the purpose of (state the 5634

purpose of the tax)? 5635

(2) Impose a property tax levy renewing an existing levy 5636
outside of the ten-mill limitation for the purpose of providing 5637
for the necessary requirements of the district in the sum of 5638
\$. (here insert annual amount the levy is to 5639
produce), estimated by the county auditor to 5640
average ~~(here insert number of mills)~~ mills 5641
for each ~~one dollar~~ \$1 of valuation taxable value, which amounts 5642
to \$. ~~(here insert rate expressed in dollars and~~ 5643
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 5644
market value, for (state the number of years the 5645
tax is to be imposed or that it will be imposed for a continuing 5646
period of time), commencing in (first year the tax 5647
is to be levied), first due in calendar year (first 5648
calendar year in which the tax shall be due)? 5649

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

"

If the question submitted to electors proposes a school 5654
district income tax only on the taxable income of individuals as 5655
defined in division (E) (1) (b) of section 5748.01 of the Revised 5656
Code, the form of the ballot shall be modified by stating that 5657
the tax is to be levied on the "earned income of individuals 5658
residing in the school district" in lieu of the "school district 5659
income of individuals and of estates." 5660

The question of a renewal levy under this division shall 5661
not be placed on the ballot unless the question is submitted on 5662
a date on which a special election may be held under section 5663

3501.01 of the Revised Code, except for the first Tuesday after 5664
the first Monday in February and August, during the last year 5665
the property tax levy to be renewed may be extended on the real 5666
and public utility property tax list and duplicate, or at any 5667
election held in the ensuing year. 5668

(J) If the electors of the school district approve a 5669
question under this section, the board of education of the 5670
school district may propose to renew either or both of the 5671
existing taxes as individual ballot questions in accordance with 5672
section 5748.02 of the Revised Code for the school district 5673
income tax, or section 5705.194 of the Revised Code for the 5674
property tax. 5675

Section 2. That existing sections 133.18, 306.32, 306.322, 5676
345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 5677
1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 5678
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 3501.22, 5679
4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5680
5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5681
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5682
5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5683
5748.09 of the Revised Code are hereby repealed. 5684

Section 3. Sections of the Revised Code, as amended by 5685
this act, except for section 3501.22 of the Revised Code, as 5686
amended by this act, apply to elections held after December 31, 5687
2019. 5688

Section 4. The General Assembly, applying the principle 5689
stated in division (B) of section 1.52 of the Revised Code that 5690
amendments are to be harmonized if reasonably capable of 5691
simultaneous operation, finds that the following sections, 5692
presented in this act as composites of the sections as amended 5693

by the acts indicated, are the resulting versions of the 5694
sections in effect prior to the effective date of the sections 5695
as presented in this act: 5696

Section 133.18 of the Revised Code as amended by both Am. 5697
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 5698
of the 129th General Assembly. 5699

Section 3501.22 of the Revised Code as amended by both Am. 5700
Sub. S.B. 109 and Sub. S.B. 216 of the 130th General Assembly. 5701

Section 5705.218 of the Revised Code as amended by both 5702
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 5703
Assembly. 5704