

**As Reported by the House Ways and Means Committee**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**Am. H. B. No. 76**

**Representative Merrin**

**Cosponsors: Representatives Romanchuk, Becker, Seitz, Lang, Riedel, Jones,  
Jordan, Hood, Keller, Stein, Brinkman**

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**A BILL**

To amend sections 133.18, 306.32, 306.322, 345.01, 1  
345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 2  
511.28, 511.34, 513.18, 755.181, 1545.041, 3  
1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 4  
3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 5  
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 6  
5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 7  
5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 8  
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 9  
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 10  
5748.04, 5748.08, and 5748.09 of the Revised 11  
Code to enact the "Ballot Uniformity and 12  
Transparency Act" to modify the form of election 13  
notices and ballot language for property tax 14  
levies. 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, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 17  
513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 18

3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 19  
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 20  
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212, 21  
5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 22  
5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 23  
5748.08, and 5748.09 of the Revised Code be amended to read as 24  
follows: 25

**Sec. 133.18.** (A) The taxing authority of a subdivision may 26  
by legislation submit to the electors of the subdivision the 27  
question of issuing any general obligation bonds, for one 28  
purpose, that the subdivision has power or authority to issue. 29

(B) When the taxing authority of a subdivision desires or 30  
is required by law to submit the question of a bond issue to the 31  
electors, it shall pass legislation that does all of the 32  
following: 33

(1) Declares the necessity and purpose of the bond issue; 34

(2) States the date of the authorized election at which 35  
the question shall be submitted to the electors; 36

(3) States the amount, approximate date, estimated net 37  
average rate of interest, and maximum number of years over which 38  
the principal of the bonds may be paid; 39

(4) Declares the necessity of levying a tax outside the 40  
tax limitation to pay the debt charges on the bonds and any 41  
anticipatory securities. 42

The estimated net average interest rate shall be 43  
determined by the taxing authority based on, among other 44  
factors, then existing market conditions, and may reflect 45  
adjustments for any anticipated direct payments expected to be 46  
received by the taxing authority from the government of the 47

United States relating to the bonds and the effect of any 48  
federal tax credits anticipated to be available to owners of all 49  
or a portion of the bonds. The estimated net average rate of 50  
interest, and any statutory or charter limit on interest rates 51  
that may then be in effect and that is subsequently amended, 52  
shall not be a limitation on the actual interest rate or rates 53  
on the securities when issued. 54

(C) (1) The taxing authority shall certify a copy of the 55  
legislation passed under division (B) of this section to the 56  
county auditor. The county auditor shall promptly calculate and 57  
advise and, not later than ninety days before the election, 58  
confirm that advice by certification to, the taxing authority 59  
the estimated average annual property tax levy, expressed in 60  
~~cents or dollars and cents~~ for each one hundred thousand dollars 61  
of ~~tax valuation~~ fair market value and in mills for each one 62  
dollar of ~~tax valuation~~ taxable value, that the county auditor 63  
estimates to be required throughout the stated maturity of the 64  
bonds to pay the debt charges on the bonds. The auditor shall 65  
additionally calculate and certify the amount the levy is 66  
estimated to collect for each tax year it is levied, rounded to 67  
the nearest dollar. In calculating the estimated average annual 68  
property tax levy and the levy's estimated annual collections 69  
for this purpose, the county auditor shall assume that the bonds 70  
are issued in one series bearing interest and maturing in 71  
substantially equal principal amounts in each year over the 72  
maximum number of years over which the principal of the bonds 73  
may be paid as stated in that legislation, and that the amount 74  
of the tax valuation of the subdivision for the current year 75  
remains the same throughout the maturity of the bonds, except as 76  
otherwise provided in division (C) (2) of this section. If the 77  
tax valuation for the current year is not determined, the county 78

auditor shall base the calculation on the estimated amount of 79  
the tax valuation submitted by the county auditor to the county 80  
budget commission. If the subdivision is located in more than 81  
one county, the county auditor shall obtain the assistance of 82  
the county auditors of the other counties, and those county 83  
auditors shall provide assistance, in establishing the tax 84  
valuation of the subdivision for purposes of certifying the 85  
estimated average annual property tax levy and the levy's 86  
estimated annual collections. 87

(2) When considering the tangible personal property 88  
component of the tax valuation of the subdivision, the county 89  
auditor shall take into account the assessment percentages 90  
prescribed in section 5711.22 of the Revised Code. The tax 91  
commissioner may issue rules, orders, or instructions directing 92  
how the assessment percentages must be utilized. 93

(D) After receiving the county auditor's advice under 94  
division (C) of this section, the taxing authority by 95  
legislation may determine to proceed with submitting the 96  
question of the issue of securities, and shall, not later than 97  
the ninetieth day before the day of the election, file the 98  
following with the board of elections: 99

(1) Copies of the legislation provided for in divisions 100  
(B) and (D) of this section; 101

(2) The amount of the estimated average annual property 102  
tax levy, expressed in ~~cents or dollars and cents~~ for each one 103  
hundred thousand dollars of ~~tax valuation~~ fair market value and 104  
in mills for each one dollar of ~~tax valuation~~ taxable value, as 105  
estimated and certified to the taxing authority by the county 106  
auditor; 107

(3) The amount the levy is estimated to collect for each 108  
tax year it is levied, as certified to the taxing authority by 109  
the county auditor. 110

(E) (1) The board of elections shall prepare the ballots 111  
and make other necessary arrangements for the submission of the 112  
question to the electors of the subdivision. If the subdivision 113  
is located in more than one county, the board shall inform the 114  
boards of elections of the other counties of the filings with 115  
it, and those other boards shall if appropriate make the other 116  
necessary arrangements for the election in their counties. The 117  
election shall be conducted, canvassed, and certified in the 118  
manner provided in Title XXXV of the Revised Code. 119

(2) The election shall be held at the regular places for 120  
voting in the subdivision. If the electors of only a part of a 121  
precinct are qualified to vote at the election the board of 122  
elections may assign the electors in that part to an adjoining 123  
precinct, including an adjoining precinct in another county if 124  
the board of elections of the other county consents to and 125  
approves the assignment. Each elector so assigned shall be 126  
notified of that fact prior to the election by notice mailed by 127  
the board of elections, in such manner as it determines, prior 128  
to the election. 129

(3) The board of elections shall publish a notice of the 130  
election once in a newspaper of general circulation in the 131  
subdivision, no later than ten days prior to the election. The 132  
notice shall state all of the following: 133

(a) The principal amount of the proposed bond issue; 134

(b) The stated purpose for which the bonds are to be 135  
issued; 136

(c) The maximum number of years over which the principal	137
of the bonds may be paid;	138
(d) <u>The estimated annual collections of the property tax;</u>	139
(e) The estimated additional average annual property tax	140
levy, expressed in <del>cents or dollars and cents</del> for each one	141
hundred <u>thousand dollars of tax valuation fair market value</u> and	142
in mills for each one dollar of <del>tax valuation</del> <u>taxable value</u> , to	143
be levied outside the tax limitation, as estimated and certified	144
to the taxing authority by the county auditor;	145
<del>(e)-(f)</del> The first calendar year in which the tax is	146
expected to be due.	147
(F) <del>(1)</del> The form of the ballot to be used at the election	148
shall be substantially either of the following, as applicable:	149
<del>(a)-(1)</del> "Shall bonds be issued by the ..... (name	150
of subdivision) for the purpose of ..... (purpose of the	151
bond issue) in the principal amount of \$..... (principal	152
amount of the bond issue), to be repaid annually over a maximum	153
period of ..... (the maximum number of years over which the	154
principal of the bonds may be paid) years, and an annual levy of	155
property taxes be made outside the ..... (as applicable,	156
"ten-mill" or "...charter tax") limitation, estimated by the	157
county auditor <u>to collect \$..... annually and to average over</u>	158
the repayment period of the bond issue ..... <del>(number of</del>	159
<del>mills)</del> mills for each <del>one dollar</del> <u>\$1 of tax valuation taxable</u>	160
<u>value</u> , which amounts to \$..... <del>(rate expressed in cents or</del>	161
<del>dollars and cents, such as "36 cents" or "\$1.41")</del> for each <del>one</del>	162
<del>hundred dollars</del> <u>\$100,000 of tax valuation fair market value</u> ,	163
commencing in ..... (first year the tax will be levied),	164
first due in calendar year ..... (first calendar year in	165

which the tax shall be due), to pay the annual debt charges on 166  
the bonds, and to pay debt charges on any notes issued in 167  
anticipation of those bonds? 168

For the bond issue
Against the bond issue

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~~(b)~~ (2) In the case of an election held pursuant to 173  
legislation adopted under section 3375.43 or 3375.431 of the 174  
Revised Code: 175

"Shall bonds be issued for ..... (name of library) 176  
for the purpose of ..... (purpose of the bond issue), in 177  
the principal amount of \$..... (amount of the bond issue) 178  
by ..... (the name of the subdivision that is to issue the 179  
bonds and levy the tax) as the issuer of the bonds, to be repaid 180  
annually over a maximum period of ..... (the maximum number 181  
of years over which the principal of the bonds may be paid) 182  
years, and an annual levy of property taxes be made outside the 183  
ten-mill limitation, estimated by the county auditor to collect 184  
\$..... annually and to average over the repayment period of the 185  
bond issue ..... ~~(number of mills)~~ mills for each ~~one~~ 186  
~~dollar \$1 of tax valuation~~ taxable value, which amounts to 187  
\$..... ~~(rate expressed in cents or dollars and cents, such~~ 188  
~~as "36 cents" or "\$1.41")~~ for each ~~one hundred dollars \$100,000~~ 189  
~~of tax valuation~~ fair market value, commencing in ..... 190  
(first year the tax will be levied), first due in calendar 191  
year ..... (first calendar year in which the tax shall be 192  
due), to pay the annual debt charges on the bonds, and to pay 193  
debt charges on any notes issued in anticipation of those bonds? 194

For the bond issue
Against the bond issue

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

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(G) The board of elections shall promptly certify the results of the election to the tax commissioner, the county auditor of each county in which any part of the subdivision is located, and the fiscal officer of the subdivision. The election, including the proceedings for and result of the election, is incontestable other than in a contest filed under section 3515.09 of the Revised Code in which the plaintiff prevails.

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

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(I) (1) If, before any securities authorized at an election 225  
under this section are issued, the net indebtedness of the 226  
subdivision exceeds that applicable to that subdivision or those 227  
securities, then and so long as that is the case none of the 228  
securities may be issued. 229

(2) No securities authorized at an election under this 230  
section may be initially issued after the first day of the sixth 231  
January following the election, but this period of limitation 232  
shall not run for any time during which any part of the 233  
permanent improvement for which the securities have been 234  
authorized, or the issuing or validity of any part of the 235  
securities issued or to be issued, or the related proceedings, 236  
is involved or questioned before a court or a commission or 237  
other tribunal, administrative agency, or board. 238

(3) Securities representing a portion of the amount 239  
authorized at an election that are issued within the applicable 240  
limitation on net indebtedness are valid and in no manner 241  
affected by the fact that the balance of the securities 242  
authorized cannot be issued by reason of the net indebtedness 243  
limitation or lapse of time. 244

(4) Nothing in this division (I) shall be interpreted or 245  
applied to prevent the issuance of securities in an amount to 246  
fund or refund anticipatory securities lawfully issued. 247

(5) The limitations of divisions (I) (1) and (2) of this 248  
section do not apply to any securities authorized at an election 249  
under this section if at least ten per cent of the principal 250  
amount of the securities, including anticipatory securities, 251  
authorized has theretofore been issued, or if the securities are 252  
to be issued for the purpose of participating in any federally 253  
or state-assisted program. 254

(6) The certificate of the fiscal officer of the 255  
subdivision is conclusive proof of the facts referred to in this 256  
division. 257

(J) As used in this section, "fair market value" has the 258  
same meaning as in section 5705.01 of the Revised Code. 259

**Sec. 306.32.** Any county, or any two or more counties, 260  
municipal corporations, or townships, or any combination of 261  
these, may create a regional transit authority by the adoption 262  
of a resolution or ordinance by the board of county 263  
commissioners of each county, the legislative authority of each 264  
municipal corporation, and the board of township trustees of 265  
each township which is to create or to join in the creation of 266  
the regional transit authority. The resolution or ordinance 267  
shall state: 268

(A) The necessity for the creation of a regional transit 269  
authority; 270

(B) The counties, municipal corporations, or townships 271  
which are to create or to join in the creation of the regional 272  
transit authority; 273

(C) The official name by which the regional transit 274  
authority shall be known; 275

(D) The place in which the principal office of the 276  
regional transit authority will be located or the manner in 277  
which it may be selected; 278

(E) The number, term, and compensation, or method for 279  
establishing compensation, of the members of the board of 280  
trustees of the regional transit authority. Compensation shall 281  
not exceed fifty dollars for each board and committee meeting 282  
attended by a member, except that if compensation is provided 283

annually it shall not exceed six thousand dollars for the 284  
president of the board or four thousand eight hundred dollars 285  
for each other board member. 286

(F) The manner in which vacancies on the board of trustees 287  
of the regional transit authority shall be filled; 288

(G) The manner and to what extent the expenses of the 289  
regional transit authority shall be apportioned among the 290  
counties, municipal corporations, and townships creating it; 291

(H) The purposes, including the kinds of transit 292  
facilities, for which the regional transit authority is 293  
organized. 294

The regional transit authority provided for in the 295  
resolution or ordinance shall be deemed to be created upon the 296  
adoption of the resolution or ordinance by the board of county 297  
commissioners of each county, the legislative authority of each 298  
municipal corporation, and the board of township trustees of 299  
each township enumerated in the resolution or ordinance. 300

The resolution or ordinance creating a regional transit 301  
authority may be amended to include additional counties, 302  
municipal corporations, or townships or for any other purpose, 303  
by the adoption of the amendment by the board of county 304  
commissioners of each county, the legislative authority of each 305  
municipal corporation, and the board of township trustees of 306  
each township which has created or joined or proposes to join 307  
the regional transit authority. 308

After each county, municipal corporation, and township 309  
which has created or joined or proposes to join the regional 310  
transit authority has adopted its resolution or ordinance 311  
approving inclusion of additional counties, municipal 312

corporations, or townships in the regional transit authority, a 313  
copy of each resolution or ordinance shall be filed with the 314  
clerk of the board of the county commissioners of each county, 315  
the clerk of the legislative authority of each municipal 316  
corporation, and the fiscal officer of the board of trustees of 317  
each township proposed to be included in the regional transit 318  
authority. The inclusion is effective when all such filing has 319  
been completed, unless the regional transit authority to which 320  
territory is to be added has authority to levy an ad valorem tax 321  
on property, or a sales tax, within its territorial boundaries, 322  
in which event the inclusion shall become effective on the 323  
sixtieth day after the last such filing is accomplished, unless, 324  
prior to the expiration of the sixty-day period, qualified 325  
electors residing in the area proposed to be added to the 326  
regional transit authority, equal in number to at least ten per 327  
cent of the qualified electors from the area who voted for 328  
governor at the last gubernatorial election, file a petition of 329  
referendum against the inclusion. Any petition of referendum 330  
filed under this section shall be filed at the office of the 331  
secretary of the board of trustees of the regional transit 332  
authority. The person presenting the petition shall be given a 333  
receipt containing on it the time of the day, the date, and the 334  
purpose of the petition. The secretary of the board of trustees 335  
of the regional transit authority shall cause the appropriate 336  
board or boards of elections to check the sufficiency of 337  
signatures on any petition of referendum filed under this 338  
section and, if found to be sufficient, shall present the 339  
petition to the board of trustees at a meeting of said board 340  
which occurs not later than thirty days following the filing of 341  
said petition. Upon presentation to the board of trustees of a 342  
petition of referendum against the proposed inclusion, the board 343  
of trustees shall promptly certify the proposal to the board or 344

boards of elections for the purpose of having the proposal 345  
placed on the ballot at the next general or primary election 346  
which occurs not less than ninety days after the date of the 347  
meeting of said board, or at a special election, the date of 348  
which shall be specified in the certification, which date shall 349  
be not less than ninety days after the date of such meeting of 350  
the board. Signatures on a petition of referendum may be 351  
withdrawn up to and including the meeting of the board of 352  
trustees certifying the proposal to the appropriate board or 353  
boards of elections. If territory of more than one county, 354  
municipal corporation, or township is to be added to the 355  
regional transit authority, the electors of the territories of 356  
the counties, municipal corporations, or townships which are to 357  
be added shall vote as a district, and the majority affirmative 358  
vote shall be determined by the vote cast in the district as a 359  
whole. ~~Upon~~ 360

If the proposal would extend the levy of an existing 361  
property tax to the territory to be added to the regional 362  
transit authority, the board of trustees of the regional transit 363  
board shall request from the county auditor an estimate of the 364  
levy's annual collections, assuming that the additional 365  
territory has been added to the regional transit authority, in 366  
the same manner as required for a tax levy under section 5705.03 367  
of the Revised Code. The auditor shall certify this estimate to 368  
the board within ten days after receiving the board's request. 369

Upon certification of a proposal to the appropriate board 370  
or boards of elections pursuant to this section, the board or 371  
boards of election shall make the necessary arrangements for the 372  
submission of the question to the electors of the territory to 373  
be added to the regional transit authority qualified to vote on 374  
the question, and the election shall be held, canvassed, and 375

certified in the manner provided for the submission of tax 376  
levies under section 5705.191 of the Revised Code, except that 377  
the question appearing on the ballot shall read: 378

"Shall the territory within the ..... 379  
(Name or names of political subdivisions to be joined) be added 380  
to ..... (Name) regional transit 381  
authority?" and shall a(n) ..... (here insert type of tax 382  
or taxes) at a rate ~~of taxation~~ not to exceed ..... (here insert 383  
maximum tax rate or rates) be levied for all transit purposes?" 384

If the tax is a tax on property, the ballot shall express 385  
the levy's estimated annual collections and the rate shall be 386  
expressed numerically in mills for each one dollar of taxable 387  
value and numerically in dollars for each one hundred thousand 388  
dollars of fair market value, as that term is defined in section 389  
5705.01 of the Revised Code. 390

If the question is approved by at least a majority of the 391  
electors voting on the question, the joinder is immediately 392  
effective, and the regional transit authority may extend the 393  
levy of the tax against all the taxable property within the 394  
territory which has been added. If the question is approved at a 395  
general election or at a special election occurring prior to the 396  
general election but after the fifteenth day of July, the 397  
regional transit authority may amend its budget and resolution 398  
adopted pursuant to section 5705.34 of the Revised Code, and the 399  
levy shall be placed on the current tax list and duplicate and 400  
collected as other taxes are collected from all taxable property 401  
within the territorial boundaries of the regional transit 402  
authority, including the territory within each political 403  
subdivision added as a result of the election. 404

The territorial boundaries of a regional transit authority 405

shall be coextensive with the territorial boundaries of the 406  
counties, municipal corporations, and townships included within 407  
the regional transit authority, provided that the same area may 408  
be included in more than one regional transit authority so long 409  
as the regional transit authorities are not organized for 410  
purposes as provided for in the resolutions or ordinances 411  
creating the same, and any amendments to them, relating to the 412  
same kinds of transit facilities; and provided further, that if 413  
a regional transit authority includes only a portion of an 414  
entire county, a regional transit authority for the same 415  
purposes may be created in the remaining portion of the same 416  
county by resolution of the board of county commissioners acting 417  
alone or in conjunction with municipal corporations and 418  
townships as provided in this section. 419

No regional transit authority shall be organized after 420  
January 1, 1975, to include any area already included in a 421  
regional transit authority, except that any regional transit 422  
authority organized after June 29, 1974, and having territorial 423  
boundaries entirely within a single county shall, upon adoption 424  
by the board of county commissioners of the county of a 425  
resolution creating a regional transit authority including 426  
within its territorial jurisdiction the existing regional 427  
transit authority and for purposes including the purposes for 428  
which the existing regional transit authority was created, be 429  
dissolved and its territory included in such new regional 430  
transit authority. Any resolution creating such a new regional 431  
transit authority shall make adequate provision for satisfaction 432  
of the obligations of the dissolved regional transit authority. 433

**Sec. 306.322.** (A) For any regional transit authority that 434  
levies a property tax and that includes in its membership 435  
political subdivisions that are located in a county having a 436

population of at least four hundred thousand according to the 437  
most recent federal census, the procedures of this section apply 438  
until November 5, 2013, and are in addition to and an 439  
alternative to those established in sections 306.32 and 306.321 440  
of the Revised Code for joining to the regional transit 441  
authority additional counties, municipal corporations, or 442  
townships. 443

(B) Any municipal corporation or township may adopt a 444  
resolution or ordinance proposing to join a regional transit 445  
authority described in division (A) of this section. In its 446  
resolution or ordinance, the political subdivision may propose 447  
joining the regional transit authority for a limited period of 448  
three years or without a time limit. 449

(C) The political subdivision proposing to join the 450  
regional transit authority shall submit a copy of its resolution 451  
or ordinance to the legislative authority of each municipal 452  
corporation and the board of trustees of each township 453  
comprising the regional transit authority. Within thirty days of 454  
receiving the resolution or ordinance for inclusion in the 455  
regional transit authority, the legislative authority of each 456  
municipal corporation and the board of trustees of each township 457  
shall consider the question of whether to include the additional 458  
subdivision in the regional transit authority, shall adopt a 459  
resolution or ordinance approving or rejecting the inclusion of 460  
the additional subdivision, and shall present its resolution or 461  
ordinance to the board of trustees of the regional transit 462  
authority. 463

(D) If a majority of the political subdivisions comprising 464  
the regional transit authority approve the inclusion of the 465  
additional political subdivision, the board of trustees of the 466



regional transit authority, not later than the tenth day 467  
following the day on which the last ordinance or resolution is 468  
presented, shall notify the subdivision proposing to join the 469  
regional transit authority that it may certify the proposal to 470  
the board of elections for the purpose of having the proposal 471  
placed on the ballot at the next general election or at a 472  
special election conducted on the day of the next primary 473  
election that occurs not less than ninety days after the 474  
resolution or ordinance is certified to the board of elections. 475

If the board proposes to extend the levy of an existing 476  
property tax to the territory to be added to the regional 477  
transit authority, the board shall request from the county 478  
auditor an estimate of the levy's annual collections, assuming 479  
that the additional territory has been added to the regional 480  
transit authority, in the same manner as required for a tax levy 481  
under section 5705.03 of the Revised Code. The auditor shall 482  
certify this estimate to the board within ten days after 483  
receiving the board's request. 484

(E) Upon certification of a proposal to the board of 485  
elections pursuant to this section, the board of elections shall 486  
make the necessary arrangements for the submission of the 487  
question to the electors of the territory to be included in the 488  
regional transit authority qualified to vote on the question, 489  
and the election shall be held, canvassed, and certified in the 490  
same manner as regular elections for the election of officers of 491  
the subdivision proposing to join the regional transit 492  
authority, except that, if the resolution proposed the inclusion 493  
without a time limitation the question appearing on the ballot 494  
shall read: 495

"Shall the territory within the ..... 496

(Name or names of political subdivisions to be joined) be added 497  
to ..... (Name) regional transit 498  
authority?" and shall a(n) ..... (here insert type of tax 499  
or taxes) at a rate ~~of taxation~~ not to exceed ..... (here insert 500  
maximum tax rate or rates) be levied for all transit purposes?" 501

If the resolution proposed the inclusion with a three-year 502  
time limitation, the question appearing on the ballot shall 503  
read: 504

"Shall the territory within the ..... 505  
(Name or names of political subdivisions to be joined) be added 506  
to ..... (Name) regional transit 507  
authority?" for three years and shall a(n) ..... (here 508  
insert type of tax or taxes) at a rate ~~of taxation~~ not to exceed 509  
..... (here insert maximum tax rate or rates) be levied for all 510  
transit purposes for three years?" 511

In either case, if the tax is a tax on property, the 512  
ballot shall express the levy's estimated annual collections and 513  
the rate shall be expressed numerically in mills for each one 514  
dollar of taxable value and numerically in dollars for each one 515  
hundred thousand dollars of fair market value, as that term is 516  
defined in section 5705.01 of the Revised Code. 517

(F) If the question is approved by at least a majority of 518  
the electors voting on the question, the addition of the new 519  
territory is effective six months from the date of the 520  
certification of its passage, and the regional transit authority 521  
may extend the levy of the tax against all the taxable property 522  
within the territory that was added. If the question is approved 523  
at a general election or at a special election occurring prior 524  
to the general election but after the fifteenth day of July, the 525  
regional transit authority may amend its budget and resolution 526

adopted pursuant to section 5705.34 of the Revised Code, and the 527  
levy shall be placed on the current tax list and duplicate and 528  
collected as other taxes are collected from all taxable property 529  
within the territorial boundaries of the regional transit 530  
authority, including the territory within the political 531  
subdivision added as a result of the election. If the budget of 532  
the regional transit authority is amended pursuant to this 533  
paragraph, the county auditor shall prepare and deliver an 534  
amended certificate of estimated resources to reflect the change 535  
in anticipated revenues of the regional transit authority. 536

(G) If the question is approved by at least a majority of 537  
the electors voting on the question, the board of trustees of 538  
the regional transit authority immediately shall amend the 539  
resolution or ordinance creating the regional transit authority 540  
to include the additional political subdivision. 541

(H) If the question approved by a majority of the electors 542  
voting on the question added the subdivision for three years, 543  
the territory of the additional municipal corporation or 544  
township in the regional transit authority shall be removed from 545  
the territory of the regional transit authority three years 546  
after the date the territory was added, as determined in the 547  
effective date of the election, and shall no longer be a part of 548  
that authority without any further action by either the 549  
political subdivisions that were included in the authority prior 550  
to submitting the question to the electors or of the political 551  
subdivision added to the authority as a result of the election. 552  
The regional transit authority reduced to its territory as it 553  
existed prior to the inclusion of the additional municipal 554  
corporation or township shall be entitled to levy and collect 555  
any property taxes that it was authorized to levy and collect 556  
prior to the enlargement of its territory and for which 557

authorization has not expired, as if the enlargement had not 558  
occurred. 559

**Sec. 345.01.** ~~The~~ (A) As used in this chapter, "fair market 560  
value" has the same meaning as in section 5705.01 of the Revised 561  
Code. 562

(B) The taxing authority of any municipal corporation, 563  
township, or county, at any time not less than one hundred days 564  
prior to a general election in any year, by a vote of two-thirds 565  
of all members of the taxing authority, may, and upon 566  
presentation to the clerk or fiscal officer, as the case may be, 567  
of the taxing authority of a petition signed by not less than 568  
two per cent of the electors of the political subdivision, as 569  
shown at the preceding general election held in the subdivision, 570  
shall, declare by resolution that the amount of taxes which may 571  
be raised within the ten-mill limitation will be insufficient to 572  
provide an adequate amount for the necessary requirements of the 573  
subdivision, and that it is necessary to levy taxes in excess of 574  
the limitation for either or both of the following purposes: 575

~~(A)~~ (1) For purchasing a site, and for erecting, 576  
equipping, and furnishing, or for establishing a memorial to 577  
commemorate the services of all members and veterans of the 578  
armed forces of the United States; 579

~~(B)~~ (2) For the operation and maintenance of a memorial, 580  
and for the functions related to it. 581

The resolution shall be confined to the purposes set forth 582  
in this section, and shall specify the amount of increase in 583  
rate which it is necessary to levy, expressed both in mills for 584  
each one dollar of taxable value and in dollars for each one 585  
hundred thousand dollars of fair market value, the purpose of 586

the rate increase, and the number of years during which the 587  
increase shall be in effect. The increase may include a levy 588  
upon the tax duplicate of the current year. The number of years 589  
shall be any number not exceeding ten. The question of an 590  
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 591  
this section may be submitted to the electors on one ballot. 592

The total tax for the purposes included in this section 593  
shall not, in any year, exceed one mill of each dollar of 594  
~~valuation~~ taxable value. 595

The resolution shall go into immediate effect upon its 596  
passage, and no publication of the resolution, other than that 597  
provided for in the notice of election, shall be necessary. 598

**Sec. 345.03.** A copy of any resolution adopted under 599  
section 345.01 of the Revised Code shall be certified within 600  
five days by the taxing authority and not later than four ~~p. m.~~ 601  
p.m. of the ninetieth day before the day of the election, to the 602  
county board of elections, and such board shall submit the 603  
proposal to the electors of the subdivision at the succeeding 604  
general election. The board shall make the necessary 605  
arrangements for the submission of such question to the electors 606  
of the subdivision, and the election shall be conducted, 607  
canvassed, and certified in like manner as regular elections in 608  
such subdivision. 609

Notice of the election shall be published once in a 610  
newspaper of general circulation in the subdivision, not less 611  
than two weeks prior to such election. The notice shall set out 612  
the purpose of the proposed increase in rate, the levy's 613  
estimated annual collections, the amount of the increase 614  
expressed in dollars ~~and cents~~ for each one hundred thousand 615  
dollars of ~~valuation~~ fair market value as well as in mills for 616

each one dollar of ~~property valuation taxable value~~, the number 617  
of years during which such increase will be in effect, and the 618  
time and place of holding such election. 619

**Sec. 345.04.** The form of the ballot cast at a general 620  
election, as provided by sections 345.01 to 345.03 of the 621  
Revised Code, shall be: "An additional tax for the benefit of 622  
(name of subdivision) for the purpose of (state purpose stated 623  
in the resolution), that the county auditor estimates will 624  
collect \$..... annually, at a rate not exceeding ..... mills for 625  
each ~~one dollar~~ \$1 of ~~valuation taxable value~~, which amounts to 626  
~~(rate expressed in dollars and cents)~~ \$..... for each ~~one~~ 627  
~~hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for 628  
(the number of years the levy is to run). 629

For the Tax Levy
Against the Tax Levy

" 633

If the tax is to be placed on the current tax list, the 634  
form of the ballot shall be modified by adding, after the 635  
statement of the number of years the levy is to run, the phrase 636  
", commencing in ..... (first year the tax is to be 637  
levied), first due in calendar year ..... (first calendar 638  
year in which the tax shall be due)." 639

The question covered by the resolution shall be submitted 640  
to the electors as a separate proposition, but it may be printed 641  
on the same ballot with any other proposition submitted at the 642  
same election other than the election of officers. More than one 643  
such question may be submitted at the same election. 644

**Sec. 505.37.** (A) The board of township trustees may 645

establish all necessary rules to guard against the occurrence of 646  
fires and to protect the property and lives of the citizens 647  
against damage and accidents, and may, with the approval of the 648  
specifications by the prosecuting attorney or, if the township 649  
has adopted limited home rule government under Chapter 504. of 650  
the Revised Code, with the approval of the specifications by the 651  
township's law director, purchase, lease, lease with an option 652  
to purchase, or otherwise provide any fire apparatus, mechanical 653  
resuscitators, underwater rescue and recovery equipment, or 654  
other fire equipment, appliances, materials, fire hydrants, and 655  
water supply for fire-fighting and fire and rescue purposes that 656  
seems advisable to the board. The board shall provide for the 657  
care and maintenance of such fire equipment, and, for these 658  
purposes, may purchase, lease, lease with an option to purchase, 659  
or construct and maintain necessary buildings, and it may 660  
establish and maintain lines of fire-alarm communications within 661  
the limits of the township. The board may employ one or more 662  
persons to maintain and operate such fire equipment, or it may 663  
enter into an agreement with a volunteer fire company for the 664  
use and operation of the equipment. The board may compensate the 665  
members of a volunteer fire company on any basis and in any 666  
amount that it considers equitable. 667

When the estimated cost to purchase fire apparatus, 668  
mechanical resuscitators, underwater rescue and recovery 669  
equipment, or other fire equipment, appliances, materials, fire 670  
hydrants, buildings, or fire-alarm communications equipment or 671  
services exceeds fifty thousand dollars, the contract shall be 672  
let by competitive bidding. When competitive bidding is 673  
required, the board shall advertise once a week for not less 674  
than two consecutive weeks in a newspaper of general circulation 675  
within the township. The board may also cause notice to be 676

inserted in trade papers or other publications designated by it 677  
or to be distributed by electronic means, including posting the 678  
notice on the board's internet web site. If the board posts the 679  
notice on its web site, it may eliminate the second notice 680  
otherwise required to be published in a newspaper of general 681  
circulation within the township, provided that the first notice 682  
published in such newspaper meets all of the following 683  
requirements: 684

(1) It is published at least two weeks before the opening 685  
of bids. 686

(2) It includes a statement that the notice is posted on 687  
the board's internet web site. 688

(3) It includes the internet address of the board's 689  
internet web site. 690

(4) It includes instructions describing how the notice may 691  
be accessed on the board's internet web site. 692

The advertisement shall include the time, date, and place 693  
where the clerk of the township, or the clerk's designee, will 694  
read bids publicly. The time, date, and place of bid openings 695  
may be extended to a later date by the board of township 696  
trustees, provided that written or oral notice of the change 697  
shall be given to all persons who have received or requested 698  
specifications not later than ninety-six hours prior to the 699  
original time and date fixed for the opening. The board may 700  
reject all the bids or accept the lowest and best bid, provided 701  
that the successful bidder meets the requirements of section 702  
153.54 of the Revised Code when the contract is for the 703  
construction, demolition, alteration, repair, or reconstruction 704  
of an improvement. 705



(B) The boards of township trustees of any two or more 706  
townships, or the legislative authorities of any two or more 707  
political subdivisions, or any combination of these, may, 708  
through joint action, unite in the joint purchase, lease, lease 709  
with an option to purchase, maintenance, use, and operation of 710  
fire equipment described in division (A) of this section, or for 711  
any other purpose designated in sections 505.37 to 505.42 of the 712  
Revised Code, and may prorate the expense of the joint action on 713  
any terms that are mutually agreed upon. 714

(C) The board of township trustees of any township may, by 715  
resolution, whenever it is expedient and necessary to guard 716  
against the occurrence of fires or to protect the property and 717  
lives of the citizens against damages resulting from their 718  
occurrence, create a fire district of any portions of the 719  
township that it considers necessary. The board may purchase, 720  
lease, lease with an option to purchase, or otherwise provide 721  
any fire apparatus, mechanical resuscitators, underwater rescue 722  
and recovery equipment, or other fire equipment, appliances, 723  
materials, fire hydrants, and water supply for fire-fighting and 724  
fire and rescue purposes, or may contract for the fire 725  
protection for the fire district as provided in section 9.60 of 726  
the Revised Code. The fire district so created shall be given a 727  
separate name by which it shall be known. 728

Additional unincorporated territory of the township may be 729  
added to a fire district upon the board's adoption of a 730  
resolution authorizing the addition. A municipal corporation 731  
that is within or adjoining the township may be added to a fire 732  
district upon the board's adoption of a resolution authorizing 733  
the addition and the municipal legislative authority's adoption 734  
of a resolution or ordinance requesting the addition of the 735  
municipal corporation to the fire district. 736

If the township fire district imposes a tax, additional 737  
unincorporated territory of the township or a municipal 738  
corporation that is within or adjoining the township shall 739  
become part of the fire district only after all of the following 740  
have occurred: 741

(1) Adoption by the board of township trustees of a 742  
resolution approving the expansion of the territorial limits of 743  
the district and, if the resolution proposes to add a municipal 744  
corporation, adoption by the municipal legislative authority of 745  
a resolution or ordinance requesting the addition of the 746  
municipal corporation to the district; 747

(2) Adoption by the board of township trustees of a 748  
resolution recommending the extension of the tax to the 749  
additional territory; 750

(3) The board requests and obtains from the county auditor 751  
an estimate of the levy's annual collections in the same manner 752  
as required for a tax levy under section 5705.03 of the Revised 753  
Code, assuming that the additional territory has been added to 754  
the fire district. The auditor shall certify this estimate to 755  
the board within ten days after receiving the board's request. 756

(4) Approval of the tax by the electors of the territory 757  
proposed for addition to the district. 758

Each resolution of the board adopted under division (C) (2) 759  
of this section shall state the name of the fire district, a 760  
description of the territory to be added, and the rate, 761  
expressed in mills for each one dollar of taxable value and in 762  
dollars for each one hundred thousand dollars of fair market 763  
value, and termination date of the tax, which shall be the rate 764  
and termination date of the tax currently in effect in the fire 765

district. 766

The board of trustees shall certify each resolution 767  
adopted under division (C) (2) of this section and the county 768  
auditor's certification to the board of elections in accordance 769  
with section 5705.19 of the Revised Code. The election required 770  
under division (C) ~~(3)~~ (4) of this section shall be held, 771  
canvassed, and certified in the manner provided for the 772  
submission of tax levies under section 5705.25 of the Revised 773  
Code, except that the question appearing on the ballot shall 774  
read: 775

"Shall the territory within ..... 776  
(description of the proposed territory to be added) be added 777  
to ..... (name) fire district, and a property 778  
tax, that the county auditor estimates will collect \$..... 779  
annually, at a rate ~~of taxation~~ not exceeding ..... ~~(here~~ 780  
~~insert tax rate)~~ mills for each \$1 of taxable value, which 781  
amounts to \$..... for each \$100,000 of fair market value, be 782  
in effect for ..... (here insert the number of years the 783  
tax is to be in effect or "a continuing period of time," as 784  
applicable)?" 785

If the question is approved by at least a majority of the 786  
electors voting on it, the joinder shall be effective as of the 787  
first day of July of the year following approval, and on that 788  
date, the township fire district tax shall be extended to the 789  
taxable property within the territory that has been added. If 790  
the territory that has been added is a municipal corporation and 791  
if it had adopted a tax levy for fire purposes, the levy is 792  
terminated on the effective date of the joinder. 793

Any municipal corporation may withdraw from a township 794  
fire district created under division (C) of this section by the 795

adoption by the municipal legislative authority of a resolution 796  
or ordinance ordering withdrawal. On the first day of July of 797  
the year following the adoption of the resolution or ordinance 798  
of withdrawal, the municipal corporation withdrawing ceases to 799  
be a part of the district, and the power of the fire district to 800  
levy a tax upon taxable property in the withdrawing municipal 801  
corporation terminates, except that the fire district shall 802  
continue to levy and collect taxes for the payment of 803  
indebtedness within the territory of the fire district as it was 804  
composed at the time the indebtedness was incurred. 805

