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Am. H. B. No. 140

Representative Merrin

Cosponsors: Representatives Roemer, Young, T., Brinkman, Callender, Carruthers, Click, Cross, Cutrona, Edwards, Fowler Arthur, Holmes, Householder, John, Johnson, Jones, Jordan, LaRe, Lipps, Loychik, McClain, Plummer, Riedel, Seitz, Stein, Stephens, Stewart, Stoltzfus, Swearingen, Wiggam, Young, B.

Senators Cirino, Gavarone, Huffman, S., Lang, McColley, Peterson, Schaffer

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) 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~~7~~ 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~~ the county auditor's appraised value and in 62
mills for each one dollar of ~~tax valuation~~ taxable value, that 63
the county auditor estimates to be required throughout the 64
stated maturity of the bonds to pay the debt charges on the 65
bonds. In calculating the estimated average annual property tax 66
levy for this purpose, the county auditor shall assume that the 67
bonds are issued in one series bearing interest and maturing in 68
substantially equal principal amounts in each year over the 69
maximum number of years over which the principal of the bonds 70
may be paid as stated in that legislation, and that the amount 71
of the tax valuation of the subdivision for the current year 72
remains the same throughout the maturity of the bonds. If the 73
tax valuation for the current year is not determined, the county 74
auditor shall base the calculation on the estimated amount of 75
the tax valuation submitted by the county auditor to the county 76

budget commission. If the subdivision is located in more than 77
one county, the county auditor shall obtain the assistance of 78
the county auditors of the other counties, and those county 79
auditors shall provide assistance, in establishing the tax 80
valuation of the subdivision for purposes of certifying the 81
estimated average annual property tax levy. 82

(D) After receiving the county auditor's advice under 83
division (C) of this section, the taxing authority by 84
legislation may determine to proceed with submitting the 85
question of the issue of securities, and shall, not later than 86
the ninetieth day before the day of the election, file the 87
following with the board of elections: 88

(1) Copies of the legislation provided for in divisions 89
(B) and (D) of this section; 90

(2) The amount of the estimated average annual property 91
tax levy, expressed in ~~cents or dollars and cents~~ for each one 92
hundred thousand dollars of tax valuation the county auditor's 93
appraised value and in mills for each one dollar of ~~tax~~ 94
~~valuation taxable value~~, as estimated and certified to the 95
taxing authority by the county auditor. 96

(E) (1) The board of elections shall prepare the ballots 97
and make other necessary arrangements for the submission of the 98
question to the electors of the subdivision. If the subdivision 99
is located in more than one county, the board shall inform the 100
boards of elections of the other counties of the filings with 101
it, and those other boards shall if appropriate make the other 102
necessary arrangements for the election in their counties. The 103
election shall be conducted, canvassed, and certified in the 104
manner provided in Title XXXV of the Revised Code. 105

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

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

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

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

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

(d) The estimated additional average annual property tax levy, expressed in ~~cents or dollars and cents~~ for each one hundred thousand dollars of tax valuation the county auditor's appraised value and in mills for each one dollar of ~~tax valuation taxable value~~, to be levied outside the tax limitation, as estimated and certified to the taxing authority by the county auditor;

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

~~(F)(1)~~ (F) The form of the ballot to be used at the

election shall be substantially either of the following, as 135
applicable: 136

~~(a)~~ (1) "Shall bonds be issued by the _____ (name 137
of subdivision) for the purpose of _____ (purpose of the 138
bond issue) in the principal amount of \$_____ (principal 139
amount of the bond issue), to be repaid annually over a maximum 140
period of _____ (the maximum number of years over which the 141
principal of the bonds may be paid) years, and an annual levy of 142
property taxes be made outside the _____ (as applicable, 143
"ten-mill" or "___ charter tax") limitation, estimated by the 144
county auditor to average over the repayment period of the bond 145
issue _____ ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 146
~~of tax valuation~~ taxable value, which amounts to \$_____ 147
~~(rate expressed in cents or dollars and cents, such as "36-~~ 148
~~cents" or "\$1.41")~~ ~~for each one hundred dollars~~ \$100,000 of tax- 149
~~valuation~~ the county auditor's appraised value, commencing in 150
_____ (first year the tax will be levied), first due in 151
calendar year _____ (first calendar year in which the tax 152
shall be due), to pay the annual debt charges on the bonds, and 153
to pay debt charges on any notes issued in anticipation of those 154
bonds? 155

156

	For the bond issue
	Against the bond issue

~~(b)~~ (2) In the case of an election held pursuant to 157
legislation adopted under section 3375.43 or 3375.431 of the 158
Revised Code: 159

"Shall bonds be issued for _____ (name of library) 160
for the purpose of _____ (purpose of the bond issue), in 161
the principal amount of \$_____ (amount of the bond issue) 162
by _____ (the name of the subdivision that is to issue the 163
bonds and levy the tax) as the issuer of the bonds, to be repaid 164
annually over a maximum period of _____ (the maximum number 165
of years over which the principal of the bonds may be paid) 166
years, and an annual levy of property taxes be made outside the 167
ten-mill limitation, estimated by the county auditor to average 168
over the repayment period of the bond issue _____ ~~(number~~ 169
~~of mills)~~ mills for each ~~one dollar \$1 of tax valuation taxable~~ 170
~~value~~, which amounts to \$_____ ~~(rate expressed in cents or~~ 171
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 172
~~hundred dollars \$100,000 of tax valuation the county auditor's~~ 173
~~appraised value~~, commencing in _____ (first year the tax 174
will be levied), first due in calendar year _____ (first 175
calendar year in which the tax shall be due), to pay the annual 176
debt charges on the bonds, and to pay debt charges on any notes 177
issued in anticipation of those bonds? 178

179

	For the bond issue	
	Against the bond issue	"

~~(2) The purpose for which the bonds are to be issued shall~~ 180
~~be printed in the space indicated, in boldface type.~~ 181

(G) The board of elections shall promptly certify the 182
results of the election to the tax commissioner, the county 183
auditor of each county in which any part of the subdivision is 184

located, and the fiscal officer of the subdivision. The 185
election, including the proceedings for and result of the 186
election, is incontestable other than in a contest filed under 187
section 3515.09 of the Revised Code in which the plaintiff 188
prevails. 189

(H) If a majority of the electors voting upon the question 190
vote for it, the taxing authority of the subdivision may proceed 191
under sections 133.21 to 133.33 of the Revised Code with the 192
issuance of the securities and with the levy and collection of a 193
property tax outside the tax limitation during the period the 194
securities are outstanding sufficient in amount to pay the debt 195
charges on the securities, including debt charges on any 196
anticipatory securities required to be paid from that tax. If 197
legislation passed under section 133.22 or 133.23 of the Revised 198
Code authorizing those securities is filed with the county 199
auditor on or before the last day of November, the amount of the 200
voted property tax levy required to pay debt charges or 201
estimated debt charges on the securities payable in the 202
following year shall if requested by the taxing authority be 203
included in the taxes levied for collection in the following 204
year under section 319.30 of the Revised Code. 205

(I) (1) If, before any securities authorized at an election 206
under this section are issued, the net indebtedness of the 207
subdivision exceeds that applicable to that subdivision or those 208
securities, then and so long as that is the case none of the 209
securities may be issued. 210

(2) No securities authorized at an election under this 211
section may be initially issued after the first day of the sixth 212
January following the election, but this period of limitation 213
shall not run for any time during which any part of the 214

permanent improvement for which the securities have been 215
authorized, or the issuing or validity of any part of the 216
securities issued or to be issued, or the related proceedings, 217
is involved or questioned before a court or a commission or 218
other tribunal, administrative agency, or board. 219

(3) Securities representing a portion of the amount 220
authorized at an election that are issued within the applicable 221
limitation on net indebtedness are valid and in no manner 222
affected by the fact that the balance of the securities 223
authorized cannot be issued by reason of the net indebtedness 224
limitation or lapse of time. 225

(4) Nothing in this division (I) shall be interpreted or 226
applied to prevent the issuance of securities in an amount to 227
fund or refund anticipatory securities lawfully issued. 228

(5) The limitations of divisions (I) (1) and (2) of this 229
section do not apply to any securities authorized at an election 230
under this section if at least ten per cent of the principal 231
amount of the securities, including anticipatory securities, 232
authorized has theretofore been issued, or if the securities are 233
to be issued for the purpose of participating in any federally 234
or state-assisted program. 235

(6) The certificate of the fiscal officer of the 236
subdivision is conclusive proof of the facts referred to in this 237
division. 238

(J) As used in this section, "the county auditor's 239
appraised value" has the same meaning as in section 5705.01 of 240
the Revised Code. 241

Sec. 306.32. Any county, or any two or more counties, 242
municipal corporations, or townships, or any combination of 243

these, may create a regional transit authority by the adoption 244
of a resolution or ordinance by the board of county 245
commissioners of each county, the legislative authority of each 246
municipal corporation, and the board of township trustees of 247
each township which is to create or to join in the creation of 248
the regional transit authority. The resolution or ordinance 249
shall state: 250

(A) The necessity for the creation of a regional transit 251
authority; 252

(B) The counties, municipal corporations, or townships 253
which are to create or to join in the creation of the regional 254
transit authority; 255

(C) The official name by which the regional transit 256
authority shall be known; 257

(D) The place in which the principal office of the 258
regional transit authority will be located or the manner in 259
which it may be selected; 260

(E) The number, term, and compensation, or method for 261
establishing compensation, of the members of the board of 262
trustees of the regional transit authority. Compensation shall 263
not exceed fifty dollars for each board and committee meeting 264
attended by a member, except that if compensation is provided 265
annually it shall not exceed six thousand dollars for the 266
president of the board or four thousand eight hundred dollars 267
for each other board member. 268

(F) The manner in which vacancies on the board of trustees 269
of the regional transit authority shall be filled; 270

(G) The manner and to what extent the expenses of the 271
regional transit authority shall be apportioned among the 272

counties, municipal corporations, and townships creating it;	273
(H) The purposes, including the kinds of transit	274
facilities, for which the regional transit authority is	275
organized.	276
The regional transit authority provided for in the	277
resolution or ordinance shall be deemed to be created upon the	278
adoption of the resolution or ordinance by the board of county	279
commissioners of each county, the legislative authority of each	280
municipal corporation, and the board of township trustees of	281
each township enumerated in the resolution or ordinance.	282
The resolution or ordinance creating a regional transit	283
authority may be amended to include additional counties,	284
municipal corporations, or townships or for any other purpose,	285
by the adoption of the amendment by the board of county	286
commissioners of each county, the legislative authority of each	287
municipal corporation, and the board of township trustees of	288
each township which has created or joined or proposes to join	289
the regional transit authority.	290
After each county, municipal corporation, and township	291
which has created or joined or proposes to join the regional	292
transit authority has adopted its resolution or ordinance	293
approving inclusion of additional counties, municipal	294
corporations, or townships in the regional transit authority, a	295
copy of each resolution or ordinance shall be filed with the	296
clerk of the board of the county commissioners of each county,	297
the clerk of the legislative authority of each municipal	298
corporation, and the fiscal officer of the board of trustees of	299
each township proposed to be included in the regional transit	300
authority. The inclusion is effective when all such filing has	301
been completed, unless the regional transit authority to which	302

territory is to be added has authority to levy an ad valorem tax 303
on property, or a sales tax, within its territorial boundaries, 304
in which event the inclusion shall become effective on the 305
sixtieth day after the last such filing is accomplished, unless, 306
prior to the expiration of the sixty-day period, qualified 307
electors residing in the area proposed to be added to the 308
regional transit authority, equal in number to at least ten per 309
cent of the qualified electors from the area who voted for 310
governor at the last gubernatorial election, file a petition of 311
referendum against the inclusion. Any petition of referendum 312
filed under this section shall be filed at the office of the 313
secretary of the board of trustees of the regional transit 314
authority. The person presenting the petition shall be given a 315
receipt containing on it the time of the day, the date, and the 316
purpose of the petition. The secretary of the board of trustees 317
of the regional transit authority shall cause the appropriate 318
board or boards of elections to check the sufficiency of 319
signatures on any petition of referendum filed under this 320
section and, if found to be sufficient, shall present the 321
petition to the board of trustees at a meeting of said board 322
which occurs not later than thirty days following the filing of 323
said petition. Upon presentation to the board of trustees of a 324
petition of referendum against the proposed inclusion, the board 325
of trustees shall promptly certify the proposal to the board or 326
boards of elections for the purpose of having the proposal 327
placed on the ballot at the next general or primary election 328
which occurs not less than ninety days after the date of the 329
meeting of said board, or at a special election, the date of 330
which shall be specified in the certification, which date shall 331
be not less than ninety days after the date of such meeting of 332
the board. Signatures on a petition of referendum may be 333
withdrawn up to and including the meeting of the board of 334

trustees certifying the proposal to the appropriate board or 335
boards of elections. If territory of more than one county, 336
municipal corporation, or township is to be added to the 337
regional transit authority, the electors of the territories of 338
the counties, municipal corporations, or townships which are to 339
be added shall vote as a district, and the majority affirmative 340
vote shall be determined by the vote cast in the district as a 341
whole. ~~Upon~~ 342

If the proposal would extend the levy of an existing 343
property tax to the territory to be added to the regional 344
transit authority, the board of trustees of the regional transit 345
authority and the county auditor shall proceed in the same 346
manner as required for a tax levy under section 5705.03 of the 347
Revised Code, except that the levy's annual collections shall be 348
estimated assuming that the additional territory has been added 349
to the regional transit authority. 350

Upon certification of a proposal to the appropriate board 351
or boards of elections pursuant to this section, the board or 352
boards of election shall make the necessary arrangements for the 353
submission of the question to the electors of the territory to 354
be added to the regional transit authority qualified to vote on 355
the question, and the election shall be held, canvassed, and 356
certified in the manner provided for the submission of tax 357
levies under section 5705.191 of the Revised Code, except that 358
the question appearing on the ballot shall read: 359

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

maximum tax rate or rates) be levied for all transit purposes?" 365

If the tax is a tax on property, the ballot shall express 366
the levy's estimated annual collections, and the rate shall be 367
expressed numerically in mills for each one dollar of taxable 368
value and the estimated effective rate shall be expressed 369
numerically in dollars for each one hundred thousand dollars of 370
the county auditor's appraised value. 371

If the question is approved by at least a majority of the 372
electors voting on the question, the joinder is immediately 373
effective, and the regional transit authority may extend the 374
levy of the tax against all the taxable property within the 375
territory which has been added. If the question is approved at a 376
general election or at a special election occurring prior to the 377
general election but after the fifteenth day of July, the 378
regional transit authority may amend its budget and resolution 379
adopted pursuant to section 5705.34 of the Revised Code, and the 380
levy shall be placed on the current tax list and duplicate and 381
collected as other taxes are collected from all taxable property 382
within the territorial boundaries of the regional transit 383
authority, including the territory within each political 384
subdivision added as a result of the election. 385

The territorial boundaries of a regional transit authority 386
shall be coextensive with the territorial boundaries of the 387
counties, municipal corporations, and townships included within 388
the regional transit authority, provided that the same area may 389
be included in more than one regional transit authority so long 390
as the regional transit authorities are not organized for 391
purposes as provided for in the resolutions or ordinances 392
creating the same, and any amendments to them, relating to the 393
same kinds of transit facilities; and provided further, that if 394

a regional transit authority includes only a portion of an 395
entire county, a regional transit authority for the same 396
purposes may be created in the remaining portion of the same 397
county by resolution of the board of county commissioners acting 398
alone or in conjunction with municipal corporations and 399
townships as provided in this section. 400

No regional transit authority shall be organized after 401
January 1, 1975, to include any area already included in a 402
regional transit authority, except that any regional transit 403
authority organized after June 29, 1974, and having territorial 404
boundaries entirely within a single county shall, upon adoption 405
by the board of county commissioners of the county of a 406
resolution creating a regional transit authority including 407
within its territorial jurisdiction the existing regional 408
transit authority and for purposes including the purposes for 409
which the existing regional transit authority was created, be 410
dissolved and its territory included in such new regional 411
transit authority. Any resolution creating such a new regional 412
transit authority shall make adequate provision for satisfaction 413
of the obligations of the dissolved regional transit authority. 414

As used in this section, "the county auditor's appraised 415
value" and "estimated effective rate" have the same meanings as 416
in section 5705.01 of the Revised Code. 417

Sec. 306.322. (A) For any regional transit authority that 418
levies a property tax and that includes in its membership 419
political subdivisions that are located in a county having a 420
population of at least four hundred thousand according to the 421
most recent federal census, the procedures of this section apply 422
until November 5, 2013, and are in addition to and an 423
alternative to those established in sections 306.32 and 306.321 424

of the Revised Code for joining to the regional transit 425
authority additional counties, municipal corporations, or 426
townships. 427

(B) Any municipal corporation or township may adopt a 428
resolution or ordinance proposing to join a regional transit 429
authority described in division (A) of this section. In its 430
resolution or ordinance, the political subdivision may propose 431
joining the regional transit authority for a limited period of 432
three years or without a time limit. 433

(C) The political subdivision proposing to join the 434
regional transit authority shall submit a copy of its resolution 435
or ordinance to the legislative authority of each municipal 436
corporation and the board of trustees of each township 437
comprising the regional transit authority. Within thirty days of 438
receiving the resolution or ordinance for inclusion in the 439
regional transit authority, the legislative authority of each 440
municipal corporation and the board of trustees of each township 441
shall consider the question of whether to include the additional 442
subdivision in the regional transit authority, shall adopt a 443
resolution or ordinance approving or rejecting the inclusion of 444
the additional subdivision, and shall present its resolution or 445
ordinance to the board of trustees of the regional transit 446
authority. 447

(D) If a majority of the political subdivisions comprising 448
the regional transit authority approve the inclusion of the 449
additional political subdivision, the board of trustees of the 450
regional transit authority, not later than the tenth day 451
following the day on which the last ordinance or resolution is 452
presented, shall notify the subdivision proposing to join the 453
regional transit authority that it may certify the proposal to 454

the board of elections for the purpose of having the proposal 455
placed on the ballot at the next general election or at a 456
special election conducted on the day of the next primary 457
election that occurs not less than ninety days after the 458
resolution or ordinance is certified to the board of elections. 459

If the board of trustees of the regional transit authority 460
proposes to extend the levy of an existing property tax to the 461
territory to be added to the regional transit authority, the 462
board and the county auditor shall proceed in the same manner as 463
required for a tax levy under section 5705.03 of the Revised 464
Code, except that the levy's annual collections shall be 465
estimated assuming that the additional territory has been added 466
to the regional transit authority. 467

(E) Upon certification of a proposal to the board of 468
elections pursuant to this section, the board of elections shall 469
make the necessary arrangements for the submission of the 470
question to the electors of the territory to be included in the 471
regional transit authority qualified to vote on the question, 472
and the election shall be held, canvassed, and certified in the 473
same manner as regular elections for the election of officers of 474
the subdivision proposing to join the regional transit 475
authority, except that, if the resolution proposed the inclusion 476
without a time limitation the question appearing on the ballot 477
shall read: 478

"Shall the territory within the _____ 479
(Name or names of political subdivisions to be joined) be added 480
to _____ (Name) regional transit 481
authority?" and shall a(n) _____ (here insert type of tax 482
or taxes) at a rate ~~of taxation~~ not to exceed ____ (here insert 483
maximum tax rate or rates) be levied for all transit purposes?" 484

If the resolution proposed the inclusion with a three-year 485
time limitation, the question appearing on the ballot shall 486
read: 487

"Shall the territory within the _____ 488
(Name or names of political subdivisions to be joined) be added 489
to _____ (Name) regional transit 490
authority?" for three years and shall a(n) _____ (here 491
insert type of tax or taxes) at a rate ~~of taxation~~ not to exceed 492
_____ (here insert maximum tax rate or rates) be levied for all 493
transit purposes for three years?" 494

In either case, if the tax is a tax on property, the 495
ballot shall express the levy's estimated annual collections, 496
and the rate shall be expressed numerically in mills for each 497
one dollar of taxable value and the estimated effective rate 498
shall be expressed numerically in dollars for each one hundred 499
thousand dollars of the county auditor's appraised value. 500