Upon the withdrawal of any municipal corporation from a 806  
township fire district created under division (C) of this 807  
section, the county auditor shall ascertain, apportion, and 808  
order a division of the funds on hand, moneys and taxes in the 809  
process of collection except for taxes levied for the payment of 810  
indebtedness, credits, and real and personal property, either in 811  
money or in kind, on the basis of the valuation of the 812  
respective tax duplicates of the withdrawing municipal 813  
corporation and the remaining territory of the fire district. 814

A board of township trustees may remove unincorporated 815  
territory of the township from the fire district upon the 816  
adoption of a resolution authorizing the removal. On the first 817  
day of July of the year following the adoption of the 818  
resolution, the unincorporated township territory described in 819  
the resolution ceases to be a part of the district, and the 820  
power of the fire district to levy a tax upon taxable property 821  
in that territory terminates, except that the fire district 822  
shall continue to levy and collect taxes for the payment of 823  
indebtedness within the territory of the fire district as it was 824  
composed at the time the indebtedness was incurred. 825

As used in this section, "fair market value" has the same 826  
meaning as in section 5705.01 of the Revised Code. 827

(D) The board of township trustees of any township, the 828  
board of fire district trustees of a fire district created under 829  
section 505.371 of the Revised Code, or the legislative 830  
authority of any municipal corporation may purchase, lease, or 831  
lease with an option to purchase the necessary fire equipment 832  
described in division (A) of this section, buildings, and sites 833  
for the township, fire district, or municipal corporation and 834  
issue securities for that purpose with maximum maturities as 835  
provided in section 133.20 of the Revised Code. The board of 836  
township trustees, board of fire district trustees, or 837  
legislative authority may also construct any buildings necessary 838  
to house fire equipment and issue securities for that purpose 839  
with maximum maturities as provided in section 133.20 of the 840  
Revised Code. 841

The board of township trustees, board of fire district 842  
trustees, or legislative authority may issue the securities of 843  
the township, fire district, or municipal corporation, signed by 844  
the board or designated officer of the municipal corporation and 845  
attested by the signature of the township fiscal officer, fire 846  
district clerk, or municipal clerk, covering any deferred 847  
payments and payable at the times provided, which securities 848  
shall bear interest not to exceed the rate determined as 849  
provided in section 9.95 of the Revised Code, and shall not be 850  
subject to Chapter 133. of the Revised Code. The legislation 851  
authorizing the issuance of the securities shall provide for 852  
levying and collecting annually by taxation, amounts sufficient 853  
to pay the interest on and principal of the securities. The 854  
securities shall be offered for sale on the open market or given 855  
to the vendor or contractor if no sale is made. 856

Section 505.40 of the Revised Code does not apply to any 857  
securities issued, or any lease with an option to purchase 858  
entered into, in accordance with this division. 859

(E) A board of township trustees of any township or a 860  
board of fire district trustees of a fire district created under 861  
section 505.371 of the Revised Code may purchase a policy or 862  
policies of liability insurance for the officers, employees, and 863  
appointees of the fire department, fire district, or joint fire 864  
district governed by the board that includes personal injury 865  
liability coverage as to the civil liability of those officers, 866  
employees, and appointees for false arrest, detention, or 867  
imprisonment, malicious prosecution, libel, slander, defamation 868  
or other violation of the right of privacy, wrongful entry or 869  
eviction, or other invasion of the right of private occupancy, 870  
arising out of the performance of their duties. 871

When a board of township trustees cannot, by deed of gift 872  
or by purchase and upon terms it considers reasonable, procure 873  
land for a township fire station that is needed in order to 874  
respond in reasonable time to a fire or medical emergency, the 875  
board may appropriate land for that purpose under sections 876  
163.01 to 163.22 of the Revised Code. If it is necessary to 877  
acquire additional adjacent land for enlarging or improving the 878  
fire station, the board may purchase, appropriate, or accept a 879  
deed of gift for the land for these purposes. 880

(F) As used in this division, "emergency medical service 881  
organization" has the same meaning as in section 4766.01 of the 882  
Revised Code. 883

A board of township trustees, by adoption of an 884  
appropriate resolution, may choose to have the state board of 885  
emergency medical, fire, and transportation services license any 886

emergency medical service organization it operates. If the board 887  
adopts such a resolution, Chapter 4766. of the Revised Code, 888  
except for sections 4766.06 and 4766.99 of the Revised Code, 889  
applies to the organization. All rules adopted under the 890  
applicable sections of that chapter also apply to the 891  
organization. A board of township trustees, by adoption of an 892  
appropriate resolution, may remove its emergency medical service 893  
organization from the jurisdiction of the state board of 894  
emergency medical, fire, and transportation services. 895

**Sec. 505.48.** (A) The board of township trustees of any 896  
township may, by resolution adopted by two-thirds of the members 897  
of the board, create a township police district comprised of all 898  
or a portion of the unincorporated territory of the township as 899  
the resolution may specify. If the township police district does 900  
not include all of the unincorporated territory of the township, 901  
the resolution creating the district shall contain a complete 902  
and accurate description of the territory of the district and a 903  
separate and distinct name for the district. 904

At any time not less than one hundred twenty days after a 905  
township police district is created and operative, the 906  
territorial limits of the district may be altered in the manner 907  
provided in division (B) of this section or, if applicable, as 908  
provided in section 505.482 of the Revised Code. 909

(B) Except as otherwise provided in section 505.481 of the 910  
Revised Code, the territorial limits of a township police 911  
district may be altered by a resolution adopted by a two-thirds 912  
vote of the board of township trustees. If the township police 913  
district imposes a tax, any territory proposed for addition to 914  
the district shall become part of the district only after all of 915  
the following have occurred: 916

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

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

(3) The board requests and obtains from the county auditor an estimate of the levy's annual collections, assuming that the additional territory has been added to the township police district, in the same manner as required for a tax levy under section 5705.03 of the Revised Code. The auditor shall certify this estimate to the board within ten days after receiving the board's request.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (B) (2) of this section shall state the name of the township police district, a description of the territory to be added, and the rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value, and termination date of the tax, which shall be the rate and termination date of the tax currently in effect in the district.

The board of trustees shall certify each resolution adopted under division (B) (2) of this section and the county auditor's certification to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B) ~~(3)~~ (4) of this section shall be held, canvassed, and certified in the manner provided for the



submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within .....  
(description of the proposed territory to be added) be added to ..... (name) township police district, and a property tax, that the county auditor estimates will collect \$..... annually, at a rate ~~of taxation~~ not exceeding ..... ~~(here insert tax rate)~~ mills for each \$1 of taxable value, which amounts to \$..... for each \$100,000 of fair market value, be in effect for ..... (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

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

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

**Sec. 505.481.** (A) If a township police district does not include all the unincorporated territory of the township, the remaining unincorporated territory of the township may be added to the district by a resolution adopted by a unanimous vote of the board of township trustees to place the issue of expansion of the district on the ballot for the electors of the entire unincorporated territory of the township. The resolution shall state whether the proposed township police district initially will hire personnel as provided in section 505.49 of the Revised Code or contract for the provision of police protection services

or additional police protection services as provided in section 976  
505.43 or 505.50 of the Revised Code. If the board proposes to 977  
levy a tax throughout all of the unincorporated territory of the 978  
township, the board shall request and obtain from the county 979  
auditor an estimate of the levy's annual collections, assuming 980  
that the unincorporated territory has been added to the township 981  
police district, in the same manner as required for a tax levy 982  
under section 5705.03 of the Revised Code. The auditor shall 983  
certify this estimate to the board within ten days after 984  
receiving the board's request. 985

The ballot measure shall provide for the addition into a 986  
new district of all the unincorporated territory of the township 987  
not already included in the township police district and for the 988  
levy of any tax then imposed by the district throughout the 989  
unincorporated territory of the township. The measure shall 990  
state the rate of the tax, if any, to be imposed in the district 991  
resulting from approval of the measure, expressed in mills for 992  
each one dollar of taxable value and in dollars for each one 993  
hundred thousand dollars of fair market value, which need not be 994  
the same rate of any tax imposed by the existing district, ~~and~~ 995  
the last year in which the tax will be levied or that it will be 996  
levied for a continuous period of time, and the county auditor's 997  
estimate of the levy's annual collections. 998

(B) The election on the measure shall be held, canvassed, 999  
and certified in the manner provided for the submission of tax 1000  
levies under section 5705.25 of the Revised Code, except that 1001  
the question appearing on the ballot shall read substantially as 1002  
follows: 1003

"Shall the unincorporated territory within ..... 1004  
(name of the township) not already included within 1005

the ..... (name of township police district) be added to 1006  
the township police district to create the ..... (name of 1007  
new township police district) township police district?" 1008

The name of the proposed township police district shall be 1009  
separate and distinct from the name of the existing township 1010  
police district. 1011

If a tax is imposed in the existing township police 1012  
district, the question shall be modified by adding, at the end 1013  
of the question, the following: ", and shall a property tax be 1014  
levied in the new township police district, replacing the tax in 1015  
the existing township police district, that the county auditor 1016  
estimates will collect \$..... annually, at a rate not 1017  
exceeding ..... mills ~~per dollar for each \$1~~ of taxable 1018  
~~valuation value~~, which amounts to \$..... ~~(rate expressed in~~ 1019  
~~dollars and cents per one thousand dollars in taxable valuation)~~ 1020  
for each \$100,000 of fair market value, for ..... (number of 1021  
years the tax will be levied, or "a continuing period of 1022  
time")." 1023

If the measure is not approved by a majority of the 1024  
electors voting on it, the township police district shall 1025  
continue to occupy its existing territory until altered as 1026  
provided in this section or section 505.48 of the Revised Code, 1027  
and any existing tax imposed under section 505.51 of the Revised 1028  
Code shall remain in effect in the existing district at the 1029  
existing rate and for as long as provided in the resolution 1030  
under the authority of which the tax is levied. 1031

As used in this section, "fair market value" has the same 1032  
meaning as in section 5705.01 of the Revised Code. 1033

**Sec. 511.27.** (A) To defray the expenses of the township 1034

park district and for purchasing, appropriating, operating, 1035  
maintaining, and improving lands for parks or recreational 1036  
purposes, the board of park commissioners may levy a sufficient 1037  
tax within the ten-mill limitation, not to exceed one mill on 1038  
each dollar of ~~valuation~~taxable value on all real and personal 1039  
property within the township, and on all real and personal 1040  
property within any municipal corporation that is within the 1041  
township, that was within the township at the time that the park 1042  
district was established, or the boundaries of which are 1043  
coterminous with or include the township. The levy shall be over 1044  
and above all other taxes and limitations on such property 1045  
authorized by law. 1046

(B) Except as otherwise provided in division (C) of this 1047  
section, the board of park commissioners, not less than ninety 1048  
days before the day of the election, may declare by resolution 1049  
that the amount of taxes that may be raised within the ten-mill 1050  
limitation will be insufficient to provide an adequate amount 1051  
for the necessary requirements of the district and that it is 1052  
necessary to levy a tax in excess of that limitation for the use 1053  
of the district. The resolution shall specify the purpose for 1054  
which the taxes shall be used, the annual rate proposed, and the 1055  
number of consecutive years the levy will be in effect. Upon the 1056  
adoption of the resolution, the question of levying the taxes 1057  
shall be submitted to the electors of the township and the 1058  
electors of any municipal corporation that is within the 1059  
township, that was within the township at the time that the park 1060  
district was established, or the boundaries of which are 1061  
coterminous with or include the township, at a special election 1062  
to be held on whichever of the following occurs first: 1063

(1) The day of the next ensuing general election; 1064

(2) The first Tuesday after the first Monday in May of any 1065  
calendar year, except that, if a presidential primary election 1066  
is held in that calendar year, then the day of that election. 1067

The rate submitted to the electors at any one election 1068  
shall not exceed two mills annually upon each dollar of 1069  
~~valuation~~ taxable value. If a majority of the electors voting 1070  
upon the question of the levy vote in favor of the levy, the tax 1071  
shall be levied on all real and personal property within the 1072  
township and on all real and personal property within any 1073  
municipal corporation that is within the township, that was 1074  
within the township at the time that the park district was 1075  
established, or the boundaries of which are coterminous with or 1076  
include the township, and the levy shall be over and above all 1077  
other taxes and limitations on such property authorized by law. 1078

(C) In any township park district that contains only 1079  
unincorporated territory, if the township board of park 1080  
commissioners is appointed by the board of township trustees, 1081  
before a tax can be levied and certified to the county auditor 1082  
pursuant to section 5705.34 of the Revised Code or before a 1083  
resolution for a tax levy can be certified to the board of 1084  
elections pursuant to section 511.28 of the Revised Code, the 1085  
board of park commissioners shall receive approval for its levy 1086  
request from the board of township trustees. The board of park 1087  
commissioners shall adopt a resolution requesting the board of 1088  
township trustees to approve the levy request, stating the 1089  
annual rate of the proposed levy and the reason for the levy 1090  
request. On receiving this request, the board of township 1091  
trustees shall vote on whether to approve the request and, if a 1092  
majority votes to approve it, shall issue a resolution approving 1093  
the levy at the requested rate. 1094

**Sec. 511.28.** A copy of any resolution for a tax levy 1095  
adopted by the township board of park commissioners as provided 1096  
in section 511.27 of the Revised Code shall be certified by the 1097  
clerk of the board of park commissioners to the board of 1098  
elections of the proper county, together with a certified copy 1099  
of the resolution approving the levy, passed by the board of 1100  
township trustees if such a resolution is required by division 1101  
(C) of section 511.27 of the Revised Code, not less than ninety 1102  
days before a general or primary election in any year. The board 1103  
of elections shall submit the proposal to the electors as 1104  
provided in section 511.27 of the Revised Code at the succeeding 1105  
general or primary election. A resolution to renew an existing 1106  
levy may not be placed on the ballot unless the question is 1107  
submitted at the general election held during the last year the 1108  
tax to be renewed may be extended on the real and public utility 1109  
property tax list and duplicate, or at any election held in the 1110  
ensuing year. The board of park commissioners shall cause notice 1111  
that the vote will be taken to be published once a week for two 1112  
consecutive weeks prior to the election in a newspaper of 1113  
general circulation, or as provided in section 7.16 of the 1114  
Revised Code, in the county within which the park district is 1115  
located. Additionally, if the board of elections operates and 1116  
maintains a web site, the board of elections shall post that 1117  
notice on its web site for thirty days prior to the election. 1118  
The notice shall state the purpose of the proposed levy, the 1119  
levy's estimated annual collections, the annual rate proposed 1120  
expressed in dollars ~~and cents~~ for each one hundred thousand 1121  
dollars of ~~valuation~~ fair market value as well as in mills for 1122  
each one dollar of ~~valuation~~ taxable value, the number of 1123  
consecutive years during which the levy shall be in effect, and 1124  
the time and place of the election. 1125

The form of the ballots cast at the election shall be: "An 1126  
additional tax for the benefit of (name of township park 1127  
district) ..... for the purpose of (purpose stated in the 1128  
order of the board) ....., that the county auditor 1129  
estimates will collect \$..... annually, at a rate not 1130  
exceeding ..... mills for each ~~one dollar~~ \$1 of valuation- 1131  
taxable value, which amounts to ~~(rate expressed in dollars and-~~ 1132  
~~cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of 1133  
valuation fair market value, for (number of years the levy is to 1134  
run) .....

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1139

If the levy submitted is a proposal to renew, increase, or 1140  
decrease an existing levy, the form of the ballot specified in 1141  
this section ~~may~~ shall be changed by substituting for the words 1142  
"An additional" at the beginning of the form, the words "A 1143  
renewal of a" in the case of a proposal to renew an existing 1144  
levy in the same amount; the words "A renewal of ..... 1145  
mills and an increase of ..... mills for each \$1 of taxable 1146  
value to constitute a" in the case of an increase; or the words 1147  
"A renewal of part of an existing levy, being a reduction 1148  
of ..... mills for each \$1 of taxable value, to constitute 1149  
a" in the case of a decrease in the rate of the existing levy. 1150

If the tax is to be placed on the current tax list, the 1151  
form of the ballot shall be modified by adding, after the 1152  
statement of the number of years the levy is to run, the phrase 1153  
", commencing in ..... (first year the tax is to be 1154  
levied), first due in calendar year ..... (first calendar 1155

year in which the tax shall be due)." 1156

The question covered by the order shall be submitted as a 1157  
separate proposition, but may be printed on the same ballot with 1158  
any other proposition submitted at the same election, other than 1159  
the election of officers. More than one such question may be 1160  
submitted at the same election. 1161

As used in this section, "fair market value" has the same 1162  
meaning as in section 5705.01 of the Revised Code. 1163

**Sec. 511.34.** In townships composed of islands, and on one 1164  
of which islands lands have been conveyed in trust for the 1165  
benefit of the inhabitants of the island for use as a park, and 1166  
a board of park trustees has been provided for the control of 1167  
the park, the board of township trustees may create a tax 1168  
district of the island to raise funds by taxation as provided 1169  
under divisions (A) and (B) of this section. 1170

(A) For the care and maintenance of parks on the island, 1171  
the board of township trustees annually may levy a tax, not to 1172  
exceed one mill for each one dollar of taxable value, upon all 1173  
the taxable property in the district. The tax shall be in 1174  
addition to all other levies authorized by law, and subject to 1175  
no limitation on tax rates except as provided in this division. 1176

The proceeds of the tax levy shall be expended by the 1177  
board of township trustees for the purpose of the care and 1178  
maintenance of the parks, and shall be paid out of the township 1179  
treasury upon the orders of the board of park trustees. 1180

(B) For the purpose of acquiring additional land for use 1181  
as a park, the board of township trustees may levy a tax in 1182  
excess of the ten-mill limitation on all taxable property in the 1183  
district. The tax shall be proposed by resolution adopted by 1184



two-thirds of the members of the board of township trustees. The 1185  
resolution shall specify the purpose and rate of the tax and the 1186  
number of years the tax will be levied, which shall not exceed 1187  
five years, and which may include a levy on the current tax list 1188  
and duplicate. The resolution shall go into immediate effect 1189  
upon its passage, and no publication of the resolution is 1190  
necessary other than that provided for in the notice of 1191  
election. The board of township trustees shall certify a copy of 1192  
the resolution to the proper board of elections not later than 1193  
ninety days before the primary or general election in the 1194  
township, and the board of elections shall submit the question 1195  
of the tax to the voters of the district at the succeeding 1196  
primary or general election. The board of elections shall make 1197  
the necessary arrangements for the submission of the question to 1198  
the electors of the district, and the election shall be 1199  
conducted, canvassed, and certified in the same manner as 1200  
regular elections in the township for the election of officers. 1201  
Notice of the election shall be published in a newspaper of 1202  
general circulation in the township once a week for two 1203  
consecutive weeks, or as provided in section 7.16 of the Revised 1204  
Code prior to the election. If the board of elections operates 1205  
and maintains a web site, notice of the election also shall be 1206  
posted on that web site for thirty days prior to the election. 1207  
The notice shall state the purpose of the tax, the levy's 1208  
estimated annual collections, the proposed rate of the tax 1209  
expressed in dollars ~~and cents~~ for each one hundred thousand 1210  
dollars of ~~valuation~~ fair market value and mills for each one 1211  
dollar of ~~valuation~~ taxable value, the number of years the tax 1212  
will be in effect, the first year the tax will be levied, and 1213  
the time and place of the election. 1214

The form of the ballots cast at an election held under 1215

this division shall be as follows: 1216

"An additional tax for the benefit of ..... (name of 1217  
the township) for the purpose of acquiring additional park land, 1218  
that the county auditor estimates will collect \$.... annually, 1219  
at a rate of ..... mills for each ~~one dollar~~ \$1 of valuation 1220  
taxable value, which amounts to \$..... ~~(rate expressed in~~ 1221  
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 1222  
valuation fair market value, for ..... (number of years the 1223  
levy is to run) beginning in ..... (first year the tax 1224  
will be levied). 1225

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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The question shall be submitted as a separate proposition 1230  
but may be printed on the same ballot with any other proposition 1231  
submitted at the same election other than the election of 1232  
officers. More than one such question may be submitted at the 1233  
same election. 1234

If the levy is approved by a majority of electors voting 1235  
on the question, the board of elections shall certify the result 1236  
of the election to the tax commissioner. In the first year of 1237  
the levy, the tax shall be extended on the tax lists after the 1238  
February settlement following the election. If the tax is to be 1239  
placed on the tax lists of the current year as specified in the 1240  
resolution, the board of elections shall certify the result of 1241  
the election immediately after the canvass to the board of 1242  
township trustees, which shall forthwith make the necessary levy 1243  
and certify the levy to the county auditor, who shall extend the 1244

levy on the tax lists for collection. After the first year of 1245  
the levy, the levy shall be included in the annual tax budget 1246  
that is certified to the county budget commission. 1247

As used in this section, "fair market value" has the same 1248  
meaning as in section 5705.01 of the Revised Code. 1249

**Sec. 513.18.** In the event any township, contiguous to a 1250  
joint township hospital district, desires to become a part of 1251  
such district in existence under sections 513.07 to 513.18 of 1252  
the Revised Code, its board of township trustees, by a two- 1253  
thirds favorable vote of the members of such board, after the 1254  
existing joint township hospital board has, by a majority 1255  
favorable vote of the members thereof, approved the terms under 1256  
which such township proposes to join the district, shall become 1257  
a part of the joint township district hospital board under such 1258  
terms and with all the rights, privileges, and responsibilities 1259  
enjoyed by and extended to the existing members of the hospital 1260  
board under such sections, including representation on the board 1261  
of hospital governors by the appointment of an elector of such 1262  
township as a member thereof. ~~If~~ 1263

If the terms under which such township proposes to join 1264  
the hospital district involve a tax levy for the purpose of 1265  
sharing the existing obligations, including bonded indebtedness, 1266  
of the district or the necessary operating expenses of such 1267  
hospital, such township shall not become a part of the district 1268  
until its electors have approved such levy as provided in this 1269  
section. In such a case, the board of township trustees shall 1270  
request from the county auditor an estimate of the levy's annual 1271  
collections in the same manner as required for a tax levy under 1272  
section 5705.03 of the Revised Code, assuming that the township 1273  
has been added to the hospital district. The auditor shall 1274

certify this estimate to the board within ten days after 1275  
receiving the board's request. 1276

Upon request of the board of township trustees of the 1277  
township proposing to join such district, by resolution approved 1278  
by a two-thirds vote of its members, the board of elections of 1279  
the county in which the township lies shall place upon the 1280  
ballot for submission to the electorate of such township at the 1281  
next primary or general election occurring not less than ninety 1282  
nor more than one hundred thirty-five days after such request is 1283  
received from the board of township trustees the question of 1284  
levying a tax, not to exceed one mill outside the ten-mill 1285  
limitation, for a period of not to exceed five years, to provide 1286  
funds for the payment of the township's share of the necessary 1287  
expenses incurred in the operation of such hospital, or the 1288  
question of levying a tax to pay the township's share of the 1289  
existing obligations, including bonded indebtedness, of the 1290  
district, or both questions may be submitted at the same primary 1291  
or general election. ~~If~~The question appearing on the ballot 1292  
shall read: 1293

"Shall ..... (name of township) be added to the ..... 1294  
(name of joint township hospital district), and property tax be 1295  
levied for the purpose of ..... (purpose of tax), that the 1296  
county auditor estimates will collect \$..... annually, at a 1297  
rate not exceeding ..... mills for each \$1 of taxable value, 1298  
which amounts to \$..... for each \$100,000 of fair market value, 1299  
to be in effect for ..... (number of years the tax is to be in 1300  
effect)?" 1301

If a majority of the electors voting on the propositions 1302  
vote in favor thereof, the county auditor shall place such 1303  
levies on the tax duplicate against the property in the 1304

township, which township shall thereby become a part of said 1305  
joint township hospital district. 1306

**Sec. 755.181.** The legislative authority of any municipal 1307  
corporation, township, township park district, county, or school 1308  
district desiring to join a joint recreation district created 1309  
under section 755.14 of the Revised Code may, by resolution, 1310  
petition the joint recreation district board of trustees for 1311  
membership. If the joint recreation district does not impose a 1312  
tax, the petitioning subdivision becomes a member upon approval 1313  
by the joint recreation district's board of trustees. If the 1314  
joint recreation district imposes a tax, the petitioning 1315  
subdivision becomes a member after approval by the joint 1316  
recreation district's board of trustees and after approval of 1317  
the tax by the electors of the petitioning subdivision. In such 1318  
a case, the joint recreation district's board of trustees shall 1319  
request from the county auditor an estimate of the levy's annual 1320  
collections in the same manner as required for a tax levy under 1321  
section 5705.03 of the Revised Code, assuming that the 1322  
subdivision's territory has been added to the joint recreation 1323  
district. The auditor shall certify this estimate to the board 1324  
within ten days after receiving the board's request. 1325

Upon certification by the board of trustees of the joint 1326  
recreation district to the appropriate boards of election, the 1327  
boards of election shall make the necessary arrangements for the 1328  
submission of the question to the electors of the petitioning 1329  
subdivision qualified to vote thereon. The election shall be 1330  
held, canvassed, and certified in the manner provided for the 1331  
submission of tax levies under section 5705.19 of the Revised 1332  
Code, except that the question appearing on the ballot shall 1333  
read: 1334

"Shall the territory within ..... (Name of the 1335  
subdivision to be added) be added to ..... (Name) 1336  
joint recreation district, and a property tax, that the county 1337  
auditor estimates will collect \$..... annually, at a rate ~~of~~- 1338  
~~taxation~~ not exceeding ..... ~~(here insert tax rate)~~- 1339  
mills for each \$1 of taxable value, which amounts to 1340  
\$..... for each \$100,000 of fair market value, be in 1341  
effect for ..... (here insert the number of years 1342  
the tax is to be in effect)?" ~~If~~- 1343

If the question is approved by at least a majority of the 1344  
electors voting on it, the joinder shall be effective as of the 1345  
first day of January of the year following approval, and on that 1346  
date, the joint recreation district tax shall be extended to the 1347  
taxable property within the territory that has been added. 1348

The legislative authority of any subdivision that is a 1349  
member of a joint recreation district may withdraw from it upon 1350  
certification of a resolution proclaiming a withdrawal to the 1351  
joint recreation district's board of trustees. Any subdivision 1352  
withdrawing from a joint recreation district shall continue to 1353  
have levied against its tax duplicate any tax levied by the 1354  
district on the effective date of the withdrawal until it 1355  
expires or is renewed. Members of a joint recreation district's 1356  
board of trustees who represent the withdrawing subdivision are 1357  
deemed to have resigned their position upon certification of a 1358  
withdrawal resolution. Upon the withdrawal of any subdivision 1359  
from a joint recreation district, the county auditor shall 1360  
ascertain, apportion, and order a division of the funds on hand, 1361  
moneys and taxes in the process of collection, except for taxes 1362  
levied for the payment of indebtedness, credits, and real and 1363  
personal property, either in money or in kind, on the basis of 1364  
the valuation of the respective tax duplicates of the 1365

withdrawing subdivision and the remaining territory of the joint recreation district. 1366  
1367

When the number of subdivisions comprising a joint recreation district is reduced to one, the joint recreation district ceases to exist, and the funds, credits, and property remaining after apportionments to withdrawing subdivisions shall be assumed by the one remaining subdivision. When a joint recreation district ceases to exist and indebtedness remains unpaid, the board of county commissioners shall continue to levy and collect taxes for the payment of that indebtedness within the territory of the joint recreation district as it was comprised at the time the indebtedness was incurred. 1368  
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As used in this section, "fair market value" has the same meaning as in section 5705.01 of the Revised Code. 1378  
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**Sec. 1545.041.** (A) Any township park district created pursuant to section 511.18 of the Revised Code that includes park land located outside the township in which the park district was established may be converted under the procedures provided in this section into a park district to be operated and maintained as provided for in this chapter, provided that there is no existing park district created under section 1545.04 of the Revised Code in the county in which the township park district is located. The proposed park district shall include within its boundary all townships and municipal corporations in which lands owned by the township park district seeking conversion are located, and may include any other townships and municipal corporations in the county in which the township park district is located. 1380  
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(B) Conversion of a township park district into a park district operated and maintained under this chapter shall be 1394  
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initiated by a resolution adopted by the board of park 1396  
commissioners of the park district. Any resolution initiating a 1397  
conversion shall include the following: 1398

(1) The name of the township park district seeking 1399  
conversion; 1400

(2) The name of the proposed park district; 1401

(3) An accurate description of the territory to be 1402  
included in the proposed district; 1403

(4) An accurate map or plat of the proposed park district. 1404  
The resolution may also include a proposed tax levy for the 1405  
operation and maintenance of the proposed park district. If such 1406  
a tax levy is proposed, the resolution shall specify the annual 1407  
rate of the tax, expressed in dollars ~~and cents~~ for each one 1408  
hundred thousand dollars of ~~valuation~~ fair market value and in 1409  
mills for each dollar of ~~valuation~~ taxable value, and ~~shall~~ 1410  
~~specify~~ the number of consecutive years the levy will be in 1411  
effect. The annual rate of such a tax may not be higher than the 1412  
total combined millage of all levies then in effect for the 1413  
benefit of the township park district named in the resolution. 1414

(C) Upon adoption of the resolution provided for in 1415  
division (B) of this section, the board of park commissioners of 1416  
the township park district seeking conversion under this section 1417  
shall certify the resolution to the county auditor, who shall 1418  
certify to the board within ten days after receiving that 1419  
resolution an estimate of the proposed levy's annual collections 1420  
within the territory of the proposed park district in the same 1421  
manner as required for a tax levy under section 5705.03 of the 1422  
Revised Code. 1423

The board shall certify the resolution and the county 1424



auditor's certification to the board of elections of the county 1425  
in which the park district is located no later than four p.m. of 1426  
the seventy-fifth day before the day of the election at which 1427  
the question will be voted upon. Upon certification of the 1428  
resolution to the board, the board of elections shall make the 1429  
necessary arrangements to submit the question of conversion of 1430  
the township park into a park district operated and maintained 1431  
under Chapter 1545. of the Revised Code, to the electors 1432  
qualified to vote at the next primary or general election who 1433  
reside in the territory of the proposed park district. The 1434  
question shall provide for a tax levy if such a levy is 1435  
specified in the resolution. 1436

(D) The ballot submitted to the electors as provided in 1437  
division (C) of this section shall contain the following 1438  
language: 1439

"Shall the ..... (name of the township park 1440  
district seeking conversion) be converted into a park district 1441  
to be operated and maintained under Chapter 1545. of the Revised 1442  
Code under the name of ..... (name of proposed park 1443  
district), which park district shall include the following 1444  
townships and municipal corporations: 1445

(Name townships and municipal corporations) 1446

Approval of the proposed conversion will result in the 1447  
termination of all existing tax levies voted for the benefit 1448  
of ..... (name of the township park district sought to 1449  
be converted) and in the levy of a new tax for the operation and 1450  
maintenance of ..... (name of proposed park district), 1451  
that the county auditor estimates will collect \$..... annually, 1452  
at a rate not exceeding ..... ~~(number of mills)~~ mills for 1453  
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1454

~~to \$..... (rate expressed in dollars and cents) for each one-~~ 1455  
~~hundred dollars \$100,000 of valuation, fair market value,~~ 1456  
for ..... (number of years the millage is to be imposed) years, 1457  
commencing on the ..... (year) tax duplicate. 1458

For the proposed conversion	1459
Against the proposed conversion	1460

" 1461

(E) If the proposed conversion is approved by at least a 1463  
majority of the electors voting on the proposal, the township 1464  
park district that seeks conversion shall become a park district 1465  
subject to Chapter 1545. of the Revised Code effective the first 1466  
day of January following approval by the voters. The park 1467  
district shall have the name specified in the resolution, and 1468  
effective the first day of January following approval by the 1469  
voters, the following shall occur: 1470

(1) The indebtedness of the former township park district 1471  
shall be assumed by the new park district; 1472

(2) All rights, assets, properties, and other interests of 1473  
the former township park district shall become vested in the new 1474  
park district, including the rights to any tax revenues 1475  
previously vested in the former township park district; 1476  
provided, that all tax levies in excess of the ten mill 1477  
limitation approved for the benefit of the former township park 1478  
district shall be removed from the tax lists after the February 1479  
settlement next succeeding the conversion. Any tax levy approved 1480  
in connection with the conversion shall be certified as provided 1481  
in section 5705.25 of the Revised Code. 1482

(3) The members of the board of park commissioners of the 1483

former township park district shall be the members ~~of the~~ 1484  
~~members~~ of the board of park commissioners of the new park 1485  
district, with all the same powers and duties as if appointed 1486  
under section 1545.05 of the Revised Code. The term of each such 1487  
commissioner shall expire on the first day of January of the 1488  
year following the year in which his term would have expired 1489  
under section 511.19 of the Revised Code. Thereafter, 1490  
commissioners shall be appointed pursuant to section 1545.05 of 1491  
the Revised Code. 1492

As used in this section, "fair market value" has the same 1493  
meaning as in section 5705.01 of the Revised Code. 1494

**Sec. 1545.21.** The board of park commissioners, by 1495  
resolution, may submit to the electors of the park district the 1496  
question of levying taxes for the use of the district. The 1497  
resolution shall declare the necessity of levying such taxes, 1498  
shall specify the purpose for which such taxes shall be used, 1499  
the annual rate proposed, and the number of consecutive years 1500  
the rate shall be levied. Such resolution shall be forthwith 1501  
certified to the board of elections in each county in which any 1502  
part of such district is located, not later than the ninetieth 1503  
day before the day of the election, and the question of the levy 1504  
of taxes as provided in such resolution shall be submitted to 1505  
the electors of the district at a special election to be held on 1506  
whichever of the following occurs first: 1507

(A) The day of the next general election; 1508

(B) The first Tuesday after the first Monday in May in any 1509  
calendar year, except that if a presidential primary election is 1510  
held in that calendar year, then the day of that election. ~~The~~ 1511

The ballot shall set forth the purpose for which the taxes 1512

shall be levied, the levy's estimated annual collections, the 1513  
annual rate of levy, and the number of years of such levy. If 1514  
the tax is to be placed on the current tax list, the form of the 1515  
ballot shall state that the tax will be levied in the current 1516  
tax year and shall indicate the first calendar year the tax will 1517  
be due. ~~If~~ 1518

If the resolution of the board of park commissioners 1519  
provides that an existing levy will be canceled upon the passage 1520  
of the new levy, the ballot ~~may~~ must include a statement that: 1521  
"an existing levy of ... mills (stating the original levy 1522  
millage) for each \$1 of taxable value, which amounts to \$... for 1523  
each \$100,000 of fair market value, having ... years remaining, 1524  
will be canceled and replaced upon the passage of this levy." In 1525  
such case, the ballot may refer to the new levy as a 1526  
"replacement levy" if the new millage does not exceed the 1527  
original millage of the levy being canceled or as a "replacement 1528  
and additional levy" if the new millage exceeds the original 1529  
millage of the levy being canceled. If a majority of the 1530  
electors voting upon the question of such levy vote in favor 1531  
thereof, such taxes shall be levied and shall be in addition to 1532  
the taxes authorized by section 1545.20 of the Revised Code, and 1533  
all other taxes authorized by law. The rate submitted to the 1534  
electors at any one time shall not exceed two mills annually 1535  
upon each dollar of ~~valuation~~ taxable value unless the purpose 1536  
of the levy includes providing operating revenues for one of 1537  
Ohio's major metropolitan zoos, as defined in section 4503.74 of 1538  
the Revised Code, in which case the rate shall not exceed three 1539  
mills annually upon each dollar of ~~valuation~~ taxable value. When 1540  
a tax levy has been authorized as provided in this section or in 1541  
section 1545.041 of the Revised Code, the board of park 1542  
commissioners may issue bonds pursuant to section 133.24 of the 1543

Revised Code in anticipation of the collection of such levy, 1544  
provided that such bonds shall be issued only for the purpose of 1545  
acquiring and improving lands. Such levy, when collected, shall 1546  
be applied in payment of the bonds so issued and the interest 1547  
thereon. The amount of bonds so issued and outstanding at any 1548  
time shall not exceed one per cent of the total ~~tax valuation~~ 1549  
taxable value in such district. Such bonds shall bear interest 1550  
at a rate not to exceed the rate determined as provided in 1551  
section 9.95 of the Revised Code. 1552

**Sec. 1711.30.** Before issuing bonds under section 1711.28 1553  
of the Revised Code, the board of county commissioners, by 1554  
resolution, shall submit to the qualified electors of the county 1555  
at the next general election for county officers, held not less 1556  
than ninety days after receiving from the county agricultural 1557  
society the notice provided for in section 1711.25 of the 1558  
Revised Code, the question of issuing and selling such bonds in 1559  
such amount and denomination as are necessary for the purpose in 1560  
view, and shall certify a copy of such resolution to the county 1561  
board of elections. 1562

The county board of elections shall place the question of 1563  
issuing and selling such bonds upon the ballot and make all 1564  
other necessary arrangements for the submission, at the time 1565  
fixed by such resolution, of such question to such electors. The 1566  
votes cast at such election upon such question must be counted, 1567  
canvassed, and certified in the same manner, except as provided 1568  
by law, as votes cast for county officers. Fifteen days' notice 1569  
of such submission shall be given by the county board of 1570  
elections, by publication once a week for two consecutive weeks 1571  
in a newspaper of general circulation in the county or as 1572  
provided in section 7.16 of the Revised Code, stating the amount 1573  
of bonds to be issued, the purpose for which they are to be 1574

issued, and the time and places of holding such election. ~~Such-~~ 1575  
If the resolution proposes the levy of a tax under section 1576  
1711.29 of the Revised Code, the notice shall include the tax's 1577  
estimated annual collections and the rate of the tax in both 1578  
mills for each one dollar of taxable value and in dollars for 1579  
each one hundred thousand dollars in fair market value. 1580

The question must be stated on the ballot as follows: "For 1581  
the issue of county fair bonds, yes"; "For the issue of county 1582  
fair bonds, no." ~~If-~~ 1583

If the resolution proposes the levy of a tax under section 1584  
1711.29 of the Revised Code, the question appearing on the 1585  
ballot shall include the tax's estimated annual collections and 1586  
the rate of the tax in both mills for each one dollar of taxable 1587  
value and in dollars for each one hundred thousand dollars in 1588  
fair market value. 1589

If the majority of those voting upon the question of 1590  
issuing the bonds vote in favor thereof, then and only then 1591  
shall they be issued and the tax provided for in section 1711.29 1592  
of the Revised Code be levied. 1593

As used in this section, "fair market value" has the same 1594  
meaning as in section 5705.01 of the Revised Code. 1595

**Sec. 3311.50.** (A) As used in this section, "county school 1596  
financing district" means a taxing district consisting of the 1597  
following territory: 1598

(1) The territory that constitutes the educational service 1599  
center on the date that the governing board of that educational 1600  
service center adopts a resolution under division (B) of this 1601  
section declaring that the territory of the educational service 1602  
center is a county school financing district, exclusive of any 1603

territory subsequently withdrawn from the district under 1604  
division (D) of this section; 1605

(2) Any territory that has been added to the county school 1606  
financing district under this section. 1607

A county school financing district may include the 1608  
territory of a city, local, or exempted village school district 1609  
whose territory also is included in the territory of one or more 1610  
other county school financing districts. 1611

(B) The governing board of any educational service center 1612  
may, by resolution, declare that the territory of the 1613  
educational service center is a county school financing 1614  
district. The resolution shall state the purpose for which the 1615  
county school financing district is created, which may be for 1616  
any one or more of the following purposes: 1617

(1) To levy taxes for the provision of special education 1618  
by the school districts that are a part of the district, 1619  
including taxes for permanent improvements for special 1620  
education; 1621

(2) To levy taxes for the provision of specified 1622  
educational programs and services by the school districts that 1623  
are a part of the district, as identified in the resolution 1624  
creating the district, including the levying of taxes for 1625  
permanent improvements for those programs and services. Services 1626  
financed by the levy may include school safety and security and 1627  
mental health services, including training and employment of or 1628  
contracting for the services of safety personnel, mental health 1629  
personnel, social workers, and counselors. 1630

(3) To levy taxes for permanent improvements of school 1631  
districts that are a part of the district. 1632

The governing board of the educational service center that 1633  
creates a county school financing district shall serve as the 1634  
taxing authority of the district and may use educational service 1635  
center governing board employees to perform any of the functions 1636  
necessary in the performance of its duties as a taxing 1637  
authority. A county school financing district shall not employ 1638  
any personnel. 1639

With the approval of a majority of the members of the 1640  
board of education of each school district within the territory 1641  
of the county school financing district, the taxing authority of 1642  
the financing district may amend the resolution creating the 1643  
district to broaden or narrow the purposes for which it was 1644  
created. 1645

A governing board of an educational service center may 1646  
create more than one county school financing district. If a 1647  
governing board of an educational service center creates more 1648  
than one such district, it shall clearly distinguish among the 1649  
districts it creates by including a designation of each 1650  
district's purpose in the district's name. 1651

(C) A majority of the members of a board of education of a 1652  
city, local, or exempted village school district may adopt a 1653  
resolution requesting that its territory be joined with the 1654  
territory of any county school financing district. Copies of the 1655  
resolution shall be filed with the state board of education and 1656  
the taxing authority of the county school financing district. 1657  
Within sixty days of its receipt of such a resolution, the 1658  
county school financing district's taxing authority shall vote 1659  
on the question of whether to accept the school district's 1660  
territory as part of the county school financing district. If a 1661  
majority of the members of the taxing authority vote to accept 1662



the territory, the school district's territory shall thereupon 1663  
become a part of the county school financing district unless the 1664  
county school financing district has in effect a tax imposed 1665  
under section 5705.215 of the Revised Code. If the county school 1666  
financing district has such a tax in effect, the taxing 1667  
authority shall certify a copy of its resolution accepting the 1668  
school district's territory to the school district's board of 1669  
education, ~~which~~. The board of education shall request from the 1670  
county auditor an estimate of the levy's annual collections in 1671  
the same manner as required for a tax levy under section 5705.03 1672  
of the Revised Code, assuming that the school district's 1673  
territory has been added to the county school financing 1674  
district. The auditor shall certify this estimate to the board 1675  
within ten days after receiving the board's request. The board 1676  
may then adopt a resolution, with the affirmative vote of a 1677  
majority of its members, proposing the submission to the 1678  
electors of the question of whether the district's territory 1679  
shall become a part of the county school financing district and 1680  
subject to the taxes imposed by the financing district. The 1681  
resolution shall set forth the date on which the question shall 1682  
be submitted to the electors, which shall be at a special 1683  
election held on a date specified in the resolution, which shall 1684  
not be earlier than ninety days after the adoption and 1685  
certification of the resolution. A copy of the resolution shall 1686  
immediately be certified to the board of elections of the proper 1687  
county, which shall make arrangements for the submission of the 1688  
proposal to the electors of the school district. The board of 1689  
the joining district shall publish notice of the election in a 1690  
newspaper of general circulation in the county once a week for 1691  
two consecutive weeks, or as provided in section 7.16 of the 1692  
Revised Code, prior to the election. Additionally, if the board 1693  
of elections operates and maintains a web site, the board of 1694

elections shall post notice of the election on its web site for 1695  
thirty days prior to the election. The question appearing on the 1696  
ballot shall read: 1697

"Shall the territory within ..... (name of the school 1698  
district proposing to join the county school financing district) 1699  
..... be added to ..... (name) ..... county 1700  
school financing district, and a property tax for the purposes 1701  
of ..... (here insert purposes), that the county auditor 1702  
estimates will collect \$..... annually, ..... at a rate ~~of~~ 1703  
~~taxation~~ not exceeding ..... ~~(here insert the outstanding~~ 1704  
~~tax rate)~~ mills for each \$1 of taxable value, which amounts to 1705  
\$..... for each \$100,000 in fair market value, ..... 1706  
be in effect for ..... (here insert the number of years the 1707  
tax is to be in effect or "a continuing period of time," as 1708  
applicable) .....?" 1709

If the proposal is approved by a majority of the electors 1710  
voting on it, the joinder shall take effect on the first day of 1711  
July following the date of the election, and the county board of 1712  
elections shall notify the county auditor of each county in 1713  
which the school district joining its territory to the county 1714  
school financing district is located. 1715

(D) The board of any city, local, or exempted village 1716  
school district whose territory is part of a county school 1717  
financing district may withdraw its territory from the county 1718  
school financing district thirty days after submitting to the 1719  
governing board that is the taxing authority of the district and 1720  
the state board a resolution proclaiming such withdrawal, 1721  
adopted by a majority vote of its members, but any county school 1722  
financing district tax levied in such territory on the effective 1723  
date of the withdrawal shall remain in effect in such territory 1724

until such tax expires or is renewed. No board may adopt a 1725  
resolution withdrawing from a county school financing district 1726  
that would take effect during the forty-five days preceding the 1727  
date of an election at which a levy proposed under section 1728  
5705.215 of the Revised Code is to be voted upon. 1729

(E) A city, local, or exempted village school district 1730  
does not lose its separate identity or legal existence by reason 1731  
of joining its territory to a county school financing district 1732  
under this section and an educational service center does not 1733  
lose its separate identity or legal existence by reason of 1734  
creating a county school financing district that accepts or 1735  
loses territory under this section. 1736

**Sec. 3318.01.** As used in sections 3318.01 to 3318.20 of 1737  
the Revised Code: 1738

(A) "Ohio facilities construction commission" means the 1739  
commission created pursuant to section 123.20 of the Revised 1740  
Code. 1741

(B) "Classroom facilities" means rooms in which pupils 1742  
regularly assemble in public school buildings to receive 1743  
instruction and education and such facilities and building 1744  
improvements for the operation and use of such rooms as may be 1745  
needed in order to provide a complete educational program, and 1746  
may include space within which a child care facility or a 1747  
community resource center is housed. "Classroom facilities" 1748  
includes any space necessary for the operation of a vocational 1749  
education program for secondary students in any school district 1750  
that operates such a program. 1751

(C) "Project" means a project to construct or acquire 1752  
classroom facilities, or to reconstruct or make additions to 1753

existing classroom facilities, to be used for housing the 1754  
applicable school district and its functions. 1755

(D) "School district" means a local, exempted village, or 1756  
city school district as such districts are defined in Chapter 1757  
3311. of the Revised Code, acting as an agency of state 1758  
government, performing essential governmental functions of state 1759  
government pursuant to sections 3318.01 to 3318.20 of the 1760  
Revised Code. 1761

For purposes of assistance provided under sections 3318.40 1762  
to 3318.45 of the Revised Code, the term "school district" as 1763  
used in this section and in divisions (A), (C), and (D) of 1764  
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1765  
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1766  
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1767  
3318.20 of the Revised Code means a joint vocational school 1768  
district established pursuant to section 3311.18 of the Revised 1769  
Code. 1770

(E) "School district board" means the board of education 1771  
of a school district. 1772

(F) "Net bonded indebtedness" means the difference between 1773  
the sum of the par value of all outstanding and unpaid bonds and 1774  
notes which a school district board is obligated to pay and any 1775  
amounts the school district is obligated to pay under lease- 1776  
purchase agreements entered into under section 3313.375 of the 1777  
Revised Code, and the amount held in the sinking fund and other 1778  
indebtedness retirement funds for their redemption. Notes issued 1779  
for school buses in accordance with section 3327.08 of the 1780  
Revised Code, notes issued in anticipation of the collection of 1781  
current revenues, and bonds issued to pay final judgments shall 1782  
not be considered in calculating the net bonded indebtedness. 1783

"Net bonded indebtedness" does not include indebtedness 1784  
arising from the acquisition of land to provide a site for 1785  
classroom facilities constructed, acquired, or added to pursuant 1786  
to sections 3318.01 to 3318.20 of the Revised Code or the par 1787  
value of bonds that have been authorized by the electors and the 1788  
proceeds of which will be used by the district to provide any 1789  
part of its portion of the basic project cost. 1790

(G) "Board of elections" means the board of elections of 1791  
the county containing the most populous portion of the school 1792  
district. 1793

(H) "County auditor" means the auditor of the county in 1794  
which the greatest value of taxable property of such school 1795  
district is located. 1796

(I) "Tax duplicates" means the general tax lists and 1797  
duplicates prescribed by sections 319.28 and 319.29 of the 1798  
Revised Code. 1799

(J) "Required level of indebtedness" means: 1800

(1) In the case of school districts in the first 1801  
percentile, five per cent of the district's valuation for the 1802  
year preceding the year in which the controlling board approved 1803  
the project under section 3318.04 of the Revised Code. 1804

(2) In the case of school districts ranked in a subsequent 1805  
percentile, five per cent of the district's valuation for the 1806  
year preceding the year in which the controlling board approved 1807  
the project under section 3318.04 of the Revised Code, plus [two 1808  
one-hundredths of one per cent multiplied by (the percentile in 1809  
which the district ranks for the fiscal year preceding the 1810  
fiscal year in which the controlling board approved the 1811  
district's project minus one)]. 1812

(K) "Required percentage of the basic project costs" means 1813  
one per cent of the basic project costs times the percentile in 1814  
which the school district ranks for the fiscal year preceding 1815  
the fiscal year in which the controlling board approved the 1816  
district's project. 1817

(L) "Basic project cost" means a cost amount determined in 1818  
accordance with rules adopted under section 111.15 of the 1819  
Revised Code by the Ohio facilities construction commission. The 1820  
basic project cost calculation shall take into consideration the 1821  
square footage and cost per square foot necessary for the grade 1822  
levels to be housed in the classroom facilities, the variation 1823  
across the state in construction and related costs, the cost of 1824  
the installation of site utilities and site preparation, the 1825  
cost of demolition of all or part of any existing classroom 1826  
facilities that are abandoned under the project, the cost of 1827  
insuring the project until it is completed, any contingency 1828  
reserve amount prescribed by the commission under section 1829  
3318.086 of the Revised Code, and the professional planning, 1830  
administration, and design fees that a school district may have 1831  
to pay to undertake a classroom facilities project. 1832

For a joint vocational school district that receives 1833  
assistance under sections 3318.40 to 3318.45 of the Revised 1834  
Code, the basic project cost calculation for a project under 1835  
those sections shall also take into account the types of 1836  
laboratory spaces and program square footages needed for the 1837  
vocational education programs for high school students offered 1838  
by the school district. 1839

For a district that opts to divide its entire classroom 1840  
facilities needs into segments, as authorized by section 1841  
3318.034 of the Revised Code, "basic project cost" means the 1842

cost determined in accordance with this division of a segment. 1843

(M) (1) Except for a joint vocational school district that 1844  
receives assistance under sections 3318.40 to 3318.45 of the 1845  
Revised Code, a "school district's portion of the basic project 1846  
cost" means the amount determined under section 3318.032 of the 1847  
Revised Code. 1848

(2) For a joint vocational school district that receives 1849  
assistance under sections 3318.40 to 3318.45 of the Revised 1850  
Code, a "school district's portion of the basic project cost" 1851  
means the amount determined under division (C) of section 1852  
3318.42 of the Revised Code. 1853

(N) "Child care facility" means space within a classroom 1854  
facility in which the needs of infants, toddlers, preschool 1855  
children, and school children are provided for by persons other 1856  
than the parent or guardian of such children for any part of the 1857  
day, including persons not employed by the school district 1858  
operating such classroom facility. 1859

(O) "Community resource center" means space within a 1860  
classroom facility in which comprehensive services that support 1861  
the needs of families and children are provided by community- 1862  
based social service providers. 1863

(P) "Valuation" means the total value of all property in 1864  
the school district as listed and assessed for taxation on the 1865  
tax duplicates. 1866

(Q) "Percentile" means the percentile in which the school 1867  
district is ranked pursuant to section 3318.011 of the Revised 1868  
Code. 1869

(R) "Installation of site utilities" means the 1870  
installation of a site domestic water system, site fire 1871

protection system, site gas distribution system, site sanitary 1872  
system, site storm drainage system, and site telephone and data 1873  
system. 1874

(S) "Site preparation" means the earthwork necessary for 1875  
preparation of the building foundation system, the paved 1876  
pedestrian and vehicular circulation system, playgrounds on the 1877  
project site, and lawn and planting on the project site. 1878

(T) "Fair market value" has the same meaning as in section 1879  
5705.01 of the Revised Code. 1880

**Sec. 3318.06.** (A) After receipt of the conditional 1881  
approval of the Ohio facilities construction commission, the 1882  
school district board by a majority of all of its members shall, 1883  
if it desires to proceed with the project, declare all of the 1884  
following by resolution: 1885

(1) That by issuing bonds in an amount equal to the school 1886  
district's portion of the basic project cost the district is 1887  
unable to provide adequate classroom facilities without 1888  
assistance from the state; 1889

(2) Unless the school district board has resolved to 1890  
transfer money in accordance with section 3318.051 of the 1891  
Revised Code or to apply the proceeds of a property tax or the 1892  
proceeds of an income tax, or a combination of proceeds from 1893  
such taxes, as authorized under section 3318.052 of the Revised 1894  
Code, that to qualify for such state assistance it is necessary 1895  
to do either of the following: 1896

(a) Levy a tax outside the ten-mill limitation the 1897  
proceeds of which shall be used to pay the cost of maintaining 1898  
the classroom facilities included in the project; 1899

(b) Earmark for maintenance of classroom facilities from 1900



the proceeds of an existing permanent improvement tax levied 1901  
under section 5705.21 of the Revised Code, if such tax can be 1902  
used for maintenance, an amount equivalent to the amount of the 1903  
additional tax otherwise required under this section and 1904  
sections 3318.05 and 3318.08 of the Revised Code. 1905

(3) That the question of any tax levy specified in a 1906  
resolution described in division (A) (2) (a) of this section, if 1907  
required, shall be submitted to the electors of the school 1908  
district at the next general or primary election, if there be a 1909  
general or primary election not less than ninety and not more 1910  
than one hundred ten days after the day of the adoption of such 1911  
resolution or, if not, at a special election to be held at a 1912  
time specified in the resolution which shall be not less than 1913  
ninety days after the day of the adoption of the resolution and 1914  
which shall be in accordance with the requirements of section 1915  
3501.01 of the Revised Code. 1916

Such resolution shall also state that the question of 1917  
issuing bonds of the board shall be combined in a single 1918  
proposal with the question of such tax levy. More than one 1919  
election under this section may be held in any one calendar 1920  
year. Such resolution shall specify both of the following: 1921

(a) That the rate which it is necessary to levy shall be 1922  
at the rate of not less than one-half mill for each one dollar 1923  
of ~~valuation~~ taxable value, and that such tax shall be levied 1924  
for a period of twenty-three years; 1925

(b) That the proceeds of the tax shall be used to pay the 1926  
cost of maintaining the classroom facilities included in the 1927  
project. 1928

(B) A copy of a resolution adopted under division (A) of 1929

this section shall after its passage and not less than ninety 1930  
days prior to the date set therein for the election be certified 1931  
to the county board of elections. 1932

The resolution of the school district board, in addition 1933  
to meeting other applicable requirements of section 133.18 of 1934  
the Revised Code, shall state that the amount of bonds to be 1935  
issued will be an amount equal to the school district's portion 1936  
of the basic project cost, and state the maximum maturity of the 1937  
bonds which may be any number of years not exceeding the term 1938  
calculated under section 133.20 of the Revised Code as 1939  
determined by the board. In estimating the amount of bonds to be 1940  
issued, the board shall take into consideration the amount of 1941  
moneys then in the bond retirement fund and the amount of moneys 1942  
to be collected for and disbursed from the bond retirement fund 1943  
during the remainder of the year in which the resolution of 1944  
necessity is adopted. 1945

If the bonds are to be issued in more than one series, the 1946  
resolution may state, in addition to the information required to 1947  
be stated under division (B) (3) of section 133.18 of the Revised 1948  
Code, the number of series, which shall not exceed five, the 1949  
principal amount of each series, and the approximate date each 1950  
series will be issued, and may provide that no series, or any 1951  
portion thereof, may be issued before such date. Upon such a 1952  
resolution being certified to the county auditor as required by 1953  
division (C) of section 133.18 of the Revised Code, the county 1954  
auditor, in calculating, advising, and confirming the estimated 1955  
average annual property tax levy under that division, shall also 1956  
calculate, advise, and confirm by certification the estimated 1957  
average property tax levy for each series of bonds to be issued. 1958

Notice of the election shall include the fact that the tax 1959

levy shall be at the rate of not less than one-half mill for 1960  
each one dollar of ~~valuation~~ taxable value for a period of 1961  
twenty-three years, and that the proceeds of the tax shall be 1962  
used to pay the cost of maintaining the classroom facilities 1963  
included in the project. The notice shall also express the rate 1964  
in dollars for each one hundred thousand dollars of fair market 1965  
value and the county auditor's estimate of the amount the tax 1966  
levy is estimated to collect for each tax year it is levied, as 1967  
certified pursuant to section 5705.03 of the Revised Code. 1968

If the bonds are to be issued in more than one series, the 1969  
board of education shall request from the county auditor an 1970  
estimate of the levy's annual collections for each series in the 1971  
same manner as required for a tax levy under section 5705.03 of 1972  
the Revised Code. The auditor shall certify these estimates to 1973  
the board within ten days after receiving the board's request. 1974

If the bonds are to be issued in more than one series, the 1975  
board of education, when filing copies of the resolution with 1976  
the board of elections as required by division (D) of section 1977  
133.18 of the Revised Code, may direct the board of elections to 1978  
include in the notice of election the principal amount and 1979  
approximate date of each series, the maximum number of years 1980  
over which the principal of each series may be paid, the 1981  
estimated additional average property tax levy for each series, 1982  
the estimated annual collections of the tax for each series, and 1983  
the first calendar year in which the tax is expected to be due 1984  
for each series, in addition to the information required to be 1985  
stated in the notice under divisions (E) (3) (a) ~~to (e)~~, (b), 1986  
(c), (e), and (f) of section 133.18 of the Revised Code. 1987

(C) (1) Except as otherwise provided in division (C) (2) of 1988  
this section, the form of the ballot to be used at such election 1989

shall be: 1990

"A majority affirmative vote is necessary for passage. 1991

Shall bonds be issued by the ..... (here insert 1992  
name of school district) school district to pay the local share 1993  
of school construction under the State of Ohio Classroom 1994  
Facilities Assistance Program in the principal amount of 1995  
\$. . . . . (here insert principal amount of the bond issue), 1996  
to be repaid annually over a maximum period of ..... 1997  
(here insert the maximum number of years over which the 1998  
principal of the bonds may be paid) years, and an annual levy of 1999  
property taxes be made outside the ten-mill limitation, 2000  
estimated by the county auditor to collect \$. . . . . annually and 2001  
average over the repayment period of the bond issue . . . . . 2002  
~~(here insert the number of mills estimated) mills for each one-~~ 2003  
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 2004  
~~\$. . . . . (rate expressed in cents or dollars and cents,~~ 2005  
~~such as "thirty six cents" or "\$0.36") for each one hundred-~~ 2006  
~~dollars \$100,000 of tax valuation fair market value~~ to pay the 2007  
annual debt charges on the bonds and to pay debt charges on any 2008  
notes issued in anticipation of the bonds?" 2009

and, unless the additional levy 2010

of taxes is not required pursuant 2011

to division (C) of section 2012

3318.05 of the Revised Code, 2013

"Shall an additional levy of taxes be made for a period of 2014  
twenty-three years to benefit the ..... (here insert name 2015  
of school district) school district, the proceeds of which shall 2016  
be used to pay the cost of maintaining the classroom facilities 2017  
included in the project, that the county auditor estimates will 2018

collect \$..... annually, at the rate of ..... (here insert 2019  
the number of mills, which shall not be less than one-half mill) 2020  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2021  
amounts to \$..... for each \$100,000 of fair market value? 2022

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

2023  
2024  
2025

" 2026

(2) If authority is sought to issue bonds in more than one 2027  
series and the board of education so elects, the form of the 2028  
ballot shall be as prescribed in section 3318.062 of the Revised 2029  
Code. If the board of education elects the form of the ballot 2030  
prescribed in that section, it shall so state in the resolution 2031  
adopted under this section. 2032

(D) If it is necessary for the school district to acquire 2033  
a site for the classroom facilities to be acquired pursuant to 2034  
sections 3318.01 to 3318.20 of the Revised Code, the district 2035  
board may propose either to issue bonds of the board or to levy 2036  
a tax to pay for the acquisition of such site, and may combine 2037  
the question of doing so with the questions specified in 2038  
division (B) of this section. Bonds issued under this division 2039  
for the purpose of acquiring a site are a general obligation of 2040  
the school district and are Chapter 133. securities. 2041

The form of that portion of the ballot to include the 2042  
question of either issuing bonds or levying a tax for site 2043  
acquisition purposes shall be one of the following: 2044

(1) "Shall bonds be issued by the ..... (here 2045  
insert name of the school district) school district to pay costs 2046  
of acquiring a site for classroom facilities under the State of 2047

Ohio Classroom Facilities Assistance Program in the principal 2048  
amount of \$..... (here insert principal amount of the bond 2049  
issue), to be repaid annually over a maximum period 2050  
of ..... (here insert maximum number of years over which 2051  
the principal of the bonds may be paid) years, and an annual 2052  
levy of property taxes be made outside the ten-mill limitation, 2053  
estimated by the county auditor to collect \$..... annually and 2054  
to average over the repayment period of the bond 2055  
issue ..... ~~(here insert number of mills)~~ mills for each 2056  
~~one dollar~~ \$1 of tax valuation taxable value, which ~~amount~~ 2057  
~~amounts to \$..... (here insert rate expressed in cents or~~ 2058  
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 2059  
each ~~one hundred dollars~~ \$100,000 of valuation fair market value 2060  
to pay the annual debt charges on the bonds and to pay debt 2061  
charges on any notes issued in anticipation of the bonds?" 2062

(2) "Shall an additional levy of taxes outside the ten- 2063  
mill limitation be made for the benefit of the ..... (here 2064  
insert name of the school district) school district for the 2065  
purpose of acquiring a site for classroom facilities in the sum 2066  
of \$..... (here insert annual amount the levy is to produce) 2067  
estimated by the county auditor to average ..... ~~(here insert~~ 2068  
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2069  
valuation taxable value, which amounts to \$..... for each 2070  
\$100,000 of fair market value, for a period of ..... (here 2071  
insert number of years the millage is to be imposed) years?" 2072

Where it is necessary to combine the question of issuing 2073  
bonds of the school district and levying a tax as described in 2074  
division (B) of this section with the question of issuing bonds 2075  
of the school district for acquisition of a site, the question 2076  
specified in that division to be voted on shall be "For the Bond 2077  
Issues and the Tax Levy" and "Against the Bond Issues and the 2078

Tax Levy." 2079

Where it is necessary to combine the question of issuing 2080  
bonds of the school district and levying a tax as described in 2081  
division (B) of this section with the question of levying a tax 2082  
for the acquisition of a site, the question specified in that 2083  
division to be voted on shall be "For the Bond Issue and the Tax 2084  
Levies" and "Against the Bond Issue and the Tax Levies." 2085

Where the school district board chooses to combine the 2086  
question in division (B) of this section with any of the 2087  
additional questions described in divisions (A) to (D) of 2088  
section 3318.056 of the Revised Code, the question specified in 2089  
division (B) of this section to be voted on shall be "For the 2090  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2091  
the Tax Levies." 2092

If a majority of those voting upon a proposition hereunder 2093  
which includes the question of issuing bonds vote in favor 2094  
thereof, and if the agreement provided for by section 3318.08 of 2095  
the Revised Code has been entered into, the school district 2096  
board may proceed under Chapter 133. of the Revised Code, with 2097  
the issuance of bonds or bond anticipation notes in accordance 2098  
with the terms of the agreement. 2099

**Sec. 3318.061.** This section applies only to school 2100  
districts eligible to receive additional assistance under 2101  
division (B) (2) of section 3318.04 of the Revised Code. 2102

The board of education of a school district in which a tax 2103  
described by division (B) of section 3318.05 and levied under 2104  
section 3318.06 of the Revised Code is in effect, may adopt a 2105  
resolution by vote of a majority of its members to extend the 2106  
term of that tax beyond the expiration of that tax as originally 2107

approved under that section. The school district board may 2108  
include in the resolution a proposal to extend the term of that 2109  
tax at the rate of not less than one-half mill for each dollar 2110  
of ~~valuation~~taxable value for a period of twenty-three years 2111  
from the year in which the school district board and the Ohio 2112  
facilities construction commission enter into an agreement under 2113  
division (B) (2) of section 3318.04 of the Revised Code or in the 2114  
following year, as specified in the resolution. Such a 2115  
resolution may be adopted at any time before such an agreement 2116  
is entered into and before the tax levied pursuant to section 2117  
3318.06 of the Revised Code expires. If the resolution is 2118  
combined with a resolution to issue bonds to pay the school 2119  
district's portion of the basic project cost, it shall conform 2120  
with the requirements of divisions (A) (1), (2), and (3) of 2121  
section 3318.06 of the Revised Code, except that the resolution 2122  
also shall state that the tax levy proposed in the resolution is 2123  
an extension of an existing tax levied under that section. A 2124  
resolution proposing an extension adopted under this section 2125  
does not take effect until it is approved by a majority of 2126  
electors voting in favor of the resolution at a general, 2127  
primary, or special election as provided in this section. 2128

A tax levy extended under this section is subject to the 2129  
same terms and limitations to which the original tax levied 2130  
under section 3318.06 of the Revised Code is subject under that 2131  
section, except the term of the extension shall be as specified 2132  
in this section. 2133

The school district board shall request from the county 2134  
auditor an estimate of the extended levy's annual collections in 2135  
the same manner as required for a tax levy under section 5705.03 2136  
of the Revised Code. The auditor shall certify this estimate to 2137  
the board within ten days after receiving the board's request. 2138



The board shall certify a copy of the resolution adopted under 2139  
this section and the auditor's certification to the proper 2140  
county board of elections not later than ninety days before the 2141  
date set in the resolution as the date of the election at which 2142  
the question will be submitted to electors. The notice of the 2143  
election shall conform with the requirements of division (A) (3) 2144  
of section 3318.06 of the Revised Code, except that the notice 2145  
also shall state that the maintenance tax levy is an extension 2146  
of an existing tax levy and the levy's estimated annual 2147  
collections. 2148

The form of the ballot shall be as follows: 2149

"Shall the existing tax levied to pay the cost of 2150  
maintaining classroom facilities constructed with the proceeds 2151  
of the previously issued bonds, that the county auditor 2152  
estimates will collect \$..... annually, at the rate 2153  
of ..... (here insert the number of mills, which shall not 2154  
be less than one-half mill) mills ~~per dollar for each \$1 of tax-~~ 2155  
~~valuation taxable value, which amounts to \$..... for each~~ 2156  
\$100,000 of fair market value, be extended until ..... (here 2157  
insert the year that is twenty-three years after the year in 2158  
which the district and commission will enter into an agreement 2159  
under division (B) (2) of section 3318.04 of the Revised Code or 2160  
the following year)? 2161

FOR EXTENDING THE EXISTING TAX LEVY
AGAINST EXTENDING THE EXISTING TAX LEVY

" 2165

Section 3318.07 of the Revised Code applies to ballot 2166  
questions under this section. 2167

**Sec. 3318.062.** (A) If authority is sought to issue bonds 2168  
in more than one series to pay the school district's portion of 2169  
the basic project cost under sections 3318.01 to 3318.20 of the 2170  
Revised Code, the form of the ballot shall be: 2171

"Shall bonds be issued by the ..... (here insert name 2172  
of school district) school district to pay the local share of 2173  
school construction under the State of Ohio Classroom Facilities 2174  
Assistance Program in the total principal amount of \$...... 2175  
(total principal amount of the bond issue), to be issued 2176  
in ..... (number of series) series, each series to be repaid 2177  
annually over not more than ..... (maximum number of years over 2178  
which the principal of each series may be paid) years, and an 2179  
annual levy of property taxes be made outside the ten-mill 2180  
limitation to pay the annual debt charges on the bonds and on 2181  
any notes issued in anticipation of the bonds, with annual 2182  
collections and at a rate estimated by the county auditor to 2183  
average over the repayment period of each series as 2184  
follows: ..... (insert the following for each series: 2185  
"the ..... series, in a principal amount of \$...... 2186  
~~dollars, requiring that the county auditor estimates will~~ 2187  
~~collect \$...... annually and require ..... mills per dollar for~~ 2188  
~~each \$1 of tax valuation taxable value,~~ which amounts to \$...... 2189  
~~(rate expressed in cents or dollars and cents, such as "36-~~ 2190  
~~cents" or "\$1.41") for each one hundred dollars in tax~~ 2191  
~~valuation~~\$100,000 of fair market value, commencing in ..... 2192  
and first payable in .....)?" 2193

and, unless the additional levy 2194

of taxes is not required pursuant 2195

to division (C) of section 2196

3318.05 of the Revised Code, 2197

"Shall an additional levy of taxes be made for a period of 2198  
twenty-three years to benefit the ..... (here insert name 2199  
of school district) school district, the proceeds of which shall 2200  
be used to pay the cost of maintaining the classroom facilities 2201  
included in the project, that the county auditor estimates will 2202  
collect \$..... annually, at the rate of ..... (here insert 2203  
the number of mills, which shall not be less than one-half mill) 2204  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2205  
amounts to \$..... for each \$100,000 of fair market value? 2206

For the bond issue
Against the bond issue

2207

2208

2209

"

2210

(B) If it is necessary for the school district to acquire 2211  
a site for the classroom facilities to be acquired pursuant to 2212  
sections 3318.01 to 3318.20 of the Revised Code, the district 2213  
board may propose either to issue bonds of the board or to levy 2214  
a tax to pay for the acquisition of such site, and may combine 2215  
the question of doing so with the questions specified in 2216  
division (A) of this section. Bonds issued under this division 2217  
for the purpose of acquiring a site are a general obligation of 2218  
the school district and are Chapter 133. securities. 2219

The form of that portion of the ballot to include the 2220  
question of either issuing bonds or levying a tax for site 2221  
acquisition purposes shall be one of the forms prescribed in 2222  
division (D) of section 3318.06 of the Revised Code. 2223

(C) Where the school district board chooses to combine the 2224  
question in division (A) of this section with any of the 2225

additional questions described in divisions (A) to (D) of 2226  
section 3318.056 of the Revised Code, the question specified in 2227  
division (A) of this section to be voted on shall be "For the 2228  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2229  
the Tax Levies." 2230

(D) If a majority of those voting upon a proposition 2231  
prescribed in this section which includes the question of 2232  
issuing bonds vote in favor of that issuance, and if the 2233  
agreement prescribed in section 3318.08 of the Revised Code has 2234  
been entered into, the school district board may proceed under 2235  
Chapter 133. of the Revised Code with the issuance of bonds or 2236  
bond anticipation notes in accordance with the terms of the 2237  
agreement. 2238

**Sec. 3318.063.** If the board of education of a city, 2239  
exempted village, or local school district that has entered into 2240  
an agreement under section 3318.051 of the Revised Code to make 2241  
transfers of money in lieu of levying the tax for maintenance of 2242  
the classroom facilities included in the district's project 2243  
determines that it no longer can continue making the transfers 2244  
so agreed to and desires to rescind that agreement, the board 2245  
shall adopt the resolution to submit the question of the tax 2246  
levy prescribed in this section. 2247

The resolution shall declare that the question of a tax 2248  
levy specified in division (F) of section 3318.051 of the 2249  
Revised Code shall be submitted to the electors of the school 2250  
district at the next general or primary election, if there be a 2251  
general or primary election not less than seventy-five and not 2252  
more than ninety-five days after the day of the adoption of such 2253  
resolution or, if not, at a special election to be held at a 2254  
time specified in the resolution which shall be not less than 2255

seventy-five days after the day of the adoption of the 2256  
resolution and which shall be in accordance with the 2257  
requirements of section 3501.01 of the Revised Code. Such 2258  
resolution shall specify both of the following: 2259

(A) That the rate which it is necessary to levy shall be 2260  
at the rate of not less than one-half mill for each one dollar 2261  
of ~~valuation~~ taxable value, and that such tax shall be levied 2262  
for the number of years required by division (F) of section 2263  
3318.051 of the Revised Code; 2264

(B) That the proceeds of the tax shall be used to pay the 2265  
cost of maintaining the classroom facilities included in the 2266  
project. 2267

A copy of such resolution shall after its passage and not 2268  
less than seventy-five days prior to the date set therein for 2269  
the election be certified to the county board of elections. 2270

Notice of the election shall include the levy's estimated 2271  
annual collections, the fact that the tax levy shall be at the 2272  
rate of not less than one-half mill for each one dollar of 2273  
~~valuation~~ taxable value for the number of years required by 2274  
division (F) of section 3318.051 of the Revised Code, and that 2275  
the proceeds of the tax shall be used to pay the cost of 2276  
maintaining the classroom facilities included in the project. 2277  
The notice shall also express the rate in dollars for each one 2278  
hundred thousand dollars of fair market value. 2279

The form of the ballot to be used at such election shall 2280  
be: 2281

"Shall a levy of taxes be made for a period 2282  
of ..... (here insert the number of years, which shall 2283  
not be less than the number required by division (F) of section 2284

3318.051 of the Revised Code) years to benefit the ..... 2285  
(here insert name of school district) school district, the 2286  
proceeds of which shall be used to pay the cost of maintaining 2287  
the classroom facilities included in the project, that the 2288  
county auditor estimates will collect \$..... annually, at the 2289  
rate of ..... (here insert the number of mills, which shall 2290  
not be less than one-half mill) mills for each ~~one dollar~~ \$1 of 2291  
~~valuation~~ taxable value, which amounts to \$..... for each 2292  
\$100,000 of fair market value? 2293

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

2294  
2295  
2296  
2297  
**Sec. 3318.361.** A school district board opting to qualify 2298  
for state assistance pursuant to section 3318.36 of the Revised 2299  
Code through levying the tax specified in division (D) (2) (a) or 2300  
(D) (4) of that section shall declare by resolution that the 2301  
question of a tax levy specified in division (D) (2) (a) or (4), 2302  
as applicable, of section 3318.36 of the Revised Code shall be 2303  
submitted to the electors of the school district at the next 2304  
general or primary election, if there be a general or primary 2305  
election not less than ninety and not more than one hundred ten 2306  
days after the day of the adoption of such resolution or, if 2307  
not, at a special election to be held at a time specified in the 2308  
resolution which shall be not less than ninety days after the 2309  
day of the adoption of the resolution and which shall be in 2310  
accordance with the requirements of section 3501.01 of the 2311  
Revised Code. Such resolution shall specify both of the 2312  
following: 2313

(A) That the rate which it is necessary to levy shall be 2314

at the rate of not less than one-half mill for each one dollar 2315  
of ~~valuation~~ taxable value, and that such tax shall be levied 2316  
for a period of twenty-three years; 2317

(B) That the proceeds of the tax shall be used to pay the 2318  
cost of maintaining the classroom facilities included in the 2319  
project. 2320

A copy of such resolution shall after its passage and not 2321  
less than ninety days prior to the date set therein for the 2322  
election be certified to the county board of elections. 2323

Notice of the election shall include the levy's estimated 2324  
annual collections, the fact that the tax levy shall be at the 2325  
rate of not less than one-half mill for each one dollar of 2326  
~~valuation~~ taxable value for a period of twenty-three years, and 2327  
that the proceeds of the tax shall be used to pay the cost of 2328  
maintaining the classroom facilities included in the project. 2329  
The notice shall also express the rate in dollars for each one 2330  
hundred thousand dollars of fair market value. 2331

The form of the ballot to be used at such election shall 2332  
be: 2333

"Shall a levy of taxes be made for a period of twenty- 2334  
three years to benefit the ..... (here insert name of 2335  
school district) school district, the proceeds of which shall be 2336  
used to pay the cost of maintaining the classroom facilities 2337  
included in the project, that the county auditor estimates will 2338  
collect \$..... annually, at the rate of ..... (here insert 2339  
the number of mills, which shall not be less than one-half mill) 2340  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2341  
amounts to \$..... for each \$100,000 of fair market value? 2342