(F) If the question is approved by at least a majority of 501
the electors voting on the question, the addition of the new 502
territory is effective six months from the date of the 503
certification of its passage, and the regional transit authority 504
may extend the levy of the tax against all the taxable property 505
within the territory that was added. If the question is approved 506
at a general election or at a special election occurring prior 507
to the general election but after the fifteenth day of July, the 508
regional transit authority may amend its budget and resolution 509
adopted pursuant to section 5705.34 of the Revised Code, and the 510
levy shall be placed on the current tax list and duplicate and 511
collected as other taxes are collected from all taxable property 512
within the territorial boundaries of the regional transit 513
authority, including the territory within the political 514

subdivision added as a result of the election. If the budget of 515
the regional transit authority is amended pursuant to this 516
paragraph, the county auditor shall prepare and deliver an 517
amended certificate of estimated resources to reflect the change 518
in anticipated revenues of the regional transit authority. 519

(G) If the question is approved by at least a majority of 520
the electors voting on the question, the board of trustees of 521
the regional transit authority immediately shall amend the 522
resolution or ordinance creating the regional transit authority 523
to include the additional political subdivision. 524

(H) If the question approved by a majority of the electors 525
voting on the question added the subdivision for three years, 526
the territory of the additional municipal corporation or 527
township in the regional transit authority shall be removed from 528
the territory of the regional transit authority three years 529
after the date the territory was added, as determined in the 530
effective date of the election, and shall no longer be a part of 531
that authority without any further action by either the 532
political subdivisions that were included in the authority prior 533
to submitting the question to the electors or of the political 534
subdivision added to the authority as a result of the election. 535
The regional transit authority reduced to its territory as it 536
existed prior to the inclusion of the additional municipal 537
corporation or township shall be entitled to levy and collect 538
any property taxes that it was authorized to levy and collect 539
prior to the enlargement of its territory and for which 540
authorization has not expired, as if the enlargement had not 541
occurred. 542

(I) As used in this section, "the county auditor's 543
appraised value" and "estimated effective rate" have the same 544

meanings as in section 5705.01 of the Revised Code. 545

Sec. 345.01. ~~The~~ (A) As used in this chapter, "the county auditor's appraised value" has the same meaning as in section 5705.01 of the Revised Code. 546
547
548

(B) The taxing authority of any municipal corporation, 549
township, or county, at any time not less than one hundred days 550
prior to a general election in any year, by a vote of two-thirds 551
of all members of the taxing authority, may, and upon 552
presentation to the clerk or fiscal officer, as the case may be, 553
of the taxing authority of a petition signed by not less than 554
two per cent of the electors of the political subdivision, as 555
shown at the preceding general election held in the subdivision, 556
shall, declare by resolution that the amount of taxes which may 557
be raised within the ten-mill limitation will be insufficient to 558
provide an adequate amount for the necessary requirements of the 559
subdivision, and that it is necessary to levy taxes in excess of 560
the limitation for either or both of the following purposes: 561

~~(A)~~ (1) For purchasing a site, and for erecting, 562
equipping, and furnishing, or for establishing a memorial to 563
commemorate the services of all members and veterans of the 564
armed forces of the United States; 565

~~(B)~~ (2) For the operation and maintenance of a memorial, 566
and for the functions related to it. 567

The resolution shall be confined to the purposes set forth 568
in this section, and shall specify the amount of increase in 569
rate which it is necessary to levy, expressed both in mills for 570
each one dollar of taxable value and in dollars for each one 571
hundred thousand dollars of the county auditor's appraised 572
value, the purpose of the rate increase, and the number of years 573

during which the increase shall be in effect. The increase may 574
include a levy upon the tax duplicate of the current year. The 575
number of years shall be any number not exceeding ten. The 576
question of an increase in tax rate under divisions ~~(A)~~ (B) (1) 577
and ~~(B)~~ (2) of this section may be submitted to the electors on 578
one ballot. 579

The total tax for the purposes included in this section 580
shall not, in any year, exceed one mill of each dollar of 581
~~valuation~~ taxable value. 582

The resolution shall go into immediate effect upon its 583
passage, and no publication of the resolution, other than that 584
provided for in the notice of election, shall be necessary. 585

Sec. 345.03. A copy of any resolution adopted under 586
section 345.01 of the Revised Code shall be certified within 587
five days by the taxing authority and not later than four ~~p. m.~~ 588
p.m. of the ninetieth day before the day of the election, to the 589
county board of elections, and such board shall submit the 590
proposal to the electors of the subdivision at the succeeding 591
general election. The board shall make the necessary 592
arrangements for the submission of such question to the electors 593
of the subdivision, and the election shall be conducted, 594
canvassed, and certified in like manner as regular elections in 595
such subdivision. 596

Notice of the election shall be published once in a 597
newspaper of general circulation in the subdivision, not less 598
than two weeks prior to such election. The notice shall set out 599
the purpose of the proposed increase in rate, the levy's 600
estimated annual collections, the amount of the increase 601
expressed in dollars ~~and cents~~ for each one hundred thousand 602
dollars of ~~valuation~~ the county auditor's appraised value as 603

well as in mills for each one dollar of ~~property valuation~~ 604
taxable value, the number of years during which such increase 605
will be in effect, and the time and place of holding such 606
election. 607

Sec. 345.04. The form of the ballot cast at a general 608
election, as provided by sections 345.01 to 345.03 of the 609
Revised Code, shall be: "An additional tax for the benefit of 610
(name of subdivision) for the purpose of (state purpose stated 611
in the resolution), that the county auditor estimates will 612
collect \$_____ annually, at a rate not exceeding _____ mills for 613
each ~~one dollar~~ \$1 of valuation taxable value, which amounts to 614
~~(rate expressed in dollars and cents)~~ \$_____ for each ~~one~~ 615
~~hundred dollars~~ \$100,000 of valuation the county auditor's 616
appraised value, for (the number of years the levy is to run). 617

	For the Tax Levy	
	Against the Tax Levy	"

618

If the tax is to be placed on the current tax list, the 619
form of the ballot shall be modified by adding, after the 620
statement of the number of years the levy is to run, the phrase 621
", commencing in _____ (first year the tax is to be 622
levied), first due in calendar year _____ (first calendar 623
year in which the tax shall be due)." 624

The question covered by the resolution shall be submitted 625
to the electors as a separate proposition, but it may be printed 626
on the same ballot with any other proposition submitted at the 627
same election other than the election of officers. More than one 628

such question may be submitted at the same election. 629

Sec. 505.37. (A) The board of township trustees may 630
establish all necessary rules to guard against the occurrence of 631
fires and to protect the property and lives of the citizens 632
against damage and accidents, and may, with the approval of the 633
specifications by the prosecuting attorney or, if the township 634
has adopted limited home rule government under Chapter 504. of 635
the Revised Code, with the approval of the specifications by the 636
township's law director, purchase, lease, lease with an option 637
to purchase, or otherwise provide any fire apparatus, mechanical 638
resuscitators, underwater rescue and recovery equipment, or 639
other fire equipment, appliances, materials, fire hydrants, and 640
water supply for fire-fighting and fire and rescue purposes that 641
seems advisable to the board. The board shall provide for the 642
care and maintenance of such fire equipment, and, for these 643
purposes, may purchase, lease, lease with an option to purchase, 644
or construct and maintain necessary buildings, and it may 645
establish and maintain lines of fire-alarm communications within 646
the limits of the township. The board may employ one or more 647
persons to maintain and operate such fire equipment, or it may 648
enter into an agreement with a volunteer fire company for the 649
use and operation of the equipment. The board may compensate the 650
members of a volunteer fire company on any basis and in any 651
amount that it considers equitable. 652

When the estimated cost to purchase fire apparatus, 653
mechanical resuscitators, underwater rescue and recovery 654
equipment, or other fire equipment, appliances, materials, fire 655
hydrants, buildings, or fire-alarm communications equipment or 656
services exceeds fifty thousand dollars, the contract shall be 657
let by competitive bidding. When competitive bidding is 658
required, the board shall advertise once a week for not less 659

than two consecutive weeks in a newspaper of general circulation 660
within the township. The board may also cause notice to be 661
inserted in trade papers or other publications designated by it 662
or to be distributed by electronic means, including posting the 663
notice on the board's internet web site. If the board posts the 664
notice on its web site, it may eliminate the second notice 665
otherwise required to be published in a newspaper of general 666
circulation within the township, provided that the first notice 667
published in such newspaper meets all of the following 668
requirements: 669

(1) It is published at least two weeks before the opening 670
of bids. 671

(2) It includes a statement that the notice is posted on 672
the board's internet web site. 673

(3) It includes the internet address of the board's 674
internet web site. 675

(4) It includes instructions describing how the notice may 676
be accessed on the board's internet web site. 677

The advertisement shall include the time, date, and place 678
where the clerk of the township, or the clerk's designee, will 679
read bids publicly. The time, date, and place of bid openings 680
may be extended to a later date by the board of township 681
trustees, provided that written or oral notice of the change 682
shall be given to all persons who have received or requested 683
specifications not later than ninety-six hours prior to the 684
original time and date fixed for the opening. The board may 685
reject all the bids or accept the lowest and best bid, provided 686
that the successful bidder meets the requirements of section 687
153.54 of the Revised Code when the contract is for the 688

construction, demolition, alteration, repair, or reconstruction 689
of an improvement. 690

(B) The boards of township trustees of any two or more 691
townships, or the legislative authorities of any two or more 692
political subdivisions, or any combination of these, may, 693
through joint action, unite in the joint purchase, lease, lease 694
with an option to purchase, maintenance, use, and operation of 695
fire equipment described in division (A) of this section, or for 696
any other purpose designated in sections 505.37 to 505.42 of the 697
Revised Code, and may prorate the expense of the joint action on 698
any terms that are mutually agreed upon. 699

(C) The board of township trustees of any township may, by 700
resolution, whenever it is expedient and necessary to guard 701
against the occurrence of fires or to protect the property and 702
lives of the citizens against damages resulting from their 703
occurrence, create a fire district of any portions of the 704
township that it considers necessary. The board may purchase, 705
lease, lease with an option to purchase, or otherwise provide 706
any fire apparatus, mechanical resuscitators, underwater rescue 707
and recovery equipment, or other fire equipment, appliances, 708
materials, fire hydrants, and water supply for fire-fighting and 709
fire and rescue purposes, or may contract for the fire 710
protection for the fire district as provided in section 9.60 of 711
the Revised Code. The fire district so created shall be given a 712
separate name by which it shall be known. 713

Additional unincorporated territory of the township may be 714
added to a fire district upon the board's adoption of a 715
resolution authorizing the addition. A municipal corporation, or 716
a portion of a municipal corporation, that is within or 717
adjoining the township may be added to a fire district upon the 718

board's adoption of a resolution authorizing the addition and 719
the municipal legislative authority's adoption of a resolution 720
or ordinance requesting the addition of the municipal 721
corporation or a portion of the municipal corporation to the 722
fire district. 723

If the township fire district imposes a tax, additional 724
unincorporated territory of the township or a municipal 725
corporation or a portion of a municipal corporation that is 726
within or adjoining the township shall become part of the fire 727
district only after all of the following have occurred: 728

(1) Adoption by the board of township trustees of a 729
resolution approving the expansion of the territorial limits of 730
the district and, if the resolution proposes to add a municipal 731
corporation or a portion of a municipal corporation, adoption by 732
the municipal legislative authority of a resolution or ordinance 733
requesting the addition of the municipal corporation or a 734
portion of the municipal corporation to the district; 735

(2) Adoption by the board of township trustees of a 736
resolution recommending the extension of the tax to the 737
additional territory; 738

(3) The board requests and obtains from the county auditor 739
the information required for a tax levy under section 5705.03 of 740
the Revised Code, in the manner prescribed in that section, 741
except that the levy's annual collections shall be estimated 742
assuming that the additional territory has been added to the 743
fire district. 744

(4) Approval of the tax by the electors of the territory 745
proposed for addition to the district. 746

Each resolution of the board adopted under division (C) (2) 747

of this section shall state the name of the fire district, a 748
description of the territory to be added, ~~and the rate,~~ 749
expressed in mills for each one dollar of taxable value, the 750
estimated effective rate, expressed in dollars for each one 751
hundred thousand dollars of the county auditor's appraised 752
value, and termination date of the tax, which shall be the rate, 753
estimated effective rate, and termination date of the tax 754
currently in effect in the fire district. 755

The board of trustees shall certify each resolution 756
adopted under division (C) (2) of this section and the county 757
auditor's certification under division (C) (3) of this section to 758
the board of elections in accordance with section 5705.19 of the 759
Revised Code. The election required under division ~~(C) (3)~~ (C) (4) 760
of this section shall be held, canvassed, and certified in the 761
manner provided for the submission of tax levies under section 762
5705.25 of the Revised Code, except that the question appearing 763
on the ballot shall read: 764

"Shall the territory within _____ 765
(description of the proposed territory to be added) be added to 766
_____ (name) fire district, and a property 767
tax, that the county auditor estimates will collect \$ 768
annually, at a rate ~~of taxation~~ not exceeding _____ ~~(here~~ 769
~~insert tax rate)~~ mills for each \$1 of taxable value, which 770
amounts to \$ _____ (here insert estimated effective rate) for 771
each \$100,000 of the county auditor's appraised value, be in 772
effect for _____ (here insert the number of years the tax 773
is to be in effect or "a continuing period of time," as 774
applicable)?" 775

If the question is approved by at least a majority of the 776
electors voting on it, the joinder shall be effective as of the 777

first day of July of the year following approval, and on that 778
date, the township fire district tax shall be extended to the 779
taxable property within the territory that has been added. If 780
the territory that has been added is a municipal corporation or 781
portion thereof and if it had adopted a tax levy for fire 782
purposes, the levy is terminated on the effective date of the 783
joinder in the area of the municipal corporation added to the 784
district. 785

Any municipal corporation may withdraw from a township 786
fire district created under division (C) of this section by the 787
adoption by the municipal legislative authority of a resolution 788
or ordinance ordering withdrawal. On the first day of July of 789
the year following the adoption of the resolution or ordinance 790
of withdrawal, the withdrawing municipal corporation or the 791
portion thereof ceases to be a part of the district, and the 792
power of the fire district to levy a tax upon taxable property 793
in the withdrawing municipal corporation or the portion thereof 794
terminates, except that the fire district shall continue to levy 795
and collect taxes for the payment of indebtedness within the 796
territory of the fire district as it was composed at the time 797
the indebtedness was incurred. 798

Upon the withdrawal of any municipal corporation from a 799
township fire district created under division (C) of this 800
section, the county auditor shall ascertain, apportion, and 801
order a division of the funds on hand, moneys and taxes in the 802
process of collection except for taxes levied for the payment of 803
indebtedness, credits, and real and personal property, either in 804
money or in kind, on the basis of the valuation of the 805
respective tax duplicates of the withdrawing municipal 806
corporation and the remaining territory of the fire district. 807

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

As used in this section, "the county auditor's appraised value" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code.

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

The board of township trustees, board of fire district trustees, or legislative authority may issue the securities of

the township, fire district, or municipal corporation, signed by 838
the board or designated officer of the municipal corporation and 839
attested by the signature of the township fiscal officer, fire 840
district clerk, or municipal clerk, covering any deferred 841
payments and payable at the times provided, which securities 842
shall bear interest not to exceed the rate determined as 843
provided in section 9.95 of the Revised Code, and shall not be 844
subject to Chapter 133. of the Revised Code. The legislation 845
authorizing the issuance of the securities shall provide for 846
levying and collecting annually by taxation, amounts sufficient 847
to pay the interest on and principal of the securities. The 848
securities shall be offered for sale on the open market or given 849
to the vendor or contractor if no sale is made. 850

Section 505.40 of the Revised Code does not apply to any 851
securities issued, or any lease with an option to purchase 852
entered into, in accordance with this division. 853

(E) A board of township trustees of any township or a 854
board of fire district trustees of a fire district created under 855
section 505.371 of the Revised Code may purchase a policy or 856
policies of liability insurance for the officers, employees, and 857
appointees of the fire department, fire district, or joint fire 858
district governed by the board that includes personal injury 859
liability coverage as to the civil liability of those officers, 860
employees, and appointees for false arrest, detention, or 861
imprisonment, malicious prosecution, libel, slander, defamation 862
or other violation of the right of privacy, wrongful entry or 863
eviction, or other invasion of the right of private occupancy, 864
arising out of the performance of their duties. 865

When a board of township trustees cannot, by deed of gift 866
or by purchase and upon terms it considers reasonable, procure 867

land for a township fire station that is needed in order to 868
respond in reasonable time to a fire or medical emergency, the 869
board may appropriate land for that purpose under sections 870
163.01 to 163.22 of the Revised Code. If it is necessary to 871
acquire additional adjacent land for enlarging or improving the 872
fire station, the board may purchase, appropriate, or accept a 873
deed of gift for the land for these purposes. 874

(F) As used in this division, "emergency medical service 875
organization" has the same meaning as in section 4766.01 of the 876
Revised Code. 877

A board of township trustees, by adoption of an 878
appropriate resolution, may choose to have the state board of 879
emergency medical, fire, and transportation services license any 880
emergency medical service organization it operates. If the board 881
adopts such a resolution, Chapter 4766. of the Revised Code, 882
except for sections 4766.06 and 4766.99 of the Revised Code, 883
applies to the organization. All rules adopted under the 884
applicable sections of that chapter also apply to the 885
organization. A board of township trustees, by adoption of an 886
appropriate resolution, may remove its emergency medical service 887
organization from the jurisdiction of the state board of 888
emergency medical, fire, and transportation services. 889

Sec. 505.48. (A) The board of township trustees of any 890
township may, by resolution adopted by two-thirds of the members 891
of the board, create a township police district comprised of all 892
or a portion of the unincorporated territory of the township as 893
the resolution may specify. If the township police district does 894
not include all of the unincorporated territory of the township, 895
the resolution creating the district shall contain a complete 896
and accurate description of the territory of the district and a 897

separate and distinct name for the district. 898

At any time not less than one hundred twenty days after a 899
township police district is created and operative, the 900
territorial limits of the district may be altered in the manner 901
provided in division (B) of this section or, if applicable, as 902
provided in section 505.482 of the Revised Code. 903

(B) Except as otherwise provided in section 505.481 of the 904
Revised Code, the territorial limits of a township police 905
district may be altered by a resolution adopted by a two-thirds 906
vote of the board of township trustees. If the township police 907
district imposes a tax, any territory proposed for addition to 908
the district shall become part of the district only after all of 909
the following have occurred: 910

(1) Adoption by two-thirds vote of the board of township 911
trustees of a resolution approving the expansion of the 912
territorial limits of the district; 913

(2) Adoption by a two-thirds vote of the board of township 914
trustees of a resolution recommending the extension of the tax 915
to the additional territory; 916

(3) The board requests and obtains from the county auditor 917
the information required for a tax levy under section 5705.03 of 918
the Revised Code, in the same manner required under that 919
section, except that the levy's annual collections shall be 920
estimated assuming that the additional territory has been added 921
to the township police district. 922

(4) Approval of the tax by the electors of the territory 923
proposed for addition to the district. 924

Each resolution of the board adopted under division (B) (2) 925
of this section shall state the name of the township police 926

district, a description of the territory to be added, ~~and~~ the 927
rate, expressed in mills for each one dollar of taxable value, 928
the estimated effective rate, expressed in dollars for each one 929
hundred thousand dollars of the county auditor's appraised 930
value, and termination date of the tax, which shall be the rate, 931
estimated effective rate, and termination date of the tax 932
currently in effect in the district. 933

The board of trustees shall certify each resolution 934
adopted under division (B) (2) of this section and the county 935
auditor's certification under division (B) (3) of this section to 936
the board of elections in accordance with section 5705.19 of the 937
Revised Code. The election required under division (B) ~~(3)~~ (4) of 938
this section shall be held, canvassed, and certified in the 939
manner provided for the submission of tax levies under section 940
5705.25 of the Revised Code, except that the question appearing 941
on the ballot shall read: 942