2343

FOR THE TAX LEVY	2344
AGAINST THE TAX LEVY	2345

" 2346

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 2347  
of the Revised Code applies, if a joint vocational school 2348  
district board of education proposes to issue securities to 2349  
generate all or part of the school district's portion of the 2350  
basic project cost of the school district's project under 2351  
sections 3318.40 to 3318.45 of the Revised Code, the school 2352  
district board shall adopt a resolution in accordance with 2353  
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2354  
school district board seeks authority to issue securities in 2355  
more than one series, the school district board shall adopt the 2356  
form of the ballot prescribed in section 133.18 of the Revised 2357  
Code. 2358

(B) If authority is sought to issue bonds in more than one 2359  
series, the form of the ballot shall be: 2360

"Shall bonds be issued by the ..... (here insert name 2361  
of joint vocational school district) joint vocational school 2362  
district to pay the local share of school construction under the 2363  
State of Ohio Joint Vocational School Facilities Assistance 2364  
Program in the total principal amount of \$..... (total 2365  
principal amount of the bond issue), to be issued in ..... 2366  
(number of series) series, each series to be repaid annually 2367  
over not more than ..... (maximum number of years over which 2368  
the principal of each series may be paid) years, and an annual 2369  
levy of property taxes be made outside the ten-mill limitation 2370  
to pay the annual debt charges on the bonds and on any notes 2371  
issued in anticipation of the bonds, with annual collections and 2372  
at a rate estimated by the county auditor to average over the 2373



repayment period of each series as follows: ..... [insert 2374  
the following for each series: "the ..... series, in a 2375  
principal amount of \$..... dollars, ~~requiring that the~~ 2376  
county auditor estimates will collect \$..... annually and 2377  
require ..... mills per dollar for each \$1 of tax valuation 2378  
taxable value, which amount amounts to \$..... (rate expressed 2379  
in cents or dollars and cents, such as "36 cents" or "\$1.41") 2380  
for each ~~one hundred dollars in tax valuation~~ \$100,000 of fair 2381  
market value, commencing in ..... and first payable 2382  
in ....."]? 2383

For the bond issue
Against the bond issue

" 2384

(C) If it is necessary for the school district to acquire 2388  
a site for the classroom facilities to be acquired pursuant to 2389  
sections 3318.40 to 3318.45 of the Revised Code, the district 2390  
board may propose either to issue bonds of the board or to levy 2391  
a tax to pay for the acquisition of such site and may combine 2392  
the question of doing so with the question specified by 2393  
reference in division (A) of this section or the question 2394  
specified in division (B) of this section. Bonds issued under 2395  
this division for the purpose of acquiring a site are a general 2396  
obligation of the school district and are Chapter 133. 2397  
securities. 2398

The form of that portion of the ballot to include the 2399  
question of either issuing bonds or levying a tax for site 2400  
acquisition purposes shall be one of the following: 2401

(1) "Shall bonds be issued by the ..... (here 2402

insert name of the joint vocational school district) joint 2403  
vocational school district to pay costs of acquiring a site for 2404  
classroom facilities under the State of Ohio Joint Vocational 2405  
School Facilities Assistance Program in the principal amount of 2406  
\$..... (here insert principal amount of the bond issue), to 2407  
be repaid annually over a maximum period of ..... (here 2408  
insert maximum number of years over which the principal of the 2409  
bonds may be paid) years, and an annual levy of property taxes 2410  
be made outside the ten-mill limitation, estimated by the county 2411  
auditor to collect \$..... annually and to average over the 2412  
repayment period of the bond issue ..... ~~(here insert~~ 2413  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation 2414  
taxable value, which ~~amount amounts~~ to \$..... ~~(here insert~~ 2415  
~~rate expressed in cents or dollars and cents, such as "thirty~~ 2416  
~~six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2417  
valuation fair market value, to pay the annual debt charges on 2418  
the bonds and to pay debt charges on any notes issued in 2419  
anticipation of the bonds?" 2420

(2) "Shall an additional levy of taxes outside the ten- 2421  
mill limitation be made for the benefit of the ..... (here 2422  
insert name of the joint vocational school district) joint 2423  
vocational school district for the purpose of acquiring a site 2424  
for classroom facilities in the sum of \$..... (here insert 2425  
annual amount the levy is to produce) estimated by the county 2426  
auditor to collect \$..... annually and to average ..... ~~(here~~ 2427  
~~insert number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2428  
valuation taxable value, which ~~amount amounts~~ to \$..... 2429  
~~(here insert rate expressed in cents or dollars and cents, such~~ 2430  
~~as "thirty six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ 2431  
\$100,000 of valuation fair market value, for a period 2432  
of ..... (here insert number of years the millage is to be 2433

imposed) years?" 2434

Where it is necessary to combine the question of issuing 2435  
bonds of the joint vocational school district as described in 2436  
division (A) of this section with the question of issuing bonds 2437  
of the school district for acquisition of a site, the question 2438  
specified in that division to be voted on shall be "For the bond 2439  
issues" and "Against the bond issues." 2440

Where it is necessary to combine the question of issuing 2441  
bonds of the joint vocational school district as described in 2442  
division (A) of this section with the question of levying a tax 2443  
for the acquisition of a site, the question specified in that 2444  
division to be voted on shall be "For the bond issue and the tax 2445  
levy" and "Against the bond issue and the tax levy." 2446

(D) Where the school district board chooses to combine a 2447  
question specified in this section with any of the additional 2448  
questions described in division (C) of section 3318.44 of the 2449  
Revised Code, the question to be voted on shall be "For the bond 2450  
issues and the tax levies" and "Against the bond issues and the 2451  
tax levies." 2452

(E) If a majority of those voting upon a proposition 2453  
prescribed in this section which includes the question of 2454  
issuing bonds vote in favor of that issuance and if the 2455  
agreement prescribed in section 3318.08 of the Revised Code has 2456  
been entered into, the school district board may proceed under 2457  
Chapter 133. of the Revised Code with the issuance of bonds or 2458  
bond anticipation notes in accordance with the terms of the 2459  
agreement. 2460

**Sec. 3381.03.** Any county, or any two or more counties, 2461  
municipal corporations, or townships, or any combination of 2462

these may create a regional arts and cultural district by the 2463  
adoption of a resolution or ordinance by the board of county 2464  
commissioners of each county, the legislative authority of each 2465  
municipal corporation, and the board of township trustees of 2466  
each township that desires to create or to join in the creation 2467  
of the district. The resolution or ordinance shall state all of 2468  
the following: 2469

(A) The purposes for the creation of the district; 2470

(B) The counties, municipal corporations, or townships 2471  
that are to be included in the district; 2472

(C) The official name by which the district shall be 2473  
known; 2474

(D) The location of the principal office of the district 2475  
or the manner in which the location shall be selected; 2476

(E) Subject to section 3381.05 of the Revised Code, the 2477  
number, term, and compensation, which shall not exceed the sum 2478  
of fifty dollars for each board and committee meeting attended 2479  
by a member, of the members of the board of trustees of the 2480  
district; 2481

(F) Subject to section 3381.05 of the Revised Code, the 2482  
manner in which members of the board of trustees of the district 2483  
shall be appointed; the method of filling vacancies; and the 2484  
period, if any, for which a trustee continues in office after 2485  
expiration of the trustee's term pending the appointment of the 2486  
trustee's successor; 2487

(G) The manner of apportioning expenses of the district 2488  
among the participating counties, municipal corporations, and 2489  
townships. 2490

The resolution or ordinance may also provide that the 2491  
authority of the districts to make grants under section 3381.20 2492  
of the Revised Code may be totally or partially delegated to one 2493  
or more area arts councils, as defined in section 757.03 of the 2494  
Revised Code, located within the district. 2495

The district provided for in the resolution or ordinance 2496  
shall be created upon the adoption of the resolution or 2497  
ordinance by the board of county commissioners of each county, 2498  
the legislative authority of each municipal corporation, and the 2499  
board of township trustees of each township enumerated in the 2500  
resolution or ordinance. The resolution or ordinance may be 2501  
amended to include additional counties, municipal corporations, 2502  
or townships or for any other purpose by the adoption of an 2503  
amendment by the board of county commissioners of each county, 2504  
the legislative authority of each municipal corporation, and the 2505  
board of township trustees of each township that has created or 2506  
joined or proposes to join the district. 2507

After each county, municipal corporation, and township has 2508  
adopted a resolution or ordinance approving inclusion of 2509  
additional counties, municipal corporations, or townships in the 2510  
district, a copy of the resolution or ordinance shall be filed 2511  
with the clerk of the board of the county commissioners of each 2512  
county, the clerk of the legislative authority of each municipal 2513  
corporation, and the fiscal officer of the board of trustees of 2514  
each township proposed to be included in the district. The 2515  
inclusion is effective when all such filing is completed unless 2516  
the district to which territory is to be added has authority to 2517  
levy an ad valorem tax on property within its territory, in 2518  
which event the inclusion shall become effective upon voter 2519  
approval of the joinder and the tax. ~~The~~ 2520

If a tax on property is to be levied, the board shall 2521  
request and obtain from the county auditor an estimate of the 2522  
levy's annual collections in the same manner as required for a 2523  
tax levy under section 5705.03 of the Revised Code, assuming 2524  
that the additional territory has been added to the district. 2525  
The auditor shall certify this estimate to the board within ten 2526  
days after receiving the board's request. The board of trustees 2527  
shall promptly certify the proposal and the auditor's 2528  
certification to the board or boards of elections for the 2529  
purpose of having the proposal placed on the ballot at the next 2530  
general or primary election that occurs not less than sixty days 2531  
after the date of the meeting of the board of trustees, or at a 2532  
special election held on a date specified in the certification 2533  
that is not less than sixty days after the date of the meeting 2534  
of the board. If territory of more than one county, municipal 2535  
corporation, or township is to be added to the regional arts and 2536  
cultural district, the electors of the territories of the 2537  
counties, municipal corporations, or townships which are to be 2538  
added shall vote as a district, and the outcome of the election 2539  
shall be determined by the vote cast in the entire district. 2540  
Upon certification of a proposal to the board or boards of 2541  
elections pursuant to this section, the board or boards of 2542  
elections shall make the necessary arrangements for the 2543  
submission of the questions to the electors of the territory to 2544  
be added to the district, and the election shall be held, 2545  
canvassed, and certified in the manner provided for the 2546  
submission of tax levies under section 5705.19 of the Revised 2547  
Code, except that the question appearing on the ballot shall 2548  
read: 2549

"Shall the territory within the ..... (name 2550  
or names of political subdivisions to be joined) be added 2551

to ..... (name) regional arts and 2552  
cultural district? And shall a(n) ..... (here 2553  
~~insert type of tax or taxes)~~ a property tax that the county 2554  
auditor estimates will collect \$..... annually at a rate of 2555  
~~taxation not to exceed~~ exceeding ..... (here insert maximum 2556  
~~tax rate or rates)~~ mills for each \$1 of taxable value, which 2557  
amounts to \$..... for each \$100,000 of fair market value, be 2558  
levied for purposes of such district?" 2559

If the question is approved by a majority of the electors 2560  
voting on the question, the joinder is effective immediately, 2561  
and the district may extend the levy of the tax against all the 2562  
taxable property within the territory that has been added. If 2563  
the question is approved at a general election or at a special 2564  
election occurring prior to a general election but after the 2565  
fifteenth day of July in any calendar year, the district may 2566  
amend its budget and resolution adopted pursuant to section 2567  
5705.34 of the Revised Code, and the levy shall be placed on the 2568  
current tax list and duplicate and collected as other taxes are 2569  
collected from all taxable property within the territory of the 2570  
district, including the territory added as a result of the 2571  
election. 2572

The territory of a district shall be coextensive with the 2573  
territory of the counties, municipal corporations, and townships 2574  
included within the district, provided that the same territory 2575  
may not be included in more than one regional arts and cultural 2576  
district, and provided, that if a district includes only a 2577  
portion of an entire county, a district may be created in the 2578  
remaining portion of the same county by resolution of the board 2579  
of county commissioners acting alone or in conjunction with 2580  
municipal corporations and townships as provided in this 2581  
section. 2582

**Sec. 3505.06.** (A) On the questions and issues ballot shall 2583  
be printed all questions and issues to be submitted at any one 2584  
election together with the percentage of affirmative votes 2585  
necessary for passage as required by law. Such ballot shall have 2586  
printed across the top thereof, and below the stubs, "Official 2587  
Questions and Issues Ballot." 2588

(B) (1) Questions and issues shall be grouped together on 2589  
the ballot from top to bottom as provided in division (B) (1) of 2590  
this section, except as otherwise provided in division (B) (2) of 2591  
this section. State questions and issues shall always appear as 2592  
the top group of questions and issues. In calendar year 1997, 2593  
the following questions and issues shall be grouped together on 2594  
the ballot, in the following order from top to bottom, after the 2595  
state questions and issues: 2596

(a) County questions and issues; 2597

(b) Municipal questions and issues; 2598

(c) Township questions and issues; 2599

(d) School or other district questions and issues. 2600

In each succeeding calendar year after 1997, each group of 2601  
questions and issues described in division (B) (1) (a) to (d) of 2602  
this section shall be moved down one place on the ballot except 2603  
that the group that was last on the ballot during the 2604  
immediately preceding calendar year shall appear at the top of 2605  
the ballot after the state questions and issues. The rotation 2606  
shall be performed only once each calendar year, beginning with 2607  
the first election held during the calendar year. The rotation 2608  
of groups of questions and issues shall be performed during each 2609  
calendar year as required by division (B) (1) of this section, 2610  
even if no questions and issues from any one or more such groups 2611



appear on the ballot at any particular election held during that 2612  
calendar year. 2613

(2) Questions and issues shall be grouped together on the 2614  
ballot, from top to bottom, in the following order when it is 2615  
not practicable to group them together as required by division 2616  
(B) (1) of this section because of the type of voting machines 2617  
used by the board of elections: state questions and issues, 2618  
county questions and issues, municipal questions and issues, 2619  
township questions and issues, and school or other district 2620  
questions and issues. The particular order in which each of a 2621  
group of state questions or issues is placed on the ballot shall 2622  
be determined by, and certified to each board of elections by, 2623  
the secretary of state. 2624

(3) Failure of the board of elections to rotate questions 2625  
and issues as required by division (B) (1) of this section does 2626  
not affect the validity of the election at which the failure 2627  
occurred, and is not grounds for contesting an election under 2628  
section 3515.08 of the Revised Code. 2629

(C) The particular order in which each of a group of 2630  
county, municipal, township, or school district questions or 2631  
issues is placed on the ballot shall be determined by the board 2632  
providing the ballots. 2633

(D) The printed matter pertaining to each question or 2634  
issue on the ballot shall be enclosed at the top and bottom 2635  
thereof by a heavy horizontal line across the width of the 2636  
ballot. Immediately below such top line shall be printed a brief 2637  
title descriptive of the question or issue below it, such as 2638  
"Proposed Constitutional Amendment," "Proposed Bond Issue," 2639  
"Proposed Annexation of Territory," "Proposed Increase in Tax 2640  
Rate," or such other brief title as will be descriptive of the 2641

question or issue to which it pertains, together with a brief 2642  
statement of the percentage of affirmative votes necessary for 2643  
passage, such as "A sixty-five per cent affirmative vote is 2644  
necessary for passage," "A majority vote is necessary for 2645  
passage," or such other brief statement as will be descriptive 2646  
of the percentage of affirmative votes required. 2647

(E) The questions and issues ballot need not contain the 2648  
full text of the proposal to be voted upon. A condensed text 2649  
that will properly describe the question, issue, or an amendment 2650  
proposed by other than the general assembly shall be used as 2651  
prepared and certified by the secretary of state for state-wide 2652  
questions or issues or by the board for local questions or 2653  
issues. If other than a full text is used, the full text of the 2654  
proposed question, issue, or amendment together with the 2655  
percentage of affirmative votes necessary for passage as 2656  
required by law shall be posted in each polling place in some 2657  
spot that is easily accessible to the voters. 2658

(F) Each question and issue appearing on the questions and 2659  
issues ballot may be consecutively numbered. The question or 2660  
issue determined to appear at the top of the ballot may be 2661  
designated on the face thereof by the Arabic numeral "1" and all 2662  
questions and issues placed below on the ballot shall be 2663  
consecutively numbered. Such numeral shall be placed below the 2664  
heavy top horizontal line enclosing such question or issue and 2665  
to the left of the brief title thereof. 2666

(G) No portion of a ballot question proposing to levy a 2667  
property tax in excess of the ten-mill limitation under any 2668  
section of the Revised Code, including the renewal or 2669  
replacement of such a levy, may be printed in boldface type or 2670  
in a font size that is different from the font size of other 2671

text in the ballot question. The prohibitions in division (G) 2672  
of this section do not apply to printed matter either described 2673  
in division (D) of this section related to such a ballot 2674  
question or located in the area of the ballot in which votes are 2675  
indicated for or against that question. 2676

**Sec. 4582.024.** After a port authority has been created, 2677  
any municipal corporation, township, or county, acting by 2678  
ordinance, resolution of the township trustees, or resolution of 2679  
the county commissioners, respectively, which is contiguous to 2680  
such port authority, or to any municipal corporation, township, 2681  
or county which proposes to join such port authority at the same 2682  
time and is contiguous to such port authority, or any county 2683  
within which such port authority is situated, may join such port 2684  
authority and thereupon the jurisdiction and territory of such 2685  
port authority shall include such municipal corporation, county, 2686  
or township. If more than one such political subdivision is to 2687  
be joined to the port authority at the same time, then each such 2688  
ordinance or resolution shall designate the political 2689  
subdivisions which are to be so joined. Any territory or 2690  
municipal corporation not included in a port authority and which 2691  
is annexed to a municipal corporation included within the 2692  
jurisdiction and territory of a port authority shall, on such 2693  
annexation and without further proceedings, be annexed to and be 2694  
included in the jurisdiction and territory of such port 2695  
authority. Before such political subdivision or subdivisions are 2696  
joined to a port authority, other than by annexation to a 2697  
municipality, the political subdivision or subdivisions 2698  
theretofore comprising such port authority shall agree upon the 2699  
terms and conditions pursuant to which such political 2700  
subdivision or subdivisions are to be joined. For all purposes 2701  
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2702

such political subdivision or subdivisions shall be considered 2703  
to have participated in the creation of such port authority, 2704  
except that the initial term of any director of the port 2705  
authority appointed by such a political subdivision shall be 2706  
four years. After each ordinance or resolution proposing joinder 2707  
to the port authority has become effective and the terms and 2708  
conditions of joinder have been agreed to, the board of 2709  
directors of the port authority shall by resolution either 2710  
accept or reject such joinder. Such joinder shall be effective 2711  
on adoption of the resolution accepting such joinder, unless the 2712  
port authority to which a political subdivision or subdivisions 2713  
including a county within which such port authority is located, 2714  
are to be joined has authority under section 4582.14 of the 2715  
Revised Code to levy a tax on property within its jurisdiction, 2716  
then such joinder shall not be effective until approved by the 2717  
affirmative vote of a majority of the electors voting on the 2718  
question of such joinder. If more than one political subdivision 2719  
is to be joined to the port authority, then the electors of such 2720  
subdivision shall vote as a district and the majority 2721  
affirmative vote shall be determined by the vote cast in such 2722  
district as a whole. ~~Such~~ 2723

If a tax on property is to be levied, the board of 2724  
directors of the port authority shall request and obtain from 2725  
the county auditor an estimate of the levy's annual collections 2726  
in the same manner as required for a tax levy under section 2727  
5705.03 of the Revised Code, assuming that the additional 2728  
subdivision or subdivisions have joined the port authority. The 2729  
auditor shall certify this estimate to the board within ten days 2730  
after receiving the board's request. 2731

The election shall be called by the board of directors of 2732  
the port authority and shall be held, canvassed, and certified 2733

in the manner provided for the submission of tax levies under 2734  
section 5705.191 of the Revised Code except that the question 2735  
appearing on the ballot shall read: 2736

"Shall ..... 2737

(name or names of political subdivisions to be joined) 2738

be joined to ..... (name) port authority and the 2739  
~~(name)~~ 2740

existing tax levy (levies) of such port authority ~~(aggregating)~~, 2741  
that the county auditor estimates will collect \$..... annually, 2742  
at a rate not exceeding 2743

..... mill per dollar mill(s) for each \$1 of valuation 2744  
taxable value, which amounts to \$..... for each \$100,000 of 2745  
fair market value, be authorized to be 2746

levied against properties within 2747

....." 2748

(name or names of political subdivisions to be joined) 2749

If the question is approved such joinder shall be immediately 2750  
effective and the port authority shall be authorized to extend 2751  
the levy of such tax against all the taxable property within the 2752  
political subdivision or political subdivisions which have been 2753  
joined. If such question is approved at a general election then 2754  
the port authority may amend its budget and resolution adopted 2755  
pursuant to section 5705.34 of the Revised Code and such levy 2756  
shall be placed on the current tax list and duplicate and 2757  
collected as other taxes are collected from all taxable property 2758  
within the port authority including the political subdivision or 2759  
political subdivisions joined as a result of such election. 2760

As used in this section, "fair market value" has the same 2761  
meaning as in section 5705.01 of the Revised Code. 2762

**Sec. 4582.26.** After a port authority has been created, any 2763  
municipal corporation, township, county, or other political 2764  
subdivision, acting by ordinance or resolution, which is 2765  
contiguous to any municipal corporation, township, county, or 2766  
other political subdivision which participated in the creation 2767  
of such port authority or to any municipal corporation, 2768  
township, county, or other political subdivision which proposes 2769  
to join the port authority at the same time and is contiguous to 2770  
any municipal corporation, township, county, or other political 2771  
subdivision which participated in the creation of such port 2772  
authority, may join such port authority, and thereupon the 2773  
jurisdiction and territory of the port authority includes the 2774  
municipal corporation, county, township, or other political 2775  
subdivision so joining. If more than one such political 2776  
subdivision is to be joined to the port authority at the same 2777  
time, then each such ordinance or resolution shall designate the 2778  
political subdivisions which are to be so joined. Any territory 2779  
or municipal corporation not included in a port authority and 2780  
which is annexed to a municipal corporation included within the 2781  
jurisdiction and territory of a port authority shall, on such 2782  
annexation and without further proceedings, be annexed to and be 2783  
included in the jurisdiction and territory of the port 2784  
authority. Before such political subdivision or subdivisions are 2785  
joined to a port authority, other than by annexation to a 2786  
municipal corporation, the political subdivision or subdivisions 2787  
theretofore comprising such port authority shall agree upon the 2788  
terms and conditions pursuant to which such political 2789  
subdivision or subdivisions are to be joined. For all purposes 2790  
of sections 4582.21 to 4582.59 of the Revised Code, such 2791

political subdivision or subdivisions shall be considered to 2792  
have participated in the creation of such port authority, except 2793  
that the initial term of any director of the port authority 2794  
appointed by such a political subdivision shall be four years. 2795  
After each ordinance or resolution proposing joinder to the port 2796  
authority has become effective and the terms and conditions of 2797  
joinder have been agreed to, the board of directors of the port 2798  
authority shall by resolution either accept or reject such 2799  
joinder. Such joinder shall be effective upon adoption of the 2800  
resolution accepting such joinder, unless the port authority to 2801  
which a political subdivision or subdivisions, including a 2802  
county within which such port authority is located, are to be 2803  
joined, has authority under section 4582.40 of the Revised Code 2804  
to levy a tax on property within its jurisdiction, then such 2805  
joinder shall not be effective until approved by the affirmative 2806  
vote of a majority of the electors voting on the question of the 2807  
joinder. If more than one political subdivision is to be joined 2808  
to the port authority, then the electors of such subdivisions 2809  
shall vote as a district and the majority affirmative vote shall 2810  
be determined by the vote cast in such district as a whole. ~~The~~ 2811

If a tax on property is to be levied, the board of 2812  
directors of the port authority shall request and obtain from 2813  
the county auditor an estimate of the levy's annual collections 2814  
in the same manner as required for a tax levy under section 2815  
5705.03 of the Revised Code, assuming that the additional 2816  
subdivision or subdivisions have joined the port authority. The 2817  
auditor shall certify this estimate to the board within ten days 2818  
after receiving the board's request. 2819

The election shall be called by the board of directors of 2820  
the port authority and shall be held, canvassed, and certified 2821  
in the manner provided for the submission of tax levies under 2822

section 5705.191 of the Revised Code except that the question 2823  
appearing on the ballot shall read: 2824

"Shall ..... 2825

(Name or names of political subdivisions to be joined) 2826

..... 2827

~~be joined)~~ 2828

be joined to ..... (Name) port authority 2829

~~(Name)~~ 2830

and the existing tax levy (levies) of such port authority 2831

~~(aggregating)~~, that the county auditor estimates will collect 2832

\$..... annually, at a rate not exceeding ..... mill- 2833

per dollar mill(s) for each \$1 of valuation taxable value, which 2834

amounts to \$..... for each \$100,000 of fair market value 2835

be authorized to be levied against properties within 2836

.....?" 2837

(Name or names of political subdivisions to be joined) 2838

If the question is approved the joinder becomes immediately 2839

effective and the port authority is authorized to extend the 2840

levy of such tax against all the taxable property within the 2841

political subdivision or political subdivisions which have been 2842

joined. If such question is approved at a general election, then 2843

the port authority may amend its budget and resolution adopted 2844

pursuant to section 5705.34 of the Revised Code and such levy 2845

shall be placed on the current tax list and duplicate and 2846

collected as other taxes are collected from all taxable property 2847

within the port authority including the political subdivision or 2848

political subdivisions joined as a result of the election. 2849



As used in this section, "fair market value" has the same 2850  
meaning as in section 5705.01 of the Revised Code. 2851

**Sec. 5705.01.** As used in this chapter: 2852

(A) "Subdivision" means any county; municipal corporation; 2853  
township; township police district; joint police district; 2854  
township fire district; joint fire district; joint ambulance 2855  
district; joint emergency medical services district; fire and 2856  
ambulance district; joint recreation district; township waste 2857  
disposal district; township road district; community college 2858  
district; technical college district; detention facility 2859  
district; a district organized under section 2151.65 of the 2860  
Revised Code; a combined district organized under sections 2861  
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2862  
drug addiction, and mental health service district; a drainage 2863  
improvement district created under section 6131.52 of the 2864  
Revised Code; a lake facilities authority created under Chapter 2865  
353. of the Revised Code; a union cemetery district; a county 2866  
school financing district; a city, local, exempted village, 2867  
cooperative education, or joint vocational school district; or a 2868  
regional student education district created under section 2869  
3313.83 of the Revised Code. 2870

(B) "Municipal corporation" means all municipal 2871  
corporations, including those that have adopted a charter under 2872  
Article XVIII, Ohio Constitution. 2873

(C) "Taxing authority" or "bond issuing authority" means, 2874  
in the case of any county, the board of county commissioners; in 2875  
the case of a municipal corporation, the council or other 2876  
legislative authority of the municipal corporation; in the case 2877  
of a city, local, exempted village, cooperative education, or 2878  
joint vocational school district, the board of education; in the 2879

case of a community college district, the board of trustees of 2880  
the district; in the case of a technical college district, the 2881  
board of trustees of the district; in the case of a detention 2882  
facility district, a district organized under section 2151.65 of 2883  
the Revised Code, or a combined district organized under 2884  
sections 2152.41 and 2151.65 of the Revised Code, the joint 2885  
board of county commissioners of the district; in the case of a 2886  
township, the board of township trustees; in the case of a joint 2887  
police district, the joint police district board; in the case of 2888  
a joint fire district, the board of fire district trustees; in 2889  
the case of a joint recreation district, the joint recreation 2890  
district board of trustees; in the case of a joint-county 2891  
alcohol, drug addiction, and mental health service district, the 2892  
district's board of alcohol, drug addiction, and mental health 2893  
services; in the case of a joint ambulance district or a fire 2894  
and ambulance district, the board of trustees of the district; 2895  
in the case of a union cemetery district, the legislative 2896  
authority of the municipal corporation and the board of township 2897  
trustees, acting jointly as described in section 759.341 of the 2898  
Revised Code; in the case of a drainage improvement district, 2899  
the board of county commissioners of the county in which the 2900  
drainage district is located; in the case of a lake facilities 2901  
authority, the board of directors; in the case of a joint 2902  
emergency medical services district, the joint board of county 2903  
commissioners of all counties in which all or any part of the 2904  
district lies; and in the case of a township police district, a 2905  
township fire district, a township road district, or a township 2906  
waste disposal district, the board of township trustees of the 2907  
township in which the district is located. "Taxing authority" 2908  
also means the educational service center governing board that 2909  
serves as the taxing authority of a county school financing 2910  
district as provided in section 3311.50 of the Revised Code, and 2911

the board of directors of a regional student education district 2912  
created under section 3313.83 of the Revised Code. 2913

(D) "Fiscal officer" in the case of a county, means the 2914  
county auditor; in the case of a municipal corporation, the city 2915  
auditor or village clerk, or an officer who, by virtue of the 2916  
charter, has the duties and functions of the city auditor or 2917  
village clerk, except that in the case of a municipal university 2918  
the board of directors of which have assumed, in the manner 2919  
provided by law, the custody and control of the funds of the 2920  
university, the chief accounting officer of the university shall 2921  
perform, with respect to the funds, the duties vested in the 2922  
fiscal officer of the subdivision by sections 5705.41 and 2923  
5705.44 of the Revised Code; in the case of a school district, 2924  
the treasurer of the board of education; in the case of a county 2925  
school financing district, the treasurer of the educational 2926  
service center governing board that serves as the taxing 2927  
authority; in the case of a township, the township fiscal 2928  
officer; in the case of a joint police district, the treasurer 2929  
of the district; in the case of a joint fire district, the clerk 2930  
of the board of fire district trustees; in the case of a joint 2931  
ambulance district, the clerk of the board of trustees of the 2932  
district; in the case of a joint emergency medical services 2933  
district, the person appointed as fiscal officer pursuant to 2934  
division (D) of section 307.053 of the Revised Code; in the case 2935  
of a fire and ambulance district, the person appointed as fiscal 2936  
officer pursuant to division (B) of section 505.375 of the 2937  
Revised Code; in the case of a joint recreation district, the 2938  
person designated pursuant to section 755.15 of the Revised 2939  
Code; in the case of a union cemetery district, the clerk of the 2940  
municipal corporation designated in section 759.34 of the 2941  
Revised Code; in the case of a children's home district, 2942

educational service center, general health district, joint- 2943  
county alcohol, drug addiction, and mental health service 2944  
district, county library district, detention facility district, 2945  
district organized under section 2151.65 of the Revised Code, a 2946  
combined district organized under sections 2152.41 and 2151.65 2947  
of the Revised Code, or a metropolitan park district for which 2948  
no treasurer has been appointed pursuant to section 1545.07 of 2949  
the Revised Code, the county auditor of the county designated by 2950  
law to act as the auditor of the district; in the case of a 2951  
metropolitan park district which has appointed a treasurer 2952  
pursuant to section 1545.07 of the Revised Code, that treasurer; 2953  
in the case of a drainage improvement district, the auditor of 2954  
the county in which the drainage improvement district is 2955  
located; in the case of a lake facilities authority, the fiscal 2956  
officer designated under section 353.02 of the Revised Code; in 2957  
the case of a regional student education district, the fiscal 2958  
officer appointed pursuant to section 3313.83 of the Revised 2959  
Code; and in all other cases, the officer responsible for 2960  
keeping the appropriation accounts and drawing warrants for the 2961  
expenditure of the moneys of the district or taxing unit. 2962

(E) "Permanent improvement" or "improvement" means any 2963  
property, asset, or improvement with an estimated life or 2964  
usefulness of five years or more, including land and interests 2965  
therein, and reconstructions, enlargements, and extensions 2966  
thereof having an estimated life or usefulness of five years or 2967  
more. 2968

(F) "Current operating expenses" and "current expenses" 2969  
mean the lawful expenditures of a subdivision, except those for 2970  
permanent improvements, and except payments for interest, 2971  
sinking fund, and retirement of bonds, notes, and certificates 2972  
of indebtedness of the subdivision. 2973

(G) "Debt charges" means interest, sinking fund, and retirement charges on bonds, notes, or certificates of indebtedness. 2974  
2975  
2976

(H) "Taxing unit" means any subdivision or other governmental district having authority to levy taxes on the property in the district or issue bonds that constitute a charge against the property of the district, including conservancy districts, metropolitan park districts, sanitary districts, road districts, and other districts. 2977  
2978  
2979  
2980  
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(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. 2983  
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(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. 2995  
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(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates. 2998  
2999

(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, 3000  
3001  
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in which a library association or private corporation maintains 3003  
a free public library. 3004

(M) "Library district" means a territory, the boundaries 3005  
of which are defined by the state library board pursuant to 3006  
section 3375.01 of the Revised Code, in which the board of 3007  
trustees of a county, municipal corporation, school district, or 3008  
township public library maintains a free public library. 3009

(N) "Qualifying library levy" means either of the 3010  
following: 3011

(1) A levy for the support of a library association or 3012  
private corporation that has an association library district 3013  
with boundaries that are not identical to those of a 3014  
subdivision; 3015

(2) A levy proposed under section 5705.23 of the Revised 3016  
Code for the support of the board of trustees of a public 3017  
library that has a library district with boundaries that are not 3018  
identical to those of a subdivision. 3019

(O) "School library district" means a school district in 3020  
which a free public library has been established that is under 3021  
the control and management of a board of library trustees as 3022  
provided in section 3375.15 of the Revised Code. 3023

(P) "Fair market value" means the true value in money of 3024  
real property. 3025

**Sec. 5705.03.** (A) The taxing authority of each subdivision 3026  
may levy taxes annually, subject to the limitations of sections 3027  
5705.01 to 5705.47 of the Revised Code, on the real and personal 3028  
property within the subdivision for the purpose of paying the 3029  
current operating expenses of the subdivision and acquiring or 3030  
constructing permanent improvements. The taxing authority of 3031

each subdivision and taxing unit shall, subject to the 3032  
limitations of such sections, levy such taxes annually as are 3033  
necessary to pay the interest and sinking fund on and retire at 3034  
maturity the bonds, notes, and certificates of indebtedness of 3035  
such subdivision and taxing unit, including levies in 3036  
anticipation of which the subdivision or taxing unit has 3037  
incurred indebtedness. 3038

(B) (1) When a taxing authority determines that it is 3039  
necessary to levy a tax outside the ten-mill limitation for any 3040  
purpose authorized by the Revised Code, the taxing authority 3041  
shall certify to the county auditor a resolution or ordinance 3042  
requesting that the county auditor certify to the taxing 3043  
authority the total current tax valuation of the subdivision, 3044  
and the number of mills for each one dollar of taxable value and 3045  
that rate stated in dollars, rounded to the nearest dollar, for 3046  
each one hundred thousand dollars of fair market value required 3047  
to generate a specified amount of revenue, or the dollar amount 3048  
of revenue, rounded to the nearest dollar, that would be 3049  
generated by a specified number of mills for each one dollar of 3050  
taxable value. The auditor shall additionally certify an 3051  
estimate of the levy's annual collections, rounded to the 3052  
nearest dollar, which shall be calculated assuming that the 3053  
amount of the tax list of the taxing authority remains 3054  
throughout the life of the levy the same as the amount of the 3055  
tax list for the current year, and if this is not determined, 3056  
the estimated amount submitted by the auditor to the county 3057  
budget commission. The resolution or ordinance the taxing 3058  
authority certifies to the county auditor shall state all of the 3059  
following: 3060

(a) The purpose of the tax; 3061

(b) Whether the tax is an additional levy, a renewal or a replacement of an existing tax, or a renewal or replacement of an existing tax with an increase or a decrease;	3062
	3063
	3064
(c) The section of the Revised Code authorizing submission of the question of the tax;	3065
	3066
(d) The term of years of the tax or if the tax is for a continuing period of time;	3067
	3068
(e) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;	3069
	3070
	3071
	3072
(f) The date of the election at which the question of the tax shall appear on the ballot;	3073
	3074
(g) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;	3075
	3076
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	3078
(h) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;	3079
	3080
(i) Each such county in which the subdivision has territory.	3081
	3082
If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.	3083
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~~(2) When considering the tangible personal property component of the tax valuation of the subdivision, the county auditor shall take into account the assessment percentages prescribed in section 5711.22 of the Revised Code. The tax commissioner may issue rules, orders, or instructions directing how the assessment percentages must be utilized.~~

~~(3)~~ Upon receiving the certification from the county auditor, the taxing authority may adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar in tax valuation of taxable value and in dollars for each one hundred thousand dollars of fair market value, as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors. The taxing authority shall certify this resolution or ordinance, a copy of the county auditor's certification certifications, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the proper county board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. The county board of elections shall not submit the question of the tax to electors unless a copy of the county auditor's certification accompanies the resolutions or ordinances the taxing authority certifies to the board. Before requesting a taxing authority to submit a tax levy, any agency or authority authorized to make that request shall first request the certification from the county auditor provided under this section.

~~(4)~~ (3) This division is supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of the tax valuation of a subdivision or necessary tax rates for the purposes of the

submission of the question of a tax in excess of the ten-mill 3121  
limitation, including sections 133.18 and 5705.195 of the 3122  
Revised Code. 3123

(C) All taxes levied on property shall be extended on the 3124  
tax list and duplicate by the county auditor of the county in 3125  
which the property is located, and shall be collected by the 3126  
county treasurer of such county in the same manner and under the 3127  
same laws and rules as are prescribed for the assessment and 3128  
collection of county taxes. The proceeds of any tax levied by or 3129  
for any subdivision when received by its fiscal officer shall be 3130  
deposited in its treasury to the credit of the appropriate fund. 3131

**Sec. 5705.192.** (A) For the purposes of this section only, 3132  
"taxing authority" includes a township board of park 3133  
commissioners appointed under section 511.18 of the Revised 3134  
Code. 3135

(B) A taxing authority may propose to replace an existing 3136  
levy that the taxing authority is authorized to levy, regardless 3137  
of the section of the Revised Code under which the authority is 3138  
granted, except a school district emergency levy proposed 3139  
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3140  
The taxing authority may propose to replace the existing levy in 3141  
its entirety at the rate at which it is authorized to be levied; 3142  
may propose to replace a portion of the existing levy at a 3143  
lesser rate; or may propose to replace the existing levy in its 3144  
entirety and increase the rate at which it is levied. If the 3145  
taxing authority proposes to replace an existing levy, the 3146  
proposed levy shall be called a replacement levy and shall be so 3147  
designated on the ballot. Except as otherwise provided in this 3148  
division, a replacement levy shall be limited to the purpose of 3149  
the existing levy, and shall appear separately on the ballot 3150

from, and shall not be conjoined with, the renewal of any other 3151  
existing levy. In the case of an existing school district levy 3152  
imposed under section 5705.21 of the Revised Code for the 3153  
purpose specified in division (F) of section 5705.19 of the 3154  
Revised Code, or in the case of an existing school district levy 3155  
imposed under section 5705.217 of the Revised Code for the 3156  
acquisition, construction, enlargement, renovation, and 3157  
financing of permanent improvements, the replacement for that 3158  
existing levy may be for the same purpose or for the purpose of 3159  
general permanent improvements as defined in section 5705.21 of 3160  
the Revised Code. The replacement for an existing levy imposed 3161  
under division (L) of section 5705.19 or section 5705.222 of the 3162  
Revised Code may be for any purpose authorized for a levy 3163  
imposed under section 5705.222 of the Revised Code. 3164

The resolution proposing a replacement levy shall specify 3165  
the purpose of the levy; its proposed rate expressed in mills 3166  
for each one dollar of taxable value and in dollars for each one 3167  
hundred thousand dollars of fair market value; whether the 3168  
proposed rate is the same as the rate of the existing levy, a 3169  
reduction, or an increase; the extent of any reduction or 3170  
increase expressed in mills for each one dollar of taxable value 3171  
and in dollars for each one hundred thousand dollars of fair 3172  
market value; the first calendar year in which the levy will be 3173  
due; and the term of the levy, expressed in years or, if 3174  
applicable, that it will be levied for a continuing period of 3175  
time. 3176

The sections of the Revised Code governing the maximum 3177  
rate and term of the existing levy, the contents of the 3178  
resolution that proposed the levy, the adoption of the 3179  
resolution, the arrangements for the submission of the question 3180  
of the levy, and notice of the election also govern the 3181

respective provisions of the proposal to replace the existing 3182  
levy, except as provided in divisions (B) (1) to ~~(4)~~ (5) of this 3183  
section: 3184

(1) In the case of an existing school district levy that 3185  
is imposed under section 5705.21 of the Revised Code for the 3186  
purpose specified in division (F) of section 5705.19 of the 3187  
Revised Code or under section 5705.217 of the Revised Code for 3188  
the acquisition, construction, enlargement, renovation, and 3189  
financing of permanent improvements, and that is to be replaced 3190  
by a levy for general permanent improvements, the term of the 3191  
replacement levy may be for a continuing period of time. 3192

(2) The date on which the election is held shall be as 3193  
follows: 3194

(a) For the replacement of a levy with a fixed term of 3195  
years, the date of the general election held during the last 3196  
year the existing levy may be extended on the real and public 3197  
utility property tax list and duplicate, or the date of any 3198  
election held in the ensuing year; 3199

(b) For the replacement of a levy imposed for a continuing 3200  
period of time, the date of any election held in any year after 3201  
the year the levy to be replaced is first approved by the 3202  
electors, except that only one election on the question of 3203  
replacing the levy may be held during any calendar year. 3204

The failure by the electors to approve a proposal to 3205  
replace a levy imposed for a continuing period of time does not 3206  
terminate the existing continuing levy. 3207

(3) In the case of an existing school district levy 3208  
imposed under division (B) of section 5705.21, division (C) of 3209  
section 5705.212, or division (J) of section 5705.218 of the 3210

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.

(5) In addition to other required information, the election notice shall express the levy's annual collections, as estimated and certified by the county auditor under section 5705.03 of the Revised Code.

(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), that the county auditor estimates will collect \$..... annually, 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)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 3238

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

If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of ..... mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of ..... mills, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.

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 3269  
than the election of officers. More than one such question may 3270  
be submitted at the same election. 3271

(D) Two or more existing levies, or any portion of those 3272  
levies, may be combined into one replacement levy, so long as 3273  
all of the existing levies are for the same purpose and either 3274  
all are due to expire the same year or all are for a continuing 3275  
period of time. The question of combining all or portions of 3276  
those existing levies into the replacement levy shall appear as 3277  
one ballot proposition before the electors. If the electors 3278  
approve the ballot proposition, all or the stated portions of 3279  
the existing levies are replaced by one replacement levy. 3280

(E) A levy approved in excess of the ten-mill limitation 3281  
under this section shall be certified to the tax commissioner. 3282  
In the first year of a levy approved under this section, the 3283  
levy shall be extended on the tax lists after the February 3284  
settlement succeeding the election at which the levy was 3285  
approved. If the levy is to be placed on the tax lists of the 3286  
current year, as specified in the resolution providing for its 3287  
submission, the result of the election shall be certified 3288  
immediately after the canvass by the board of elections to the 3289  
taxing authority, which shall forthwith make the necessary levy 3290  
and certify it to the county auditor, who shall extend it on the 3291  
tax lists for collection. After the first year, the levy shall 3292  
be included in the annual tax budget that is certified to the 3293  
county budget commission. 3294

If notes are authorized to be issued in anticipation of 3295  
the proceeds of the existing levy, notes may be issued in 3296  
anticipation of the proceeds of the replacement levy, and such 3297  
issuance is subject to the terms and limitations governing the 3298

issuance of notes in anticipation of the proceeds of the 3299  
existing levy. 3300

(F) This section does not authorize a tax to be levied in 3301  
any year after the year in which revenue is not needed for the 3302  
purpose for which the tax is levied. 3303

**Sec. 5705.195.** Within five days after the resolution is 3304  
certified to the county auditor as provided by section 5705.194 3305  
of the Revised Code, the auditor shall calculate and certify to 3306  
the taxing authority the annual levy, expressed in dollars ~~and~~ 3307  
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 3308  
market value as well as in mills for each one dollar of 3309  
~~valuation~~ taxable value, throughout the life of the levy which 3310  
will be required to produce the annual amount set forth in the 3311  
resolution assuming that the amount of the tax list of such 3312  
subdivision remains throughout the life of the levy the same as 3313  
the amount of the tax list for the current year, and if this is 3314  
not determined, the estimated amount submitted by the auditor to 3315  
the county budget commission. ~~When considering the tangible~~ 3316  
~~personal property component of the tax valuation of the~~ 3317  
~~subdivision, the county auditor shall take into account the~~ 3318  
~~assessment percentages prescribed in section 5711.22 of the~~ 3319  
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 3320  
~~instructions directing how the assessment percentages must be~~ 3321  
~~utilized.~~ 3322

Upon receiving the certification from the county auditor, 3323  
if the taxing authority desires to proceed with the submission 3324  
of the question it shall, not less than ninety days before the 3325  
day of such election, certify its resolution, together with the 3326  
amount of the average tax levy, expressed in dollars ~~and cents~~ 3327  
for each one hundred thousand dollars of ~~valuation~~ fair market 3328



value as well as in mills for each one dollar of ~~valuation~~ 3329  
taxable value, estimated by the auditor, and the number of years 3330  
the levy is to run to the board of elections of the county which 3331  
shall prepare the ballots and make other necessary arrangements 3332  
for the submission of the question to the voters of the 3333  
subdivision. 3334

**Sec. 5705.196.** The election provided for in section 3335  
5705.194 of the Revised Code shall be held at the regular places 3336  
for voting in the district, and shall be conducted, canvassed, 3337  
and certified in the same manner as regular elections in the 3338  
district for the election of county officers, provided that in 3339  
any such election in which only part of the electors of a 3340  
precinct are qualified to vote, the board of elections may 3341  
assign voters in such part to an adjoining precinct. Such an 3342  
assignment may be made to an adjoining precinct in another 3343  
county with the consent and approval of the board of elections 3344  
of such other county. Notice of the election shall be published 3345  
in one newspaper of general circulation in the district once a 3346  
week for two consecutive weeks or as provided in section 7.16 of 3347  
the Revised Code, prior to the election. If the board of 3348  
elections operates and maintains a web site, the board of 3349  
elections shall post notice of the election on its web site for 3350  
thirty days prior to the election. Such notice shall state the 3351  
annual proceeds of the proposed levy, the purpose for which such 3352  
proceeds are to be used, the number of years during which the 3353  
levy shall run, and the estimated average additional tax rate 3354  
expressed in dollars ~~and cents~~ for each one hundred thousand 3355  
dollars of ~~valuation~~ fair market value as well as in mills for 3356  
each one dollar of ~~valuation~~ taxable value, outside the 3357  
limitation imposed by Section 2 of Article XII, Ohio 3358  
Constitution, as certified by the county auditor. 3359

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

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

For the Tax Levy
Against the Tax Levy

"

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

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after "years," 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)."

If the levy submitted is a proposal to renew all or a portion of an existing levy, the form of the ballot specified in this section ~~may~~ must be changed by adding the following at the

beginning of the form, after the words "shall a levy": 3389

(A) "Renewing an existing levy" in the case of a proposal 3390  
to renew an existing levy in the same amount; 3391

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 3392  
\$..... ~~dollars~~" in the case of an increase; 3393

(C) "Renewing part of an existing levy, being a reduction 3394  
of \$..... ~~dollars~~" in the case of a renewal of only part of an 3395  
existing levy. 3396

If the levy submitted is a proposal to renew all or a 3397  
portion of more than one existing levy, the form of the ballot 3398  
may be changed in any of the manners provided in division (A), 3399  
(B), or (C) of this section, or any combination of those 3400  
manners, as appropriate, so long as the form of the ballot 3401  
reflects the number of levies to be renewed, whether the amount 3402  
of any of the levies will be increased or decreased, the amount 3403  
of any such increase or decrease for each levy, and that none of 3404  
the existing levies to be renewed will be levied after the year 3405  
preceding the year in which the renewal levy is first imposed. 3406  
The form of the ballot shall be changed by adding the following 3407  
statement after "for a period of ..... years?" and before "For 3408  
the Tax Levy" and "Against the Tax Levy": 3409

"If approved, any remaining tax years on any of the 3410  
above ..... (here insert the number of existing levies) existing 3411  
levies will not be collected after ..... (here insert the 3412  
current tax year or, if not the current tax year, the applicable 3413  
tax year)."

**Sec. 5705.199.** (A) At any time the board of education of a 3415  
city, local, exempted village, cooperative education, or joint 3416  
vocational school district, by a vote of two-thirds of all its 3417

members, may declare by resolution that the revenue that will be 3418  
raised by all tax levies that the district is authorized to 3419  
impose, when combined with state and federal revenues, will be 3420  
insufficient to provide for the necessary requirements of the 3421  
school district, and that it is therefore necessary to levy a 3422  
tax in excess of the ten-mill limitation for the purpose of 3423  
providing for the necessary requirements of the school district. 3424  
Such a levy shall be proposed as a substitute for all or a 3425  
portion of one or more existing levies imposed under sections 3426  
5705.194 to 5705.197 of the Revised Code or under this section, 3427  
by levying a tax as follows: 3428

(1) In the initial year the levy is in effect, the levy 3429  
shall be in a specified amount of money equal to the aggregate 3430  
annual dollar amount of proceeds derived from the levy or 3431  
levies, or portion thereof, being substituted. 3432

(2) In each subsequent year the levy is in effect, the 3433  
levy shall be in a specified amount of money equal to the sum of 3434  
the following: 3435

(a) The dollar amount of the proceeds derived from the 3436  
levy in the prior year; and 3437

(b) The dollar amount equal to the product of the total 3438  
taxable value of all taxable real property in the school 3439  
district in the then-current year, excluding carryover property 3440  
as defined in section 319.301 of the Revised Code, multiplied by 3441  
the annual levy, expressed in mills for each one dollar of 3442  
~~valuation~~ taxable value, that was required to produce the annual 3443  
dollar amount of the levy under this section in the prior year; 3444  
provided, that the amount under division (A) (2) (b) of this 3445  
section shall not be less than zero. 3446

(B) The resolution proposing the substitute levy shall 3447  
specify the annual dollar amount the levy is to produce in its 3448  
initial year; the first calendar year in which the levy will be 3449  
due; and the term of the levy expressed in years, which may be 3450  
any number not exceeding ten, or for a continuing period of 3451  
time. The resolution shall specify the date of holding the 3452  
election, which shall not be earlier than ninety days after 3453  
certification of the resolution to the board of elections, and 3454  
which shall be consistent with the requirements of section 3455  
3501.01 of the Revised Code. If two or more existing levies are 3456  
to be included in a single substitute levy, but are not 3457  
scheduled to expire in the same year, the resolution shall 3458  
specify that the existing levies to be substituted shall not be 3459  
levied after the year preceding the year in which the substitute 3460  
levy is first imposed. 3461

The resolution shall go into immediate effect upon its 3462  
passage, and no publication of the resolution shall be necessary 3463  
other than that provided for in the notice of election. A copy 3464  
of the resolution shall immediately after its passage be 3465  
certified to the county auditor in the manner provided by 3466  
section 5705.195 of the Revised Code, and sections 5705.194 and 3467  
5705.196 of the Revised Code shall govern the arrangements for 3468  
the submission of the question and other matters concerning the 3469  
notice of election and the election, except as may be provided 3470  
otherwise in this section. 3471

(C) The form of the ballot to be used at the election on 3472  
the question of a levy under this section shall be as follows: 3473

"Shall a tax levy substituting for an existing levy be 3474  
imposed by the ..... (here insert name of school district) 3475  
for the purpose of providing for the necessary requirements of 3476

the school district in the initial sum of \$..... (here 3477  
insert the annual dollar amount the levy is to produce in its 3478  
initial year), and a levy of taxes be made outside of the ten- 3479  
mill limitation estimated by the county auditor to 3480  
require ..... ~~(here insert number of mills)~~ mills for each 3481  
~~one dollar~~ \$1 of valuation taxable value, which amounts to 3482  
\$..... ~~(here insert rate expressed in dollars and cents)~~ 3483  
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 3484  
value for the initial year of the tax, for a period 3485  
of ..... (here insert the number of years the levy is to be 3486  
imposed, or that it will be levied for a continuing period of 3487  
time), commencing in ..... (first year the tax is to be 3488  
levied), first due in calendar year ..... (first calendar 3489  
year in which the tax shall be due), with the sum of such tax to 3490  
increase only if and as new land or real property improvements 3491  
not previously taxed by the school district are added to its tax 3492  
list? 3493

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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If the levy submitted is a proposal to substitute all or a 3498  
portion of more than one existing levy, the form of the ballot 3499  
may be changed so long as the ballot reflects the number of 3500  
levies to be substituted and that none of the existing levies to 3501  
be substituted will be levied after the year preceding the year 3502  
in which the substitute levy is first imposed. The form of the 3503  
ballot shall be modified by substituting the statement "Shall a 3504  
tax levy substituting for an existing levy" with "Shall a tax 3505  
levy substituting for existing levies" and adding the following 3506

statement after "added to its tax list?" and before "For the Tax Levy":

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

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

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

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

(G) A levy under this section substituting for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section shall be treated as having renewed the levy or levies being substituted for purposes of the payments made under sections 5751.20 to 5751.22 of the Revised Code.

(H) After the approval of a levy on the current tax list and duplicate, 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 and issue anticipation notes in a principal amount not exceeding fifty per

cent of the total estimated proceeds of the levy to be collected 3536  
during the first year of the levy. The notes shall be issued as 3537  
provided in section 133.24 of the Revised Code, shall have 3538  
principal payments during each year after the year of their 3539  
issuance over a period not to exceed five years, and may have a 3540  
principal payment in the year of their issuance. 3541

**Sec. 5705.21.** (A) At any time, the board of education of 3542  
any city, local, exempted village, cooperative education, or 3543  
joint vocational school district, by a vote of two-thirds of all 3544  
its members, may declare by resolution that the amount of taxes 3545  
that may be raised within the ten-mill limitation by levies on 3546  
the current tax ~~duplicate~~ list will be insufficient to provide 3547  
an adequate amount for the necessary requirements of the school 3548  
district, that it is necessary to levy a tax in excess of such 3549  
limitation for one of the purposes specified in division (A), 3550  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3551  
for general permanent improvements, for the purpose of operating 3552  
a cultural center, for the purpose of providing for school 3553  
safety and security, or for the purpose of providing education 3554  
technology, and that the question of such additional tax levy 3555  
shall be submitted to the electors of the school district at a 3556  
special election on a day to be specified in the resolution. In 3557  
the case of a qualifying library levy for the support of a 3558  
library association or private corporation, the question shall 3559  
be submitted to the electors of the association library 3560  
district. If the resolution states that the levy is for the 3561  
purpose of operating a cultural center, the ballot shall state 3562  
that the levy is "for the purpose of operating the..... 3563  
(name of cultural center)." 3564

As used in this division, "cultural center" means a 3565  
freestanding building, separate from a public school building, 3566



that is open to the public for educational, musical, artistic, 3567  
and cultural purposes; "education technology" means, but is not 3568  
limited to, computer hardware, equipment, materials, and 3569  
accessories, equipment used for two-way audio or video, and 3570  
software; "general permanent improvements" means permanent 3571  
improvements without regard to the limitation of division (F) of 3572  
section 5705.19 of the Revised Code that the improvements be a 3573  
specific improvement or a class of improvements that may be 3574  
included in a single bond issue; and "providing for school 3575  
safety and security" includes but is not limited to providing 3576  
for permanent improvements to provide or enhance security, 3577  
employment of or contracting for the services of safety 3578  
personnel, providing mental health services and counseling, or 3579  
providing training in safety and security practices and 3580  
responses. 3581

A resolution adopted under this division shall be confined 3582  
to a single purpose and shall specify the amount of the increase 3583  
in rate that it is necessary to levy, the purpose of the levy, 3584  
and the number of years during which the increase in rate shall 3585  
be in effect. The number of years may be any number not 3586  
exceeding five or, if the levy is for current expenses of the 3587  
district or for general permanent improvements, for a continuing 3588  
period of time. 3589

(B) (1) The board of education of a qualifying school 3590  
district, by resolution, may declare that it is necessary to 3591  
levy a tax in excess of the ten-mill limitation for the purpose 3592  
of paying the current expenses of partnering community schools 3593  
and, if any of the levy proceeds are so allocated, of the 3594  
district. A qualifying school district that is not a municipal 3595  
school district may allocate all of the levy proceeds to 3596  
partnering community schools. A municipal school district shall 3597

allocate a portion of the levy proceeds to the current expenses 3598  
of the district. The resolution shall declare that the question 3599  
of the additional tax levy shall be submitted to the electors of 3600  
the school district at a special election on a day to be 3601  
specified in the resolution. The resolution shall state the 3602  
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3603  
for each one dollar of taxable value, the number of such mills 3604  
to be levied for the current expenses of the partnering 3605  
community schools and the number of such mills, if any, to be 3606  
levied for the current expenses of the school district, the 3607  
number of years the tax will be levied, and the first year the 3608  
tax will be levied. The number of years the tax may be levied 3609  
may be any number not exceeding ten years, or for a continuing 3610  
period of time. 3611

The levy of a tax for the current expenses of a partnering 3612  
community school under this section and the distribution of 3613  
proceeds from the tax by a qualifying school district to 3614  
partnering community schools is hereby determined to be a proper 3615  
public purpose. 3616

(2) (a) If any portion of the levy proceeds are to be 3617  
allocated to the current expenses of the qualifying school 3618  
district, the form of the ballot at an election held pursuant to 3619  
division (B) of this section shall be as follows: 3620

"Shall a levy be imposed by the..... (insert the name 3621  
of the qualifying school district) for the purpose of current 3622  
expenses of the school district and of partnering community 3623  
schools, that the county auditor estimates will collect \$..... 3624  
annually, at a rate not exceeding..... ~~(insert the number of~~ 3625  
~~mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 3626  
of which..... (insert the number of mills to be allocated to 3627

partnering community schools) mills is to be allocated to 3628  
partnering community schools), which amounts to..... (insert- 3629  
~~the rate expressed in dollars and cents)~~ \$..... for each ~~one~~ 3630  
~~hundred dollars~~ \$100,000 of valuation fair market value, 3631  
for..... (insert the number of years the levy is to be imposed, 3632  
or that it will be levied for a continuing period of time), 3633  
beginning..... (insert first year the tax is to be levied), 3634  
which will first be payable in calendar year..... (insert the 3635  
first calendar year in which the tax would be payable)? 3636

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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(b) If all of the levy proceeds are to be allocated to the 3641  
current expenses of partnering community schools, the form of 3642  
the ballot shall be as follows: 3643

"Shall a levy be imposed by the..... (insert the name 3644  
of the qualifying school district) for the purpose of current 3645  
expenses of partnering community schools, that the county 3646  
auditor estimates will collect \$..... annually, at a rate not 3647  
exceeding..... (~~insert the number of mills~~) mills for each ~~one~~ 3648  
~~dollar~~ \$1 of valuation taxable value which amounts to..... 3649  
~~(insert the rate expressed in dollars and cents)~~ \$..... for 3650  
each ~~one hundred dollars~~ \$100,000 of valuation fair market 3651  
value, for..... (insert the number of years the levy is to be 3652  
imposed, or that it will be levied for a continuing period of 3653  
time), beginning..... (insert first year the tax is to be 3654  
levied), which will first be payable in calendar year..... 3655  
(insert the first calendar year in which the tax would be 3656  
payable)? 3657

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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

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

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(b) If the qualifying school district is not a municipal  
school district, the board of education may distribute all or a  
portion of the amount in the partnering community schools fund  
during a fiscal year to partnering community schools on or  
before the first day of June of the preceding fiscal year. Each  
such partnering community school shall receive a portion of the  
amount distributed by the board from the partnering community  
schools fund during the fiscal year in the proportion that the  
number of its resident students bears to the aggregate number of

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resident students of all such partnering community schools as of 3688  
the date the school district received and deposited the most 3689  
recent tax distribution. On or before the fifteenth day of June 3690  
of each fiscal year, the board of education shall announce an 3691  
estimated allocation to partnering community schools for the 3692  
ensuing fiscal year. The board is not required to allocate to 3693  
partnering community schools the entire partnering community 3694  
schools amount in the fiscal year in which a tax distribution is 3695  
received and deposited in the partnering community schools fund. 3696  
The estimated allocation shall be published on the web site of 3697  
the school district and expressed as a dollar amount per 3698  
resident student. The actual allocation to community schools in 3699  
a fiscal year need not conform to the estimate published by the 3700  
school district so long if the estimate was made in good faith. 3701

Distributions by a school district under division (B) (3) 3702  
(b) of this section shall be made in accordance with 3703  
distribution agreements entered into by the board of education 3704  
and each partnering community school eligible for distributions 3705  
under this division. The distribution agreements shall be 3706  
certified to the department of education each fiscal year before 3707  
the thirtieth day of July. Each agreement shall provide for at 3708  
least three distributions by the school district to the 3709  
partnering community school during the fiscal year and shall 3710  
require the initial distribution be made on or before the 3711  
thirtieth day of July. 3712

(c) For the purposes of division (B) of this section, the 3713  
number of resident students shall be the number of such students 3714  
reported under section 3317.03 of the Revised Code and 3715  
established by the department of education as of the date of 3716  
receipt and deposit of the tax distribution. 3717

(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 established under Chapter 3314. of the Revised Code that is located within the territory of the qualifying school district and meets one of the following criteria:

(i) If the qualifying school district is a municipal

school district, the community school is sponsored by the 3747  
district or is a party to an agreement with the district whereby 3748  
the district and the community school endorse each other's 3749  
programs; 3750

(ii) If the qualifying school district is not a municipal 3751  
school district, the community school is sponsored by a sponsor 3752  
that was rated as "exemplary" in the ratings most recently 3753  
published under section 3314.016 of the Revised Code before the 3754  
resolution proposing the levy is certified to the board of 3755  
elections. 3756

(c) "Partnering community schools amount" means the 3757  
product obtained, as of the receipt and deposit of the tax 3758  
distribution, by multiplying the amount of a tax distribution by 3759  
a fraction, the numerator of which is the number of mills per 3760  
dollar of taxable value of the property tax to be allocated to 3761  
partnering community schools, and the denominator of which is 3762  
the total number of mills per dollar of taxable value authorized 3763  
by the electors in the election held under division (B) of this 3764  
section, each as set forth in the resolution levying the tax. If 3765  
the resolution allocates all of the levy proceeds to partnering 3766  
community schools, the "partnering schools amount" equals the 3767  
amount of the tax distribution. 3768

(d) "Partnering community schools fund" means a separate 3769  
fund established by the board of education of a qualifying 3770  
school district for the deposit of partnering community school 3771  
amounts under this section. 3772

(e) "Resident student" means a student enrolled in a 3773  
partnering community school who is entitled to attend school in 3774  
the qualifying school district under section 3313.64 or 3313.65 3775  
of the Revised Code. 3776

(f) "Tax distribution" means a distribution of proceeds of 3777  
the tax authorized by division (B) of this section under section 3778  
321.24 of the Revised Code and distributions that are 3779  
attributable to that tax under sections 323.156 and 4503.068 of 3780  
the Revised Code or other applicable law. 3781

(C) A resolution adopted under this section shall specify 3782  
the date of holding the election, which shall not be earlier 3783  
than ninety days after the adoption and certification of the 3784  
resolution and which shall be consistent with the requirements 3785  
of section 3501.01 of the Revised Code. 3786

A resolution adopted under this section may propose to 3787  
renew one or more existing levies imposed under division (A) or 3788  
(B) of this section or to increase or decrease a single levy 3789  
imposed under either such division. 3790

If the board of education imposes one or more existing 3791  
levies for the purpose specified in division (F) of section 3792  
5705.19 of the Revised Code, the resolution may propose to renew 3793  
one or more of those existing levies, or to increase or decrease 3794  
a single such existing levy, for the purpose of general 3795  
permanent improvements. 3796

If the resolution proposes to renew two or more existing 3797  
levies, the levies shall be levied for the same purpose. The 3798  
resolution shall identify those levies and the rates at which 3799  
they are levied. The resolution also shall specify that the 3800  
existing levies shall not be extended on the tax lists after the 3801  
year preceding the year in which the renewal levy is first 3802  
imposed, regardless of the years for which those levies 3803  
originally were authorized to be levied. 3804

If the resolution proposes to renew an existing levy 3805



imposed under division (B) of this section, the rates allocated 3806  
to the qualifying school district and to partnering community 3807  
schools each may be increased or decreased or remain the same, 3808  
and the total rate may be increased, decreased, or remain the 3809  
same. The resolution and notice of election shall specify the 3810  
number of the mills to be levied for the current expenses of the 3811  
partnering community schools and the number of the mills, if 3812  
any, to be levied for the current expenses of the qualifying 3813  
school district. 3814

A resolution adopted under this section shall go into 3815  
immediate effect upon its passage, and no publication of the 3816  
resolution shall be necessary other than that provided for in 3817  
the notice of election. A copy of the resolution shall 3818  
immediately after its passing be certified to the board of 3819  
elections of the proper county in the manner provided by section 3820  
5705.25 of the Revised Code. That section shall govern the 3821  
arrangements for the submission of such question and other 3822  
matters concerning the election to which that section refers, 3823  
including publication of notice of the election, except that the 3824  
election shall be held on the date specified in the resolution. 3825  
In the case of a resolution adopted under division (B) of this 3826  
section, the publication of notice of that election shall state 3827  
the number of the mills, if any, to be levied for the current 3828  
expenses of partnering community schools and the number of the 3829  
mills to be levied for the current expenses of the qualifying 3830  
school district. If a majority of the electors voting on the 3831  
question so submitted in an election vote in favor of the levy, 3832  
the board of education may make the necessary levy within the 3833  
school district or, in the case of a qualifying library levy for 3834  
the support of a library association or private corporation, 3835  
within the association library district, at the additional rate, 3836

or at any lesser rate in excess of the ten-mill limitation on 3837  
the tax list, for the purpose stated in the resolution. A levy 3838  
for a continuing period of time may be reduced pursuant to 3839  
section 5705.261 of the Revised Code. The tax levy shall be 3840  
included in the next tax budget that is certified to the county 3841  
budget commission. 3842

(D) (1) After the approval of a levy on the current tax 3843  
list and duplicate for current expenses, for recreational 3844  
purposes, for community centers provided for in section 755.16 3845  
of the Revised Code, or for a public library of the district 3846  
under division (A) of this section, and prior to the time when 3847  
the first tax collection from the levy can be made, the board of 3848  
education may anticipate a fraction of the proceeds of the levy 3849  
and issue anticipation notes in a principal amount not exceeding 3850  
fifty per cent of the total estimated proceeds of the levy to be 3851  
collected during the first year of the levy. 3852

(2) After the approval of a levy for general permanent 3853  
improvements for a specified number of years or for permanent 3854  
improvements having the purpose specified in division (F) of 3855  
section 5705.19 of the Revised Code, the board of education may 3856  
anticipate a fraction of the proceeds of the levy and issue 3857  
anticipation notes in a principal amount not exceeding fifty per 3858  
cent of the total estimated proceeds of the levy remaining to be 3859  
collected in each year over a period of five years after the 3860  
issuance of the notes. 3861

The notes shall be issued as provided in section 133.24 of 3862  
the Revised Code, shall have principal payments during each year 3863  
after the year of their issuance over a period not to exceed 3864  
five years, and may have a principal payment in the year of 3865  
their issuance. 3866

(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  
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.

(E) The submission of questions to the electors under this 3897  
section is subject to the limitation on the number of election 3898  
dates established by section 5705.214 of the Revised Code. 3899

(F) The board of education of any school district that 3900  
levies a tax under this section for the purpose of providing for 3901  
school safety and security may report to the department of 3902  
education how the district is using revenue from that tax. 3903

**Sec. 5705.212.** (A) (1) The board of education of any school 3904  
district, at any time and by a vote of two-thirds of all of its 3905  
members, may declare by resolution that the amount of taxes that 3906  
may be raised within the ten-mill limitation will be 3907  
insufficient to provide an adequate amount for the present and 3908  
future requirements of the school district, that it is necessary 3909  
to levy not more than five taxes in excess of that limitation 3910  
for current expenses, and that each of the proposed taxes first 3911  
will be levied in a different year, over a specified period of 3912  
time. The board shall identify the taxes proposed under this 3913  
section as follows: the first tax to be levied shall be called 3914  
the "original tax." Each tax subsequently levied shall be called 3915  
an "incremental tax." The rate of each incremental tax shall be 3916  
identical, but the rates of such incremental taxes need not be 3917  
the same as the rate of the original tax. The resolution also 3918  
shall state that the question of these additional taxes shall be 3919  
submitted to the electors of the school district at a special 3920  
election. The resolution shall specify separately for each tax 3921  
proposed: the amount of the increase in rate that it is 3922  
necessary to levy, expressed separately for the original tax and 3923  
each incremental tax; that the purpose of the levy is for 3924  
current expenses; the number of years during which the original 3925  
tax shall be in effect; a specification that the last year in 3926  
which the original tax is in effect shall also be the last year 3927

in which each incremental tax shall be in effect; and the year 3928  
in which each tax first is proposed to be levied. The original 3929  
tax may be levied for any number of years not exceeding ten, or 3930  
for a continuing period of time. The resolution shall specify 3931  
the date of holding the special election, which shall not be 3932  
earlier than ninety days after the adoption and certification of 3933  
the resolution and shall be consistent with the requirements of 3934  
section 3501.01 of the Revised Code. 3935

(2) The board of education, by a vote of two-thirds of all 3936  
of its members, may adopt a resolution proposing to renew taxes 3937  
levied other than for a continuing period of time under division 3938  
(A) (1) of this section. Such a resolution shall provide for 3939  
levying a tax and specify all of the following: 3940

(a) That the tax shall be called and designated on the 3941  
ballot as a renewal levy; 3942

(b) The rate of the renewal tax, which shall be a single 3943  
rate that combines the rate of the original tax and each 3944  
incremental tax into a single rate. The rate of the renewal tax 3945  
shall not exceed the aggregate rate of the original and 3946  
incremental taxes. 3947

(c) The number of years, not to exceed ten, that the 3948  
renewal tax will be levied, or that it will be levied for a 3949  
continuing period of time; 3950

(d) That the purpose of the renewal levy is for current 3951  
expenses; 3952

(e) Subject to the certification and notification 3953  
requirements of section 5705.251 of the Revised Code, that the 3954  
question of the renewal levy shall be submitted to the electors 3955  
of the school district at the general election held during the 3956

last year the original tax may be extended on the real and 3957  
public utility property tax list and duplicate or at a special 3958  
election held during the ensuing year. 3959

(3) A resolution adopted under division (A) (1) or (2) of 3960  
this section shall go into immediate effect upon its adoption 3961  
and no publication of the resolution is necessary other than 3962  
that provided for in the notice of election. Immediately after 3963  
its adoption, a copy of the resolution shall be certified to the 3964  
board of elections of the proper county in the manner provided 3965  
by division (A) of section 5705.251 of the Revised Code, and 3966  
that division shall govern the arrangements for the submission 3967  
of the question and other matters concerning the election to 3968  
which that section refers. The election shall be held on the 3969  
date specified in the resolution. If a majority of the electors 3970  
voting on the question so submitted in an election vote in favor 3971  
of the taxes or a renewal tax, the board of education, if the 3972  
original or a renewal tax is authorized to be levied for the 3973  
current year, immediately may make the necessary levy within the 3974  
school district at the authorized rate, or at any lesser rate in 3975  
excess of the ten-mill limitation, for the purpose stated in the 3976  
resolution. No tax shall be imposed prior to the year specified 3977  
in the resolution as the year in which it is first proposed to 3978  
be levied. The rate of the original tax and the rate of each 3979  
incremental tax shall be cumulative, so that the aggregate rate 3980  
levied in any year is the sum of the rates of both the original 3981  
tax and all incremental taxes levied in or prior to that year 3982  
under the same proposal. A tax levied for a continuing period of 3983  
time under this section may be reduced pursuant to section 3984  
5705.261 of the Revised Code. 3985

(B) Notwithstanding section 133.30 of the Revised Code, 3986  
after the approval of a tax to be levied in the current or the 3987

succeeding year and prior to the time when the first tax 3988  
collection from that levy can be made, the board of education 3989  
may anticipate a fraction of the proceeds of the levy and issue 3990  
anticipation notes in an amount not to exceed fifty per cent of 3991  
the total estimated proceeds of the levy to be collected during 3992  
the first year of the levy. The notes shall be sold as provided 3993  
in Chapter 133. of the Revised Code. If anticipation notes are 3994  
issued, they shall mature serially and in substantially equal 3995  
amounts during each year over a period not to exceed five years; 3996  
and the amount necessary to pay the interest and principal as 3997  
the anticipation notes mature shall be deemed appropriated for 3998  
those purposes from the levy, and appropriations from the levy 3999  
by the board of education shall be limited each fiscal year to 4000  
the balance available in excess of that amount. 4001

If the auditor of state has certified a deficit pursuant 4002  
to section 3313.483 of the Revised Code, the notes authorized 4003  
under this section may be sold in accordance with Chapter 133. 4004  
of the Revised Code, except that the board may sell the notes 4005  
after providing a reasonable opportunity for competitive 4006  
bidding. 4007

(C) (1) The board of education of a qualifying school 4008  
district, at any time and by a vote of two-thirds of all its 4009  
members, may declare by resolution that it is necessary to levy 4010  
not more than five taxes in excess of the ten-mill limitation 4011  
for the current expenses of partnering community schools and, if 4012  
any of the levy proceeds are so allocated, of the school 4013  
district, and that each of the proposed taxes first will be 4014  
levied in a different year, over a specified period of time. A 4015  
qualifying school district that is not a municipal school 4016  
district may allocate all of the levy proceeds to partnering 4017  
community schools. A municipal school district shall allocate a 4018

portion of the levy proceeds to the current expenses of the 4019  
district. The board shall identify the taxes proposed under this 4020  
division in the same manner as in division (A)(1) of this 4021  
section. The rate of each incremental tax shall be identical, 4022  
but the rates of such incremental taxes need not be the same as 4023  
the rate of the original tax. In addition to the specifications 4024  
required of the resolution in division (A) of this section, the 4025  
resolution shall state the number of the mills to be levied each 4026  
year for the current expenses of the partnering community 4027  
schools and the number of the mills, if any, to be levied each 4028  
year for the current expenses of the school district. The number 4029  
of mills for the current expenses of partnering community 4030  
schools shall be the same for each of the incremental taxes, and 4031  
the number of mills for the current expenses of the qualifying 4032  
school district shall be the same for each of the incremental 4033  
taxes. 4034

The levy of taxes for the current expenses of a partnering 4035  
community school under division (C) of this section and the 4036  
distribution of proceeds from the tax by a qualifying school 4037  
district to partnering community schools is hereby determined to 4038  
be a proper public purpose. 4039

(2) The board of education, by a vote of two-thirds of all 4040  
of its members, may adopt a resolution proposing to renew taxes 4041  
levied other than for a continuing period of time under division 4042  
(C)(1) of this section. In such a renewal levy, the rates 4043  
allocated to the qualifying school district and to partnering 4044  
community schools each may be increased or decreased or remain 4045  
the same, and the total rate may be increased, decreased, or 4046  
remain the same. In addition to the requirements of division (A) 4047  
(2) of this section, the resolution shall state the number of 4048  
the mills to be levied for the current expenses of the 4049



partnering community schools and the number of the mills to be 4050  
levied for the current expenses of the school district. 4051

(3) A resolution adopted under division (C)(1) or (2) of 4052  
this section is subject to the rules and procedures prescribed 4053  
by division (A)(3) of this section. 4054

(4) The proceeds of each tax levied under division (C)(1) 4055  
or (2) of this section shall be credited and distributed in the 4056  
manner prescribed by division (B)(3) of section 5705.21 of the 4057  
Revised Code, and divisions (B)(4), (5), and (6) of that section 4058  
apply to taxes levied under division (C) of this section. 4059