"Shall the territory within _____ 943
(description of the proposed territory to be added) be added to 944
_____ (name) township police district, and a property 945
tax, that the county auditor estimates will collect \$ 946
annually, at a rate ~~of taxation~~ not exceeding _____ ~~(here-~~ 947
~~insert tax rate)~~ mills for each \$1 of taxable value, which 948
amounts to \$ _____ (here insert estimated effective rate) 949
for each \$100,000 of the county auditor's appraised value, be in 950
effect for _____ (here insert the number of years the tax 951
is to be in effect or "a continuing period of time," as 952
applicable)?" 953

If the question is approved by at least a majority of the 954
electors voting on it, the joinder shall be effective as of the 955
first day of January of the year following approval, and, on 956

that date, the township police district tax shall be extended to 957
the taxable property within the territory that has been added. 958

As used in this section, "the county auditor's appraised 959
value" and "estimated effective rate" have the same meanings as 960
in section 5705.01 of the Revised Code. 961

Sec. 505.481. (A) If a township police district does not 962
include all the unincorporated territory of the township, the 963
remaining unincorporated territory of the township may be added 964
to the district by a resolution adopted by a unanimous vote of 965
the board of township trustees to place the issue of expansion 966
of the district on the ballot for the electors of the entire 967
unincorporated territory of the township. The resolution shall 968
state whether the proposed township police district initially 969
will hire personnel as provided in section 505.49 of the Revised 970
Code or contract for the provision of police protection services 971
or additional police protection services as provided in section 972
505.43 or 505.50 of the Revised Code. If the board proposes to 973
levy a tax throughout all of the unincorporated territory of the 974
township, the board shall request and obtain from the county 975
auditor the information required for a tax levy under section 976
5705.03 of the Revised Code, except that the levy's annual 977
collections shall be estimated assuming that the unincorporated 978
territory has been added to the township police district. 979

The ballot measure shall provide for the addition into a 980
new district of all the unincorporated territory of the township 981
not already included in the township police district and for the 982
levy of any tax then imposed by the district throughout the 983
unincorporated territory of the township. ~~The~~ If the measure 984
includes a tax, the measure shall state the rate of the tax, if- 985
any which need not be the same rate of any tax imposed by the 986

existing district, to be imposed in the district resulting from 987
approval of the measure, expressed in mills for each one dollar 988
of taxable value, the estimated effective rate, expressed in 989
dollars for each one hundred thousand dollars of the county 990
auditor's appraised value, which need not be the same rate of 991
any tax imposed by the existing district, and the last year in 992
which the tax will be levied or that it will be levied for a 993
continuous period of time, and the county auditor's estimate of 994
the levy's annual collections. 995

(B) The election on the measure shall be held, canvassed, 996
and certified in the manner provided for the submission of tax 997
levies under section 5705.25 of the Revised Code, except that 998
the question appearing on the ballot shall read substantially as 999
follows: 1000

"Shall the unincorporated territory within _____ 1001
(name of the township) not already included within the 1002
_____ (name of township police district) be added to the 1003
township police district to create the _____ (name of new 1004
township police district) township police district?" 1005

The name of the proposed township police district shall be 1006
separate and distinct from the name of the existing township 1007
police district. 1008

If a tax is imposed in the existing township police 1009
district, the question shall be modified by adding, at the end 1010
of the question, the following: ", and shall a property tax be 1011
levied in the new township police district, replacing the tax in 1012
the existing township police district, that the county auditor 1013
estimates will collect \$_____ annually, at a rate not exceeding 1014
_____ mills per dollar for each \$1 of taxable valuation 1015
value, which amounts to \$_____ (estimated effective rate 1016

~~expressed in dollars and cents per one thousand dollars in-~~ 1017
~~taxable valuation) for each \$100,000 of the county auditor's~~ 1018
~~appraised value, for _____ (number of years the tax will be~~ 1019
~~levied, or "a continuing period of time")."~~ 1020

If the measure is not approved by a majority of the 1021
electors voting on it, the township police district shall 1022
continue to occupy its existing territory until altered as 1023
provided in this section or section 505.48 of the Revised Code, 1024
and any existing tax imposed under section 505.51 of the Revised 1025
Code shall remain in effect in the existing district at the 1026
existing rate and for as long as provided in the resolution 1027
under the authority of which the tax is levied. 1028

As used in this section, "the county auditor's appraised 1029
value" and "estimated effective rate" have the same meanings as 1030
in section 5705.01 of the Revised Code. 1031

Sec. 511.27. (A) To defray the expenses of the township 1032
park district and for purchasing, appropriating, operating, 1033
maintaining, and improving lands for parks or recreational 1034
purposes, the board of park commissioners may levy a sufficient 1035
tax within the ten-mill limitation, not to exceed one mill on 1036
each dollar of ~~valuation~~ taxable value on all real and personal 1037
property within the township, and on all real and personal 1038
property within any municipal corporation that is within the 1039
township, that was within the township at the time that the park 1040
district was established, or the boundaries of which are 1041
coterminous with or include the township. The levy shall be over 1042
and above all other taxes and limitations on such property 1043
authorized by law. 1044

(B) Except as otherwise provided in division (C) of this 1045
section, the board of park commissioners, not less than ninety 1046

days before the day of the election, may declare by resolution 1047
that the amount of taxes that may be raised within the ten-mill 1048
limitation will be insufficient to provide an adequate amount 1049
for the necessary requirements of the district and that it is 1050
necessary to levy a tax in excess of that limitation for the use 1051
of the district. The resolution shall specify ~~the purpose for~~ 1052
~~which the taxes shall be used, the annual rate proposed, and the~~ 1053
~~number of consecutive years the levy will be in effect~~the 1054
information required for a resolution adopted under division (B) 1055
(1) of section 5705.03 of the Revised Code. Upon the adoption of 1056
the resolution, the board shall certify the resolution to the 1057
county auditor, who shall certify to the board the information 1058
required under division (B)(2) of that section in the manner 1059
provided in that division. Upon receipt of that certification, 1060
the question of levying the taxes shall be submitted to the 1061
electors of the township and the electors of any municipal 1062
corporation that is within the township, that was within the 1063
township at the time that the park district was established, or 1064
the boundaries of which are coterminous with or include the 1065
township, at a special election to be held on whichever of the 1066
following occurs first: 1067

(1) The day of the next ensuing general election; 1068

(2) The first Tuesday after the first Monday in May of any 1069
calendar year, except that, if a presidential primary election 1070
is held in that calendar year, then the day of that election. 1071

The rate submitted to the electors at any one election 1072
shall not exceed two mills annually upon each dollar of 1073
~~valuation~~ taxable value. If a majority of the electors voting 1074
upon the question of the levy vote in favor of the levy, the tax 1075
shall be levied on all real and personal property within the 1076

township and on all real and personal property within any 1077
municipal corporation that is within the township, that was 1078
within the township at the time that the park district was 1079
established, or the boundaries of which are coterminous with or 1080
include the township, and the levy shall be over and above all 1081
other taxes and limitations on such property authorized by law. 1082

(C) In any township park district that contains only 1083
unincorporated territory, if the township board of park 1084
commissioners is appointed by the board of township trustees, 1085
before a tax can be levied and certified to the county auditor 1086
pursuant to section 5705.34 of the Revised Code or before a 1087
resolution for a tax levy can be certified to the board of 1088
elections pursuant to section 511.28 of the Revised Code, the 1089
board of park commissioners shall receive approval for its levy 1090
request from the board of township trustees. The board of park 1091
commissioners shall adopt a resolution requesting the board of 1092
township trustees to approve the levy request, stating the 1093
annual rate of the proposed levy and the reason for the levy 1094
request. On receiving this request, the board of township 1095
trustees shall vote on whether to approve the request and, if a 1096
majority votes to approve it, shall issue a resolution approving 1097
the levy at the requested rate. 1098

Sec. 511.28. A copy of any resolution for a tax levy 1099
adopted by the township board of park commissioners as provided 1100
in section 511.27 of the Revised Code shall be certified by the 1101
clerk of the board of park commissioners to the board of 1102
elections of the proper county, together with a certified copy 1103
of the resolution approving the levy, passed by the board of 1104
township trustees if such a resolution is required by division 1105
(C) of section 511.27 of the Revised Code, and the county 1106
auditor's certification, not less than ninety days before a 1107

general or primary election in any year. The board of elections 1108
shall submit the proposal to the electors as provided in section 1109
511.27 of the Revised Code at the succeeding general or primary 1110
election. A resolution to renew an existing levy may not be 1111
placed on the ballot unless the question is submitted at the 1112
general election held during the last year the tax to be renewed 1113
may be extended on the real and public utility property tax list 1114
and duplicate, or at any election held in the ensuing year. The 1115
board of park commissioners shall cause notice that the vote 1116
will be taken to be published once a week for two consecutive 1117
weeks prior to the election in a newspaper of general 1118
circulation, or as provided in section 7.16 of the Revised Code, 1119
in the county within which the park district is located. 1120
Additionally, if the board of elections operates and maintains a 1121
web site, the board of elections shall post that notice on its 1122
web site for thirty days prior to the election. The notice shall 1123
state the purpose of the proposed levy, the levy's estimated 1124
annual collections, the levy's annual rate ~~proposed or, if~~ 1125
applicable, the levy's estimated effective rate, expressed in 1126
dollars ~~and cents~~ for each one hundred thousand dollars of 1127
~~valuation~~ the county auditor's appraised value as well as the 1128
annual rate expressed in mills for each one dollar of ~~valuation~~ 1129
taxable value, the number of consecutive years during which the 1130
levy shall be in effect, and the time and place of the election. 1131

The form of the ballots cast at the election shall be: "An 1132
additional tax for the benefit of (name of township park 1133
district) _____ for the purpose of (purpose stated in the 1134
order of the board) _____, that the county auditor 1135
estimates will collect \$_____ annually, at a rate not exceeding 1136
_____ mills for each ~~one dollar \$1 of valuation taxable~~ 1137
value, which amounts to ~~(rate expressed in dollars and cents)~~ 1138

\$_____ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ 1139
the county auditor's appraised value, for (number of years the 1140
levy is to run) _____ 1141

1142

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the levy submitted is a proposal to renew, increase, 1143
or decrease an existing levy, the form of the ballot specified 1144
in this section ~~may shall~~ be changed by substituting for the 1145
words "An additional" at the beginning of the form, the words "A 1146
renewal of a" in the case of a proposal to renew an existing 1147
levy in the same amount; the words "A renewal of _____ 1148
mills and an increase of _____ mills for each \$1 of taxable 1149
value to constitute a" in the case of an increase; or the words 1150
"A renewal of part of an existing levy, being a reduction of 1151
_____ mills for each \$1 of taxable value, to constitute a" 1152
in the case of a decrease in the rate of the existing levy. 1153
Additionally, the estimated effective rate, in lieu of the rate, 1154
shall be expressed for each one hundred thousand dollars of the 1155
county auditor's appraised value. 1156

If the tax is to be placed on the current tax list, the 1157
form of the ballot shall be modified by adding, after the 1158
statement of the number of years the levy is to run, the phrase 1159
", commencing in _____ (first year the tax is to be 1160
levied), first due in calendar year _____ (first calendar 1161
year in which the tax shall be due)." 1162

The question covered by the order shall be submitted as a 1163

separate proposition, but may be printed on the same ballot with 1164
any other proposition submitted at the same election, other than 1165
the election of officers. More than one such question may be 1166
submitted at the same election. 1167

As used in this section, "the county auditor's appraised 1168
value" and "estimated effective rate" have the same meanings as 1169
in section 5705.01 of the Revised Code. 1170

Sec. 511.34. In townships composed of islands, and on one 1171
of which islands lands have been conveyed in trust for the 1172
benefit of the inhabitants of the island for use as a park, and 1173
a board of park trustees has been provided for the control of 1174
the park, the board of township trustees may create a tax 1175
district of the island to raise funds by taxation as provided 1176
under divisions (A) and (B) of this section. 1177

(A) For the care and maintenance of parks on the island, 1178
the board of township trustees annually may levy a tax, not to 1179
exceed one mill for each one dollar of taxable value, upon all 1180
the taxable property in the district. The tax shall be in 1181
addition to all other levies authorized by law, and subject to 1182
no limitation on tax rates except as provided in this division. 1183

The proceeds of the tax levy shall be expended by the 1184
board of township trustees for the purpose of the care and 1185
maintenance of the parks, and shall be paid out of the township 1186
treasury upon the orders of the board of park trustees. 1187

(B) For the purpose of acquiring additional land for use 1188
as a park, the board of township trustees may levy a tax in 1189
excess of the ten-mill limitation on all taxable property in the 1190
district. The tax shall be proposed by resolution adopted by 1191
two-thirds of the members of the board of township trustees. The 1192

resolution shall specify the purpose and rate of the tax and the 1193
number of years the tax will be levied, which shall not exceed 1194
five years, and which may include a levy on the current tax list 1195
and duplicate. The resolution shall go into immediate effect 1196
upon its passage, and no publication of the resolution is 1197
necessary other than that provided for in the notice of 1198
election. The board of township trustees shall certify a copy of 1199
the resolution to the proper board of elections not later than 1200
ninety days before the primary or general election in the 1201
township, and the board of elections shall submit the question 1202
of the tax to the voters of the district at the succeeding 1203
primary or general election. The board of elections shall make 1204
the necessary arrangements for the submission of the question to 1205
the electors of the district, and the election shall be 1206
conducted, canvassed, and certified in the same manner as 1207
regular elections in the township for the election of officers. 1208
Notice of the election shall be published in a newspaper of 1209
general circulation in the township once a week for two 1210
consecutive weeks, or as provided in section 7.16 of the Revised 1211
Code prior to the election. If the board of elections operates 1212
and maintains a web site, notice of the election also shall be 1213
posted on that web site for thirty days prior to the election. 1214
The notice shall state the purpose of the tax, the levy's 1215
estimated annual collections, the proposed rate of the tax 1216
expressed in dollars ~~and cents~~ for each one hundred thousand 1217
dollars of ~~valuation~~ the county auditor's appraised value and 1218
mills for each one dollar of ~~valuation~~ taxable value, the number 1219
of years the tax will be in effect, the first year the tax will 1220
be levied, and the time and place of the election. 1221

The form of the ballots cast at an election held under 1222
this division shall be as follows: 1223

"An additional tax for the benefit of _____ (name of the township) for the purpose of acquiring additional park land, that the county auditor estimates will collect \$_____ annually, at a rate of _____ 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~~ the county auditor's appraised value, for _____ (number of years the levy is to run) beginning in _____ (first year the tax will be levied).

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	FOR THE TAX LEVY
	"
	AGAINST THE TAX LEVY

The question 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.

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

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levy on the tax lists for collection. After the first year of 1249
the levy, the levy shall be included in the annual tax budget 1250
that is certified to the county budget commission. 1251

As used in this section, "the county auditor's appraised 1252
value" has the same meaning as in section 5705.01 of the Revised 1253
Code. 1254

Sec. 513.18. In the event any township, contiguous to a 1255
joint township hospital district, desires to become a part of 1256
such district in existence under sections 513.07 to 513.18 of 1257
the Revised Code, its board of township trustees, by a two- 1258
thirds favorable vote of the members of such board, after the 1259
existing joint township hospital board has, by a majority 1260
favorable vote of the members thereof, approved the terms under 1261
which such township proposes to join the district, shall become 1262
a part of the joint township district hospital board under such 1263
terms and with all the rights, privileges, and responsibilities 1264
enjoyed by and extended to the existing members of the hospital 1265
board under such sections, including representation on the board 1266
of hospital governors by the appointment of an elector of such 1267
township as a member thereof. ~~If~~ 1268

If the terms under which such township proposes to join 1269
the hospital district involve a tax levy for the purpose of 1270
sharing the existing obligations, including bonded indebtedness, 1271
of the district or the necessary operating expenses of such 1272
hospital, such township shall not become a part of the district 1273
until its electors have approved such levy as provided in this 1274
section. In such a case, the board of township trustees and the 1275
county auditor shall proceed in the same manner as required for 1276
a tax levy under section 5705.03 of the Revised Code, except 1277
that the levy's annual collections shall be estimated assuming 1278

that the township has been added to the hospital district. 1279

Upon request of the board of township trustees of the 1280
township proposing to join such district, by resolution approved 1281
by a two-thirds vote of its members, the board of elections of 1282
the county in which the township lies shall place upon the 1283
ballot for submission to the electorate of such township at the 1284
next primary or general election occurring not less than ninety 1285
nor more than one hundred thirty-five days after such request is 1286
received from the board of township trustees the question of 1287
levying a tax, not to exceed one mill outside the ten-mill 1288
limitation, for a period of not to exceed five years, to provide 1289
funds for the payment of the township's share of the necessary 1290
expenses incurred in the operation of such hospital, or the 1291
question of levying a tax to pay the township's share of the 1292
existing obligations, including bonded indebtedness, of the 1293
district, or both questions may be submitted at the same primary 1294
or general election. ~~If~~ The question appearing on the ballot 1295
shall read: 1296

"Shall _____ (name of township) be added to the _____ 1297
(name of joint township hospital district), and property tax be 1298
levied for the purpose of _____ (purpose of tax), that the 1299
county auditor estimates will collect \$ _____ annually, at a 1300
rate not exceeding _____ mills for each \$1 of taxable value, 1301
which amounts to \$ _____ (rate or estimated effective rate, as 1302
applicable) for each \$100,000 of the county auditor's appraised 1303
value, to be in effect for _____ (number of years the tax is to 1304
be in effect)?" 1305

If a majority of the electors voting on the propositions 1306
vote in favor thereof, the county auditor shall place such 1307
levies on the tax duplicate against the property in the 1308

township, which township shall thereby become a part of said 1309
joint township hospital district. 1310

As used in this section, "the county auditor's appraised 1311
value" and "estimated effective rate" have the same meanings as 1312
in section 5705.01 of the Revised Code. 1313

Sec. 755.181. The legislative authority of any municipal 1314
corporation, township, township park district, county, or school 1315
district desiring to join a joint recreation district created 1316
under section 755.14 of the Revised Code may, by resolution, 1317
petition the joint recreation district board of trustees for 1318
membership. If the joint recreation district does not impose a 1319
tax, the petitioning subdivision becomes a member upon approval 1320
by the joint recreation district's board of trustees. If the 1321
joint recreation district imposes a tax, the petitioning 1322
subdivision becomes a member after approval by the joint 1323
recreation district's board of trustees and after approval of 1324
the tax by the electors of the petitioning subdivision. In such 1325
a case, the joint recreation district's board of trustees and 1326
the county auditor shall proceed as required for a tax levy 1327
under section 5705.03 of the Revised Code, except that the 1328
levy's annual collections shall be estimated assuming that the 1329
subdivision's territory has been added to the joint recreation 1330
district. 1331

Upon certification by the board of trustees of the joint 1332
recreation district to the appropriate boards of election, the 1333
boards of election shall make the necessary arrangements for the 1334
submission of the question to the electors of the petitioning 1335
subdivision qualified to vote thereon. The election shall be 1336
held, canvassed, and certified in the manner provided for the 1337
submission of tax levies under section 5705.19 of the Revised 1338

Code, except that the question appearing on the ballot shall 1339
read: 1340

"Shall the territory within _____ (Name of the 1341
subdivision to be added) be added to _____ (Name) 1342
joint recreation district, and a property tax, that the county 1343
auditor estimates will collect \$ _____ annually, at a rate of 1344
~~taxation~~ not exceeding _____ ~~(here insert tax rate)~~ 1345
mills for each \$1 of taxable value, which amounts to 1346
\$ _____ (estimated effective rate) for each \$100,000 of 1347
the county auditor's appraised value, be in effect for 1348
_____ (here insert the number of years the tax is to 1349
be in effect)?" ~~if~~ 1350