(5) Notwithstanding section 133.30 of the Revised Code, 4060  
after the approval of a tax to be levied under division (C)(1) 4061  
or (2) of this section, in the current or succeeding year and 4062  
prior to the time when the first tax collection from that levy 4063  
can be made, the board of education may anticipate a fraction of 4064  
the proceeds of the levy for the current expenses of the 4065  
qualifying school district and issue anticipation notes in a 4066  
principal amount not exceeding fifty per cent of the estimated 4067  
proceeds of the levy to be collected during the first year of 4068  
the levy and allocated to the school district. The portion of 4069  
levy proceeds to be allocated to partnering community schools 4070  
shall not be included in the estimated proceeds anticipated 4071  
under this division and shall not be used to pay debt charges on 4072  
any anticipation notes. 4073

The notes shall be sold as provided in Chapter 133. of the 4074  
Revised Code. If anticipation notes are issued, they shall 4075  
mature serially and in substantially equal amounts during each 4076  
year over a period not to exceed five years. The amount 4077  
necessary to pay the interest and principal as the anticipation 4078  
notes mature shall be deemed appropriated for those purposes 4079

from the levy, and appropriations from the levy by the board of 4080  
education shall be limited each fiscal year to the balance 4081  
available in excess of that amount. 4082

If the auditor of state has certified a deficit pursuant 4083  
to section 3313.483 of the Revised Code, the notes authorized 4084  
under this section may be sold in accordance with Chapter 133. 4085  
of the Revised Code, except that the board may sell the notes 4086  
after providing a reasonable opportunity for competitive 4087  
bidding. 4088

As used in division (C) of this section, "qualifying 4089  
school district" and "partnering community schools" have the 4090  
same meanings as in section 5705.21 of the Revised Code. 4091

(D) The submission of questions to the electors under this 4092  
section is subject to the limitation on the number of election 4093  
dates established by section 5705.214 of the Revised Code. 4094

(E) When a school board certifies a resolution to the 4095  
county auditor under division (B)(1) of section 5705.03 of the 4096  
Revised Code proposing to levy a tax under division (A)(1) or 4097  
(C)(1) of this section, the county auditor shall certify, within 4098  
ten days after receiving the board's request, an estimate of 4099  
both the levy's annual collections for the tax year for which 4100  
the original tax applies and the levies' aggregate annual 4101  
collections for the tax year for which the final incremental tax 4102  
applies, in both cases rounded to the nearest dollar, which 4103  
shall be calculated assuming that the amount of the tax list of 4104  
the taxing authority remains throughout the life of the levy the 4105  
same as the amount of the tax list for the current year, and if 4106  
this is not determined, the estimated amount submitted by the 4107  
auditor to the county budget commission. If a school district is 4108  
located in more than one county, the county auditor shall obtain 4109

from the county auditor of each other county in which the 4110  
district is located the current tax valuation for the portion of 4111  
the district in that county. 4112

**Sec. 5705.213.** (A) (1) The board of education of any school 4113  
district, at any time and by a vote of two-thirds of all of its 4114  
members, may declare by resolution that the amount of taxes that 4115  
may be raised within the ten-mill limitation will be 4116  
insufficient to provide an adequate amount for the present and 4117  
future requirements of the school district and that it is 4118  
necessary to levy a tax in excess of that limitation for current 4119  
expenses. The resolution also shall state that the question of 4120  
the additional tax shall be submitted to the electors of the 4121  
school district at a special election. The resolution shall 4122  
specify, for each year the levy is in effect, the amount of 4123  
money that the levy is proposed to raise, which may, for years 4124  
after the first year the levy is made, be expressed in terms of 4125  
a dollar or percentage increase over the prior year's amount. 4126  
The resolution also shall specify that the purpose of the levy 4127  
is for current expenses, the number of years during which the 4128  
tax shall be in effect which may be for any number of years not 4129  
exceeding ten, and the year in which the tax first is proposed 4130  
to be levied. The resolution shall specify the date of holding 4131  
the special election, which shall not be earlier than ninety- 4132  
five days after the adoption and certification of the resolution 4133  
to the county auditor and not earlier than ninety days after 4134  
certification to the board of elections. The date of the 4135  
election shall be consistent with the requirements of section 4136  
3501.01 of the Revised Code. 4137

(2) The board of education, by a vote of two-thirds of all 4138  
of its members, may adopt a resolution proposing to renew a tax 4139  
levied under division (A) (1) of this section. Such a resolution 4140

shall provide for levying a tax and specify all of the 4141  
following: 4142

(a) That the tax shall be called and designated on the 4143  
ballot as a renewal levy; 4144

(b) The amount of the renewal tax, which shall be no more 4145  
than the amount of tax levied during the last year the tax being 4146  
renewed is authorized to be in effect; 4147

(c) The number of years, not to exceed ten, that the 4148  
renewal tax will be levied, or that it will be levied for a 4149  
continuing period of time; 4150

(d) That the purpose of the renewal levy is for current 4151  
expenses; 4152

(e) Subject to the certification and notification 4153  
requirements of section 5705.251 of the Revised Code, that the 4154  
question of the renewal levy shall be submitted to the electors 4155  
of the school district at the general election held during the 4156  
last year the tax being renewed may be extended on the real and 4157  
public utility property tax list and duplicate or at a special 4158  
election held during the ensuing year. 4159

(3) A resolution adopted under division (A)(1) or (2) of 4160  
this section shall go into immediate effect upon its adoption 4161  
and no publication of the resolution is necessary other than 4162  
that provided for in the notice of election. Immediately after 4163  
its adoption, a copy of the resolution shall be certified to the 4164  
county auditor of the proper county, who shall, within five 4165  
days, calculate and certify to the board of education the 4166  
estimated levy, for the first year, and for each subsequent year 4167  
for which the tax is proposed to be in effect. The estimates 4168  
shall be made both in mills for each one dollar of 4169

~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 4170  
hundred thousand dollars of valuation, fair market value. In 4171  
making the estimates, the auditor shall assume that the amount 4172  
of the tax list remains throughout the life of the levy, the 4173  
same as the tax list for the current year. If the tax list for 4174  
the current year is not determined, the auditor shall base the 4175  
auditor's estimates on the estimated amount of the tax list for 4176  
the current year as submitted to the county budget commission. 4177

If the board desires to proceed with the submission of the 4178  
question, it shall certify its resolution, with the estimated 4179  
tax levy expressed in mills for each one dollar of taxable value 4180  
and dollars ~~and cents per~~ for each one hundred thousand dollars 4181  
of ~~valuation~~ fair market value for each year that the tax is 4182  
proposed to be in effect, to the board of elections of the 4183  
proper county in the manner provided by division (A) of section 4184  
5705.251 of the Revised Code. Section 5705.251 of the Revised 4185  
Code shall govern the arrangements for the submission of the 4186  
question and other matters concerning the election to which that 4187  
section refers. The election shall be held on the date specified 4188  
in the resolution. If a majority of the electors voting on the 4189  
question so submitted in an election vote in favor of the tax, 4190  
and if the tax is authorized to be levied for the current year, 4191  
the board of education immediately may make the additional levy 4192  
necessary to raise the amount specified in the resolution or a 4193  
lesser amount for the purpose stated in the resolution. 4194

(4) The submission of questions to the electors under this 4195  
section is subject to the limitation on the number of election 4196  
dates established by section 5705.214 of the Revised Code. 4197

(B) Notwithstanding sections 133.30 and 133.301 of the 4198  
Revised Code, after the approval of a tax to be levied in the 4199

current or the succeeding year and prior to the time when the 4200  
first tax collection from that levy can be made, the board of 4201  
education may anticipate a fraction of the proceeds of the levy 4202  
and issue anticipation notes in an amount not to exceed fifty 4203  
per cent of the total estimated proceeds of the levy to be 4204  
collected during the first year of the levy. The notes shall be 4205  
sold as provided in Chapter 133. of the Revised Code. If 4206  
anticipation notes are issued, they shall mature serially and in 4207  
substantially equal amounts during each year over a period not 4208  
to exceed five years; and the amount necessary to pay the 4209  
interest and principal as the anticipation notes mature shall be 4210  
deemed appropriated for those purposes from the levy, and 4211  
appropriations from the levy by the board of education shall be 4212  
limited each fiscal year to the balance available in excess of 4213  
that amount. 4214

If the auditor of state has certified a deficit pursuant 4215  
to section 3313.483 of the Revised Code, the notes authorized 4216  
under this section may be sold in accordance with Chapter 133. 4217  
of the Revised Code, except that the board may sell the notes 4218  
after providing a reasonable opportunity for competitive 4219  
bidding. 4220

**Sec. 5705.215.** (A) The governing board of an educational 4221  
service center that is the taxing authority of a county school 4222  
financing district, upon receipt of identical resolutions 4223  
adopted within a sixty-day period by a majority of the members 4224  
of the board of education of each school district that is within 4225  
the territory of the county school financing district, may 4226  
submit a tax levy to the electors of the territory in the same 4227  
manner as a school board may submit a levy under division (C) of 4228  
section 5705.21 of the Revised Code, except that: 4229

(1) The levy may be for a period not to exceed ten years, 4230  
or, if the levy is solely for the purpose or purposes described 4231  
in division (A) (2) (a), (c), or (f) of this section, for a 4232  
continuing period of time. 4233

(2) The purpose of the levy shall be one or more of the 4234  
following: 4235

(a) For current expenses for the provision of special 4236  
education and related services within the territory of the 4237  
district; 4238

(b) For permanent improvements within the territory of the 4239  
district for special education and related services; 4240

(c) For current expenses for specified educational 4241  
programs within the territory of the district; 4242

(d) For permanent improvements within the territory of the 4243  
district for specified educational programs; 4244

(e) For permanent improvements within the territory of the 4245  
district; 4246

(f) For current expenses for school safety and security 4247  
and mental health services, including training and employment of 4248  
or contracting for the services of safety personnel, mental 4249  
health personnel, social workers, and counselors. 4250

(B) If the levy provides for but is not limited to current 4251  
expenses, the resolutions shall apportion the annual rate of the 4252  
levy between current expenses and the other purposes. The 4253  
apportionment need not be the same for each year of the levy, 4254  
but the respective portions of the rate actually levied each 4255  
year for current expenses and the other purposes shall be 4256  
limited by that apportionment. 4257

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

(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for ~~such~~the limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that year, mature serially in substantially equal installments during each year over a period not to exceed five years after their issuance.

(E) (1) In a resolution to be submitted to the taxing authority of a county school financing district under division (A) of this section calling for a ballot issue on the question of the levying of a tax for a continuing period of time by the



taxing authority, the board of education of a school district 4289  
that is part of the territory of the county school financing 4290  
district also may propose to reduce the rate of one or more of 4291  
that school district's property taxes levied for a continuing 4292  
period of time in excess of the ten-mill limitation. The 4293  
reduction in the rate of a property tax may be any amount, 4294  
expressed in mills ~~per~~for each one dollar of ~~valuation~~ taxable 4295  
value and in dollars for each one hundred thousand dollars of 4296  
fair market value, not exceeding the rate at which the tax is 4297  
authorized to be levied. The reduction in the rate of a tax 4298  
shall first take effect in the same year that the county school 4299  
financing district tax takes effect, and shall continue for each 4300  
year that the county school financing district tax is in effect. 4301  
A board of education's resolution proposing to reduce the rate 4302  
of one or more of its school district property taxes shall 4303  
specifically identify each such tax and shall state for each tax 4304  
the maximum rate at which it currently may be levied and the 4305  
maximum rate at which it could be levied after the proposed 4306  
reduction, expressed in mills ~~per~~for each one dollar of 4307  
~~valuation~~ taxable value and in dollars for each one hundred 4308  
thousand dollars of fair market value. 4309

Before submitting the resolution to the taxing authority 4310  
of the county school financing district, the board of education 4311  
of the school district shall certify a copy of it to the tax 4312  
commissioner and the county auditor. Within ten days of 4313  
receiving the copy, (a) the tax commissioner shall certify to 4314  
the board the reduction in the school district's total effective 4315  
tax rate for each class of property that would have resulted if 4316  
the proposed reduction in the rate or rates had been in effect 4317  
the previous year and (b) the county auditor shall certify an 4318  
estimate of the levy's annual collections beginning for the 4319

first tax year for which the reduction applies, rounded to the 4320  
nearest dollar, which shall be calculated assuming that the 4321  
amount of the tax list of the taxing authority remains 4322  
throughout the life of the reduced levy the same as the amount 4323  
of the tax list for the current year, and if this is not 4324  
determined, the estimated amount submitted by the auditor to the 4325  
county budget commission. 4326

If a school district is located in more than one county, 4327  
the county auditor shall obtain from the county auditor of each 4328  
other county in which the district is located the current tax 4329  
valuation for the portion of the district in that county. ~~After~~ 4330

After receiving ~~the certification~~ these certifications 4331  
from the commissioner and the auditor, the board may amend its 4332  
resolution to change the proposed property tax rate reduction 4333  
before submitting the resolution to the financing district 4334  
taxing authority, provided the board certifies a copy of the 4335  
amended resolution to the county auditor with a request to 4336  
provide the information required under division (E)(1)(b) of 4337  
this section and transmits that estimate to the taxing 4338  
authority. As used in this paragraph, "effective tax rate" has 4339  
the same meaning as in section 323.08 of the Revised Code. 4340

If the board of education of a school district that is 4341  
part of the territory of a county school financing district 4342  
adopts a resolution proposing to reduce the rate of one or more 4343  
of its property taxes in conjunction with the levying of a tax 4344  
by the financing district, the resolution submitted by the board 4345  
to the taxing authority of the financing district under division 4346  
(A) of this section does not have to be identical in this 4347  
respect to the resolutions submitted by the boards of education 4348  
of the other school districts that are part of the territory of 4349

the county school financing district. 4350

(2) Each school district that is part of the territory of 4351  
a county school financing district may tailor to its own 4352  
situation a proposed reduction in one or more property tax rates 4353  
in conjunction with the proposed levying of a tax by the county 4354  
school financing district; if one such school district proposes 4355  
a reduction in one or more tax rates, another school district 4356  
may propose a reduction of a different size or may propose no 4357  
reduction. Within each school district that is part of the 4358  
territory of the county school financing district, the electors 4359  
shall vote on one ballot issue combining the question of the 4360  
levying of the tax by the taxing authority of the county school 4361  
financing district with, if any such reduction is proposed, the 4362  
question of the reduction in the rate of one or more taxes of 4363  
the school district. If a majority of the electors of the county 4364  
school financing district voting on the question of the proposed 4365  
levying of a tax by the taxing authority of the financing 4366  
district vote to approve the question, any tax reductions 4367  
proposed by school districts that are part of the territory of 4368  
the financing district also are approved. 4369

(3) The form of the ballot for an issue proposing to levy 4370  
a county school financing district tax in conjunction with the 4371  
reduction of the rate of one or more school district taxes shall 4372  
be as follows: 4373

"Shall the ..... (name of the county school financing 4374  
district) be authorized to levy an additional tax for ..... 4375  
(purpose stated in the resolutions), that the county auditor 4376  
estimates will collect \$..... annually, at a rate not 4377  
exceeding ..... mills for each ~~one dollar \$1~~ of valuation 4378  
taxable value, which amounts to \$..... ~~(rate expressed in-~~ 4379

~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 4380  
~~valuation~~ fair market value, for a continuing period of time? If 4381  
the county school financing district tax is approved, the rate 4382  
of an existing tax currently levied by the ..... (name of the 4383  
school district of which the elector is a resident) at the rate 4384  
of ..... mills ~~for each one dollar of valuation~~ shall be 4385  
reduced to ..... mills for each \$1 of taxable value, which 4386  
amounts to a reduction from \$..... to \$..... for each 4387  
\$100,000 of fair market value, that the county auditor estimates 4388  
will collect \$..... annually, until any such time as the county 4389  
school financing district tax is decreased or repealed. 4390

For the issue
Against the issue

4391  
4392  
4393

"

4394

If the board of education of the school district proposes 4395  
to reduce the rate of more than one of its existing taxes, the 4396  
second sentence of the ballot language shall be modified for 4397  
residents of that district to express the rates at which those 4398  
taxes currently are levied and the rates to which they would be 4399  
reduced, as well as each levy's estimated annual collections as 4400  
provided by the county auditor under division (E) (1) (b) of this 4401  
section. If the board of education of the school district does 4402  
not propose to reduce the rate of any of its taxes, the second 4403  
sentence of the ballot language shall not be used for residents 4404  
of that district. In any case, the first sentence of the ballot 4405  
language shall be the same for all the electors in the county 4406  
school financing district, but the second sentence shall be 4407  
different in each school district depending on whether and in 4408  
what amount the board of education of the school district 4409

proposes to reduce the rate of one or more of its property 4410  
taxes. 4411

(4) If the rate of a school district property tax is 4412  
reduced pursuant to this division, the tax commissioner shall 4413  
compute the percentage required to be computed for that tax 4414  
under division (D) of section 319.301 of the Revised Code each 4415  
year the rate is reduced as if the tax had been levied in the 4416  
preceding year at the rate to which it has been reduced. If the 4417  
reduced rate of a tax is increased under division (E) (5) of this 4418  
section, the commissioner shall compute the percentage required 4419  
to be computed for that tax under division (D) of section 4420  
319.301 of the Revised Code each year the rate is increased as 4421  
if the tax had been levied in the preceding year at the rate to 4422  
which it has been increased. 4423

(5) After the levying of a county school financing 4424  
district tax in conjunction with the reduction of the rate of 4425  
one or more school district taxes is approved by the electors 4426  
under this division, if the rate of the county school financing 4427  
district tax is decreased pursuant to an election under section 4428  
5705.261 of the Revised Code, the rate of each school district 4429  
tax that had been reduced shall be increased by the number of 4430  
mills obtained by multiplying the number of mills of the 4431  
original reduction by the same percentage that the financing 4432  
district tax rate is decreased. If the county school financing 4433  
district tax is repealed pursuant to an election under section 4434  
5705.261 of the Revised Code, each school district may resume 4435  
levying the property taxes that had been reduced at the full 4436  
rate originally approved by the electors. A reduction in the 4437  
rate of a school district property tax under this division is a 4438  
reduction in the rate at which the board of education may levy 4439  
that tax only for the period during which the county school 4440

financing district tax is levied prior to any decrease or repeal 4441  
under section 5705.261 of the Revised Code. The resumption of 4442  
the authority of the board of education to levy an increased or 4443  
the full rate of tax does not constitute the levying of a new 4444  
tax in excess of the ten-mill limitation. 4445

(F) If a county school financing district has a tax in 4446  
effect under this section, the territory of a city, local, or 4447  
exempted village school district that is not a part of the 4448  
county school financing district shall not become a part of the 4449  
county school financing district unless approved by the electors 4450  
of the city, local, or exempted village school district in 4451  
accordance with division (C) of section 3311.50 of the Revised 4452  
Code. 4453

**Sec. 5705.218.** (A) The board of education of a city, 4454  
local, or exempted village school district, at any time by a 4455  
vote of two-thirds of all its members, may declare by resolution 4456  
that it may be necessary for the school district to issue 4457  
general obligation bonds for permanent improvements. The 4458  
resolution shall state all of the following: 4459

(1) The necessity and purpose of the bond issue; 4460

(2) The date of the special election at which the question 4461  
shall be submitted to the electors; 4462

(3) The amount, approximate date, estimated rate of 4463  
interest, and maximum number of years over which the principal 4464  
of the bonds may be paid; 4465

(4) The necessity of levying a tax outside the ten-mill 4466  
limitation to pay debt charges on the bonds and any anticipatory 4467  
securities. 4468

On adoption of the resolution, the board shall certify a 4469

copy of it to the county auditor. The county auditor promptly 4470  
shall estimate and certify to the board the average annual 4471  
property tax rate, expressed in mills for each one dollar of 4472  
taxable value and in dollars for each one hundred thousand 4473  
dollars of fair market value, required throughout the stated 4474  
maturity of the bonds to pay debt charges on the bonds and the 4475  
amount the levy is estimated to collect for each tax year it is 4476  
levied, in the same manner as under division (C) of section 4477  
133.18 of the Revised Code. 4478

(B) After receiving the county auditor's certification 4479  
under division (A) of this section, the board of education of 4480  
the city, local, or exempted village school district, by a vote 4481  
of two-thirds of all its members, may declare by resolution that 4482  
the amount of taxes that can be raised within the ten-mill 4483  
limitation will be insufficient to provide an adequate amount 4484  
for the present and future requirements of the school district; 4485  
that it is necessary to issue general obligation bonds of the 4486  
school district for permanent improvements and to levy an 4487  
additional tax in excess of the ten-mill limitation to pay debt 4488  
charges on the bonds and any anticipatory securities; that it is 4489  
necessary for a specified number of years or for a continuing 4490  
period of time to levy additional taxes in excess of the ten- 4491  
mill limitation to provide funds for the acquisition, 4492  
construction, enlargement, renovation, and financing of 4493  
permanent improvements or to pay for current operating expenses, 4494  
or both; and that the question of the bonds and taxes shall be 4495  
submitted to the electors of the school district at a special 4496  
election, which shall not be earlier than ninety days after 4497  
certification of the resolution to the board of elections, and 4498  
the date of which shall be consistent with section 3501.01 of 4499  
the Revised Code. The resolution shall specify all of the 4500

following: 4501

(1) The county auditor's estimate of the average annual 4502  
property tax rate required throughout the stated maturity of the 4503  
bonds to pay debt charges on the bonds; 4504

(2) The proposed rate of the tax, if any, for current 4505  
operating expenses expressed in mills for each one dollar of 4506  
taxable value and in dollars for each one hundred thousand 4507  
dollars of fair market value, the first year the tax will be 4508  
levied, and the number of years it will be levied, or that it 4509  
will be levied for a continuing period of time; 4510

(3) The proposed rate of the tax, if any, for permanent 4511  
improvements expressed in mills for each one dollar of taxable 4512  
value and in dollars for each one hundred thousand dollars of 4513  
fair market value, the first year the tax will be levied, and 4514  
the number of years it will be levied, or that it will be levied 4515  
for a continuing period of time. 4516

The resolution shall apportion the annual rate of the tax 4517  
between current operating expenses and permanent improvements, 4518  
if both taxes are proposed. The apportionment may but need not 4519  
be the same for each year of the tax, but the respective 4520  
portions of the rate actually levied each year for current 4521  
operating expenses and permanent improvements shall be limited 4522  
by the apportionment. The resolution shall go into immediate 4523  
effect upon its passage, and no publication of it is necessary 4524  
other than that provided in the notice of election. The board of 4525  
education shall certify a copy of the resolution, along with 4526  
copies of the auditor's ~~estimate~~ estimates and its resolution 4527  
under division (A) of this section, to the board of elections 4528  
immediately after its adoption. 4529



(C) The board of elections shall make the arrangements for 4530  
the submission to the electors of the school district of the 4531  
question proposed under division (B) or (J) of this section, and 4532  
the election shall be conducted, canvassed, and certified in the 4533  
same manner as regular elections in the district for the 4534  
election of county officers. The resolution shall be put before 4535  
the electors as one ballot question, with a favorable vote 4536  
indicating approval of the bond issue, the levy to pay debt 4537  
charges on the bonds and any anticipatory securities, the 4538  
current operating expenses levy, the permanent improvements 4539  
levy, and the levy for the current expenses of aqualifying 4540  
school district and of partnering community schools, as those 4541  
levies may be proposed. The board of elections shall publish 4542  
notice of the election in a newspaper of general circulation in 4543  
the school district once a week for two consecutive weeks, or as 4544  
provided in section 7.16 of the Revised Code, prior to the 4545  
election. If a board of elections operates and maintains a web 4546  
site, that board also shall post notice of the election on its 4547  
web site for thirty days prior to the election. The notice of 4548  
election shall state all of the following: 4549

(1) The principal amount of the proposed bond issue; 4550

(2) The permanent improvements for which the bonds are to 4551  
be issued; 4552

(3) The maximum number of years over which the principal 4553  
of the bonds may be paid; 4554

(4) The estimated additional average annual property tax 4555  
rate to pay the debt charges on the bonds, as certified by the 4556  
county auditor and expressed in mills for each one dollar of 4557  
taxable value and in dollars for each one hundred thousand 4558  
dollars of fair market value; 4559

(5) The proposed rate of the additional tax, if any, for 4560  
current operating expenses expressed in mills for each one 4561  
dollar of taxable value and in dollars for each one hundred 4562  
thousand dollars of fair market value and, if the question is 4563  
proposed under division (J) of this section, the portion of the 4564  
rate to be allocated to the school district and the portion to 4565  
be allocated to partnering community schools; 4566

(6) The number of years the current operating expenses tax 4567  
will be in effect, or that it will be in effect for a continuing 4568  
period of time; 4569

(7) The proposed rate of the additional tax, if any, for 4570  
permanent improvements expressed in mills for each one dollar of 4571  
taxable value and in dollars for each one hundred thousand 4572  
dollars of fair market value; 4573

(8) The number of years the permanent improvements tax 4574  
will be in effect, or that it will be in effect for a continuing 4575  
period of time; 4576

(9) The annual estimated collections of the debt levy and, 4577  
if applicable, the current operating expenses levy and permanent 4578  
improvements levy, as certified by the county auditor; 4579

(10) The time and place of the special election. 4580

(D) The form of the ballot for an election under this 4581  
section is as follows: 4582

"Shall the ..... school district be authorized to do 4583  
the following: 4584

(1) Issue bonds for the purpose of ..... in the 4585  
principal amount of \$....., to be repaid annually over a 4586  
maximum period of ..... years, and levy a property tax outside 4587

the ten-mill limitation, estimated by the county auditor to 4588  
collect \$..... annually and to average over the bond repayment 4589  
period ..... mills for each ~~one dollar \$1 of tax valuation~~ 4590  
~~taxable value,~~ which amounts to \$..... ~~(rate expressed in cents~~ 4591  
~~or dollars and cents, such as "36 cents" or "\$1.41")~~ for each 4592  
~~\$100-\$100,000 of tax valuation~~ fair market value, to pay the 4593  
annual debt charges on the bonds, and to pay debt charges on any 4594  
notes issued in anticipation of those bonds?" 4595

If either a levy for permanent improvements or a levy for 4596  
current operating expenses is proposed, or both are proposed, 4597  
the ballot also shall contain the following language, as 4598  
appropriate: 4599

"(2) Levy an additional property tax to provide funds for 4600  
the acquisition, construction, enlargement, renovation, and 4601  
financing of permanent improvements, that the county auditor 4602  
estimates will collect \$..... annually, at a rate not 4603  
exceeding ..... mills for each ~~one dollar \$1 of tax valuation~~ 4604  
~~taxable value,~~ which amounts to \$..... ~~(rate expressed in~~ 4605  
~~cents or dollars and cents)~~ for each ~~\$100-\$100,000 of tax~~ 4606  
~~valuation~~ fair market value, for ..... (number of years of the 4607  
levy, or a continuing period of time)? 4608

(3) Levy an additional property tax to pay current 4609  
operating expenses, that the county auditor estimates will 4610  
collect \$..... annually, at a rate not exceeding ..... mills 4611  
for each ~~one dollar \$1 of tax valuation~~ taxable value, which 4612  
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 4613  
~~cents)~~ for each ~~\$100-\$100,000 of tax valuation~~ fair market 4614  
value, for ..... (number of years of the levy, or a continuing 4615  
period of time)? 4616

4617

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	4618
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	4619

" 4620

If the question is proposed under division (J) of this 4621  
section, the form of the ballot shall be modified as prescribed 4622  
by division (J) (4) of this section. 4623

(E) The board of elections promptly shall certify the 4624  
results of the election to the tax commissioner and the county 4625  
auditor of the county in which the school district is located. 4626  
If a majority of the electors voting on the question vote for 4627  
it, the board of education may proceed with issuance of the 4628  
bonds and with the levy and collection of the property tax or 4629  
taxes at the additional rate or any lesser rate in excess of the 4630  
ten-mill limitation. Any securities issued by the board of 4631  
education under this section are Chapter 133. securities, as 4632  
that term is defined in section 133.01 of the Revised Code. 4633

(F) (1) After the approval of a tax for current operating 4634  
expenses under this section and prior to the time the first 4635  
collection and distribution from the levy can be made, the board 4636  
of education may anticipate a fraction of the proceeds of such 4637  
levy and issue anticipation notes in a principal amount not 4638  
exceeding fifty per cent of the total estimated proceeds of the 4639  
tax to be collected during the first year of the levy. 4640

(2) After the approval of a tax under this section for 4641  
permanent improvements having a specific purpose, the board of 4642  
education may anticipate a fraction of the proceeds of such tax 4643  
and issue anticipation notes in a principal amount not exceeding 4644  
fifty per cent of the total estimated proceeds of the tax 4645  
remaining to be collected in each year over a period of five 4646

years after issuance of the notes. 4647

(3) After the approval of a tax under this section for 4648  
general permanent improvements as defined under section 5705.21 4649  
of the Revised Code, the board of education may anticipate a 4650  
fraction of the proceeds of such tax and issue anticipation 4651  
notes in a principal amount not exceeding fifty per cent of the 4652  
total estimated proceeds of the tax to be collected in each year 4653  
over a specified period of years, not exceeding ten, after 4654  
issuance of the notes. 4655

Anticipation notes under this section shall be issued as 4656  
provided in section 133.24 of the Revised Code. Notes issued 4657  
under division (F) (1) or (2) of this section shall have 4658  
principal payments during each year after the year of their 4659  
issuance over a period not to exceed five years, and may have a 4660  
principal payment in the year of their issuance. Notes issued 4661  
under division (F) (3) of this section shall have principal 4662  
payments during each year after the year of their issuance over 4663  
a period not to exceed ten years, and may have a principal 4664  
payment in the year of their issuance. 4665

(G) A tax for current operating expenses or for permanent 4666  
improvements levied under this section for a specified number of 4667  
years may be renewed or replaced in the same manner as a tax for 4668  
current operating expenses or for permanent improvements levied 4669  
under section 5705.21 of the Revised Code. A tax for current 4670  
operating expenses or for permanent improvements levied under 4671  
this section for a continuing period of time may be decreased in 4672  
accordance with section 5705.261 of the Revised Code. 4673

(H) The submission of a question to the electors under 4674  
this section is subject to the limitation on the number of 4675  
elections that can be held in a year under section 5705.214 of 4676

the Revised Code. 4677

(I) A school district board of education proposing a 4678  
ballot measure under this section to generate local resources 4679  
for a project under the school building assistance expedited 4680  
local partnership program under section 3318.36 of the Revised 4681  
Code may combine the questions under division (D) of this 4682  
section with a question for the levy of a property tax to 4683  
generate moneys for maintenance of the classroom facilities 4684  
acquired under that project as prescribed in section 3318.361 of 4685  
the Revised Code. 4686

(J) (1) After receiving the county auditor's ~~certification~~ 4687  
certifications under division (A) of this section, the board of 4688  
education of a qualifying school district, by a vote of two- 4689  
thirds of all its members, may declare by resolution that it is 4690  
necessary to levy a tax in excess of the ten-mill limitation for 4691  
the purpose of paying the current expenses of the school 4692  
district and of partnering community schools, as defined in 4693  
section 5705.21 of the Revised Code; that it is necessary to 4694  
issue general obligation bonds of the school district for 4695  
permanent improvements of the district and to levy an additional 4696  
tax in excess of the ten-mill limitation to pay debt charges on 4697  
the bonds and any anticipatory securities; and that the question 4698  
of the bonds and taxes shall be submitted to the electors of the 4699  
school district at a special election, which shall not be 4700  
earlier than ninety days after certification of the resolution 4701  
to the board of elections, and the date of which shall be 4702  
consistent with section 3505.01 of the Revised Code. 4703

The levy of taxes for the current expenses of a partnering 4704  
community school under division (J) of this section and the 4705  
distribution of proceeds from the tax by a qualifying school 4706

district to partnering community schools is hereby determined to 4707  
be a proper public purpose. 4708

(2) The tax for the current expenses of the school 4709  
district and of partnering community schools is subject to the 4710  
requirements of divisions (B) (3), (4), and (5) of section 4711  
5705.21 of the Revised Code. 4712

(3) In addition to the required specifications of the 4713  
resolution under division (B) of this section, the resolution 4714  
shall express the rate of the tax in mills per for each one 4715  
dollar of taxable value and in dollars for each one hundred 4716  
thousand dollars of fair market value, state the number of the 4717  
mills to be levied for the current expenses of the partnering 4718  
community schools and the number of the mills to be levied for 4719  
the current expenses of the school district, specify the number 4720  
of years (not exceeding ten) the tax will be levied or that it 4721  
will be levied for a continuing period of time, and state the 4722  
first year the tax will be levied. 4723

The resolution shall go into immediate effect upon its 4724  
passage, and no publication of it is necessary other than that 4725  
provided in the notice of election. The board of education shall 4726  
certify a copy of the resolution, along with copies of the 4727  
auditor's estimate and its resolution under division (A) of this 4728  
section, to the board of elections immediately after its 4729  
adoption. 4730

(4) The form of the ballot shall be modified by replacing 4731  
the ballot form set forth in division (D) (3) of this section 4732  
with the following: 4733

"Levy an additional property tax for the purpose of the 4734  
current expenses of the school district and of partnering 4735

community schools, that the county auditor estimates will 4736  
collect \$..... annually, at a rate not exceeding ..... ~~(insert~~ 4737  
~~the number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 4738  
taxable value (of which ..... (insert the number of mills to be 4739  
allocated to partnering community schools) mills is to be 4740  
allocated to partnering community schools), which amounts to 4741  
\$..... ~~(insert the rate expressed in dollars and cents)~~ for 4742  
each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 4743  
value, for ..... (insert the number of years the levy is to be 4744  
imposed, or that it will be levied for a continuing period of 4745  
time)? 4746

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 4751  
of the school district and of partnering community schools under 4752  
division (J) of this section, and prior to the time the first 4753  
collection and distribution from the levy can be made, the board 4754  
of education may anticipate a fraction of the proceeds of the 4755  
levy for the current expenses of the school district and issue 4756  
anticipation notes in a principal amount not exceeding fifty per 4757  
cent of the estimated proceeds of the levy to be collected 4758  
during the first year of the levy and allocated to the school 4759  
district. The portion of levy proceeds to be allocated to 4760  
partnering community schools shall not be included in the 4761  
estimated proceeds anticipated under this division and shall not 4762  
be used to pay debt charges on any anticipation notes. 4763

The notes shall be issued as provided in section 133.24 of 4764  
the Revised Code, shall have principal payments during each year 4765



after the year of their issuance over a period not to exceed 4766  
five years, and may have a principal payment in the year of 4767  
their issuance. 4768

(6) A tax for the current expenses of the school district 4769  
and of partnering community schools levied under division (J) of 4770  
this section for a specified number of years may be renewed or 4771  
replaced in the same manner as a tax for the current expenses of 4772  
a school district and of partnering community schools levied 4773  
under division (B) of section 5705.21 of the Revised Code. A tax 4774  
for the current expenses of the school district and of 4775  
partnering community schools levied under this division for a 4776  
continuing period of time may be decreased in accordance with 4777  
section 5705.261 of the Revised Code. 4778

(7) The proceeds from the issuance of the general 4779  
obligation bonds under division (J) of this section shall be 4780  
used solely to pay for permanent improvements of the school 4781  
district and not for permanent improvements of partnering 4782  
community schools. 4783

**Sec. 5705.219.** (A) As used in this section: 4784

(1) "Eligible school district" means a city, local, or 4785  
exempted village school district in which the taxes charged and 4786  
payable for current expenses on residential/agricultural real 4787  
property in the tax year preceding the year in which the levy 4788  
authorized by this section will be submitted for elector 4789  
approval or rejection are greater than two per cent of the 4790  
taxable value of the residential/agricultural real property. 4791

(2) "Residential/agricultural real property" and 4792  
"nonresidential/agricultural real property" means the property 4793  
classified as such under section 5713.041 of the Revised Code. 4794

(3) "Effective tax rate" and "taxes charged and payable" 4795  
have the same meanings as in division (B) of section 319.301 of 4796  
the Revised Code. 4797

(B) On or after January 1, 2010, but before January 1, 4798  
2015, the board of education of an eligible school district, by 4799  
a vote of two-thirds of all its members, may adopt a resolution 4800  
proposing to convert existing levies imposed for the purpose of 4801  
current expenses into a levy raising a specified amount of tax 4802  
money by repealing all or a portion of one or more of those 4803  
existing levies and imposing a levy in excess of the ten-mill 4804  
limitation that will raise a specified amount of money for 4805  
current expenses of the district. 4806

The board of education shall certify a copy of the 4807  
resolution to the tax commissioner not later than one hundred 4808  
five days before the election upon which the repeal and levy 4809  
authorized by this section will be proposed to the electors. 4810  
Within ten days after receiving the copy of the resolution, the 4811  
tax commissioner shall determine each of the following and 4812  
certify the determinations to the board of education: 4813

(1) The dollar amount to be raised by the proposed levy, 4814  
which shall be the product of: 4815

(a) The difference between the aggregate effective tax 4816  
rate for residential/agricultural real property for the tax year 4817  
preceding the year in which the repeal and levy will be proposed 4818  
to the electors and twenty mills ~~per~~for each one dollar of 4819  
taxable value; 4820

(b) The total taxable value of all property on the tax 4821  
list of real and public utility property for the tax year 4822  
preceding the year in which the repeal and levy will be proposed 4823

to the electors.	4824
(2) The estimated tax rate of the proposed levy.	4825
(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B) (1) (a) of this section.	4826 4827 4828 4829 4830 4831 4832
(4) The sum of the following:	4833
(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B) (1) (a) of this section, but not less than zero;	4834 4835 4836 4837 4838 4839 4840 4841
(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B) (1) (a) of this section, but not less than zero.	4842 4843 4844 4845 4846 4847 4848
(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the	4849 4850 4851 4852

certification and the imposition of a levy in excess of the ten- 4853  
mill limitation that will raise annually the amount certified by 4854  
the commissioner. If the board determines that the tax should be 4855  
for an amount less than that certified by the commissioner, the 4856  
board may request that the commissioner redetermine the rate 4857  
under division (B) (2) of this section on the basis of the lesser 4858  
amount the levy is to raise as specified by the board. The 4859  
amount certified under division (B) (4) and the levies to be 4860  
repealed as certified under division (B) (3) of this section 4861  
shall not be redetermined. Within ten days after receiving a 4862  
timely request specifying the lesser amount to be raised by the 4863  
levy, the commissioner shall redetermine the rate and recertify 4864  
it to the board as otherwise provided in division (B) of this 4865  
section. Only one such request may be made by the board of 4866  
education of an eligible school district. 4867

The resolution shall state the first calendar year in 4868  
which the levy will be due; the existing levies and any portion 4869  
of an existing levy that will be repealed, as certified by the 4870  
commissioner; the term of the levy expressed in years, which may 4871  
be any number not exceeding ten, or that it will be levied for a 4872  
continuing period of time; and the date of the election, which 4873  
shall be the date of a primary or general election. 4874

Immediately upon its passage, the resolution shall go into 4875  
effect and shall be certified by the board of education to the 4876  
county auditor of the proper county. The county auditor and the 4877  
board of education shall proceed as required under section 4878  
5705.195 of the Revised Code. No publication of the resolution 4879  
is necessary other than that provided for in the notice of 4880  
election. Section 5705.196 of the Revised Code shall govern the 4881  
matters concerning the election. The submission of a question to 4882  
the electors under this section is subject to the limitation on 4883

the number of election dates established by section 5705.214 of 4884  
the Revised Code. 4885

(D) The form of the ballot to be used at the election 4886  
provided for in this section shall be as follows: 4887

"Shall the existing levy of ..... (insert the voted 4888  
millage rate of the levy to be repealed), currently being 4889  
charged against residential and agricultural property by 4890  
the ..... (insert the name of school district) at a rate of 4891  
..... (insert the residential/agricultural real property 4892  
effective tax rate of the levy being repealed) for the purpose 4893  
of ..... (insert the purpose of the existing levy) be 4894  
repealed, and shall a levy be imposed by the ..... (insert 4895  
the name of school district) in excess of the ten-mill 4896  
limitation for the necessary requirements of the school district 4897  
in the sum of ..... (insert the annual amount the levy is 4898  
to produce), estimated by the tax commissioner to 4899  
require ..... (insert the number of mills) mills for each 4900  
one dollar of valuation, which amounts to ..... (insert the 4901  
rate expressed in dollars and cents) for each one hundred 4902  
dollars of valuation for the initial year of the tax, for a 4903  
period of ..... (insert the number of years the levy is to 4904  
be imposed, or that it will be levied for a continuing period of 4905  
time), commencing in ..... (insert the first year the tax 4906  
is to be levied), first due in calendar year ..... (insert 4907  
the first calendar year in which the tax shall be due)? 4908

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

" 4912

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

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

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

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

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

(2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected; 4943  
4944

(3) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time; 4945  
4946  
4947

(4) That the purpose of the renewal tax is for current expenses. 4948  
4949

The board shall certify a copy of the resolution to the board of elections not later than ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election. 4950  
4951  
4952  
4953

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows: 4954  
4955  
4956

"Shall a tax levy renewing an existing levy of ..... (insert the annual dollar amount the levy is to produce each year), estimated to require ..... (insert the number of mills) mills for each ~~one dollar~~ \$1 of ~~valuation taxable value,~~ which amounts to \$..... for each \$100,000 of fair market value, be imposed by the ..... (insert the name of school district) for the purpose of current expenses for a period of ..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in ..... (insert the first year the tax is to be levied), first due in calendar year ..... (insert the first calendar year in which the tax shall be due)? 4957  
4958  
4959  
4960  
4961  
4962  
4963  
4964  
4965  
4966  
4967  
4968

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

4969  
4970  
4971

" 4972

If the levy submitted is to be for less than the amount of 4973  
money previously collected, the form of the ballot shall be 4974  
modified to add "and reducing" after "renewing" and to add 4975  
before "estimated to require" the statement "be approved at a 4976  
tax rate necessary to produce \$..... (insert the lower 4977  
annual dollar amount the levy is to produce each year)." 4978

**Sec. 5705.233.** (A) As used in this section, "criminal 4979  
justice facility" means any facility located within the county 4980  
in which a tax is levied under this section and for which the 4981  
board of commissioners of such county may make an appropriation 4982  
under section 307.45 of the Revised Code. 4983

(B) The board of county commissioners of any county, at 4984  
any time, may declare by resolution that it may be necessary for 4985  
the county to issue general obligation bonds for permanent 4986  
improvements to a criminal justice facility, including the 4987  
acquisition, construction, enlargement, renovation, or 4988  
maintenance of such a facility. The resolution shall state all 4989  
of the following: 4990

(1) The necessity and purpose of the bond issue; 4991

(2) The date of the general or special election at which 4992  
the question shall be submitted to the electors; 4993

(3) The amount, approximate date, estimated rate of 4994  
interest, and maximum number of years over which the principal 4995  
of the bonds may be paid; 4996

(4) The necessity of levying a tax outside the ten-mill 4997  
limitation to pay debt charges on the bonds and any anticipatory 4998  
securities. 4999



On adoption of the resolution, the board of county 5000  
commissioners shall certify a copy of it to the county auditor. 5001  
The county auditor promptly shall estimate and certify to the 5002  
board the average annual property tax rate, expressed in mills 5003  
for each one dollar of taxable value and in dollars for each one 5004  
hundred thousand dollars of fair market value, required 5005  
throughout the stated maturity of the bonds to pay debt charges 5006  
on the bonds and the amount the levy is estimated to collect for 5007  
each tax year it is levied, in the same manner as under division 5008  
(C) of section 133.18 of the Revised Code. ~~Division Except as~~ 5009  
provided in division (C) of this section, division (B) of 5010  
section 5705.03 of the Revised Code does not apply to tax levy 5011  
proceedings initiated under this section. 5012

(C) After receiving the county auditor's certification 5013  
under division (B) of this section and, if applicable, section 5014  
5705.03 of the Revised Code, the board of county commissioners 5015  
may declare by resolution that the amount of taxes that can be 5016  
raised within the ten-mill limitation will be insufficient to 5017  
provide an adequate amount for the present and future criminal 5018  
justice requirements of the county; that it is necessary to 5019  
issue general obligation bonds of the county for permanent 5020  
improvements to a criminal justice facility and to levy an 5021  
additional tax in excess of the ten-mill limitation to pay debt 5022  
charges on the bonds and any anticipatory securities; that it is 5023  
necessary for a specified number of years or for a continuing 5024  
period of time to levy additional taxes in excess of the ten- 5025  
mill limitation to provide funds for the acquisition, 5026  
construction, enlargement, renovation, maintenance, and 5027  
financing of permanent improvements to such a criminal justice 5028  
facility or to pay for operating expenses of the facility and 5029  
other criminal justice services for which the board may make an 5030

appropriation under section 307.45 of the Revised Code, or both; 5031  
and that the question of the bonds and taxes shall be submitted 5032  
to the electors of the county at a general or special election, 5033  
which shall not be earlier than ninety days after certification 5034  
of the resolution to the board of elections, and the date of 5035  
which shall be consistent with section 3501.01 of the Revised 5036  
Code. The resolution shall specify all of the following: 5037

(1) The county auditor's estimate of the average annual 5038  
property tax rate required throughout the stated maturity of the 5039  
bonds to pay debt charges on the bonds; 5040

(2) The proposed rate of the tax, if any, for operating 5041  
expenses and criminal justice services, the first year the tax 5042  
will be levied, and the number of years it will be levied, or 5043  
that it will be levied for a continuing period of time; 5044

(3) The proposed rate of the tax, if any, for permanent 5045  
improvements to a criminal justice facility, the first year the 5046  
tax will be levied, and the number of years it will be levied, 5047  
or that it will be levied for a continuing period of time. 5048

The resolution shall go into immediate effect upon its 5049  
passage, and no publication of it is necessary other than that 5050  
provided in the notice of election, except that division (B) of 5051  
section 5705.03 of the Revised Code applies if the resolution 5052  
proposes an additional tax for operating expenses and criminal 5053  
justice services or permanent improvements. The board of county 5054  
commissioners shall certify, immediately after its adoption, a 5055  
copy of the resolution, along with copies of the auditor's 5056  
~~estimate~~ certifications under division (B) of this section or 5057  
section 5705.03 of the Revised Code, if applicable, and its ~~the~~ 5058  
board's resolution under division (B) of this section, to the 5059  
board of elections ~~immediately after its adoption.~~ 5060

(D) The board of elections shall make the arrangements for 5061  
the submission of the question proposed under division (C) of 5062  
this section to the electors of the county, and the election 5063  
shall be conducted, canvassed, and certified in the same manner 5064  
as regular elections in the county for the election of county 5065  
officers. The resolution shall be put before the electors as one 5066  
ballot question, with a favorable vote indicating approval of 5067  
the bond issue, the levy to pay debt charges on the bonds and 5068  
any anticipatory securities, the operating expenses and criminal 5069  
justice services levy, and the permanent improvements levy, as 5070  
those levies may be proposed. The board of elections shall 5071  
publish notice of the election in a newspaper of general 5072  
circulation in the county once a week for two consecutive weeks, 5073  
or as provided in section 7.16 of the Revised Code, before the 5074  
election. If a board of elections operates and maintains a web 5075  
site, that board also shall post notice of the election on its 5076  
web site for thirty days before the election. The notice of 5077  
election shall state all of the following: 5078

(1) The principal amount of the proposed bond issue; 5079

(2) The permanent improvements for which the bonds are to 5080  
be issued; 5081

(3) The maximum number of years over which the principal 5082  
of the bonds may be paid; 5083

(4) The estimated additional average annual property tax 5084  
rate, expressed in mills for each one dollar of taxable value 5085  
and in dollars for each one hundred thousand dollars of fair 5086  
market value, to pay the debt charges on the bonds, as certified 5087  
by the county auditor; 5088

(5) The proposed rate of the additional tax, if any, for 5089

operating expenses and criminal justice services; 5090

(6) The number of years the operating expenses or criminal 5091  
justice services tax will be in effect, or that it will be in 5092  
effect for a continuing period of time; 5093

(7) The proposed rate of the additional tax, if any, for 5094  
permanent improvements; 5095

(8) The number of years the permanent improvements tax 5096  
will be in effect, or that it will be in effect for a continuing 5097  
period of time; 5098

(9) The estimated annual collections of the debt levy and, 5099  
if applicable, the current operating expenses or criminal 5100  
justice services levy and permanent improvements levy, as 5101  
certified by the county auditor; 5102

(10) The time and place of the election. 5103

(E) The form of the ballot for an election under this 5104  
section is as follows: 5105

"Shall ..... be authorized to do the following: 5106

(1) Issue bonds for the purpose of ..... in the 5107  
principal amount of \$....., to be repaid annually over a 5108  
maximum period of ..... years, and levy a property tax outside 5109  
the ten-mill limitation, estimated by the county auditor to 5110  
collect \$..... annually and to average over the bond repayment 5111  
period ..... mills for each ~~one dollar \$1 of tax valuation~~ 5112  
~~taxable value,~~ which amounts to \$..... ~~(rate expressed in cents~~ 5113  
~~or dollars and cents, such as "36 cents" or "\$1.41")~~ for each 5114  
~~\$100-\$100,000 of tax valuation~~ fair market value, to pay the 5115  
annual debt charges on the bonds, and to pay debt charges on any 5116  
notes issued in anticipation of those bonds?" 5117

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

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect \$..... annually, at a rate not exceeding ..... mills for each ~~one dollar~~ \$1 of tax valuation taxable value, which amounts to ~~\$..... (rate expressed in cents or dollars and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation fair market value, for ..... (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect \$..... annually, at a rate not exceeding ..... mills for each ~~one dollar~~ \$1 of tax valuation taxable value, which amounts to ~~\$..... (rate expressed in cents or dollars and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation fair market value, for ..... (number of years of the levy, or a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 5141

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 5142

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor. If a majority of the electors voting on the question vote for it, the board of county commissioners may proceed with

issuance of the bonds and the levy and collection of the 5147  
property tax for the debt service on the bonds and any 5148  
anticipatory securities in the same manner and subject to the 5149  
same limitations as for securities issued under section 133.18 5150  
of the Revised Code, and with the levy and collection of the 5151  
property tax or taxes for operating expenses and criminal 5152  
justice services and for permanent improvements at the 5153  
additional rate or any lesser rate in excess of the ten-mill 5154  
limitation. Any securities issued by the board of commissioners 5155  
under this section are Chapter 133. securities, as that term is 5156  
defined in section 133.01 of the Revised Code. 5157

(G) (1) After the approval of a tax for operating expenses 5158  
and criminal justice services under this section and before the 5159  
time the first collection and distribution from the levy can be 5160  
made, the board of county commissioners may anticipate a 5161  
fraction of the proceeds of the levy and issue anticipation 5162  
notes in a principal amount not exceeding fifty per cent of the 5163  
total estimated proceeds of the tax to be collected during the 5164  
first year of the levy. 5165

(2) After the approval of a tax under this section for 5166  
permanent improvements to a criminal justice facility, the board 5167  
of county commissioners may anticipate a fraction of the 5168  
proceeds of the tax and issue anticipation notes in a principal 5169  
amount not exceeding fifty per cent of the total estimated 5170  
proceeds of the tax remaining to be collected in each year over 5171  
a period of five years after issuance of the notes. 5172

Anticipation notes under this section shall be issued as 5173  
provided in section 133.24 of the Revised Code. Notes issued 5174  
under division (G) of this section shall have principal payments 5175  
during each year after the year of their issuance over a period 5176

not to exceed five years, and may have a principal payment in 5177  
the year of their issuance. 5178

(H) A tax for operating expenses and criminal justice 5179  
services or for permanent improvements levied under this section 5180  
for a specified number of years may be renewed or replaced in 5181  
the same manner as a tax for current operating expenses or 5182  
permanent improvements levied under section 5705.19 of the 5183  
Revised Code. A tax levied under this section for a continuing 5184  
period of time may be decreased in accordance with section 5185  
5705.261 of the Revised Code. 5186

**Sec. 5705.25.** (A) A copy of any resolution adopted as 5187  
provided in section 5705.19 or 5705.2111 of the Revised Code 5188  
shall be certified by the taxing authority to the board of 5189  
elections of the proper county not less than ninety days before 5190  
the general election in any year, and the board shall submit the 5191  
proposal to the electors of the subdivision at the succeeding 5192  
November election. In the case of a qualifying library levy, the 5193  
board shall submit the question to the electors of the library 5194  
district or association library district. Except as otherwise 5195  
provided in this division, a resolution to renew an existing 5196  
levy, regardless of the section of the Revised Code under which 5197  
the tax was imposed, shall not be placed on the ballot unless 5198  
the question is submitted at the general election held during 5199  
the last year the tax to be renewed may be extended on the real 5200  
and public utility property tax list and duplicate, or at any 5201  
election held in the ensuing year. The limitation of the 5202  
foregoing sentence does not apply to a resolution to renew and 5203  
increase or to renew part of an existing levy that was imposed 5204  
under section 5705.191 of the Revised Code to supplement the 5205  
general fund for the purpose of making appropriations for one or 5206  
more of the following purposes: for public assistance, human or 5207

social services, relief, welfare, hospitalization, health, and 5208  
support of general hospitals. The limitation of the second 5209  
preceding sentence also does not apply to a resolution that 5210  
proposes to renew two or more existing levies imposed under 5211  
section 5705.222 or division (L) of section 5705.19 of the 5212  
Revised Code, or under section 5705.21 or 5705.217 of the 5213  
Revised Code, in which case the question shall be submitted on 5214  
the date of the general or primary election held during the last 5215  
year at least one of the levies to be renewed may be extended on 5216  
the real and public utility property tax list and duplicate, or 5217  
at any election held during the ensuing year. For purposes of 5218  
this section, a levy shall be considered to be an "existing 5219  
levy" through the year following the last year it can be placed 5220  
on that tax list and duplicate. 5221

The board shall make the necessary arrangements for the 5222  
submission of such questions to the electors of such 5223  
subdivision, library district, or association library district, 5224  
and the election shall be conducted, canvassed, and certified in 5225  
the same manner as regular elections in such subdivision, 5226  
library district, or association library district for the 5227  
election of county officers. Notice of the election shall be 5228  
published in a newspaper of general circulation in the 5229  
subdivision, library district, or association library district 5230  
once a week for two consecutive weeks, or as provided in section 5231  
7.16 of the Revised Code, prior to the election. If the board of 5232  
elections operates and maintains a web site, the board of 5233  
elections shall post notice of the election on its web site for 5234  
thirty days prior to the election. The notice shall state the 5235  
purpose, the levy's estimated annual collections, the proposed 5236  
increase in rate expressed in dollars ~~and cents~~ for each one 5237  
hundred thousand dollars of ~~valuation~~ fair market value as well 5238



as in mills for each one dollar of ~~valuation taxable value~~, the 5239  
number of years during which the increase will be in effect, the 5240  
first month and year in which the tax will be levied, and the 5241  
time and place of the election. 5242

(B) The form of the ballots cast at an election held 5243  
pursuant to division (A) of this section shall be as follows: 5244

"An additional tax for the benefit of (name of subdivision 5245  
or public library) ..... for the purpose of (purpose stated 5246  
in the resolution) ....., that the county auditor estimates 5247  
will collect \$..... annually, at a rate not exceeding ..... 5248  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 5249  
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 5250  
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 5251  
value, for ..... (life of indebtedness or number of years the 5252  
levy is to run). 5253

For the Tax Levy
Against the Tax Levy

" 5254  
5255  
5256  
5257

(C) If the levy is to be in effect for a continuing period 5258  
of time, the notice of election and the form of ballot shall so 5259  
state instead of setting forth a specified number of years for 5260  
the levy. 5261

If the tax is to be placed on the current tax list, the 5262  
form of the ballot shall be modified by adding, after the 5263  
statement of the number of years the levy is to run, the phrase 5264  
", commencing in ..... (first year the tax is to be 5265  
levied), first due in calendar year ..... (first calendar 5266  
year in which the tax shall be due)." 5267

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

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

If the levy submitted is a levy under section 5705.72 of the Revised Code or a proposal to renew, increase, or decrease an existing levy imposed under that section, the name of the subdivision shall be "the unincorporated area of ..... (name of township)."

The question covered by such 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) A levy voted in excess of the ten-mill limitation

under this section shall be certified to the tax commissioner. 5298  
In the first year of the levy, it shall be extended on the tax 5299  
lists after the February settlement succeeding the election. If 5300  
the additional tax is to be placed upon the tax list of the 5301  
current year, as specified in the resolution providing for its 5302  
submission, the result of the election shall be certified 5303  
immediately after the canvass by the board of elections to the 5304  
taxing authority, who shall make the necessary levy and certify 5305  
it to the county auditor, who shall extend it on the tax lists 5306  
for collection. After the first year, the tax levy shall be 5307  
included in the annual tax budget that is certified to the 5308  
county budget commission. 5309

**Sec. 5705.251.** (A) A copy of a resolution adopted under 5310  
section 5705.212 or 5705.213 of the Revised Code shall be 5311  
certified by the board of education to the board of elections of 5312  
the proper county not less than ninety days before the date of 5313  
the election specified in the resolution, and the board of 5314  
elections shall submit the proposal to the electors of the 5315  
school district at a special election to be held on that date. 5316  
The board of elections shall make the necessary arrangements for 5317  
the submission of the question or questions to the electors of 5318  
the school district, and the election shall be conducted, 5319  
canvassed, and certified in the same manner as regular elections 5320  
in the school district for the election of county officers. 5321  
Notice of the election shall be published in a newspaper of 5322  
general circulation in the subdivision once a week for two 5323  
consecutive weeks, or as provided in section 7.16 of the Revised 5324  
Code, prior to the election. If the board of elections operates 5325  
and maintains a web site, the board of elections shall post 5326  
notice of the election on its web site for thirty days prior to 5327  
the election. 5328

(1) In the case of a resolution adopted under section 5329  
5705.212 of the Revised Code, the notice shall state separately, 5330  
for each tax being proposed, the purpose; the proposed increase 5331  
in rate, expressed in dollars ~~and cents~~ for each one hundred 5332  
thousand dollars of ~~valuation~~ fair market value as well as in 5333  
mills for each one dollar of ~~valuation~~ taxable value; the number 5334  
of years during which the increase will be in effect; and the 5335  
first calendar year in which the tax will be due. The notice 5336  
shall also state the original tax's estimated annual collections 5337  
and the estimated aggregate annual collections of all such 5338  
taxes. For an election on the question of a renewal levy, the 5339  
notice shall state the purpose; the levy's estimated annual 5340  
collections; the proposed rate, expressed in dollars ~~and cents~~ 5341  
for each one hundred thousand dollars of ~~valuation~~ fair market 5342  
value as well as in mills for each one dollar of ~~valuation~~ 5343  
taxable value; and the number of years the tax will be in 5344  
effect. If the resolution is adopted under division (C) of that 5345  
section, the rate of each tax being proposed shall be expressed 5346  
as both the total rate and the portion of the total rate to be 5347  
allocated to the qualifying school district and the portion to 5348  
be allocated to partnering community schools. 5349

(2) In the case of a resolution adopted under section 5350  
5705.213 of the Revised Code, the notice shall state the 5351  
purpose; the amount proposed to be raised by the tax in the 5352  
first year it is levied; the estimated average additional tax 5353  
rate for the first year it is proposed to be levied, expressed 5354  
in mills for each one dollar of ~~valuation~~ taxable value and in 5355  
dollars ~~and cents~~ for each one hundred thousand dollars of 5356  
~~valuation~~ fair market value; the number of years during which 5357  
the increase will be in effect; and the first calendar year in 5358  
which the tax will be due. The notice also shall state the 5359

amount by which the amount to be raised by the tax may be 5360  
increased in each year after the first year. The amount of the 5361  
allowable increase may be expressed in terms of a dollar 5362  
increase over, or a percentage of, the amount raised by the tax 5363  
in the immediately preceding year. For an election on the 5364  
question of a renewal levy, the notice shall state the purpose; 5365  
the amount proposed to be raised by the tax; the estimated tax 5366  
rate, expressed in mills for each one dollar of ~~valuation~~ 5367  
taxable value and in dollars ~~and cents~~ for each one hundred 5368  
thousand dollars of ~~valuation~~ fair market value; and the number 5369  
of years the tax will be in effect. 5370

In any case, the notice also shall state the time and 5371  
place of the election. 5372

(B) (1) The form of the ballot in an election on taxes 5373  
proposed under section 5705.212 of the Revised Code shall be as 5374  
follows: 5375

"Shall the ..... school district be authorized to 5376  
levy taxes for current expenses, the aggregate rate of which may 5377  
increase in ..... (number) increment(s) of not more than ..... 5378  
mill(s) for each ~~dollar \$1 of valuation taxable value~~, from an 5379  
original rate of ..... mill(s) for each ~~dollar \$1 of valuation~~ 5380  
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5381  
~~dollars and cents)~~ for each ~~one hundred dollars \$100,000 of~~ 5382  
valuation fair market value, that the county auditor estimates 5383  
will collect \$..... annually, to a maximum rate of ..... 5384  
mill(s) for each ~~dollar \$1 of valuation taxable value~~, which 5385  
amounts to \$..... ~~(rate expressed in dollars and cents)~~ for 5386  
each ~~one hundred dollars \$100,000 of valuation fair market~~ 5387  
value, that the county auditor estimates will collect \$..... 5388  
annually? The original tax is first proposed to be levied 5389

in ..... (the first year of the tax), and the incremental tax 5390  
in ..... (the first year of the increment) (if more than one 5391  
incremental tax is proposed in the resolution, the first year 5392  
that each incremental tax is proposed to be levied shall be 5393  
stated in the preceding format, and the increments shall be 5394  
referred to as the first, second, third, or fourth increment, 5395  
depending on their number). The aggregate rate of tax so 5396  
authorized will ..... (insert either, "expire with the 5397  
original rate of tax which shall be in effect for ..... years" 5398  
or "be in effect for a continuing period of time"). 5399

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

5400

5401

5402

"

5403

If the tax is proposed by a qualifying school district 5404  
under division (C) (1) of section 5705.212 of the Revised Code, 5405  
the form of the ballot shall be modified by adding, after the 5406  
phrase "each ~~dollar-\$1~~ of ~~valuation~~ taxable value," the 5407  
following: "(of which ..... mills is to be allocated to 5408  
partnering community schools)." 5409

(2) The form of the ballot in an election on the question 5410  
of a renewal levy under section 5705.212 of the Revised Code 5411  
shall be as follows: 5412

"Shall the ..... school district be authorized to 5413  
renew a tax for current expenses, that the county auditor 5414  
estimates will collect \$..... annually, at a rate not 5415  
exceeding ..... mills for each ~~dollar-\$1~~ of ~~valuation~~ 5416  
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5417  
~~dollars and cents)~~ for each one hundred dollars-\$100,000 of 5418

~~valuation fair market value~~, for ..... (number of years the  
levy shall be in effect, or a continuing period of time)?

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

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

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

"Shall the ..... school district be authorized to



renew a tax for current expenses which will raise \$..... 5478  
~~(dollars)~~, estimated by the county auditor to be ..... mills 5479  
for each ~~dollar \$1~~ of valuation taxable value, which amounts to 5480  
~~\$..... (rate expressed in dollars and cents)~~ for each ~~one-~~ 5481  
~~hundred dollars \$100,000~~ of valuation fair market value? The tax 5482  
shall be in effect for ..... (the number of years the levy 5483  
shall be in effect, or a continuing period of time). 5484

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the tax is to be placed on the current tax list, the 5485  
form of the ballot shall be modified by adding, after the 5486  
statement of the number of years the levy is to be in effect, 5487  
the phrase ", commencing in ..... (first year the tax is to 5488  
be levied), first due in calendar year ..... (first 5489  
calendar year in which the tax shall be due)." 5490  
5491  
5492  
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(D) The question covered by a resolution adopted under 5495  
section 5705.212 or 5705.213 of the Revised Code shall be 5496  
submitted as a separate question, but may be printed on the same 5497  
ballot with any other question submitted at the same election, 5498  
other than the election of officers. More than one question may 5499  
be submitted at the same election. 5500

(E) Taxes voted in excess of the ten-mill limitation under 5501  
division (B) or (C) of this section shall be certified to the 5502  
tax commissioner. If an additional tax is to be placed upon the 5503  
tax list of the current year, as specified in the resolution 5504  
providing for its submission, the result of the election shall 5505  
be certified immediately after the canvass by the board of 5506

elections to the board of education. The board of education 5507  
immediately shall make the necessary levy and certify it to the 5508  
county auditor, who shall extend it on the tax list for 5509  
collection. After the first year, the levy shall be included in 5510  
the annual tax budget that is certified to the county budget 5511  
commission. 5512

**Sec. 5705.261.** (A) The question of decrease of an 5513  
increased rate of levy approved for a continuing period of time 5514  
by the voters of a subdivision or, in the case of a qualifying 5515  
library levy, the voters of the library district or association 5516  
library district, may be initiated by the filing of a petition 5517  
with the board of elections of the proper county not less than 5518  
ninety days before the general election in any year requesting 5519  
that an election be held on such question. Such petition shall 5520  
state the amount of the proposed decrease in the rate of levy 5521  
and shall be signed by qualified electors residing in the 5522  
subdivision, library district, or association library district 5523  
equal in number to at least ten per cent of the total number of 5524  
votes cast in the subdivision, library district, or association 5525  
library district for the office of governor at the most recent 5526  
general election for that office. Only one such petition may be 5527  
filed during each five-year period following the election at 5528  
which the voters approved the increased rate for a continuing 5529  
period of time. 5530

After determination by it that such petition is valid, the 5531  
board of elections shall ~~submit~~ do both of the following: 5532

(1) Request that the county auditor certify to the board 5533  
an estimate of the levy's annual collections in the same manner 5534  
as required for a tax levy under section 5705.03 of the Revised 5535  
Code. If the subdivision, library district, or association 5536

library district is located in more than one county, the county 5537  
auditor shall obtain from the county auditor of each other 5538  
county in which the subdivision or district is located the tax 5539  
valuation applicable to the portion of the subdivision or 5540  
district in that county. 5541

The county auditor shall certify such information to the 5542  
board of elections within ten days after receiving the board's 5543  
request. 5544

(2) Submit the question to the electors of the 5545  
subdivision, library district, or association library district 5546  
at the succeeding general election pursuant to division (B) of 5547  
this section. The 5548

(B) The election shall be conducted, canvassed, and 5549  
certified in the same manner as regular elections in such 5550  
subdivision, library district, or association library district 5551  
for county offices. Notice of the election shall be published in 5552  
a newspaper of general circulation in the district once a week 5553  
for two consecutive weeks, or as provided in section 7.16 of the 5554  
Revised Code, prior to the election. If the board of elections 5555  
operates and maintains a web site, the board of elections shall 5556  
post notice of the election on its web site for thirty days 5557  
prior to the election. The notice shall state the purpose, the 5558  
levy's estimated annual collections, the amount of the proposed 5559  
decrease in rate, expressed in mills for each one dollar of 5560  
taxable value and dollars for each one hundred thousand dollars 5561  
of fair market value, and the time and place of the election. 5562  
The form of the ballot cast at such election shall be prescribed 5563  
by the secretary of state but must include all information 5564  
required to be included in the notice. The question covered by 5565  
~~such~~ the petition shall be submitted as a separate proposition 5566

but it may be printed on the same ballot with any other 5567  
propositions submitted at the same election other than the 5568  
election of officers. If a majority of the qualified electors 5569  
voting on the question of a decrease at such election approve 5570  
the proposed decrease in rate, the result of the election shall 5571  
be certified immediately after the canvass by the board of 5572  
elections to the appropriate taxing authority, which shall 5573  
thereupon, after the current year, cease to levy such increased 5574  
rate or levy such tax at such reduced rate upon the ~~duplicate-~~ 5575  
tax list of the subdivision, library district, or association 5576  
library district. If notes have been issued in anticipation of 5577  
the collection of such levy, the taxing authority shall continue 5578  
to levy and collect under authority of the election authorizing 5579  
the original levy such amounts as will be sufficient to pay the 5580  
principal of and interest on such anticipation notes as the same 5581  
fall due. 5582

In the case of a levy for the current expenses of a 5583  
qualifying school district and of partnering community schools 5584  
imposed under section 5705.192, division (B) of section 5705.21, 5585  
division (C) of section 5705.212, or division (J) of section 5586  
5705.218 of the Revised Code for a continuing period of time, 5587  
the rate allocated to the school district and to partnering 5588  
community schools shall each be decreased by a number of mills 5589  
per dollar that is proportionate to the decrease in the rate of 5590  
the levy in proportion to the rate at which the levy was imposed 5591  
before the decrease. 5592

**Sec. 5705.55.** (A) The board of directors of a lake 5593  
facilities authority, by a vote of two-thirds of all its 5594  
members, may at any time declare by resolution that the amount 5595  
of taxes which may be raised within the ten-mill limitation by 5596  
levies on the current tax duplicate will be insufficient to 5597

provide an adequate amount for the necessary requirements of the 5598  
authority, that it is necessary to levy a tax in excess of such 5599  
limitation for any of the purposes specified in divisions (A), 5600  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5601  
that the question of such additional tax levy shall be submitted 5602  
by the board to the electors residing within the boundaries of 5603  
the impacted lake district on the day of a primary or general 5604  
election. The resolution shall conform to section 5705.19 of the 5605  
Revised Code, except that the tax levy may be in effect for no 5606  
more than five years, as set forth in the resolution, unless the 5607  
levy is for the payment of debt charges, and the total number of 5608  
mills levied for each dollar of taxable valuation that may be 5609  
levied under this section for any tax year shall not exceed one 5610  
mill. If the levy is for the payment of debt charges, the levy 5611  
shall be for the life of the bond indebtedness. 5612

The resolution shall specify the date of holding the 5613  
election, which shall not be earlier than ninety days after the 5614  
adoption and certification of the resolution to the board of 5615  
elections. The resolution shall not include a levy on the 5616  
current tax list and duplicate unless the election is to be held 5617  
at or prior to the first Tuesday after the first Monday in 5618  
November of the current tax year. 5619

The resolution shall be certified to the board of 5620  
elections of the proper county or counties not less than ninety 5621  
days before the date of the election. The resolution shall go 5622  
into immediate effect upon its passage, and no publication of 5623  
the resolution shall be necessary other than that provided in 5624  
the notice of election. Section 5705.25 of the Revised Code 5625  
shall govern the arrangements for the submission of such 5626  
question and other matters concerning the election, to which 5627  
that section refers, except that the election shall be held on 5628

the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of directors may forthwith make the necessary levy within the boundaries of the impacted lake district at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. The tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

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

"A tax for the benefit of (name of lake facilities authority) ..... for the purpose of ....., that the county auditor estimates will collect \$..... annually, 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~~ \$100,000 of valuation fair market value, for ..... (life of indebtedness or number of years the levy is to run).