If the question is approved by at least a majority of the 1351
electors voting on it, the joinder shall be effective as of the 1352
first day of January of the year following approval, and on that 1353
date, the joint recreation district tax shall be extended to the 1354
taxable property within the territory that has been added. 1355

The legislative authority of any subdivision that is a 1356
member of a joint recreation district may withdraw from it upon 1357
certification of a resolution proclaiming a withdrawal to the 1358
joint recreation district's board of trustees. Any subdivision 1359
withdrawing from a joint recreation district shall continue to 1360
have levied against its tax duplicate any tax levied by the 1361
district on the effective date of the withdrawal until it 1362
expires or is renewed. Members of a joint recreation district's 1363
board of trustees who represent the withdrawing subdivision are 1364
deemed to have resigned their position upon certification of a 1365
withdrawal resolution. Upon the withdrawal of any subdivision 1366
from a joint recreation district, the county auditor shall 1367
ascertain, apportion, and order a division of the funds on hand, 1368

moneys and taxes in the process of collection, except for taxes 1369
levied for the payment of indebtedness, credits, and real and 1370
personal property, either in money or in kind, on the basis of 1371
the valuation of the respective tax duplicates of the 1372
withdrawing subdivision and the remaining territory of the joint 1373
recreation district. 1374

When the number of subdivisions comprising a joint 1375
recreation district is reduced to one, the joint recreation 1376
district ceases to exist, and the funds, credits, and property 1377
remaining after apportionments to withdrawing subdivisions shall 1378
be assumed by the one remaining subdivision. When a joint 1379
recreation district ceases to exist and indebtedness remains 1380
unpaid, the board of county commissioners shall continue to levy 1381
and collect taxes for the payment of that indebtedness within 1382
the territory of the joint recreation district as it was 1383
comprised at the time the indebtedness was incurred. 1384

As used in this section, "the county auditor's appraised 1385
value" and "estimated effective rate" have the same meanings as 1386
in section 5705.01 of the Revised Code. 1387

Sec. 1545.041. (A) Any township park district created 1388
pursuant to section 511.18 of the Revised Code that includes 1389
park land located outside the township in which the park 1390
district was established may be converted under the procedures 1391
provided in this section into a park district to be operated and 1392
maintained as provided for in this chapter, provided that there 1393
is no existing park district created under section 1545.04 of 1394
the Revised Code in the county in which the township park 1395
district is located. The proposed park district shall include 1396
within its boundary all townships and municipal corporations in 1397
which lands owned by the township park district seeking 1398

conversion are located, and may include any other townships and 1399
municipal corporations in the county in which the township park 1400
district is located. 1401

(B) Conversion of a township park district into a park 1402
district operated and maintained under this chapter shall be 1403
initiated by a resolution adopted by the board of park 1404
commissioners of the park district. Any resolution initiating a 1405
conversion shall include the following: 1406

(1) The name of the township park district seeking 1407
conversion; 1408

(2) The name of the proposed park district; 1409

(3) An accurate description of the territory to be 1410
included in the proposed district; 1411

(4) An accurate map or plat of the proposed park district. 1412
The resolution may also include a proposed tax levy for the 1413
operation and maintenance of the proposed park district. If such 1414
a tax levy is proposed, the resolution shall specify the annual 1415
rate of the tax, expressed in dollars ~~and cents~~ for each one 1416
hundred thousand dollars of valuation ~~the county auditor's~~ 1417
appraised value and in mills for each dollar of ~~valuation~~ 1418
taxable value, and ~~shall specify~~ the number of consecutive years 1419
the levy will be in effect. The annual rate of such a tax may 1420
not be higher than the total combined millage of all levies then 1421
in effect for the benefit of the township park district named in 1422
the resolution. 1423

(C) Upon adoption of the resolution provided for in 1424
division (B) of this section, the board of park commissioners of 1425
the township park district seeking conversion under this section 1426
shall certify the resolution to the county auditor, who shall 1427

certify to the board the information required for a tax levy 1428
under section 5705.03 of the Revised Code, in the same manner as 1429
required under that section. 1430

The board shall certify the resolution and the county 1431
auditor's certification to the board of elections of the county 1432
in which the park district is located no later than four p.m. of 1433
the seventy-fifth day before the day of the election at which 1434
the question will be voted upon. Upon certification of the 1435
resolution to the board, the board of elections shall make the 1436
necessary arrangements to submit the question of conversion of 1437
the township park into a park district operated and maintained 1438
under Chapter 1545. of the Revised Code, to the electors 1439
qualified to vote at the next primary or general election who 1440
reside in the territory of the proposed park district. The 1441
question shall provide for a tax levy if such a levy is 1442
specified in the resolution. 1443

(D) The ballot submitted to the electors as provided in 1444
division (C) of this section shall contain the following 1445
language: 1446

"Shall the _____ (name of the township park 1447
district seeking conversion) be converted into a park district 1448
to be operated and maintained under Chapter 1545. of the Revised 1449
Code under the name of _____ (name of proposed park 1450
district), which park district shall include the following 1451
townships and municipal corporations: 1452

(Name townships and municipal corporations) 1453

Approval of the proposed conversion will result in the 1454
termination of all existing tax levies voted for the benefit of 1455
_____ (name of the township park district sought to be 1456

converted) and in the levy of a new tax for the operation and maintenance of _____ (name of proposed park district),
that the county auditor estimates will collect \$_____ annually,
at a rate not exceeding _____ ~~(number of mills)~~ mills for
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts
to \$_____ ~~(rate expressed in dollars and cents)~~ for each ~~one~~
~~hundred \$100,000 dollars of valuation~~ the county auditor's
appraised value, for _____ (number of years the millage is to be
imposed) years, commencing on the _____ (year) tax duplicate.

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	For the proposed conversion
	"
	Against the proposed conversion

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

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

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(2) All rights, assets, properties, and other interests of the former township park district shall become vested in the new park district, including the rights to any tax revenues previously vested in the former township park district; provided, that all tax levies in excess of the ten mill

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limitation approved for the benefit of the former township park 1482
district shall be removed from the tax lists after the February 1483
settlement next succeeding the conversion. Any tax levy approved 1484
in connection with the conversion shall be certified as provided 1485
in section 5705.25 of the Revised Code. 1486

(3) The members of the board of park commissioners of the 1487
former township park district shall be the members of the board 1488
of park commissioners of the new park district, with all the 1489
same powers and duties as if appointed under section 1545.05 of 1490
the Revised Code. The term of each such commissioner shall 1491
expire on the first day of January of the year following the 1492
year in which his term would have expired under section 511.19 1493
of the Revised Code. Thereafter, commissioners shall be 1494
appointed pursuant to section 1545.05 of the Revised Code. 1495

As used in this section, "the county auditor's appraised 1496
value" has the same meaning as in section 5705.01 of the Revised 1497
Code. 1498

Sec. 1545.21. The board of park commissioners, by 1499
resolution, may submit to the electors of the park district the 1500
question of levying taxes for the use of the district. The 1501
resolution shall declare the necessity of levying such taxes, 1502
shall specify the purpose for which such taxes shall be used, 1503
the annual rate proposed, and the number of consecutive years 1504
the rate shall be levied. Such resolution shall be forthwith 1505
certified to the board of elections in each county in which any 1506
part of such district is located, not later than the ninetieth 1507
day before the day of the election, and the question of the levy 1508
of taxes as provided in such resolution shall be submitted to 1509
the electors of the district at a special election to be held on 1510
whichever of the following occurs first: 1511

(A) The day of the next general election; 1512

(B) The first Tuesday after the first Monday in May in any 1513
calendar year, except that if a presidential primary election is 1514
held in that calendar year, then the day of that election. 1515

The ballot shall set forth the purpose for which the taxes 1516
shall be levied, the levy's estimated annual collections, the 1517
annual rate of levy, expressed in mills for each dollar of 1518
taxable value and in dollars for each one hundred thousand 1519
dollars of the county auditor's appraised value, and the number 1520
of years of such levy. If the tax is to be placed on the current 1521
tax list, the form of the ballot shall state that the tax will 1522
be levied in the current tax year and shall indicate the first 1523
calendar year the tax will be due. ~~If-~~ 1524

If the resolution of the board of park commissioners 1525
provides that an existing levy will be canceled upon the passage 1526
of the new levy, the board shall request that the county 1527
auditor, in addition to the information the auditor is required 1528
to certify under section 5705.03 of the Revised Code, certify 1529
the estimated effective rate of the existing levy. In such an 1530
instance, the ballot ~~may~~ must include a statement that: "an 1531
existing levy of ___ mills (stating the original levy millage) 1532
for each \$1 of taxable value, which amounts to \$___ (estimated 1533
effective rate) for each \$100,000 of the county auditor's 1534
appraised value, having ___ years remaining, will be canceled 1535
and replaced upon the passage of this levy." In such case, the 1536
ballot may refer to the new levy as a "replacement levy" if the 1537
new millage does not exceed the original millage of the levy 1538
being canceled or as a "replacement and additional levy" if the 1539
new millage exceeds the original millage of the levy being 1540
canceled. If a majority of the electors voting upon the question 1541

of such levy vote in favor thereof, such taxes shall be levied 1542
and shall be in addition to the taxes authorized by section 1543
1545.20 of the Revised Code, and all other taxes authorized by 1544
law. The rate submitted to the electors at any one time shall 1545
not exceed two mills annually upon each dollar of ~~valuation~~ 1546
taxable value unless the purpose of the levy includes providing 1547
operating revenues for one of Ohio's major metropolitan zoos, as 1548
defined in section 4503.74 of the Revised Code, in which case 1549
the rate shall not exceed three mills annually upon each dollar 1550
of ~~valuation~~ taxable value. When a tax levy has been authorized 1551
as provided in this section or in section 1545.041 of the 1552
Revised Code, the board of park commissioners may issue bonds 1553
pursuant to section 133.24 of the Revised Code in anticipation 1554
of the collection of such levy, provided that such bonds shall 1555
be issued only for the purpose of acquiring and improving lands. 1556
Such levy, when collected, shall be applied in payment of the 1557
bonds so issued and the interest thereon. The amount of bonds so 1558
issued and outstanding at any time shall not exceed one per cent 1559
of the total ~~tax valuation~~ taxable value in such district. Such 1560
bonds shall bear interest at a rate not to exceed the rate 1561
determined as provided in section 9.95 of the Revised Code. 1562

As used in this section, "the county auditor's appraised 1563
value" and "estimated effective rate" have the same meanings as 1564
in section 5705.01 of the Revised Code. 1565

Sec. 1711.30. Before issuing bonds under section 1711.28 1566
of the Revised Code, the board of county commissioners, by 1567
resolution, shall submit to the qualified electors of the county 1568
at the next general election for county officers, held not less 1569
than ninety days after receiving from the county agricultural 1570
society the notice provided for in section 1711.25 of the 1571
Revised Code, the question of issuing and selling such bonds in 1572

such amount and denomination as are necessary for the purpose in 1573
view, and shall certify a copy of such resolution to the county 1574
board of elections. 1575

The county board of elections shall place the question of 1576
issuing and selling such bonds upon the ballot and make all 1577
other necessary arrangements for the submission, at the time 1578
fixed by such resolution, of such question to such electors. The 1579
votes cast at such election upon such question must be counted, 1580
canvassed, and certified in the same manner, except as provided 1581
by law, as votes cast for county officers. Fifteen days' notice 1582
of such submission shall be given by the county board of 1583
elections, by publication once a week for two consecutive weeks 1584
in a newspaper of general circulation in the county or as 1585
provided in section 7.16 of the Revised Code, stating the amount 1586
of bonds to be issued, the purpose for which they are to be 1587
issued, and the time and places of holding such election. ~~Such~~ 1588
If the resolution proposes the levy of a tax under section 1589
1711.29 of the Revised Code, the notice shall include the rate 1590
of the tax in both mills for each one dollar of taxable value 1591
and in dollars for each one hundred thousand dollars of the 1592
county auditor's appraised value. 1593

The question must be stated on the ballot as follows: "For 1594
the issue of county fair bonds, yes"; "For the issue of county 1595
fair bonds, no." ~~¶¶~~ 1596

If the resolution proposes the levy of a tax under section 1597
1711.29 of the Revised Code, the question appearing on the 1598
ballot shall include the rate of the tax in both mills for each 1599
one dollar of taxable value and in dollars for each one hundred 1600
thousand dollars of the county auditor's appraised value. 1601

If the majority of those voting upon the question of 1602

issuing the bonds vote in favor thereof, then and only then 1603
shall they be issued and the tax provided for in section 1711.29 1604
of the Revised Code be levied. 1605

As used in this section, "the county auditor's appraised 1606
value" has the same meaning as in section 5705.01 of the Revised 1607
Code. 1608

Sec. 3311.50. (A) As used in this section: 1609

(1) "county County school financing district" means a 1610
taxing district consisting of the following territory: 1611

~~(1)~~ (a) The territory that constitutes the educational 1612
service center on the date that the governing board of that 1613
educational service center adopts a resolution under division 1614
(B) of this section declaring that the territory of the 1615
educational service center is a county school financing 1616
district, exclusive of any territory subsequently withdrawn from 1617
the district under division (D) of this section; 1618

~~(2)~~ (b) Any territory that has been added to the county 1619
school financing district under this section. 1620

A county school financing district may include the 1621
territory of a city, local, or exempted village school district 1622
whose territory also is included in the territory of one or more 1623
other county school financing districts. 1624

(2) "The county auditor's appraised value" and "estimated 1625
effective rate" have the same meanings as in section 5705.01 of 1626
the Revised Code. 1627

(B) The governing board of any educational service center 1628
may, by resolution, declare that the territory of the 1629
educational service center is a county school financing 1630

district. The resolution shall state the purpose for which the 1631
county school financing district is created, which may be for 1632
any one or more of the following purposes: 1633

(1) To levy taxes for the provision of special education 1634
by the school districts that are a part of the district, 1635
including taxes for permanent improvements for special 1636
education; 1637

(2) To levy taxes for the provision of specified 1638
educational programs and services by the school districts that 1639
are a part of the district, as identified in the resolution 1640
creating the district, including the levying of taxes for 1641
permanent improvements for those programs and services. Services 1642
financed by the levy may include school safety and security and 1643
mental health services, including training and employment of or 1644
contracting for the services of safety personnel, mental health 1645
personnel, social workers, and counselors. 1646

(3) To levy taxes for permanent improvements of school 1647
districts that are a part of the district. 1648

The governing board of the educational service center that 1649
creates a county school financing district shall serve as the 1650
taxing authority of the district and may use educational service 1651
center governing board employees to perform any of the functions 1652
necessary in the performance of its duties as a taxing 1653
authority. A county school financing district shall not employ 1654
any personnel. 1655

With the approval of a majority of the members of the 1656
board of education of each school district within the territory 1657
of the county school financing district, the taxing authority of 1658
the financing district may amend the resolution creating the 1659

district to broaden or narrow the purposes for which it was 1660
created. 1661

A governing board of an educational service center may 1662
create more than one county school financing district. If a 1663
governing board of an educational service center creates more 1664
than one such district, it shall clearly distinguish among the 1665
districts it creates by including a designation of each 1666
district's purpose in the district's name. 1667

(C) A majority of the members of a board of education of a 1668
city, local, or exempted village school district may adopt a 1669
resolution requesting that its territory be joined with the 1670
territory of any county school financing district. Copies of the 1671
resolution shall be filed with the state board of education and 1672
the taxing authority of the county school financing district. 1673
Within sixty days of its receipt of such a resolution, the 1674
county school financing district's taxing authority shall vote 1675
on the question of whether to accept the school district's 1676
territory as part of the county school financing district. If a 1677
majority of the members of the taxing authority vote to accept 1678
the territory, the school district's territory shall thereupon 1679
become a part of the county school financing district unless the 1680
county school financing district has in effect a tax imposed 1681
under section 5705.215 of the Revised Code. If the county school 1682
financing district has such a tax in effect, the taxing 1683
authority shall certify a copy of its resolution accepting the 1684
school district's territory to the school district's board of 1685
education, ~~which~~. The board of education and the county auditor 1686
shall proceed in the same manner as required for a tax levy 1687
under section 5705.03 of the Revised Code, except that the 1688
levy's annual collections shall be estimated assuming that the 1689
school district's territory has been added to the county school 1690

financing district. After receipt of the auditor's certification 1691
under that section, the board may ~~then~~ adopt a resolution, with 1692
the affirmative vote of a majority of its members, proposing the 1693
submission to the electors of the question of whether the 1694
district's territory shall become a part of the county school 1695
financing district and subject to the taxes imposed by the 1696
financing district. The resolution shall set forth the date on 1697
which the question shall be submitted to the electors, which 1698
shall be at a special election held on a date specified in the 1699
resolution, which shall not be earlier than ninety days after 1700
the adoption and certification of the resolution. A copy of the 1701
resolution shall immediately be certified to the board of 1702
elections of the proper county, which shall make arrangements 1703
for the submission of the proposal to the electors of the school 1704
district. The board of the joining district shall publish notice 1705
of the election in a newspaper of general circulation in the 1706
county once a week for two consecutive weeks, or as provided in 1707
section 7.16 of the Revised Code, prior to the election. 1708
Additionally, if the board of elections operates and maintains a 1709
web site, the board of elections shall post notice of the 1710
election on its web site for thirty days prior to the election. 1711
The question appearing on the ballot shall read: 1712

"Shall the territory within _____ (name of the school 1713
district proposing to join the county school financing district) 1714
_____ be added to _____ (name) _____ county 1715
school financing district, and a property tax for the purposes 1716
of _____ (here insert purposes), that the county auditor 1717
estimates will collect \$_____ annually, _____ at a rate of 1718
taxation not exceeding _____ (here insert the outstanding 1719
tax rate) mills for each \$1 of taxable value, which amounts to 1720
\$_____ (estimated effective rate) for each \$100,000 of the 1721

county auditor's appraised value, _____ be in effect for 1722
_____ (here insert the number of years the tax is to be in 1723
effect or "a continuing period of time," as applicable) 1724
_____?" 1725

If the proposal is approved by a majority of the electors 1726
voting on it, the joinder shall take effect on the first day of 1727
July following the date of the election, and the county board of 1728
elections shall notify the county auditor of each county in 1729
which the school district joining its territory to the county 1730
school financing district is located. 1731

(D) The board of any city, local, or exempted village 1732
school district whose territory is part of a county school 1733
financing district may withdraw its territory from the county 1734
school financing district thirty days after submitting to the 1735
governing board that is the taxing authority of the district and 1736
the state board a resolution proclaiming such withdrawal, 1737
adopted by a majority vote of its members, but any county school 1738
financing district tax levied in such territory on the effective 1739
date of the withdrawal shall remain in effect in such territory 1740
until such tax expires or is renewed. No board may adopt a 1741
resolution withdrawing from a county school financing district 1742
that would take effect during the forty-five days preceding the 1743
date of an election at which a levy proposed under section 1744
5705.215 of the Revised Code is to be voted upon. 1745

(E) A city, local, or exempted village school district 1746
does not lose its separate identity or legal existence by reason 1747
of joining its territory to a county school financing district 1748
under this section and an educational service center does not 1749
lose its separate identity or legal existence by reason of 1750
creating a county school financing district that accepts or 1751

loses territory under this section. 1752

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1753
the Revised Code: 1754

(A) "Ohio facilities construction commission" means the 1755
commission created pursuant to section 123.20 of the Revised 1756
Code. 1757

(B) "Classroom facilities" means rooms in which pupils 1758
regularly assemble in public school buildings to receive 1759
instruction and education and such facilities and building 1760
improvements for the operation and use of such rooms as may be 1761
needed in order to provide a complete educational program, and 1762
may include space within which a child care facility or a 1763
community resource center is housed. "Classroom facilities" 1764
includes any space necessary for the operation of a vocational 1765
education program for secondary students in any school district 1766
that operates such a program. 1767

(C) "Project" means a project to construct or acquire 1768
classroom facilities, or to reconstruct or make additions to 1769
existing classroom facilities, to be used for housing the 1770
applicable school district and its functions. 1771