For the Tax Levy
Against the Tax Levy

"

(C) On approval of the levy, notes may be issued in anticipation of the collection of the proceeds of the tax levy, other than the proceeds to be received for the payment of bond debt charges, in the amount and manner and at the times as are provided in section 5705.193 of the Revised Code, for the

issuance of notes by a county in anticipation of the proceeds of 5658  
a tax levy. The lake facilities authority may borrow money in 5659  
anticipation of the collection of current revenues as provided 5660  
in section 133.10 of the Revised Code. 5661

(D) If a tax is levied under this section in a tax year, 5662  
no other taxing authority of a subdivision or taxing unit, 5663  
including a port authority, may levy a tax on property in the 5664  
impacted lake district in the same tax year if the purpose of 5665  
the levy is substantially the same as the purpose for which the 5666  
lake facilities authority of the impacted lake district was 5667  
created. 5668

**Sec. 5748.01.** As used in this chapter: 5669

(A) "School district income tax" means an income tax 5670  
adopted under one of the following: 5671

(1) Former section 5748.03 of the Revised Code as it 5672  
existed prior to its repeal by Amended Substitute House Bill No. 5673  
291 of the 115th general assembly; 5674

(2) Section 5748.03 of the Revised Code as enacted in 5675  
Substitute Senate Bill No. 28 of the 118th general assembly; 5676

(3) Section 5748.08 of the Revised Code as enacted in 5677  
Amended Substitute Senate Bill No. 17 of the 122nd general 5678  
assembly; 5679

(4) Section 5748.021 of the Revised Code; 5680

(5) Section 5748.081 of the Revised Code; 5681

(6) Section 5748.09 of the Revised Code. 5682

(B) "Individual" means an individual subject to the tax 5683  
levied by section 5747.02 of the Revised Code. 5684

(C) "Estate" means an estate subject to the tax levied by	5685
section 5747.02 of the Revised Code.	5686
(D) "Taxable year" means a taxable year as defined in	5687
division (M) of section 5747.01 of the Revised Code.	5688
(E) "Taxable income" means:	5689
(1) In the case of an individual, one of the following, as	5690
specified in the resolution imposing the tax:	5691
(a) Ohio adjusted gross income for the taxable year as	5692
defined in division (A) of section 5747.01 of the Revised Code,	5693
less the exemptions provided by section 5747.02 of the Revised	5694
Code, plus any amount deducted under division (A) (31) of section	5695
5747.01 of the Revised Code for the taxable year;	5696
(b) Wages, salaries, tips, and other employee compensation	5697
to the extent included in Ohio adjusted gross income as defined	5698
in section 5747.01 of the Revised Code, and net earnings from	5699
self-employment, as defined in section 1402(a) of the Internal	5700
Revenue Code, to the extent included in Ohio adjusted gross	5701
income.	5702
(2) In the case of an estate, taxable income for the	5703
taxable year as defined in division (S) of section 5747.01 of	5704
the Revised Code.	5705
(F) "Resident" of the school district means:	5706
(1) An individual who is a resident of this state as	5707
defined in division (I) of section 5747.01 of the Revised Code	5708
during all or a portion of the taxable year and who, during all	5709
or a portion of such period of state residency, is domiciled in	5710
the school district or lives in and maintains a permanent place	5711
of abode in the school district;	5712



(2) An estate of a decedent who, at the time of death, was domiciled in the school district. 5713  
5714

(G) "School district income" means: 5715

(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. 5716  
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5718  
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(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. 5723  
5724  
5725

(H) "Taxpayer" means an individual or estate having school district income upon which a school district income tax is imposed. 5726  
5727  
5728

(I) "School district purposes" means any of the purposes for which a tax may be levied pursuant to division (A) of section 5705.21 of the Revised Code, including the combined purposes authorized by section 5705.217 of the Revised Code. 5729  
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5731  
5732

(J) "Fair market value" has the same meaning as in section 5705.01 of the Revised Code. 5733  
5734

**Sec. 5748.02.** (A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 5735  
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the Revised Code or taxable income of individuals as defined in 5742  
division (E) (1) (b) of that section. A copy of the resolution 5743  
shall be certified to the tax commissioner no later than one 5744  
hundred days prior to the date of the election at which the 5745  
board intends to propose a levy under this section. Upon receipt 5746  
of the copy of the resolution, the tax commissioner shall 5747  
estimate both of the following: 5748

(1) The property tax rate that would have to be imposed in 5749  
the current year by the district to produce an equivalent amount 5750  
of money; 5751

(2) The income tax rate that would have had to have been 5752  
in effect for the current year to produce an equivalent amount 5753  
of money from a school district income tax. 5754

Within ten days of receiving the copy of the board's 5755  
resolution, the commissioner shall prepare these estimates and 5756  
certify them to the board. Upon receipt of the certification, 5757  
the board may adopt a resolution proposing an income tax under 5758  
division (B) of this section at the estimated rate contained in 5759  
the certification rounded to the nearest one-fourth of one per 5760  
cent. The commissioner's certification applies only to the 5761  
board's proposal to levy an income tax at the election for which 5762  
the board requested the certification. If the board intends to 5763  
submit a proposal to levy an income tax at any other election, 5764  
it shall request another certification for that election in the 5765  
manner prescribed in this division. 5766

(B) (1) Upon the receipt of a certification from the tax 5767  
commissioner under division (A) of this section, a majority of 5768  
the members of a board of education may adopt a resolution 5769  
proposing the levy of an annual tax for school district purposes 5770  
on school district income. The proposed levy may be for a 5771

continuing period of time or for a specified number of years. 5772  
The resolution shall set forth the purpose for which the tax is 5773  
to be imposed, the rate of the tax, which shall be the rate set 5774  
forth in the commissioner's certification rounded to the nearest 5775  
one-fourth of one per cent, the number of years the tax will be 5776  
levied or that it will be levied for a continuing period of 5777  
time, the date on which the tax shall take effect, which shall 5778  
be the first day of January of any year following the year in 5779  
which the question is submitted, and the date of the election at 5780  
which the proposal shall be submitted to the electors of the 5781  
district, which shall be on the date of a primary, general, or 5782  
special election the date of which is consistent with section 5783  
3501.01 of the Revised Code. The resolution shall specify 5784  
whether the income that is to be subject to the tax is taxable 5785  
income of individuals and estates as defined in divisions (E) (1) 5786  
(a) and (2) of section 5748.01 of the Revised Code or taxable 5787  
income of individuals as defined in division (E) (1) (b) of that 5788  
section. The specification shall be the same as the 5789  
specification in the resolution adopted and certified under 5790  
division (A) of this section. 5791

If the tax is to be levied for current expenses and 5792  
permanent improvements, the resolution shall apportion the 5793  
annual rate of the tax. The apportionment may be the same or 5794  
different for each year the tax is levied, but the respective 5795  
portions of the rate actually levied each year for current 5796  
expenses and for permanent improvements shall be limited by the 5797  
apportionment. 5798

If the board of education currently imposes an income tax 5799  
pursuant to this chapter that is due to expire and a question is 5800  
submitted under this section for a proposed income tax to take 5801  
effect upon the expiration of the existing tax, the board may 5802

specify in the resolution that the proposed tax renews the 5803  
expiring tax. Two or more expiring income taxes may be renewed 5804  
under this paragraph if the taxes are due to expire on the same 5805  
date. If the tax rate being proposed is no higher than the total 5806  
tax rate imposed by the expiring tax or taxes, the resolution 5807  
may state that the proposed tax is not an additional income tax. 5808

(2) A board of education adopting a resolution under 5809  
division (B)(1) of this section proposing a school district 5810  
income tax for a continuing period of time and limited to the 5811  
purpose of current expenses may propose in that resolution to 5812  
reduce the rate or rates of one or more of the school district's 5813  
property taxes levied for a continuing period of time in excess 5814  
of the ten-mill limitation for the purpose of current expenses. 5815  
The reduction in the rate of a property tax may be any amount, 5816  
expressed in mills ~~per~~for each one dollar in valuation taxable 5817  
value and in dollars for each one hundred thousand dollars in 5818  
fair market value, not exceeding the rate at which the tax is 5819  
authorized to be levied. The reduction in the rate of a tax 5820  
shall first take effect for the tax year that includes the day 5821  
on which the school district income tax first takes effect, and 5822  
shall continue for each tax year that both the school district 5823  
income tax and the property tax levy are in effect. 5824

In addition to the matters required to be set forth in the 5825  
resolution under division (B)(1) of this section, a resolution 5826  
containing a proposal to reduce the rate of one or more property 5827  
taxes shall state for each such tax the maximum rate at which it 5828  
currently may be levied and the maximum rate at which the tax 5829  
could be levied after the proposed reduction, expressed in mills 5830  
~~per~~for each one dollar in valuation taxable value and in 5831  
dollars for each one hundred thousand dollars in fair market 5832  
value, and that the tax is levied for a continuing period of 5833

time. 5834

A board proposing to reduce the rate of one or more 5835  
property taxes under division (B) (2) of this section shall 5836  
comply with division (B) of section 5705.03 of the Revised Code. 5837

If a board of education proposes to reduce the rate of one 5838  
or more property taxes under division (B) (2) of this section, 5839  
the board, when it makes the certification required under 5840  
division (A) of this section, shall designate the specific levy 5841  
or levies to be reduced, the maximum rate at which each levy 5842  
currently is authorized to be levied, and the rate by which each 5843  
levy is proposed to be reduced. The tax commissioner, when 5844  
making the certification to the board under division (A) of this 5845  
section, also shall certify the reduction in the total effective 5846  
tax rate for current expenses for each class of property that 5847  
would have resulted if the proposed reduction in the rate or 5848  
rates had been in effect the previous tax year. As used in this 5849  
paragraph, "effective tax rate" has the same meaning as in 5850  
section 323.08 of the Revised Code. 5851

(C) A resolution adopted under division (B) of this 5852  
section shall go into immediate effect upon its passage, and no 5853  
publication of the resolution shall be necessary other than that 5854  
provided for in the notice of election. Immediately after its 5855  
adoption and at least ninety days prior to the election at which 5856  
the question will appear on the ballot, a copy of the resolution 5857  
and, if applicable, the county auditor's certifications under 5858  
section 5705.03 of the Revised Code shall be certified to the 5859  
board of elections of the proper county, which shall submit the 5860  
proposal to the electors on the date specified in the 5861  
resolution. The form of the ballot shall be as provided in 5862  
section 5748.03 of the Revised Code. Publication of notice of 5863

the election shall be made in a newspaper of general circulation 5864  
in the county once a week for two consecutive weeks, or as 5865  
provided in section 7.16 of the Revised Code, prior to the 5866  
election. If the board of elections operates and maintains a web 5867  
site, the board of elections shall post notice of the election 5868  
on its web site for thirty days prior to the election. The 5869  
notice shall contain the time and place of the election and the 5870  
question to be submitted to the electors. The question covered 5871  
by the resolution shall be submitted as a separate proposition, 5872  
but may be printed on the same ballot with any other proposition 5873  
submitted at the same election, other than the election of 5874  
officers. 5875

(D) No board of education shall submit the question of a 5876  
tax on school district income to the electors of the district 5877  
more than twice in any calendar year. If a board submits the 5878  
question twice in any calendar year, one of the elections on the 5879  
question shall be held on the date of the general election. 5880

(E) (1) No board of education may submit to the electors of 5881  
the district the question of a tax on school district income on 5882  
the taxable income of individuals as defined in division (E) (1) 5883  
(b) of section 5748.01 of the Revised Code if that tax would be 5884  
in addition to an existing tax on the taxable income of 5885  
individuals and estates as defined in divisions (E) (1) (a) and 5886  
(2) of that section. 5887

(2) No board of education may submit to the electors of 5888  
the district the question of a tax on school district income on 5889  
the taxable income of individuals and estates as defined in 5890  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5891  
Code if that tax would be in addition to an existing tax on the 5892  
taxable income of individuals as defined in division (E) (1) (b) 5893

of that section. 5894

**Sec. 5748.03.** (A) The form of the ballot on a question 5895  
submitted to the electors under section 5748.02 of the Revised 5896  
Code shall be as follows: 5897

"Shall an annual income tax of ..... (state the proposed 5898  
rate of tax) on the school district income of individuals and of 5899  
estates be imposed by ..... (state the name of the school 5900  
district), for ..... (state the number of years the tax would 5901  
be levied, or that it would be levied for a continuing period of 5902  
time), beginning ..... (state the date the tax would first 5903  
take effect), for the purpose of ..... (state the purpose of 5904  
the tax)? 5905

FOR THE TAX
AGAINST THE TAX

5906  
5907  
5908

" 5909

(B) (1) If the question submitted to electors proposes a 5910  
school district income tax only on the taxable income of 5911  
individuals as defined in division (E) (1) (b) of section 5748.01 5912  
of the Revised Code, the form of the ballot shall be modified by 5913  
stating that the tax is to be levied on the "earned income of 5914  
individuals residing in the school district" in lieu of the 5915  
"school district income of individuals and of estates." 5916

(2) If the question submitted to electors proposes to 5917  
renew one or more expiring income tax levies, the ballot shall 5918  
be modified by adding the following language immediately after 5919  
the name of the school district that would impose the tax: "to 5920  
renew an income tax (or income taxes) expiring at the end 5921  
of ..... (state the last year the existing income tax or 5922

taxes may be levied)." 5923

(3) If the question includes a proposal under division (B) 5924  
(2) of section 5748.02 of the Revised Code to reduce the rate of 5925  
one or more school district property taxes, the ballot shall 5926  
state that the purpose of the school district income tax is for 5927  
current expenses, and the form of the ballot shall be modified 5928  
by adding the following language immediately after the statement 5929  
of the purpose of the proposed income tax: ", and shall the rate 5930  
of an existing tax on property, currently levied for the purpose 5931  
of current expenses at the rate of ..... mills, be REDUCED 5932  
to ..... mills for each \$1 of taxable value, which amounts to 5933  
a reduction from \$..... to \$..... for each \$100,000 of fair 5934  
market value, that the county auditor estimates will collect 5935  
\$..... annually, the reduction continuing until any such time as 5936  
the income tax is repealed." In lieu of "for the tax" and 5937  
"against the tax," the phrases "for the issue" and "against the 5938  
issue," respectively, shall be used. If a board of education 5939  
proposes a reduction in the rates of more than one tax, the 5940  
ballot language shall be modified accordingly to express the 5941  
rates at which those taxes currently are levied and the rates to 5942  
which the taxes will be reduced. 5943

(C) The board of elections shall certify the results of 5944  
the election to the board of education and to the tax 5945  
commissioner. If a majority of the electors voting on the 5946  
question vote in favor of it, the income tax, the applicable 5947  
provisions of Chapter 5747. of the Revised Code, and the 5948  
reduction in the rate or rates of existing property taxes if the 5949  
question included such a reduction shall take effect on the date 5950  
specified in the resolution. If the question approved by the 5951  
voters includes a reduction in the rate of a school district 5952  
property tax, the board of education shall not levy the tax at a 5953



rate greater than the rate to which the tax is reduced, unless 5954  
the school district income tax is repealed in an election under 5955  
section 5748.04 of the Revised Code. 5956

(D) If the rate at which a property tax is levied and 5957  
collected is reduced pursuant to a question approved under this 5958  
section, the tax commissioner shall compute the percentage 5959  
required to be computed for that tax under division (D) of 5960  
section 319.301 of the Revised Code each year the rate is 5961  
reduced as if the tax had been levied in the preceding year at 5962  
the rate at which it has been reduced. If the rate of a property 5963  
tax increases due to the repeal of the school district income 5964  
tax pursuant to section 5748.04 of the Revised Code, the tax 5965  
commissioner, for the first year for which the rate increases, 5966  
shall compute the percentage as if the tax in the preceding year 5967  
had been levied at the rate at which the tax was authorized to 5968  
be levied prior to any rate reduction. 5969

**Sec. 5748.04.** (A) The question of the repeal of a school 5970  
district income tax levied for more than five years may be 5971  
initiated not more than once in any five-year period by filing 5972  
with the board of elections of the appropriate counties not 5973  
later than ninety days before the general election in any year 5974  
after the year in which it is approved by the electors a 5975  
petition requesting that an election be held on the question. 5976  
The petition shall be signed by qualified electors residing in 5977  
the school district levying the income tax equal in number to 5978  
ten per cent of those voting for governor at the most recent 5979  
gubernatorial election. 5980

The board of elections shall determine whether the 5981  
petition is valid, and if it so determines, it shall ~~submit~~do 5982  
both of the following: 5983

(1) Submit the question to the electors of the district at 5984  
the next general election; 5985

(2) If the rate of one or more property tax levies was 5986  
reduced for the duration of the income tax levy pursuant to 5987  
division (B) (2) of section 5748.02 of the Revised Code, request 5988  
that the county auditor certify to the board an estimate of the 5989  
levies' annual collections for the first year in which the 5990  
levies are increased in the same manner as required for a tax 5991  
levy under section 5705.03 of the Revised Code. 5992

The county auditor shall certify such information to the 5993  
board of elections within ten days after receiving the board's 5994  
request. If a school district is located in more than one 5995  
county, the county auditor shall obtain from the county auditor 5996  
of each other county in which the district is located the tax 5997  
valuation applicable to the portion of the district in that 5998  
county. ~~The~~ 5999

The election shall be conducted, canvassed, and certified 6000  
in the same manner as regular elections for county offices in 6001  
the county. Notice of the election shall be published in a 6002  
newspaper of general circulation in the district once a week for 6003  
two consecutive weeks, or as provided in section 7.16 of the 6004  
Revised Code, prior to the election. If the board of elections 6005  
operates and maintains a web site, the board of elections shall 6006  
post notice of the election on its web site for thirty days 6007  
prior to the election. The notice shall state the purpose, time, 6008  
and place of the election. The form of the ballot cast at the 6009  
election shall be as follows: 6010

"Shall the annual income tax of ..... per cent, currently 6011  
levied on the school district income of individuals and estates 6012  
by ..... (state the name of the school district) for the 6013

purpose of ..... (state purpose of the tax), be repealed? 6014

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

6015

6016

6017

"

6018

(B) (1) If the tax is imposed on taxable income as defined 6019  
in division (E) (1) (b) of section 5748.01 of the Revised Code, 6020  
the form of the ballot shall be modified by stating that the tax 6021  
currently is levied on the "earned income of individuals 6022  
residing in the school district" in lieu of the "school district 6023  
income of individuals and estates." 6024

(2) If the rate of one or more property tax levies was 6025  
reduced for the duration of the income tax levy pursuant to 6026  
division (B) (2) of section 5748.02 of the Revised Code, the form 6027  
of the ballot shall be modified by adding the following language 6028  
immediately after "repealed": ", and shall the rate of an 6029  
existing tax on property for the purpose of current expenses, 6030  
which rate was reduced for the duration of the income tax, be 6031  
INCREASED from ..... mills to ..... mills ~~per one dollar for~~ 6032  
each \$1 of valuation-taxable value which amounts to an increase 6033  
from \$..... to \$..... for each \$100,000 of fair market value, 6034  
that the county auditor estimates will collect \$..... annually, 6035  
beginning in ..... (state the first year for which the rate of 6036  
the property tax will increase)." In lieu of "for repeal of the 6037  
income tax" and "against repeal of the income tax," the phrases 6038  
"for the issue" and "against the issue," respectively, shall be 6039  
substituted. 6040

(3) If the rate of more than one property tax was reduced 6041  
for the duration of the income tax, the ballot language shall be 6042

modified accordingly to express the rates at which those taxes 6043  
currently are levied and the rates to which the taxes would be 6044  
increased. 6045

(C) The question covered by the petition shall be 6046  
submitted as a separate proposition, but it may be printed on 6047  
the same ballot with any other proposition submitted at the same 6048  
election other than the election of officers. If a majority of 6049  
the qualified electors voting on the question vote in favor of 6050  
it, the result shall be certified immediately after the canvass 6051  
by the board of elections to the board of education of the 6052  
school district and the tax commissioner, who shall thereupon, 6053  
after the current year, cease to levy the tax, except that if 6054  
notes have been issued pursuant to section 5748.05 of the 6055  
Revised Code the tax commissioner shall continue to levy and 6056  
collect under authority of the election authorizing the levy an 6057  
annual amount, rounded upward to the nearest one-fourth of one 6058  
per cent, as will be sufficient to pay the debt charges on the 6059  
notes as they fall due. 6060

(D) If a school district income tax repealed pursuant to 6061  
this section was approved in conjunction with a reduction in the 6062  
rate of one or more school district property taxes as provided 6063  
in division (B) (2) of section 5748.02 of the Revised Code, then 6064  
each such property tax may be levied after the current year at 6065  
the rate at which it could be levied prior to the reduction, 6066  
subject to any adjustments required by the county budget 6067  
commission pursuant to Chapter 5705. of the Revised Code. Upon 6068  
the repeal of a school district income tax under this section, 6069  
the board of education may resume levying a property tax, the 6070  
rate of which has been reduced pursuant to a question approved 6071  
under section 5748.02 of the Revised Code, at the rate the board 6072  
originally was authorized to levy the tax. A reduction in the 6073

rate of a property tax under section 5748.02 of the Revised Code 6074  
is a reduction in the rate at which a board of education may 6075  
levy that tax only for the period during which a school district 6076  
income tax is levied prior to any repeal pursuant to this 6077  
section. The resumption of the authority to levy the tax upon 6078  
such a repeal does not constitute a tax levied in excess of the 6079  
one per cent limitation prescribed by Section 2 of Article XII, 6080  
Ohio Constitution, or in excess of the ten-mill limitation. 6081

(E) This section does not apply to school district income 6082  
tax levies that are levied for five or fewer years. 6083

**Sec. 5748.08.** (A) The board of education of a city, local, 6084  
or exempted village school district, at any time by a vote of 6085  
two-thirds of all its members, may declare by resolution that it 6086  
may be necessary for the school district to do all of the 6087  
following: 6088

(1) Raise a specified amount of money for school district 6089  
purposes by levying an annual tax on school district income; 6090

(2) Issue general obligation bonds for permanent 6091  
improvements, stating in the resolution the necessity and 6092  
purpose of the bond issue and the amount, approximate date, 6093  
estimated rate of interest, and maximum number of years over 6094  
which the principal of the bonds may be paid; 6095

(3) Levy a tax outside the ten-mill limitation to pay debt 6096  
charges on the bonds and any anticipatory securities; 6097

(4) Submit the question of the school district income tax 6098  
and bond issue to the electors of the district at a special 6099  
election. 6100

The resolution shall specify whether the income that is to 6101  
be subject to the tax is taxable income of individuals and 6102

estates as defined in divisions (E) (1) (a) and (2) of section 6103  
5748.01 of the Revised Code or taxable income of individuals as 6104  
defined in division (E) (1) (b) of that section. 6105

On adoption of the resolution, the board shall certify a 6106  
copy of it to the tax commissioner and the county auditor no 6107  
later than one hundred five days prior to the date of the 6108  
special election at which the board intends to propose the 6109  
income tax and bond issue. Not later than ten days of receipt of 6110  
the resolution, the tax commissioner, in the same manner as 6111  
required by division (A) of section 5748.02 of the Revised Code, 6112  
shall estimate the rates designated in divisions (A) (1) and (2) 6113  
of that section and certify them to the board. Not later than 6114  
ten days of receipt of the resolution, the county auditor shall 6115  
estimate and certify to the board the average annual property 6116  
tax rate required throughout the stated maturity of the bonds to 6117  
pay debt charges on the bonds and the amount the levy is 6118  
estimated to collect for each tax year it is levied, in the same 6119  
manner as under division (C) of section 133.18 of the Revised 6120  
Code. 6121

(B) On receipt of the tax commissioner's and county 6122  
auditor's certifications prepared under division (A) of this 6123  
section, the board of education of the city, local, or exempted 6124  
village school district, by a vote of two-thirds of all its 6125  
members, may adopt a resolution proposing for a specified number 6126  
of years or for a continuing period of time the levy of an 6127  
annual tax for school district purposes on school district 6128  
income and declaring that the amount of taxes that can be raised 6129  
within the ten-mill limitation will be insufficient to provide 6130  
an adequate amount for the present and future requirements of 6131  
the school district; that it is necessary to issue general 6132  
obligation bonds of the school district for specified permanent 6133

improvements and to levy an additional tax in excess of the ten- 6134  
mill limitation to pay the debt charges on the bonds and any 6135  
anticipatory securities; and that the question of the bonds and 6136  
taxes shall be submitted to the electors of the school district 6137  
at a special election, which shall not be earlier than ninety 6138  
days after certification of the resolution to the board of 6139  
elections, and the date of which shall be consistent with 6140  
section 3501.01 of the Revised Code. The resolution shall 6141  
specify all of the following: 6142

(1) The purpose for which the school district income tax 6143  
is to be imposed and the rate of the tax, which shall be the 6144  
rate set forth in the tax commissioner's certification rounded 6145  
to the nearest one-fourth of one per cent; 6146

(2) Whether the income that is to be subject to the tax is 6147  
taxable income of individuals and estates as defined in 6148  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6149  
Code or taxable income of individuals as defined in division (E) 6150  
(1) (b) of that section. The specification shall be the same as 6151  
the specification in the resolution adopted and certified under 6152  
division (A) of this section. 6153

(3) The number of years the tax will be levied, or that it 6154  
will be levied for a continuing period of time; 6155

(4) The date on which the tax shall take effect, which 6156  
shall be the first day of January of any year following the year 6157  
in which the question is submitted; 6158

(5) The amount of the estimated average annual property 6159  
tax levy, expressed in mills for each one dollar of taxable 6160  
value and dollars for each one hundred thousand dollars of fair 6161  
market value, as certified by the county auditor under division 6162

(A) of this section; 6163

(6) The amount the property tax is estimated to collect 6164  
for each tax year it is levied, as certified by the county 6165  
auditor's estimate of the average annual property tax rate 6166  
required throughout the stated maturity of the bonds to pay debt 6167  
charges on the bonds auditor under division (A) of this section. 6168

(C) A resolution adopted under division (B) of this 6169  
section shall go into immediate effect upon its passage, and no 6170  
publication of the resolution shall be necessary other than that 6171  
provided for in the notice of election. Immediately after its 6172  
adoption and at least ninety days prior to the election at which 6173  
the question will appear on the ballot, the board of education 6174  
shall certify a copy of the resolution, along with copies of the 6175  
auditor's estimate and its resolution under division (A) of this 6176  
section, to the board of elections of the proper county. The 6177  
board of education shall make the arrangements for the 6178  
submission of the question to the electors of the school 6179  
district, and the election shall be conducted, canvassed, and 6180  
certified in the same manner as regular elections in the 6181  
district for the election of county officers. 6182

The resolution shall be put before the electors as one 6183  
ballot question, with a majority vote indicating approval of the 6184  
school district income tax, the bond issue, and the levy to pay 6185  
debt charges on the bonds and any anticipatory securities. The 6186  
board of elections shall publish the notice of the election in a 6187  
newspaper of general circulation in the school district once a 6188  
week for two consecutive weeks, or as provided in section 7.16 6189  
of the Revised Code, prior to the election. If the board of 6190  
elections operates and maintains a web site, it also shall post 6191  
notice of the election on its web site for thirty days prior to 6192



the election. The notice of election shall state all of the	6193
following:	6194
(1) The questions to be submitted to the electors;	6195
(2) The rate of the school district income tax;	6196
(3) The principal amount of the proposed bond issue;	6197
(4) The permanent improvements for which the bonds are to be issued;	6198 6199
(5) The maximum number of years over which the principal of the bonds may be paid;	6200 6201
(6) <u>The estimated annual collections of the property tax, as certified by the county auditor;</u>	6202 6203
<u>(7) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value;</u>	6204 6205 6206 6207 6208
<del>(7)</del> <u>(8) The time and place of the special election.</u>	6209
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	6210 6211
"Shall the ..... school district be authorized to do both of the following:	6212 6213
(1) Impose an annual income tax of ..... (state the proposed rate of tax) on the school district income of individuals and of estates, for ..... (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning ..... (state the date the tax would first take effect), for the purpose of .....	6214 6215 6216 6217 6218 6219

(state the purpose of the tax)? 6220

(2) Issue bonds for the purpose of ..... in the 6221  
principal amount of \$....., to be repaid annually over a 6222  
maximum period of ..... years, and levy a property tax outside 6223  
the ten-mill limitation estimated by the county auditor to 6224  
collect \$..... annually and to average over the bond repayment 6225  
period ..... mills for each ~~one dollar~~ ~~\$1 of tax valuation~~ 6226  
taxable value, which amounts to \$..... ~~(rate expressed in~~ 6227  
~~cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for 6228  
each ~~\$100~~ \$100,000 of tax valuation fair market value, to pay 6229  
the annual debt charges on the bonds, and to pay debt charges on 6230  
any notes issued in anticipation of those bonds? 6231

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

6232  
6233  
6234

" 6235

(E) If the question submitted to electors proposes a 6236  
school district income tax only on the taxable income of 6237  
individuals as defined in division (E) (1) (b) of section 5748.01 6238  
of the Revised Code, the form of the ballot shall be modified by 6239  
stating that the tax is to be levied on the "earned income of 6240  
individuals residing in the school district" in lieu of the 6241  
"school district income of individuals and of estates." 6242

(F) The board of elections promptly shall certify the 6243  
results of the election to the tax commissioner and the county 6244  
auditor of the county in which the school district is located. 6245  
If a majority of the electors voting on the question vote in 6246  
favor of it, the income tax and the applicable provisions of 6247  
Chapter 5747. of the Revised Code shall take effect on the date 6248

specified in the resolution, and the board of education may 6249  
proceed with issuance of the bonds and with the levy and 6250  
collection of the property taxes to pay debt charges on the 6251  
bonds, at the additional rate or any lesser rate in excess of 6252  
the ten-mill limitation. Any securities issued by the board of 6253  
education under this section are Chapter 133. securities, as 6254  
that term is defined in section 133.01 of the Revised Code. 6255

(G) After approval of a question under this section, the 6256  
board of education may anticipate a fraction of the proceeds of 6257  
the school district income tax in accordance with section 6258  
5748.05 of the Revised Code. Any anticipation notes under this 6259  
division shall be issued as provided in section 133.24 of the 6260  
Revised Code, shall have principal payments during each year 6261  
after the year of their issuance over a period not to exceed 6262  
five years, and may have a principal payment in the year of 6263  
their issuance. 6264

(H) The question of repeal of a school district income tax 6265  
levied for more than five years may be initiated and submitted 6266  
in accordance with section 5748.04 of the Revised Code. 6267

(I) No board of education shall submit a question under 6268  
this section to the electors of the school district more than 6269  
twice in any calendar year. If a board submits the question 6270  
twice in any calendar year, one of the elections on the question 6271  
shall be held on the date of the general election. 6272

**Sec. 5748.09.** (A) The board of education of a city, local, 6273  
or exempted village school district, at any time by a vote of 6274  
two-thirds of all its members, may declare by resolution that it 6275  
may be necessary for the school district to do all of the 6276  
following: 6277

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income; 6278  
6279

(2) Levy an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, stating in the resolution the amount of money to be raised each year for such purpose; 6280  
6281  
6282  
6283

(3) Submit the question of the school district income tax and property tax to the electors of the district at a special election. 6284  
6285  
6286

The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E) (1) (b) of that section. 6287  
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On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A) (1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board. 6292  
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(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this 6305  
6306

section, the board of education of the city, local, or exempted 6307  
village school district, by a vote of two-thirds of all its 6308  
members, may adopt a resolution declaring that the amount of 6309  
taxes that can be raised by all tax levies the district is 6310  
authorized to impose, when combined with state and federal 6311  
revenues, will be insufficient to provide an adequate amount for 6312  
the present and future requirements of the school district, and 6313  
that it is therefore necessary to levy, for a specified number 6314  
of years or for a continuing period of time, an annual tax for 6315  
school district purposes on school district income, and to levy, 6316  
for a specified number of years not exceeding ten or for a 6317  
continuing period of time, an additional property tax in excess 6318  
of the ten-mill limitation for the purpose of providing for the 6319  
necessary requirements of the district, and declaring that the 6320  
question of the school district income tax and property tax 6321  
shall be submitted to the electors of the school district at a 6322  
special election, which shall not be earlier than ninety days 6323  
after certification of the resolution to the board of elections, 6324  
and the date of which shall be consistent with section 3501.01 6325  
of the Revised Code. The resolution shall specify all of the 6326  
following: 6327

(1) The purpose for which the school district income tax 6328  
is to be imposed and the rate of the tax, which shall be the 6329  
rate set forth in the tax commissioner's certification rounded 6330  
to the nearest one-fourth of one per cent; 6331

(2) Whether the income that is to be subject to the tax is 6332  
taxable income of individuals and estates as defined in 6333  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6334  
Code or taxable income of individuals as defined in division (E) 6335  
(1) (b) of that section. The specification shall be the same as 6336  
the specification in the resolution adopted and certified under 6337

division (A) of this section. 6338

(3) The number of years the school district income tax 6339  
will be levied, or that it will be levied for a continuing 6340  
period of time; 6341

(4) The date on which the school district income tax shall 6342  
take effect, which shall be the first day of January of any year 6343  
following the year in which the question is submitted; 6344

(5) The amount of money it is necessary to raise for the 6345  
purpose of providing for the necessary requirements of the 6346  
district for each year the property tax is to be imposed; 6347

(6) The number of years the property tax will be levied, 6348  
or that it will be levied for a continuing period of time; 6349

(7) The tax list upon which the property tax shall be 6350  
first levied, which may be the current year's tax list; 6351

(8) The amount of the average tax levy, expressed in 6352  
dollars ~~and cents~~ for each one hundred thousand dollars of 6353  
~~valuation~~ fair market value as well as in mills for each one 6354  
dollar of ~~valuation~~ taxable value, estimated by the county 6355  
auditor under division (A) of this section. 6356

(C) A resolution adopted under division (B) of this 6357  
section shall go into immediate effect upon its passage, and no 6358  
publication of the resolution shall be necessary other than that 6359  
provided for in the notice of election. Immediately after its 6360  
adoption and at least ninety days prior to the election at which 6361  
the question will appear on the ballot, the board of education 6362  
shall certify a copy of the resolution, along with copies of the 6363  
county auditor's certification and the resolution under division 6364  
(A) of this section, to the board of elections of the proper 6365  
county. The board of education shall make the arrangements for 6366

the submission of the question to the electors of the school 6367  
district, and the election shall be conducted, canvassed, and 6368  
certified in the same manner as regular elections in the 6369  
district for the election of county officers. 6370

The resolution shall be put before the electors as one 6371  
ballot question, with a majority vote indicating approval of the 6372  
school district income tax and the property tax. The board of 6373  
elections shall publish the notice of the election in a 6374  
newspaper of general circulation in the school district once a 6375  
week for two consecutive weeks, or as provided in section 7.16 6376  
of the Revised Code, prior to the election. If the board of 6377  
elections operates and maintains a web site, also shall post 6378  
notice of the election on its web site for thirty days prior to 6379  
the election. The notice of election shall state all of the 6380  
following: 6381

(1) The questions to be submitted to the electors as a 6382  
single ballot question; 6383

(2) The rate of the school district income tax; 6384

(3) The number of years the school district income tax 6385  
will be levied or that it will be levied for a continuing period 6386  
of time; 6387

(4) The annual proceeds of the proposed property tax levy 6388  
for the purpose of providing for the necessary requirements of 6389  
the district; 6390

(5) The number of years during which the property tax levy 6391  
shall be levied, or that it shall be levied for a continuing 6392  
period of time; 6393

(6) The estimated average additional tax rate of the 6394  
property tax, expressed in dollars ~~and cents~~ for each one 6395

hundred thousand dollars of ~~valuation~~ fair market value as well 6396  
as in mills for each one dollar of ~~valuation~~ taxable value, 6397  
outside the limitation imposed by Section 2 of Article XII, Ohio 6398  
Constitution, as certified by the county auditor; 6399

(7) The time and place of the special election. 6400

(D) The form of the ballot on a question submitted to the 6401  
electors under this section shall be as follows: 6402

"Shall the ..... school district be authorized to do both 6403  
of the following: 6404

(1) Impose an annual income tax of ..... (state the 6405  
proposed rate of tax) on the school district income of 6406  
individuals and of estates, for ..... (state the number of 6407  
years the tax would be levied, or that it would be levied for a 6408  
continuing period of time), beginning ..... (state the date 6409  
the tax would first take effect), for the purpose of ..... 6410  
(state the purpose of the tax)? 6411

(2) Impose a property tax levy outside of the ten-mill 6412  
limitation for the purpose of providing for the necessary 6413  
requirements of the district in the sum of \$..... 6414  
(here insert annual amount the levy is to produce), estimated by 6415  
the county auditor to average ..... ~~(here insert~~ 6416  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 6417  
taxable value, which amounts to \$..... ~~(here insert~~ 6418  
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6419  
~~dollars~~ \$100,000 of ~~valuation~~ fair market value, 6420  
for ..... (state the number of years the tax is to be 6421  
imposed or that it will be imposed for a continuing period of 6422  
time), commencing in ..... (first year the tax is to be 6423  
levied), first due in calendar year ..... (first calendar 6424



year in which the tax shall be due)? 6425

FOR THE INCOME TAX AND PROPERTY TAX	6426
AGAINST THE INCOME TAX AND PROPERTY TAX	6427

" 6428

If the question submitted to electors proposes a school 6430  
district income tax only on the taxable income of individuals as 6431  
defined in division (E)(1)(b) of section 5748.01 of the Revised 6432  
Code, the form of the ballot shall be modified by stating that 6433  
the tax is to be levied on the "earned income of individuals 6434  
residing in the school district" in lieu of the "school district 6435  
income of individuals and of estates." 6436

(E) The board of elections promptly shall certify the 6437  
results of the election to the tax commissioner and the county 6438  
auditor of the county in which the school district is located. 6439  
If a majority of the electors voting on the question vote in 6440  
favor of it: 6441

(1) The income tax and the applicable provisions of 6442  
Chapter 5747. of the Revised Code shall take effect on the date 6443  
specified in the resolution. 6444

(2) The board of education of the school district may make 6445  
the additional property tax levy necessary to raise the amount 6446  
specified on the ballot for the purpose of providing for the 6447  
necessary requirements of the district. The property tax levy 6448  
shall be included in the next tax budget that is certified to 6449  
the county budget commission. 6450

(F)(1) After approval of a question under this section, 6451  
the board of education may anticipate a fraction of the proceeds 6452

of the school district income tax in accordance with section 6453  
5748.05 of the Revised Code. Any anticipation notes under this 6454  
division shall be issued as provided in section 133.24 of the 6455  
Revised Code, shall have principal payments during each year 6456  
after the year of their issuance over a period not to exceed 6457  
five years, and may have a principal payment in the year of 6458  
their issuance. 6459

(2) After the approval of a question under this section 6460  
and prior to the time when the first tax collection from the 6461  
property tax levy can be made, the board of education may 6462  
anticipate a fraction of the proceeds of the levy and issue 6463  
anticipation notes in an amount not exceeding the total 6464  
estimated proceeds of the levy to be collected during the first 6465  
year of the levy. Any anticipation notes under this division 6466  
shall be issued as provided in section 133.24 of the Revised 6467  
Code, shall have principal payments during each year after the 6468  
year of their issuance over a period not to exceed five years, 6469  
and may have a principal payment in the year of their issuance. 6470

(G) (1) The question of repeal of a school district income 6471  
tax levied for more than five years may be initiated and 6472  
submitted in accordance with section 5748.04 of the Revised 6473  
Code. 6474

(2) A property tax levy for a continuing period of time 6475  
may be reduced in the manner provided under section 5705.261 of 6476  
the Revised Code. 6477

(H) No board of education shall submit a question under 6478  
this section to the electors of the school district more than 6479  
twice in any calendar year. If a board submits the question 6480  
twice in any calendar year, one of the elections on the question 6481  
shall be held on the date of the general election. 6482

(I) If the electors of the school district approve a 6483  
question under this section, and if the last calendar year the 6484  
school district income tax is in effect and the last calendar 6485  
year of collection of the property tax are the same, the board 6486  
of education of the school district may propose to submit under 6487  
this section the combined question of a school district income 6488  
tax to take effect upon the expiration of the existing income 6489  
tax and a property tax to be first collected in the calendar 6490  
year after the calendar year of last collection of the existing 6491  
property tax, and specify in the resolutions adopted under this 6492  
section that the proposed taxes would renew the existing taxes. 6493  
The form of the ballot on a question submitted to the electors 6494  
under division (I) of this section shall be as follows: 6495

"Shall the ..... school district be authorized to do 6496  
both of the following: 6497

(1) Impose an annual income tax of ..... (state the 6498  
proposed rate of tax) on the school district income of 6499  
individuals and of estates to renew an income tax expiring at 6500  
the end of ..... (state the last year the existing income tax 6501  
may be levied) for ..... (state the number of years the tax 6502  
would be levied, or that it would be levied for a continuing 6503  
period of time), beginning ..... (state the date the tax would 6504  
first take effect), for the purpose of ..... (state the 6505  
purpose of the tax)? 6506

(2) Impose a property tax levy renewing an existing levy 6507  
outside of the ten-mill limitation for the purpose of providing 6508  
for the necessary requirements of the district in the sum of 6509  
\$. . . . . (here insert annual amount the levy is to 6510  
produce), estimated by the county auditor to 6511  
average ..... ~~(here insert number of mills)~~ mills 6512

for each ~~one dollar~~ \$1 of valuation taxable value, which amounts 6513  
to \$..... ~~(here insert rate expressed in dollars and~~ 6514  
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 6515  
market value, for ..... (state the number of years the 6516  
tax is to be imposed or that it will be imposed for a continuing 6517  
period of time), commencing in ..... (first year the tax 6518  
is to be levied), first due in calendar year ..... (first 6519  
calendar year in which the tax shall be due)? 6520

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

" 6524

If the question submitted to electors proposes a school 6525  
district income tax only on the taxable income of individuals as 6526  
defined in division (E) (1) (b) of section 5748.01 of the Revised 6527  
Code, the form of the ballot shall be modified by stating that 6528  
the tax is to be levied on the "earned income of individuals 6529  
residing in the school district" in lieu of the "school district 6530  
income of individuals and of estates." 6531

The question of a renewal levy under this division shall 6532  
not be placed on the ballot unless the question is submitted on 6533  
a date on which a special election may be held under section 6534  
3501.01 of the Revised Code, except for the first Tuesday after 6535  
the first Monday in February and August, during the last year 6536  
the property tax levy to be renewed may be extended on the real 6537  
and public utility property tax list and duplicate, or at any 6538  
election held in the ensuing year. 6539

(J) If the electors of the school district approve a 6540  
question under this section, the board of education of the 6541

school district may propose to renew either or both of the 6542  
existing taxes as individual ballot questions in accordance with 6543  
section 5748.02 of the Revised Code for the school district 6544  
income tax, or section 5705.194 of the Revised Code for the 6545  
property tax. 6546

**Section 2.** That existing sections 133.18, 306.32, 306.322, 6547  
345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 6548  
511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 6549  
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6550  
3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6551  
5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6552  
5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6553  
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6554  
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6555  
repealed. 6556

**Section 3.** This act applies to elections held on or after 6557  
the one hundredth day after the effective date of this act. 6558

**Section 4.** The General Assembly, applying the principle 6559  
stated in division (B) of section 1.52 of the Revised Code that 6560  
amendments are to be harmonized if reasonably capable of 6561  
simultaneous operation, finds that the following sections, 6562  
presented in this act as composites of the sections as amended 6563  
by the acts indicated, are the resulting versions of the 6564  
sections in effect prior to the effective date of the sections 6565  
as presented in this act: 6566

Section 133.18 of the Revised Code as amended by both Am. 6567  
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 6568  
of the 129th General Assembly. 6569

Section 5705.218 of the Revised Code as amended by both 6570

Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General  
Assembly.

6571

6572