(D) "School district" means a local, exempted village, or 1772
city school district as such districts are defined in Chapter 1773
3311. of the Revised Code, acting as an agency of state 1774
government, performing essential governmental functions of state 1775
government pursuant to sections 3318.01 to 3318.20 of the 1776
Revised Code. 1777

For purposes of assistance provided under sections 3318.40 1778
to 3318.45 of the Revised Code, the term "school district" as 1779
used in this section and in divisions (A), (C), and (D) of 1780

section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1781
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1782
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1783
3318.20 of the Revised Code means a joint vocational school 1784
district established pursuant to section 3311.18 of the Revised 1785
Code. 1786

(E) "School district board" means the board of education 1787
of a school district. 1788

(F) "Net bonded indebtedness" means the difference between 1789
the sum of the par value of all outstanding and unpaid bonds and 1790
notes which a school district board is obligated to pay and any 1791
amounts the school district is obligated to pay under lease- 1792
purchase agreements entered into under section 3313.375 of the 1793
Revised Code, and the amount held in the sinking fund and other 1794
indebtedness retirement funds for their redemption. Notes issued 1795
for school buses in accordance with section 3327.08 of the 1796
Revised Code, notes issued in anticipation of the collection of 1797
current revenues, and bonds issued to pay final judgments shall 1798
not be considered in calculating the net bonded indebtedness. 1799

"Net bonded indebtedness" does not include indebtedness 1800
arising from the acquisition of land to provide a site for 1801
classroom facilities constructed, acquired, or added to pursuant 1802
to sections 3318.01 to 3318.20 of the Revised Code or the par 1803
value of bonds that have been authorized by the electors and the 1804
proceeds of which will be used by the district to provide any 1805
part of its portion of the basic project cost. 1806

(G) "Board of elections" means the board of elections of 1807
the county containing the most populous portion of the school 1808
district. 1809

(H) "County auditor" means the auditor of the county in 1810
which the greatest value of taxable property of such school 1811
district is located. 1812

(I) "Tax duplicates" means the general tax lists and 1813
duplicates prescribed by sections 319.28 and 319.29 of the 1814
Revised Code. 1815

(J) "Required level of indebtedness" means: 1816

(1) In the case of school districts in the first 1817
percentile, five per cent of the district's valuation for the 1818
year preceding the year in which the controlling board approved 1819
the project under section 3318.04 of the Revised Code. 1820

(2) In the case of school districts ranked in a subsequent 1821
percentile, five per cent of the district's valuation for the 1822
year preceding the year in which the controlling board approved 1823
the project under section 3318.04 of the Revised Code, plus [two 1824
one-hundredths of one per cent multiplied by (the percentile in 1825
which the district ranks for the fiscal year preceding the 1826
fiscal year in which the controlling board approved the 1827
district's project minus one)]. 1828

(K) "Required percentage of the basic project costs" means 1829
one per cent of the basic project costs times the percentile in 1830
which the school district ranks for the fiscal year preceding 1831
the fiscal year in which the controlling board approved the 1832
district's project. 1833

(L) "Basic project cost" means a cost amount determined in 1834
accordance with rules adopted under section 111.15 of the 1835
Revised Code by the Ohio facilities construction commission. The 1836
basic project cost calculation shall take into consideration the 1837
square footage and cost per square foot necessary for the grade 1838

levels to be housed in the classroom facilities, the variation 1839
across the state in construction and related costs, the cost of 1840
the installation of site utilities and site preparation, the 1841
cost of demolition of all or part of any existing classroom 1842
facilities that are abandoned under the project, the cost of 1843
insuring the project until it is completed, any contingency 1844
reserve amount prescribed by the commission under section 1845
3318.086 of the Revised Code, and the professional planning, 1846
administration, and design fees that a school district may have 1847
to pay to undertake a classroom facilities project. 1848

For a joint vocational school district that receives 1849
assistance under sections 3318.40 to 3318.45 of the Revised 1850
Code, the basic project cost calculation for a project under 1851
those sections shall also take into account the types of 1852
laboratory spaces and program square footages needed for the 1853
vocational education programs for high school students offered 1854
by the school district. 1855

For a district that opts to divide its entire classroom 1856
facilities needs into segments, as authorized by section 1857
3318.034 of the Revised Code, "basic project cost" means the 1858
cost determined in accordance with this division of a segment. 1859

(M) (1) Except for a joint vocational school district that 1860
receives assistance under sections 3318.40 to 3318.45 of the 1861
Revised Code, a "school district's portion of the basic project 1862
cost" means the amount determined under section 3318.032 of the 1863
Revised Code. 1864

(2) For a joint vocational school district that receives 1865
assistance under sections 3318.40 to 3318.45 of the Revised 1866
Code, a "school district's portion of the basic project cost" 1867
means the amount determined under division (C) of section 1868

3318.42 of the Revised Code.	1869
(N) "Child care facility" means space within a classroom facility in which the needs of infants, toddlers, preschool children, and school children are provided for by persons other than the parent or guardian of such children for any part of the day, including persons not employed by the school district operating such classroom facility.	1870 1871 1872 1873 1874 1875
(O) "Community resource center" means space within a classroom facility in which comprehensive services that support the needs of families and children are provided by community-based social service providers.	1876 1877 1878 1879
(P) "Valuation" means the total value of all property in the school district as listed and assessed for taxation on the tax duplicates.	1880 1881 1882
(Q) "Percentile" means the percentile in which the school district is ranked pursuant to section 3318.011 of the Revised Code.	1883 1884 1885
(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system.	1886 1887 1888 1889 1890
(S) "Site preparation" means the earthwork necessary for preparation of the building foundation system, the paved pedestrian and vehicular circulation system, playgrounds on the project site, and lawn and planting on the project site.	1891 1892 1893 1894
<u>(T) "The county auditor's appraised value" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code.</u>	1895 1896 1897

Sec. 3318.06. (A) After receipt of the conditional 1898
approval of the Ohio facilities construction commission, the 1899
school district board by a majority of all of its members shall, 1900
if it desires to proceed with the project, declare all of the 1901
following by resolution: 1902

(1) That by issuing bonds in an amount equal to the school 1903
district's portion of the basic project cost the district is 1904
unable to provide adequate classroom facilities without 1905
assistance from the state; 1906

(2) Unless the school district board has resolved to 1907
transfer money in accordance with section 3318.051 of the 1908
Revised Code or to apply the proceeds of a property tax or the 1909
proceeds of an income tax, or a combination of proceeds from 1910
such taxes, as authorized under section 3318.052 of the Revised 1911
Code, that to qualify for such state assistance it is necessary 1912
to do either of the following: 1913

(a) Levy a tax outside the ten-mill limitation the 1914
proceeds of which shall be used to pay the cost of maintaining 1915
and upgrading the classroom facilities included in the project. 1916
The use of the proceeds for upgrades is subject to the approval 1917
by the commission under division (E) of section 3318.05 of the 1918
Revised Code. 1919

(b) Earmark for maintenance of classroom facilities from 1920
the proceeds of an existing permanent improvement tax levied 1921
under section 5705.21 of the Revised Code, if such tax can be 1922
used for maintenance, an amount equivalent to the amount of the 1923
additional tax otherwise required under this section and 1924
sections 3318.05 and 3318.08 of the Revised Code. 1925

(3) That the question of any tax levy specified in a 1926

resolution described in division (A) (2) (a) of this section, if 1927
required, shall be submitted to the electors of the school 1928
district at the next general or primary election, if there be a 1929
general or primary election not less than ninety and not more 1930
than one hundred ten days after the day of the adoption of such 1931
resolution or, if not, at a special election to be held at a 1932
time specified in the resolution which shall be not less than 1933
ninety days after the day of the adoption of the resolution and 1934
which shall be in accordance with the requirements of section 1935
3501.01 of the Revised Code. 1936

Such resolution shall also state that the question of 1937
issuing bonds of the board shall be combined in a single 1938
proposal with the question of such tax levy. More than one 1939
election under this section may be held in any one calendar 1940
year. Such resolution shall specify both of the following: 1941

(a) That the rate which it is necessary to levy shall be 1942
at the rate of not less than one-half mill for each one dollar 1943
of ~~valuation~~ taxable value, and that such tax shall be levied 1944
for a period of twenty-three years; 1945

(b) That the proceeds of the tax shall be used to pay the 1946
cost of maintaining the classroom facilities included in the 1947
project or upgrading those facilities if approved by the 1948
commission. 1949

(B) A copy of a resolution adopted under division (A) of 1950
this section shall after its passage and not less than ninety 1951
days prior to the date set therein for the election be certified 1952
to the county board of elections. 1953

The resolution of the school district board, in addition 1954
to meeting other applicable requirements of section 133.18 of 1955

the Revised Code, shall state that the amount of bonds to be 1956
issued will be an amount equal to the school district's portion 1957
of the basic project cost, and state the maximum maturity of the 1958
bonds which may be any number of years not exceeding the term 1959
calculated under section 133.20 of the Revised Code as 1960
determined by the board. In estimating the amount of bonds to be 1961
issued, the board shall take into consideration the amount of 1962
moneys then in the bond retirement fund and the amount of moneys 1963
to be collected for and disbursed from the bond retirement fund 1964
during the remainder of the year in which the resolution of 1965
necessity is adopted. 1966

If the bonds are to be issued in more than one series, the 1967
resolution may state, in addition to the information required to 1968
be stated under division (B) (3) of section 133.18 of the Revised 1969
Code, the number of series, which shall not exceed five, the 1970
principal amount of each series, and the approximate date each 1971
series will be issued, and may provide that no series, or any 1972
portion thereof, may be issued before such date. Upon such a 1973
resolution being certified to the county auditor as required by 1974
division (C) of section 133.18 of the Revised Code, the county 1975
auditor, in calculating, advising, and confirming the estimated 1976
average annual property tax levy under that division, shall also 1977
calculate, advise, and confirm by certification the estimated 1978
average property tax levy for each series of bonds to be issued. 1979

Notice of the election shall include the fact that the tax 1980
levy shall be at the rate of not less than one-half mill for 1981
each one dollar of ~~valuation~~ taxable value for a period of 1982
twenty-three years, and that the proceeds of the tax shall be 1983
used to pay the cost of maintaining or upgrading the classroom 1984
facilities included in the project. The notice shall also 1985
express the rate in dollars for each one hundred thousand 1986

dollars of the county auditor's appraised value and the county 1987
auditor's estimate of the amount the tax levy is estimated to 1988
collect for each tax year it is levied, as certified pursuant to 1989
section 5705.03 of the Revised Code. 1990

If the bonds are to be issued in more than one series, the 1991
board of education, when filing copies of the resolution with 1992
the board of elections as required by division (D) of section 1993
133.18 of the Revised Code, may direct the board of elections to 1994
include in the notice of election the principal amount and 1995
approximate date of each series, the maximum number of years 1996
over which the principal of each series may be paid, the 1997
estimated additional average property tax levy for each series, 1998
and the first calendar year in which the tax is expected to be 1999
due for each series, in addition to the information required to 2000
be stated in the notice under divisions (E) (3) (a) ~~to (e)~~, (b), 2001
(c), (e), and (f) of section 133.18 of the Revised Code. 2002

(C) (1) Except as otherwise provided in division (C) (2) of 2003
this section, the form of the ballot to be used at such election 2004
shall be: 2005

"A majority affirmative vote is necessary for passage. 2006

Shall bonds be issued by the _____ (here insert 2007
name of school district) school district to pay the local share 2008
of school construction under the State of Ohio Classroom 2009
Facilities Assistance Program in the principal amount of 2010
\$_____ (here insert principal amount of the bond issue), 2011
to be repaid annually over a maximum period of _____ 2012
(here insert the maximum number of years over which the 2013
principal of the bonds may be paid) years, and an annual levy of 2014
property taxes be made outside the ten-mill limitation, 2015
estimated by the county auditor to average over the repayment 2016

period of the bond issue _____ ~~(here insert the number of~~ 2017
~~mills estimated)~~ mills for each ~~one dollar \$1~~ of tax valuation 2018
~~taxable value,~~ which amounts to \$ _____ ~~(rate expressed in~~ 2019
~~cents or dollars and cents, such as "thirty six cents" or~~ 2020
~~"\$0.36")~~ for each ~~one hundred dollars \$100,000~~ of tax valuation 2021
the county auditor's appraised value to pay the annual debt 2022
charges on the bonds and to pay debt charges on any notes issued 2023
in anticipation of the bonds?" 2024

and, unless the additional levy 2025
of taxes is not required pursuant 2026
to division (C) of section 2027
3318.05 of the Revised Code, 2028

"Shall an additional levy of taxes be made for a period of 2029
twenty-three years to benefit the _____ (here insert name 2030
of school district) school district, the proceeds of which shall 2031
be used to pay the cost of maintaining (or upgrading if approved 2032
by the commission) the classroom facilities included in the 2033
project, that the county auditor estimates will collect \$ _____ 2034
annually, at the rate of _____ (here insert the number of 2035
mills, which shall not be less than one-half mill) mills for 2036
each ~~one dollar \$1~~ of valuation taxable value, which amounts to 2037
\$ _____ for each \$100,000 of the county auditor's appraised 2038
value? 2039

2040

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

"

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

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

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

(1) "Shall bonds be issued by the _____ (here insert name of the school district) school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of \$_____ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of _____ (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ ~~(here insert number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~tax valuation~~ taxable

~~value, which amount-amounts to \$_____ (here insert rate-
expressed in cents or dollars and cents, such as "thirty six
cents" or "\$0.36") for each one hundred dollars \$100,000 of
valuation the county auditor's appraised value to pay the annual
debt charges on the bonds and to pay debt charges on any notes
issued in anticipation of the bonds?"~~

(2) "Shall an additional levy of taxes outside the ten-
mill limitation be made for the benefit of the _____ (here
insert name of the school district) school district for the
purpose of acquiring a site for classroom facilities in the sum
of \$_____ (here insert annual amount the levy is to produce)
estimated by the county auditor to average _____ ~~(here insert
number of mills)~~ mills for each ~~one hundred dollars \$1~~ of
~~valuation taxable value, which amounts to \$_____ for each
\$100,000 of the county auditor's appraised value, for a period
of _____ (here insert number of years the millage is to be
imposed) years?"~~

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

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

Where the school district board chooses to combine the 2101
question in division (B) of this section with any of the 2102
additional questions described in divisions (A) to (D) of 2103
section 3318.056 of the Revised Code, the question specified in 2104
division (B) of this section to be voted on shall be "For the 2105
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2106
the Tax Levies." 2107

If a majority of those voting upon a proposition hereunder 2108
which includes the question of issuing bonds vote in favor 2109
thereof, and if the agreement provided for by section 3318.08 of 2110
the Revised Code has been entered into, the school district 2111
board may proceed under Chapter 133. of the Revised Code, with 2112
the issuance of bonds or bond anticipation notes in accordance 2113
with the terms of the agreement. 2114

Sec. 3318.061. This section applies only to school 2115
districts eligible to receive additional assistance under 2116
division (B) (2) of section 3318.04 of the Revised Code. 2117

The board of education of a school district in which a tax 2118
described by division (B) of section 3318.05 and levied under 2119
section 3318.06 of the Revised Code is in effect, may adopt a 2120
resolution by vote of a majority of its members to extend the 2121
term of that tax beyond the expiration of that tax as originally 2122
approved under that section. The school district board may 2123
include in the resolution a proposal to extend the term of that 2124
tax at the rate of not less than one-half mill for each dollar 2125
of ~~valuation~~ taxable value for a period of twenty-three years 2126
from the year in which the school district board and the Ohio 2127
facilities construction commission enter into an agreement under 2128
division (B) (2) of section 3318.04 of the Revised Code or in the 2129
following year, as specified in the resolution. Such a 2130

resolution may be adopted at any time before such an agreement 2131
is entered into and before the tax levied pursuant to section 2132
3318.06 of the Revised Code expires. If the resolution is 2133
combined with a resolution to issue bonds to pay the school 2134
district's portion of the basic project cost, it shall conform 2135
with the requirements of divisions (A) (1), (2), and (3) of 2136
section 3318.06 of the Revised Code, except that the resolution 2137
also shall state that the tax levy proposed in the resolution is 2138
an extension of an existing tax levied under that section. A 2139
resolution proposing an extension adopted under this section 2140
does not take effect until it is approved by a majority of 2141
electors voting in favor of the resolution at a general, 2142
primary, or special election as provided in this section. 2143

A tax levy extended under this section is subject to the 2144
same terms and limitations to which the original tax levied 2145
under section 3318.06 of the Revised Code is subject under that 2146
section, except the term of the extension shall be as specified 2147
in this section. 2148

The school district board ~~shall and the county auditor~~ 2149
shall proceed in the same manner as required for a tax levy 2150
under section 5705.03 of the Revised Code. The board shall 2151
certify a copy of the resolution adopted under this section and 2152
the auditor's certification to the proper county board of 2153
elections not later than ninety days before the date set in the 2154
resolution as the date of the election at which the question 2155
will be submitted to electors. The notice of the election shall 2156
conform with the requirements of division (A) (3) of section 2157
3318.06 of the Revised Code, except that the notice also shall 2158
state that the maintenance tax levy is an extension of an 2159
existing tax levy, the levy's estimated annual collections, and 2160
the levy's estimated effective rate, expressed in dollars for 2161

each one hundred thousand dollars of the county auditor's 2162
appraised value. 2163

The form of the ballot shall be as follows: 2164

"Shall the existing tax levied to pay the cost of 2165
maintaining (or upgrading if approved by the Ohio facilities 2166
construction commission) classroom facilities constructed with 2167
the proceeds of the previously issued bonds, that the county 2168
auditor estimates will collect \$_____ annually, at the rate of 2169
_____ (here insert the number of mills, which shall not be 2170
less than one-half mill) mills ~~per dollar for each \$1 of tax-~~ 2171
~~valuation taxable value, which amounts to \$_____ (estimated~~ 2172
~~effective rate) for each \$100,000 of the county auditor's~~ 2173
appraised value, be extended until _____ (here insert the 2174
year that is twenty-three years after the year in which the 2175
district and commission will enter into an agreement under 2176
division (B) (2) of section 3318.04 of the Revised Code or the 2177
following year)? 2178

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

"

Section 3318.07 of the Revised Code applies to ballot 2180
questions under this section. 2181

Sec. 3318.062. (A) If authority is sought to issue bonds 2182
in more than one series to pay the school district's portion of 2183
the basic project cost under sections 3318.01 to 3318.20 of the 2184
Revised Code, the form of the ballot shall be: 2185

"Shall bonds be issued by the _____ (here insert name
of school district) school district to pay the local share of
school construction under the State of Ohio Classroom Facilities
Assistance Program in the total principal amount of \$ _____
(total principal amount of the bond issue), to be issued in
_____ (number of series) series, each series to be repaid
annually over not more than _____ (maximum number of years over
which the principal of each series may be paid) years, and an
annual levy of property taxes be made outside the ten-mill
limitation to pay the annual debt charges on the bonds and on
any notes issued in anticipation of the bonds, at a rate
estimated by the county auditor to average over the repayment
period of each series as follows: _____ (insert the
following for each series: "the _____ series, in a
principal amount of \$ _____-dollars, ~~requiring that the~~
~~county auditor estimates will require _____ mills per dollar-~~
~~for each \$1 of tax valuation taxable value,~~ which amounts to
\$ _____ ~~(rate expressed in cents or dollars and cents, such as~~
~~"36 cents" or "\$1.41")~~ for each ~~one hundred dollars in tax~~
~~valuation \$100,000 of the county auditor's appraised value,~~
commencing in _____ and first payable in _____)?"

and, unless the additional levy
of taxes is not required pursuant

to division (C) of section
3318.05 of the Revised Code,

"Shall an additional levy of taxes be made for a period of
twenty-three years to benefit the _____ (here insert name
of school district) school district, the proceeds of which shall
be used to pay the cost of maintaining (or upgrading if approved

by the Ohio facilities construction commission) the classroom 2215
 facilities included in the project, that the county auditor 2216
estimates will collect \$_____ annually, at the rate of 2217
 _____ (here insert the number of mills, which shall not be 2218
 less than one-half mill) mills for each ~~one dollar~~ \$1 of 2219
~~valuation~~ taxable value, which amounts to \$_____ for each 2220
\$100,000 of the county auditor's appraised value? 2221

2222

	For the bond issue
	Against the bond issue

"

(B) If it is necessary for the school district to acquire 2223
 a site for the classroom facilities to be acquired pursuant to 2224
 sections 3318.01 to 3318.20 of the Revised Code, the district 2225
 board may propose either to issue bonds of the board or to levy 2226
 a tax to pay for the acquisition of such site, and may combine 2227
 the question of doing so with the questions specified in 2228
 division (A) of this section. Bonds issued under this division 2229
 for the purpose of acquiring a site are a general obligation of 2230
 the school district and are Chapter 133. securities. 2231

The form of that portion of the ballot to include the 2232
 question of either issuing bonds or levying a tax for site 2233
 acquisition purposes shall be one of the forms prescribed in 2234
 division (D) of section 3318.06 of the Revised Code. 2235

(C) Where the school district board chooses to combine the 2236
 question in division (A) of this section with any of the 2237
 additional questions described in divisions (A) to (D) of 2238
 section 3318.056 of the Revised Code, the question specified in 2239

division (A) of this section to be voted on shall be "For the 2240
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2241
the Tax Levies." 2242

(D) If a majority of those voting upon a proposition 2243
prescribed in this section which includes the question of 2244
issuing bonds vote in favor of that issuance, and if the 2245
agreement prescribed in section 3318.08 of the Revised Code has 2246
been entered into, the school district board may proceed under 2247
Chapter 133. of the Revised Code with the issuance of bonds or 2248
bond anticipation notes in accordance with the terms of the 2249
agreement. 2250

Sec. 3318.063. If the board of education of a city, 2251
exempted village, or local school district that has entered into 2252
an agreement under section 3318.051 of the Revised Code to make 2253
transfers of money in lieu of levying the tax for maintenance or 2254
upgrade of the classroom facilities included in the district's 2255
project determines that it no longer can continue making the 2256
transfers so agreed to and desires to rescind that agreement, 2257
the board shall adopt the resolution to submit the question of 2258
the tax levy prescribed in this section. 2259

The resolution shall declare that the question of a tax 2260
levy specified in division (F) of section 3318.051 of the 2261
Revised Code shall be submitted to the electors of the school 2262
district at the next general or primary election, if there be a 2263
general or primary election not less than seventy-five and not 2264
more than ninety-five days after the day of the adoption of such 2265
resolution or, if not, at a special election to be held at a 2266
time specified in the resolution which shall be not less than 2267
seventy-five days after the day of the adoption of the 2268
resolution and which shall be in accordance with the 2269

requirements of section 3501.01 of the Revised Code. Such 2270
resolution shall specify both of the following: 2271

(A) That the rate which it is necessary to levy shall be 2272
at the rate of not less than one-half mill for each one dollar 2273
of ~~valuation~~ taxable value, and that such tax shall be levied 2274
for the number of years required by division (F) of section 2275
3318.051 of the Revised Code; 2276

(B) That the proceeds of the tax shall be used to pay the 2277
cost of maintaining the classroom facilities included in the 2278
project. 2279

A copy of such resolution shall after its passage and not 2280
less than seventy-five days prior to the date set therein for 2281
the election be certified to the county board of elections. 2282

Notice of the election shall include the levy's estimated 2283
annual collections, the fact that the tax levy shall be at the 2284
rate of not less than one-half mill for each one dollar of 2285
~~valuation~~ taxable value for the number of years required by 2286
division (F) of section 3318.051 of the Revised Code, and that 2287
the proceeds of the tax shall be used to pay the cost of 2288
maintaining the classroom facilities included in the project. 2289
The notice shall also express the rate in dollars for each one 2290
hundred thousand dollars of the county auditor's appraised 2291
value. 2292

The form of the ballot to be used at such election shall 2293
be: 2294

"Shall a levy of taxes be made for a period of 2295
_____ (here insert the number of years, which shall not 2296
be less than the number required by division (F) of section 2297
3318.051 of the Revised Code) years to benefit the _____ 2298

(here insert name of school district) school district, the 2299
 proceeds of which shall be used to pay the cost of maintaining 2300
 (or upgrading if approved by the Ohio facilities construction 2301
 commission) the classroom facilities included in the project, 2302
that the county auditor estimates will collect \$_____ annually, 2303
 at the rate of _____ (here insert the number of mills, 2304
 which shall not be less than one-half mill) mills for each ~~one-~~ 2305
~~dollar \$1 of valuation taxable value,~~ which amounts to \$_____ 2306
for each \$100,000 of the county auditor's appraised value? 2307

2308

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

Sec. 3318.361. A school district board opting to qualify 2309
 for state assistance pursuant to section 3318.36 of the Revised 2310
 Code through levying the tax specified in division (D) (2) (a) or 2311
 (D) (4) of that section shall declare by resolution that the 2312
 question of a tax levy specified in division (D) (2) (a) or (4), 2313
 as applicable, of section 3318.36 of the Revised Code shall be 2314
 submitted to the electors of the school district at the next 2315
 general or primary election, if there be a general or primary 2316
 election not less than ninety and not more than one hundred ten 2317
 days after the day of the adoption of such resolution or, if 2318
 not, at a special election to be held at a time specified in the 2319
 resolution which shall be not less than ninety days after the 2320
 day of the adoption of the resolution and which shall be in 2321
 accordance with the requirements of section 3501.01 of the 2322
 Revised Code. Such resolution shall specify both of the 2323
 following: 2324

(A) That the rate which it is necessary to levy shall be 2325
at the rate of not less than one-half mill for each one dollar 2326
of ~~valuation~~ taxable value, and that such tax shall be levied 2327
for a period of twenty-three years; 2328

(B) That the proceeds of the tax shall be used to pay the 2329
cost of maintaining the classroom facilities included in the 2330
project or upgrading those facilities if approved by the Ohio 2331
facilities construction commission. 2332

A copy of such resolution shall after its passage and not 2333
less than ninety days prior to the date set therein for the 2334
election be certified to the county board of elections. 2335

Notice of the election shall include the levy's estimated 2336
annual collections, the fact that the tax levy shall be at the 2337
rate of not less than one-half mill for each one dollar of 2338
~~valuation~~ taxable value for a period of twenty-three years, and 2339
that the proceeds of the tax shall be used to pay the cost of 2340
maintaining or upgrading the classroom facilities included in 2341
the project. The notice shall also express the rate in dollars 2342
for each one hundred thousand dollars of the county auditor's 2343
appraised value. 2344

The form of the ballot to be used at such election shall 2345
be: 2346

"Shall a levy of taxes be made for a period of twenty- 2347
three years to benefit the _____ (here insert name of 2348
school district) school district, the proceeds of which shall be 2349
used to pay the cost of maintaining (or upgrading if approved by 2350
the Ohio facilities construction commission) the classroom 2351
facilities included in the project, that the county auditor 2352
estimates will collect \$_____ annually, at the rate of 2353

_____ (here insert the number of mills, which shall not be 2354
less than one-half mill) mills for each ~~one dollar~~ \$1 of 2355
~~valuation~~ taxable value, which amounts to \$_____ for each 2356
\$100,000 of the county auditor's appraised value? 2357

2358

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

Sec. 3318.45. (A) Unless division (B) of section 3318.44 2359
of the Revised Code applies, if a joint vocational school 2360
district board of education proposes to issue securities to 2361
generate all or part of the school district's portion of the 2362
basic project cost of the school district's project under 2363
sections 3318.40 to 3318.45 of the Revised Code, the school 2364
district board shall adopt a resolution in accordance with 2365
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2366
school district board seeks authority to issue securities in 2367
more than one series, the school district board shall adopt the 2368
form of the ballot prescribed in section 133.18 of the Revised 2369
Code. 2370

(B) If authority is sought to issue bonds in more than one 2371
series, the form of the ballot shall be: 2372

"Shall bonds be issued by the _____ (here insert name 2373
of joint vocational school district) joint vocational school 2374
district to pay the local share of school construction under the 2375
State of Ohio Joint Vocational School Facilities Assistance 2376
Program in the total principal amount of \$_____ (total 2377
principal amount of the bond issue), to be issued in _____ 2378

(number of series) series, each series to be repaid annually 2379
over not more than _____ (maximum number of years over which 2380
the principal of each series may be paid) years, and an annual 2381
levy of property taxes be made outside the ten-mill limitation 2382
to pay the annual debt charges on the bonds and on any notes 2383
issued in anticipation of the bonds, at a rate estimated by the 2384
county auditor to average over the repayment period of each 2385
series as follows: _____ [insert the following for each 2386
series: "the _____ series, in a principal amount of 2387
\$_____ dollars, ~~requiring that the county auditor estimates~~ 2388
~~will require _____ mills per dollar for each \$1 of tax-~~ 2389
~~valuation taxable value, which amount amounts to \$_____ (rate-~~ 2390
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 2391
~~"\$1.41") for each one hundred dollars in tax valuation\$100,000~~ 2392
of the county auditor's appraised value, commencing in 2393
_____ and first payable in _____"]? 2394

2395

	For the bond issue
	Against the bond issue

"

(C) If it is necessary for the school district to acquire 2396
a site for the classroom facilities to be acquired pursuant to 2397
sections 3318.40 to 3318.45 of the Revised Code, the district 2398
board may propose either to issue bonds of the board or to levy 2399
a tax to pay for the acquisition of such site and may combine 2400
the question of doing so with the question specified by 2401
reference in division (A) of this section or the question 2402
specified in division (B) of this section. Bonds issued under 2403
this division for the purpose of acquiring a site are a general 2404

obligation of the school district and are Chapter 133. 2405
securities. 2406

The form of that portion of the ballot to include the 2407
question of either issuing bonds or levying a tax for site 2408
acquisition purposes shall be one of the following: 2409

(1) "Shall bonds be issued by the _____ (here 2410
insert name of the joint vocational school district) joint 2411
vocational school district to pay costs of acquiring a site for 2412
classroom facilities under the State of Ohio Joint Vocational 2413
School Facilities Assistance Program in the principal amount of 2414
\$_____ (here insert principal amount of the bond issue), to 2415
be repaid annually over a maximum period of _____ (here 2416
insert maximum number of years over which the principal of the 2417
bonds may be paid) years, and an annual levy of property taxes 2418
be made outside the ten-mill limitation, estimated by the county 2419
auditor to average over the repayment period of the bond issue 2420
_____ (~~here insert number of mills~~) mills for each ~~one~~ 2421
~~dollar \$1 of tax valuation taxable value~~, which ~~amount amounts~~ 2422
to \$_____ (~~here insert rate expressed in cents or dollars~~ 2423
~~and cents, such as "thirty six cents" or "\$0.36"~~) for each ~~one~~ 2424
~~hundred dollars \$100,000 of valuation the county auditor's~~ 2425
appraised value, to pay the annual debt charges on the bonds and 2426
to pay debt charges on any notes issued in anticipation of the 2427
bonds?" 2428

(2) "Shall an additional levy of taxes outside the ten- 2429
mill limitation be made for the benefit of the _____ (here 2430
insert name of the joint vocational school district) joint 2431
vocational school district for the purpose of acquiring a site 2432
for classroom facilities in the sum of \$_____ (here insert 2433
annual amount the levy is to produce) estimated by the county 2434

auditor to collect \$_____ annually and to average _____ ~~(here-~~ 2435
~~insert number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2436
~~valuation taxable value,~~ which ~~amount~~ amounts to \$_____ 2437
~~(here insert rate expressed in cents or dollars and cents, such-~~ 2438
~~as "thirty six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ 2439
~~\$100,000 of valuation~~ the county auditor's appraised value, for 2440
a period of _____ (here insert number of years the millage 2441
is to be imposed) years?" 2442

Where it is necessary to combine the question of issuing 2443
bonds of the joint vocational school district as described in 2444
division (A) of this section with the question of issuing bonds 2445
of the school district for acquisition of a site, the question 2446
specified in that division to be voted on shall be "For the bond 2447
issues" and "Against the bond issues." 2448

Where it is necessary to combine the question of issuing 2449
bonds of the joint vocational school district as described in 2450
division (A) of this section with the question of levying a tax 2451
for the acquisition of a site, the question specified in that 2452
division to be voted on shall be "For the bond issue and the tax 2453
levy" and "Against the bond issue and the tax levy." 2454

(D) Where the school district board chooses to combine a 2455
question specified in this section with any of the additional 2456
questions described in division (C) of section 3318.44 of the 2457
Revised Code, the question to be voted on shall be "For the bond 2458
issues and the tax levies" and "Against the bond issues and the 2459
tax levies." 2460

(E) If a majority of those voting upon a proposition 2461
prescribed in this section which includes the question of 2462
issuing bonds vote in favor of that issuance and if the 2463
agreement prescribed in section 3318.08 of the Revised Code has 2464

been entered into, the school district board may proceed under 2465
Chapter 133. of the Revised Code with the issuance of bonds or 2466
bond anticipation notes in accordance with the terms of the 2467
agreement. 2468

Sec. 3381.03. Any county, or any two or more counties, 2469
municipal corporations, or townships, or any combination of 2470
these may create a regional arts and cultural district by the 2471
adoption of a resolution or ordinance by the board of county 2472
commissioners of each county, the legislative authority of each 2473
municipal corporation, and the board of township trustees of 2474
each township that desires to create or to join in the creation 2475
of the district. The resolution or ordinance shall state all of 2476
the following: 2477

(A) The purposes for the creation of the district; 2478

(B) The counties, municipal corporations, or townships 2479
that are to be included in the district; 2480

(C) The official name by which the district shall be 2481
known; 2482

(D) The location of the principal office of the district 2483
or the manner in which the location shall be selected; 2484

(E) Subject to section 3381.05 of the Revised Code, the 2485
number, term, and compensation, which shall not exceed the sum 2486
of fifty dollars for each board and committee meeting attended 2487
by a member, of the members of the board of trustees of the 2488
district; 2489

(F) Subject to section 3381.05 of the Revised Code, the 2490
manner in which members of the board of trustees of the district 2491
shall be appointed; the method of filling vacancies; and the 2492
period, if any, for which a trustee continues in office after 2493

expiration of the trustee's term pending the appointment of the trustee's successor;

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

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

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

After each county, municipal corporation, and township has adopted a resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the district, a copy of the resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the district. The

inclusion is effective when all such filing is completed unless 2524
the district to which territory is to be added has authority to 2525
levy an ad valorem tax on property within its territory, in 2526
which event the inclusion shall become effective upon voter 2527
approval of the joinder and the tax. ~~The~~ 2528

If a tax on property is to be levied, the board and the 2529
county auditor shall proceed in the same manner as required for 2530
a tax levy under section 5705.03 of the Revised Code, except 2531
that the levy's annual collections shall be estimated assuming 2532
that the additional territory has been added to the district. 2533
The board of trustees shall promptly certify the proposal and 2534
the auditor's certification to the board or boards of elections 2535
for the purpose of having the proposal placed on the ballot at 2536
the next general or primary election that occurs not less than 2537
sixty days after the date of the meeting of the board of 2538
trustees, or at a special election held on a date specified in 2539
the certification that is not less than sixty days after the 2540
date of the meeting of the board. If territory of more than one 2541
county, municipal corporation, or township is to be added to the 2542
regional arts and cultural district, the electors of the 2543
territories of the counties, municipal corporations, or 2544
townships which are to be added shall vote as a district, and 2545
the outcome of the election shall be determined by the vote cast 2546
in the entire district. Upon certification of a proposal to the 2547
board or boards of elections pursuant to this section, the board 2548
or boards of elections shall make the necessary arrangements for 2549
the submission of the questions to the electors of the territory 2550
to be added to the district, and the election shall be held, 2551
canvassed, and certified in the manner provided for the 2552
submission of tax levies under section 5705.19 of the Revised 2553
Code, except that the question appearing on the ballot shall 2554

read: 2555

"Shall the territory within the _____ (name 2556
or names of political subdivisions to be joined) be added to 2557
_____ (name) regional arts and 2558
cultural district? And shall a(n) _____ (here- 2559
~~insert type of tax or taxes)~~ a property tax that the county 2560
~~auditor estimates will collect \$ _____ annually at a rate of~~ 2561
~~taxation not to exceed exceeding _____ (here insert maximum~~ 2562
~~tax rate or rates)~~ mills for each \$1 of taxable value, which 2563
amounts to \$ _____ (estimated effective rate) for each \$100,000 2564
of the county auditor's appraised value, be levied for purposes 2565
of such district?" 2566

If the question is approved by a majority of the electors 2567
voting on the question, the joinder is effective immediately, 2568
and the district may extend the levy of the tax against all the 2569
taxable property within the territory that has been added. If 2570
the question is approved at a general election or at a special 2571
election occurring prior to a general election but after the 2572
fifteenth day of July in any calendar year, the district may 2573
amend its budget and resolution adopted pursuant to section 2574
5705.34 of the Revised Code, and the levy shall be placed on the 2575
current tax list and duplicate and collected as other taxes are 2576
collected from all taxable property within the territory of the 2577
district, including the territory added as a result of the 2578
election. 2579

The territory of a district shall be coextensive with the 2580
territory of the counties, municipal corporations, and townships 2581
included within the district, provided that the same territory 2582
may not be included in more than one regional arts and cultural 2583
district, and provided, that if a district includes only a 2584

portion of an entire county, a district may be created in the 2585
remaining portion of the same county by resolution of the board 2586
of county commissioners acting alone or in conjunction with 2587
municipal corporations and townships as provided in this 2588
section. 2589

As used in this section, "the county auditor's appraised 2590
value" and "estimated effective rate" have the same meanings as 2591
in section 5705.01 of the Revised Code. 2592

Sec. 3505.06. (A) On the questions and issues ballot shall 2593
be printed all questions and issues to be submitted at any one 2594
election together with the percentage of affirmative votes 2595
necessary for passage as required by law. Such ballot shall have 2596
printed across the top thereof, and below the stubs, "Official 2597
Questions and Issues Ballot." 2598

(B) (1) Questions and issues shall be grouped together on 2599
the ballot from top to bottom as provided in division (B) (1) of 2600
this section, except as otherwise provided in division (B) (2) of 2601
this section. State questions and issues shall always appear as 2602
the top group of questions and issues. In calendar year 1997, 2603
the following questions and issues shall be grouped together on 2604
the ballot, in the following order from top to bottom, after the 2605
state questions and issues: 2606

(a) County questions and issues; 2607

(b) Municipal questions and issues; 2608

(c) Township questions and issues; 2609

(d) School or other district questions and issues. 2610

In each succeeding calendar year after 1997, each group of 2611
questions and issues described in division (B) (1) (a) to (d) of 2612

this section shall be moved down one place on the ballot except 2613
that the group that was last on the ballot during the 2614
immediately preceding calendar year shall appear at the top of 2615
the ballot after the state questions and issues. The rotation 2616
shall be performed only once each calendar year, beginning with 2617
the first election held during the calendar year. The rotation 2618
of groups of questions and issues shall be performed during each 2619
calendar year as required by division (B) (1) of this section, 2620
even if no questions and issues from any one or more such groups 2621
appear on the ballot at any particular election held during that 2622
calendar year. 2623

(2) Questions and issues shall be grouped together on the 2624
ballot, from top to bottom, in the following order when it is 2625
not practicable to group them together as required by division 2626
(B) (1) of this section because of the type of voting machines 2627
used by the board of elections: state questions and issues, 2628
county questions and issues, municipal questions and issues, 2629
township questions and issues, and school or other district 2630
questions and issues. The particular order in which each of a 2631
group of state questions or issues is placed on the ballot shall 2632
be determined by, and certified to each board of elections by, 2633
the secretary of state. 2634

(3) Failure of the board of elections to rotate questions 2635
and issues as required by division (B) (1) of this section does 2636
not affect the validity of the election at which the failure 2637
occurred, and is not grounds for contesting an election under 2638
section 3515.08 of the Revised Code. 2639

(C) The particular order in which each of a group of 2640
county, municipal, township, or school district questions or 2641
issues is placed on the ballot shall be determined by the board 2642

providing the ballots. 2643

(D) The printed matter pertaining to each question or 2644
issue on the ballot shall be enclosed at the top and bottom 2645
thereof by a heavy horizontal line across the width of the 2646
ballot. Immediately below such top line shall be printed a brief 2647
title descriptive of the question or issue below it, such as 2648
"Proposed Constitutional Amendment," "Proposed Bond Issue," 2649
"Proposed Annexation of Territory," "Proposed Increase in Tax 2650
Rate," or such other brief title as will be descriptive of the 2651
question or issue to which it pertains, together with a brief 2652
statement of the percentage of affirmative votes necessary for 2653
passage, such as "A sixty-five per cent affirmative vote is 2654
necessary for passage," "A majority vote is necessary for 2655
passage," or such other brief statement as will be descriptive 2656
of the percentage of affirmative votes required. 2657

(E) The questions and issues ballot need not contain the 2658
full text of the proposal to be voted upon. A condensed text 2659
that will properly describe the question, issue, or an amendment 2660
proposed by other than the general assembly shall be used as 2661
prepared and certified by the secretary of state for state-wide 2662
questions or issues or by the board for local questions or 2663
issues. If other than a full text is used, the full text of the 2664
proposed question, issue, or amendment together with the 2665
percentage of affirmative votes necessary for passage as 2666
required by law shall be posted in each polling place in some 2667
spot that is easily accessible to the voters. 2668

(F) Each question and issue appearing on the questions and 2669
issues ballot may be consecutively numbered. The question or 2670
issue determined to appear at the top of the ballot may be 2671
designated on the face thereof by the Arabic numeral "1" and all 2672

questions and issues placed below on the ballot shall be 2673
consecutively numbered. Such numeral shall be placed below the 2674
heavy top horizontal line enclosing such question or issue and 2675
to the left of the brief title thereof. 2676

(G) No portion of a ballot question proposing to levy a 2677
property tax in excess of the ten-mill limitation under any 2678
section of the Revised Code, including the renewal or 2679
replacement of such a levy, may be printed in boldface type or 2680
in a font size that is different from the font size of other 2681
text in the ballot question. The prohibitions in division (G) of 2682
this section do not apply to printed matter either described in 2683
division (D) of this section related to such a ballot question 2684
or located in the area of the ballot in which votes are 2685
indicated for or against that question. 2686

Sec. 4582.024. After a port authority has been created, 2687
any municipal corporation, township, or county, acting by 2688
ordinance, resolution of the township trustees, or resolution of 2689
the county commissioners, respectively, which is contiguous to 2690
such port authority, or to any municipal corporation, township, 2691
or county which proposes to join such port authority at the same 2692
time and is contiguous to such port authority, or any county 2693
within which such port authority is situated, may join such port 2694
authority and thereupon the jurisdiction and territory of such 2695
port authority shall include such municipal corporation, county, 2696
or township. If more than one such political subdivision is to 2697
be joined to the port authority at the same time, then each such 2698
ordinance or resolution shall designate the political 2699
subdivisions which are to be so joined. Any territory or 2700
municipal corporation not included in a port authority and which 2701
is annexed to a municipal corporation included within the 2702
jurisdiction and territory of a port authority shall, on such 2703

annexation and without further proceedings, be annexed to and be 2704
included in the jurisdiction and territory of such port 2705
authority. Before such political subdivision or subdivisions are 2706
joined to a port authority, other than by annexation to a 2707
municipality, the political subdivision or subdivisions 2708
theretofore comprising such port authority shall agree upon the 2709
terms and conditions pursuant to which such political 2710
subdivision or subdivisions are to be joined. For all purposes 2711
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2712
such political subdivision or subdivisions shall be considered 2713
to have participated in the creation of such port authority, 2714
except that the initial term of any director of the port 2715
authority appointed by such a political subdivision shall be 2716
four years. After each ordinance or resolution proposing joinder 2717
to the port authority has become effective and the terms and 2718
conditions of joinder have been agreed to, the board of 2719
directors of the port authority shall by resolution either 2720
accept or reject such joinder. Such joinder shall be effective 2721
on adoption of the resolution accepting such joinder, unless the 2722
port authority to which a political subdivision or subdivisions 2723
including a county within which such port authority is located, 2724
are to be joined has authority under section 4582.14 of the 2725
Revised Code to levy a tax on property within its jurisdiction, 2726
then such joinder shall not be effective until approved by the 2727
affirmative vote of a majority of the electors voting on the 2728
question of such joinder. If more than one political subdivision 2729
is to be joined to the port authority, then the electors of such 2730
subdivision shall vote as a district and the majority 2731
affirmative vote shall be determined by the vote cast in such 2732
district as a whole. ~~Such~~ 2733

If a tax on property is to be levied, the board of 2734

directors of the port authority and the county auditor shall 2735
proceed in the same manner as required for a tax levy under 2736
section 5705.03 of the Revised Code, except that the levy's 2737
annual collections shall be estimated assuming that the 2738
additional subdivision or subdivisions have joined the port 2739
authority. 2740

The election shall be called by the board of directors of 2741
the port authority and shall be held, canvassed, and certified 2742
in the manner provided for the submission of tax levies under 2743
section 5705.191 of the Revised Code except that the question 2744
appearing on the ballot shall read: 2745

"Shall _____ 2746

(name or names of political subdivisions to be joined) 2747

be joined to _____ (name) port authority and the 2748

existing tax levy (levies) of such port authority ~~(aggregating),~~ 2749

that the county auditor estimates will collect \$_____ annually, 2750

at a rate not exceeding 2751

_____ mill per dollar mill(s) for each \$1 of valuation 2752

taxable value, which amounts to \$_____ (estimated effective 2753

rate) for each \$100,000 of the county auditor's appraised value, 2754

be authorized to be 2755

levied against properties within 2756

_____ " 2757

(name or names of political subdivisions to be joined) 2758

If the question is approved such joinder shall be 2759

immediately effective and the port authority shall be authorized 2760

to extend the levy of such tax against all the taxable property 2761

within the political subdivision or political subdivisions which 2762
have been joined. If such question is approved at a general 2763
election then the port authority may amend its budget and 2764
resolution adopted pursuant to section 5705.34 of the Revised 2765
Code and such levy shall be placed on the current tax list and 2766
duplicate and collected as other taxes are collected from all 2767
taxable property within the port authority including the 2768
political subdivision or political subdivisions joined as a 2769
result of such election. 2770

As used in this section, "the county auditor's appraised 2771
value" and "estimated effective rate" have the same meanings as 2772
in section 5705.01 of the Revised Code. 2773

Sec. 4582.26. After a port authority has been created, any 2774
municipal corporation, township, county, or other political 2775
subdivision, acting by ordinance or resolution, which is 2776
contiguous to any municipal corporation, township, county, or 2777
other political subdivision which participated in the creation 2778
of such port authority or to any municipal corporation, 2779
township, county, or other political subdivision which proposes 2780
to join the port authority at the same time and is contiguous to 2781
any municipal corporation, township, county, or other political 2782
subdivision which participated in the creation of such port 2783
authority, may join such port authority, and thereupon the 2784
jurisdiction and territory of the port authority includes the 2785
municipal corporation, county, township, or other political 2786
subdivision so joining. If more than one such political 2787
subdivision is to be joined to the port authority at the same 2788
time, then each such ordinance or resolution shall designate the 2789
political subdivisions which are to be so joined. Any territory 2790
or municipal corporation not included in a port authority and 2791
which is annexed to a municipal corporation included within the 2792

jurisdiction and territory of a port authority shall, on such 2793
annexation and without further proceedings, be annexed to and be 2794
included in the jurisdiction and territory of the port 2795
authority. Before such political subdivision or subdivisions are 2796
joined to a port authority, other than by annexation to a 2797
municipal corporation, the political subdivision or subdivisions 2798
theretofore comprising such port authority shall agree upon the 2799
terms and conditions pursuant to which such political 2800
subdivision or subdivisions are to be joined. For all purposes 2801
of sections 4582.21 to 4582.59 of the Revised Code, such 2802
political subdivision or subdivisions shall be considered to 2803
have participated in the creation of such port authority, except 2804
that the initial term of any director of the port authority 2805
appointed by such a political subdivision shall be four years. 2806
After each ordinance or resolution proposing joinder to the port 2807
authority has become effective and the terms and conditions of 2808
joinder have been agreed to, the board of directors of the port 2809
authority shall by resolution either accept or reject such 2810
joinder. Such joinder shall be effective upon adoption of the 2811
resolution accepting such joinder, unless the port authority to 2812
which a political subdivision or subdivisions, including a 2813
county within which such port authority is located, are to be 2814
joined, has authority under section 4582.40 of the Revised Code 2815
to levy a tax on property within its jurisdiction, then such 2816
joinder shall not be effective until approved by the affirmative 2817
vote of a majority of the electors voting on the question of the 2818
joinder. If more than one political subdivision is to be joined 2819
to the port authority, then the electors of such subdivisions 2820
shall vote as a district and the majority affirmative vote shall 2821
be determined by the vote cast in such district as a whole. ~~The~~ 2822
If a tax on property is to be levied, the board of 2823

directors of the port authority and the county auditor shall 2824
proceed in the manner as required for a tax levy under section 2825
5705.03 of the Revised Code, except that the levy's annual 2826
collections shall be estimated assuming that the additional 2827
subdivision or subdivisions have joined the port authority. 2828

The election shall be called by the board of directors of 2829
the port authority and shall be held, canvassed, and certified 2830
in the manner provided for the submission of tax levies under 2831
section 5705.191 of the Revised Code except that the question 2832
appearing on the ballot shall read: 2833

"Shall _____ 2834

(Name or names of political subdivisions to be joined) 2835

_____ 2836

be joined to _____ (Name) port authority 2837

and the existing tax levy (levies) of such port authority 2838

~~(aggregating), that the county auditor estimates will collect~~ 2839

~~\$_____ annually, at a rate not exceeding _____ mill-~~ 2840

~~per dollar mill(s) for each \$1 of valuation taxable value, which~~ 2841

~~amounts to \$_____ (estimated effective rate) for each~~ 2842

~~\$100,000 of the county auditor's appraised value,~~ 2843

be authorized to be levied against properties within 2844

_____?" 2845

(Name or names of political subdivisions to be joined) 2846

If the question is approved the joinder becomes 2847

immediately effective and the port authority is authorized to 2848

extend the levy of such tax against all the taxable property 2849

within the political subdivision or political subdivisions which 2850

have been joined. If such question is approved at a general election, then the port authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code and such levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the port authority including the political subdivision or political subdivisions joined as a result of the election.

As used in this section, "the county auditor's appraised value" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 5705.01. As used in this chapter:

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

(B) "Municipal corporation" means all municipal 2881
corporations, including those that have adopted a charter under 2882
Article XVIII, Ohio Constitution. 2883

(C) "Taxing authority" or "bond issuing authority" means, 2884
in the case of any county, the board of county commissioners; in 2885
the case of a municipal corporation, the council or other 2886
legislative authority of the municipal corporation; in the case 2887
of a city, local, exempted village, cooperative education, or 2888
joint vocational school district, the board of education; in the 2889
case of a community college district, the board of trustees of 2890
the district; in the case of a technical college district, the 2891
board of trustees of the district; in the case of a detention 2892
facility district, a district organized under section 2151.65 of 2893
the Revised Code, or a combined district organized under 2894
sections 2152.41 and 2151.65 of the Revised Code, the joint 2895
board of county commissioners of the district; in the case of a 2896
township, the board of township trustees; in the case of a joint 2897
police district, the joint police district board; in the case of 2898
a joint fire district, the board of fire district trustees; in 2899
the case of a joint recreation district, the joint recreation 2900
district board of trustees; in the case of a joint-county 2901
alcohol, drug addiction, and mental health service district, the 2902
district's board of alcohol, drug addiction, and mental health 2903
services; in the case of a joint ambulance district or a fire 2904
and ambulance district, the board of trustees of the district; 2905
in the case of a union cemetery district, the legislative 2906
authority of the municipal corporation and the board of township 2907
trustees, acting jointly as described in section 759.341 of the 2908
Revised Code; in the case of a drainage improvement district, 2909
the board of county commissioners of the county in which the 2910
drainage district is located; in the case of a lake facilities 2911

authority, the board of directors; in the case of a joint 2912
emergency medical services district, the joint board of county 2913
commissioners of all counties in which all or any part of the 2914
district lies; and in the case of a township police district, a 2915
township fire district, a township road district, or a township 2916
waste disposal district, the board of township trustees of the 2917
township in which the district is located. "Taxing authority" 2918
also means the educational service center governing board that 2919
serves as the taxing authority of a county school financing 2920
district as provided in section 3311.50 of the Revised Code, and 2921
the board of directors of a regional student education district 2922
created under section 3313.83 of the Revised Code. 2923

(D) "Fiscal officer" in the case of a county, means the 2924
county auditor; in the case of a municipal corporation, the city 2925
auditor or village clerk, or an officer who, by virtue of the 2926
charter, has the duties and functions of the city auditor or 2927
village clerk, except that in the case of a municipal university 2928
the board of directors of which have assumed, in the manner 2929
provided by law, the custody and control of the funds of the 2930
university, the chief accounting officer of the university shall 2931
perform, with respect to the funds, the duties vested in the 2932
fiscal officer of the subdivision by sections 5705.41 and 2933
5705.44 of the Revised Code; in the case of a school district, 2934
the treasurer of the board of education; in the case of a county 2935
school financing district, the treasurer of the educational 2936
service center governing board that serves as the taxing 2937
authority; in the case of a township, the township fiscal 2938
officer; in the case of a joint police district, the treasurer 2939
of the district; in the case of a joint fire district, the clerk 2940
of the board of fire district trustees; in the case of a joint 2941
ambulance district, the clerk of the board of trustees of the 2942

district; in the case of a joint emergency medical services 2943
district, the person appointed as fiscal officer pursuant to 2944
division (D) of section 307.053 of the Revised Code; in the case 2945
of a fire and ambulance district, the person appointed as fiscal 2946
officer pursuant to division (B) of section 505.375 of the 2947
Revised Code; in the case of a joint recreation district, the 2948
person designated pursuant to section 755.15 of the Revised 2949
Code; in the case of a union cemetery district, the clerk of the 2950
municipal corporation designated in section 759.34 of the 2951
Revised Code; in the case of a children's home district, 2952
educational service center, general health district, joint- 2953
county alcohol, drug addiction, and mental health service 2954
district, county library district, detention facility district, 2955
district organized under section 2151.65 of the Revised Code, a 2956
combined district organized under sections 2152.41 and 2151.65 2957
of the Revised Code, or a metropolitan park district for which 2958
no treasurer has been appointed pursuant to section 1545.07 of 2959
the Revised Code, the county auditor of the county designated by 2960
law to act as the auditor of the district; in the case of a 2961
metropolitan park district which has appointed a treasurer 2962
pursuant to section 1545.07 of the Revised Code, that treasurer; 2963
in the case of a drainage improvement district, the auditor of 2964
the county in which the drainage improvement district is 2965
located; in the case of a lake facilities authority, the fiscal 2966
officer designated under section 353.02 of the Revised Code; in 2967
the case of a regional student education district, the fiscal 2968
officer appointed pursuant to section 3313.83 of the Revised 2969
Code; and in all other cases, the officer responsible for 2970
keeping the appropriation accounts and drawing warrants for the 2971
expenditure of the moneys of the district or taxing unit. 2972

(E) "Permanent improvement" or "improvement" means any 2973

property, asset, or improvement with an estimated life or 2974
usefulness of five years or more, including land and interests 2975
therein, and reconstructions, enlargements, and extensions 2976
thereof having an estimated life or usefulness of five years or 2977
more. 2978

(F) "Current operating expenses" and "current expenses" 2979
mean the lawful expenditures of a subdivision, except those for 2980
permanent improvements, and except payments for interest, 2981
sinking fund, and retirement of bonds, notes, and certificates 2982
of indebtedness of the subdivision. 2983

(G) "Debt charges" means interest, sinking fund, and 2984
retirement charges on bonds, notes, or certificates of 2985
indebtedness. 2986

(H) "Taxing unit" means any subdivision or other 2987
governmental district having authority to levy taxes on the 2988
property in the district or issue bonds that constitute a charge 2989
against the property of the district, including conservancy 2990
districts, metropolitan park districts, sanitary districts, road 2991
districts, and other districts. 2992

(I) "District authority" means any board of directors, 2993
trustees, commissioners, or other officers controlling a 2994
district institution or activity that derives its income or 2995
funds from two or more subdivisions, such as the educational 2996
service center, the trustees of district children's homes, the 2997
district board of health, a joint-county alcohol, drug 2998
addiction, and mental health service district's board of 2999
alcohol, drug addiction, and mental health services, detention 3000
facility districts, a joint recreation district board of 3001
trustees, districts organized under section 2151.65 of the 3002
Revised Code, combined districts organized under sections 3003

2152.41 and 2151.65 of the Revised Code, and other such boards.	3004
(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.	3005 3006 3007
(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates.	3008 3009
(L) "Association library district" means a territory, the boundaries of which are defined by the state library board pursuant to division (I) of section 3375.01 of the Revised Code, in which a library association or private corporation maintains a free public library.	3010 3011 3012 3013 3014
(M) "Library district" means a territory, the boundaries of which are defined by the state library board pursuant to section 3375.01 of the Revised Code, in which the board of trustees of a county, municipal corporation, school district, or township public library maintains a free public library.	3015 3016 3017 3018 3019
(N) "Qualifying library levy" means either of the following:	3020 3021
(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision;	3022 3023 3024 3025
(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.	3026 3027 3028 3029
(O) "School library district" means a school district in which a free public library has been established that is under	3030 3031

the control and management of a board of library trustees as 3032
provided in section 3375.15 of the Revised Code. 3033

(P) "The county auditor's appraised value" means the true 3034
value in money of real property. 3035

(Q) "Estimated effective rate" means the quotient obtained 3036
by dividing (1) an estimate of the taxes that will be charged 3037
and payable in a year against real property classified as 3038
residential or agricultural under section 5713.041 of the 3039
Revised Code from either (a) a levy that is a renewal, increase, 3040
or decrease of an existing levy or (b) an existing levy that is 3041
extended to additional territory, assuming that the additional 3042
territory has been added to the subdivision, by (2) an estimate 3043
of the total taxable value of that class of property for that 3044
year. 3045

Sec. 5705.03. (A) The taxing authority of each subdivision 3046
may levy taxes annually, subject to the limitations of sections 3047
5705.01 to 5705.47 of the Revised Code, on the real and personal 3048
property within the subdivision for the purpose of paying the 3049
current operating expenses of the subdivision and acquiring or 3050
constructing permanent improvements. The taxing authority of 3051
each subdivision and taxing unit shall, subject to the 3052
limitations of such sections, levy such taxes annually as are 3053
necessary to pay the interest and sinking fund on and retire at 3054
maturity the bonds, notes, and certificates of indebtedness of 3055
such subdivision and taxing unit, including levies in 3056
anticipation of which the subdivision or taxing unit has 3057
incurred indebtedness. 3058

(B) (1) When a taxing authority determines that it is 3059
necessary to levy a tax outside the ten-mill limitation for any 3060
purpose authorized by the Revised Code, the taxing authority 3061

shall certify to the county auditor a resolution or ordinance 3062
requesting that the county auditor certify to the taxing 3063
authority ~~the total current tax valuation of the subdivision,~~ 3064
~~and the number of mills required to generate a specified amount~~ 3065
~~of revenue, or the dollar amount of revenue that would be~~ 3066
~~generated by a specified number of mills~~ amounts described in 3067
division (B) (2) of this section. The resolution or ordinance 3068
shall state all of the following: 3069

(a) The proposed rate of the tax, expressed in mills for 3070
each one dollar of taxable value, or the dollar amount of 3071
revenue to be generated by the proposed tax; 3072

(b) The purpose of the tax; 3073

~~(b)~~ (c) Whether the tax is an additional levy, a renewal 3074
or a replacement of an existing tax, ~~or a renewal or replacement~~ 3075
of an existing tax with an increase or a decrease, a reduction 3076
or decrease of an existing tax, or an extension of an existing 3077
tax to additional territory; 3078

~~(e)~~ (d) The section of the Revised Code authorizing 3079
submission of the question of the tax; 3080

~~(d)~~ (e) The term of years of the tax or if the tax is for 3081
a continuing period of time; 3082

~~(e)~~ (f) That the tax is to be levied upon the entire 3083
territory of the subdivision or, if authorized by the Revised 3084
Code, a description of the portion of the territory of the 3085
subdivision in which the tax is to be levied; 3086

~~(f)~~ (g) The date of the election at which the question of 3087
the tax shall appear on the ballot; 3088

~~(g)~~ (h) That the ballot measure shall be submitted to the 3089

entire territory of the subdivision or, if authorized by the 3090
Revised Code, a description of the portion of the territory of 3091
the subdivision to which the ballot measure shall be submitted; 3092

~~(h)~~ (i) The tax year in which the tax will first be levied 3093
and the calendar year in which the tax will first be collected; 3094

~~(i)~~ (j) Each such county in which the subdivision has 3095
territory. 3096

(2) Upon receipt of a resolution or ordinance certified 3097
under division (B) (1) of this section, the county auditor shall 3098
certify to the taxing authority each of the following, as 3099
applicable to that levy: 3100

(a) The total current tax valuation of the subdivision. 3101

(b) The number of mills for each one dollar of taxable 3102
value that is required to generate a specified amount of 3103
revenue. 3104

(c) Either of the following, calculated using the tax list 3105
for the current year, and if this is not determined, the 3106
estimated amount submitted by the auditor to the county budget 3107
commission: 3108

(i) If the levy is to renew, renew and increase, renew and 3109
decrease, reduce or decrease, or extend to additional territory 3110
an existing levy that is subject to reduction under section 3111
319.301 of the Revised Code, the levy's estimated effective 3112
rate, calculated using the rate described in division (B) (2) (b) 3113
or (d) of this section, expressed in dollars, rounded to the 3114
nearest dollar, for each one hundred thousand dollars of the 3115
county auditor's appraised value; 3116

(ii) For all other levies, the levy's rate, described in 3117

division (B) (2) (b) or (d) of this section, expressed in dollars, 3118
rounded to the nearest dollar, for each one hundred thousand 3119
dollars of the county auditor's appraised value. 3120

(d) The dollar amount of revenue, rounded to the nearest 3121
dollar, that would be generated by a specified number of mills 3122
for each one dollar of taxable value. 3123

(e) For any levy or portion of a levy except a levy or 3124
portion of a levy to pay debt charges, an estimate of the levy's 3125
annual collections, rounded to the nearest one thousand dollars, 3126
which shall be calculated assuming that the amount of the tax 3127
list of the taxing authority remains throughout the life of the 3128
levy the same as the amount of the tax list for the current 3129
year, and if this is not determined, the estimated amount 3130
submitted by the auditor to the county budget commission. 3131

If a subdivision is located in more than one county, the 3132
county auditor shall obtain from the county auditor of each 3133
other county in which the subdivision is located the current tax 3134
valuation for the portion of the subdivision in that county. The 3135
county auditor shall issue the certification to the taxing 3136
authority within ten days after receiving the taxing authority's 3137
resolution or ordinance requesting it. 3138

~~(2)~~ (3) Upon receiving the certification from the county 3139
auditor under division (B) (2) of this section, the taxing 3140
authority may adopt a resolution or ordinance stating the rate 3141
of the tax levy, expressed in mills for each one dollar in tax 3142
valuation of taxable value and the rate or estimated effective 3143
rate, as applicable, in dollars for each one hundred thousand 3144
dollars of the county auditor's appraised value, as estimated by 3145
the county auditor, and that the taxing authority will proceed 3146
with the submission of the question of the tax to electors. The 3147

taxing authority shall certify this resolution or ordinance, a 3148
copy of the county auditor's ~~certification~~ certifications, and 3149
the resolution or ordinance the taxing authority adopted under 3150
division (B) (1) of this section to the proper county board of 3151
elections in the manner and within the time prescribed by the 3152
section of the Revised Code governing submission of the 3153
question. The county board of elections shall not submit the 3154
question of the tax to electors unless a copy of the county 3155
auditor's certification accompanies the resolutions or 3156
ordinances the taxing authority certifies to the board. Before 3157
requesting a taxing authority to submit a tax levy, any agency 3158
or authority authorized to make that request shall first request 3159
the certification from the county auditor provided under this 3160
section. 3161

~~(3)~~ (4) This division is supplemental to, and not in 3162
derogation of, any similar requirement governing the 3163
certification by the county auditor of the tax valuation of a 3164
subdivision or necessary tax rates for the purposes of the 3165
submission of the question of a tax in excess of the ten-mill 3166
limitation, including sections 133.18 and 5705.195 of the 3167
Revised Code. 3168

(C) All taxes levied on property shall be extended on the 3169
tax list and duplicate by the county auditor of the county in 3170
which the property is located, and shall be collected by the 3171
county treasurer of such county in the same manner and under the 3172
same laws and rules as are prescribed for the assessment and 3173
collection of county taxes. The proceeds of any tax levied by or 3174
for any subdivision when received by its fiscal officer shall be 3175
deposited in its treasury to the credit of the appropriate fund. 3176

Sec. 5705.192. (A) For the purposes of this section only, 3177

"taxing authority" includes a township board of park 3178
commissioners appointed under section 511.18 of the Revised 3179
Code. 3180

(B) A taxing authority may propose to replace an existing 3181
levy that the taxing authority is authorized to levy, regardless 3182
of the section of the Revised Code under which the authority is 3183
granted, except a school district emergency levy proposed 3184
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3185
The taxing authority may propose to replace the existing levy in 3186
its entirety at the rate at which it is authorized to be levied; 3187
may propose to replace a portion of the existing levy at a 3188
lesser rate; or may propose to replace the existing levy in its 3189
entirety and increase the rate at which it is levied. If the 3190
taxing authority proposes to replace an existing levy, the 3191
proposed levy shall be called a replacement levy and shall be so 3192
designated on the ballot. Except as otherwise provided in this 3193
division, a replacement levy shall be limited to the purpose of 3194
the existing levy, and shall appear separately on the ballot 3195
from, and shall not be conjoined with, the renewal of any other 3196
existing levy. In the case of an existing school district levy 3197
imposed under section 5705.21 of the Revised Code for the 3198
purpose specified in division (F) of section 5705.19 of the 3199
Revised Code, or in the case of an existing school district levy 3200
imposed under section 5705.217 of the Revised Code for the 3201
acquisition, construction, enlargement, renovation, and 3202
financing of permanent improvements, the replacement for that 3203
existing levy may be for the same purpose or for the purpose of 3204
general permanent improvements as defined in section 5705.21 of 3205
the Revised Code. The replacement for an existing levy imposed 3206
under division (L) of section 5705.19 or section 5705.222 of the 3207
Revised Code may be for any purpose authorized for a levy 3208

imposed under section 5705.222 of the Revised Code. 3209

The resolution proposing a replacement levy shall specify 3210
the purpose of the levy; its proposed rate expressed in mills 3211
for each one dollar of taxable value and in dollars for each one 3212
hundred thousand dollars of the county auditor's appraised 3213
value; whether the proposed rate is the same as the rate of the 3214
existing levy, a reduction, or an increase; the extent of any 3215
reduction or increase expressed in mills for each one dollar of 3216
taxable value and in dollars for each one hundred thousand 3217
dollars of the county auditor's appraised value; the first 3218
calendar year in which the levy will be due; and the term of the 3219
levy, expressed in years or, if applicable, that it will be 3220
levied for a continuing period of time. 3221

The sections of the Revised Code governing the maximum 3222
rate and term of the existing levy, the contents of the 3223
resolution that proposed the levy, the adoption of the 3224
resolution, the arrangements for the submission of the question 3225
of the levy, and notice of the election also govern the 3226
respective provisions of the proposal to replace the existing 3227
levy, except as provided in divisions (B) (1) to ~~(4)~~ (5) of this 3228
section: 3229

(1) In the case of an existing school district levy that 3230
is imposed under section 5705.21 of the Revised Code for the 3231
purpose specified in division (F) of section 5705.19 of the 3232
Revised Code or under section 5705.217 of the Revised Code for 3233
the acquisition, construction, enlargement, renovation, and 3234
financing of permanent improvements, and that is to be replaced 3235
by a levy for general permanent improvements, the term of the 3236
replacement levy may be for a continuing period of time. 3237

(2) The date on which the election is held shall be as 3238

follows: 3239

(a) For the replacement of a levy with a fixed term of 3240
years, the date of the general election held during the last 3241
year the existing levy may be extended on the real and public 3242
utility property tax list and duplicate, or the date of any 3243
election held in the ensuing year; 3244

(b) For the replacement of a levy imposed for a continuing 3245
period of time, the date of any election held in any year after 3246
the year the levy to be replaced is first approved by the 3247
electors, except that only one election on the question of 3248
replacing the levy may be held during any calendar year. 3249

The failure by the electors to approve a proposal to 3250
replace a levy imposed for a continuing period of time does not 3251
terminate the existing continuing levy. 3252

(3) In the case of an existing school district levy 3253
imposed under division (B) of section 5705.21, division (C) of 3254
section 5705.212, or division (J) of section 5705.218 of the 3255
Revised Code, the rates allocated to the qualifying school 3256
district and to partnering community schools each may be 3257
increased or decreased or remain the same, and the total rate 3258
may be increased, decreased, or remain the same. 3259

(4) In the case of an existing levy imposed under division 3260
(L) of section 5705.19 of the Revised Code, the term may be for 3261
any number of years not exceeding ten or for a continuing period 3262
of time. 3263

(5) In addition to other required information, the 3264
election notice shall express the levy's annual collections, as 3265
estimated and certified by the county auditor under section 3266
5705.03 of the Revised Code. 3267

(C) The form of the ballot at the election on the question 3268
of a replacement levy shall be as follows: 3269

"A replacement of a tax for the benefit of _____ 3270
(name of subdivision or public library) for the purpose of 3271
_____ (the purpose stated in the resolution), that the 3272
county auditor estimates will collect \$_____ annually, at a rate 3273
not exceeding _____ mills for each ~~one dollar~~ \$1 of 3274
valuation taxable value, which amounts to \$_____ (~~rate~~ 3275
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 3276
~~valuation~~ \$100,000 of the county auditor's appraised value, for 3277
_____ (number of years levy is to run, or that it will be 3278
levied for a continuous period of time) 3279

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

3280

If the replacement levy is proposed by a qualifying school 3281
district to replace an existing tax levied under division (B) of 3282
section 5705.21, division (C) (1) of section 5705.212, or 3283
division (J) of section 5705.218 of the Revised Code, the form 3284
of the ballot shall be modified by adding, after the phrase 3285
"each ~~one dollar~~ \$1 of ~~valuation taxable value,~~" the following: 3286
"(of which _____ mills is to be allocated to partnering 3287
community schools)." 3288

If the proposal is to replace an existing levy and 3289
increase the rate of the existing levy, the form of the ballot 3290
shall be changed by adding the words " _____ mills of an 3291
existing levy and an increase of _____ mills, to 3292

constitute" after the words "a replacement of." If the proposal 3293
is to replace only a portion of an existing levy, the form of 3294
the ballot shall be changed by adding the words "a portion of an 3295
existing levy, being a reduction of _____ mills, to 3296
constitute" after the words "a replacement of." If the existing 3297
levy is imposed under division (B) of section 5705.21, division 3298
(C) (1) of section 5705.212, or division (J) of section 5705.218 3299
of the Revised Code, the form of the ballot also shall state the 3300
portion of the total increased rate or of the total rate as 3301
reduced that is to be allocated to partnering community schools. 3302

If the tax is to be placed on the tax list of the current 3303
tax year, the form of the ballot shall be modified by adding at 3304
the end of the form the phrase ", commencing in _____ 3305
(first year the replacement tax is to be levied), first due in 3306
calendar year _____ (first calendar year in which the tax 3307
shall be due)."

The question covered by the resolution shall be submitted 3309
as a separate proposition, but may be printed on the same ballot 3310
with any other proposition submitted at the same election, other 3311
than the election of officers. More than one such question may 3312
be submitted at the same election. 3313

(D) Two or more existing levies, or any portion of those 3314
levies, may be combined into one replacement levy, so long as 3315
all of the existing levies are for the same purpose and either 3316
all are due to expire the same year or all are for a continuing 3317
period of time. The question of combining all or portions of 3318
those existing levies into the replacement levy shall appear as 3319
one ballot proposition before the electors. If the electors 3320
approve the ballot proposition, all or the stated portions of 3321
the existing levies are replaced by one replacement levy. 3322

(E) A levy approved in excess of the ten-mill limitation 3323
under this section shall be certified to the tax commissioner. 3324
In the first year of a levy approved under this section, the 3325
levy shall be extended on the tax lists after the February 3326
settlement succeeding the election at which the levy was 3327
approved. If the levy is to be placed on the tax lists of the 3328
current year, as specified in the resolution providing for its 3329
submission, the result of the election shall be certified 3330
immediately after the canvass by the board of elections to the 3331
taxing authority, which shall forthwith make the necessary levy 3332
and certify it to the county auditor, who shall extend it on the 3333
tax lists for collection. After the first year, the levy shall 3334
be included in the annual tax budget that is certified to the 3335
county budget commission. 3336

If notes are authorized to be issued in anticipation of 3337
the proceeds of the existing levy, notes may be issued in 3338
anticipation of the proceeds of the replacement levy, and such 3339
issuance is subject to the terms and limitations governing the 3340
issuance of notes in anticipation of the proceeds of the 3341
existing levy. 3342

(F) This section does not authorize a tax to be levied in 3343
any year after the year in which revenue is not needed for the 3344
purpose for which the tax is levied. 3345

Sec. 5705.195. Within ~~five-ten~~ days after the resolution 3346
is certified to the county auditor as provided by section 3347
5705.194 of the Revised Code, the auditor shall calculate and 3348
certify to the taxing authority the annual levy, expressed in 3349
dollars ~~and cents~~ for each one hundred thousand dollars of 3350
~~valuation~~ the county auditor's appraised value as well as in 3351
mills for each one dollar of ~~valuation~~ taxable value, throughout 3352

the life of the levy which will be required to produce the 3353
annual amount set forth in the resolution assuming that the 3354
amount of the tax list of such subdivision remains throughout 3355
the life of the levy the same as the amount of the tax list for 3356
the current year, and if this is not determined, the estimated 3357
amount submitted by the auditor to the county budget commission. 3358

Upon receiving the certification from the county auditor, 3359
if the taxing authority desires to proceed with the submission 3360
of the question it shall, not less than ninety days before the 3361
day of such election, certify its resolution, together with the 3362
amount of the average tax levy, expressed in dollars ~~and cents~~ 3363
for each one hundred thousand dollars of ~~valuation~~ the county 3364
auditor's appraised value as well as in mills for each one 3365
dollar of ~~valuation~~ taxable value, as estimated ~~certified~~ by the 3366
county auditor, and the number of years the levy is to run to 3367
the board of elections of the county which shall prepare the 3368
ballots and make other necessary arrangements for the submission 3369
of the question to the voters of the subdivision. 3370

Sec. 5705.196. The election provided for in section 3371
5705.194 of the Revised Code shall be held at the regular places 3372
for voting in the district, and shall be conducted, canvassed, 3373
and certified in the same manner as regular elections in the 3374
district for the election of county officers, provided that in 3375
any such election in which only part of the electors of a 3376
precinct are qualified to vote, the board of elections may 3377
assign voters in such part to an adjoining precinct. Such an 3378
assignment may be made to an adjoining precinct in another 3379
county with the consent and approval of the board of elections 3380
of such other county. Notice of the election shall be published 3381
in one newspaper of general circulation in the district once a 3382
week for two consecutive weeks or as provided in section 7.16 of 3383

the Revised Code, prior to the election. If the board of 3384
elections operates and maintains a web site, the board of 3385
elections shall post notice of the election on its web site for 3386
thirty days prior to the election. Such notice shall state the 3387
annual proceeds of the proposed levy, the purpose for which such 3388
proceeds are to be used, the number of years during which the 3389
levy shall run, and the estimated average additional tax rate 3390
expressed in dollars ~~and cents~~ for each one hundred thousand 3391
dollars of ~~valuation~~ the county auditor's appraised value as 3392
well as in mills for each one dollar of ~~valuation~~ taxable value, 3393
outside the limitation imposed by Section 2 of Article XII, Ohio 3394
Constitution, as certified by the county auditor. 3395

Sec. 5705.197. The form of the ballot to be used at the 3396
election provided for in section 5705.195 of the Revised Code 3397
shall be as follows: 3398

"Shall a levy be imposed by the _____ (here insert 3399
name of school district) for the purpose of _____ (here 3400
insert purpose of levy) in the sum of \$_____ (here insert 3401
annual amount the levy is to produce) and a levy of taxes to be 3402
made outside of the ten-mill limitation estimated by the county 3403
auditor to average _____ ~~(here insert number of mills)~~ 3404
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3405
amounts to \$_____ ~~(here insert rate expressed in dollars~~ 3406
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation 3407
~~fair market~~ the county auditor's appraised value, for a period 3408
of _____ (here insert the number of years the millage is to 3409
be imposed) years? 3410

3411

	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.~~ 3412-3414

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)." 3415-3419

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": 3420-3423

(A) "Renewing an existing levy" in the case of a proposal to renew an existing levy in the same amount; 3424-3425

(B) "Renewing \$_____ ~~dollars~~ and providing an increase of \$_____ ~~dollars~~" in the case of an increase; 3426-3427

(C) "Renewing part of an existing levy, being a reduction of \$_____ ~~dollars~~" in the case of a renewal of only part of an existing levy. 3428-3430

If the levy submitted is a proposal to renew all or a portion of more than one existing levy, the form of the ballot may be changed in any of the manners provided in division (A), (B), or (C) of this section, or any combination of those manners, as appropriate, so long as the form of the ballot reflects the number of levies to be renewed, whether the amount 3431-3436

of any of the levies will be increased or decreased, the amount 3437
of any such increase or decrease for each levy, and that none of 3438
the existing levies to be renewed will be levied after the year 3439
preceding the year in which the renewal levy is first imposed. 3440
The form of the ballot shall be changed by adding the following 3441
statement after "for a period of _____ years?" and before "For 3442
the Tax Levy" and "Against the Tax Levy": 3443

"If approved, any remaining tax years on any of the above 3444
_____ (here insert the number of existing levies) existing 3445
levies will not be collected after _____ (here insert the 3446
current tax year or, if not the current tax year, the applicable 3447
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 3449
city, local, exempted village, cooperative education, or joint 3450
vocational school district, by a vote of two-thirds of all its 3451
members, may declare by resolution that the revenue that will be 3452
raised by all tax levies that the district is authorized to 3453
impose, when combined with state and federal revenues, will be 3454
insufficient to provide for the necessary requirements of the 3455
school district, and that it is therefore necessary to levy a 3456
tax in excess of the ten-mill limitation for the purpose of 3457
providing for the necessary requirements of the school district. 3458
Such a levy shall be proposed as a substitute for all or a 3459
portion of one or more existing levies imposed under sections 3460
5705.194 to 5705.197 of the Revised Code or under this section, 3461
by levying a tax as follows: 3462

(1) In the initial year the levy is in effect, the levy 3463
shall be in a specified amount of money equal to the aggregate 3464
annual dollar amount of proceeds derived from the levy or 3465
levies, or portion thereof, being substituted. 3466

(2) In each subsequent year the levy is in effect, the 3467
levy shall be in a specified amount of money equal to the sum of 3468
the following: 3469

(a) The dollar amount of the proceeds derived from the 3470
levy in the prior year; and 3471

(b) The dollar amount equal to the product of the total 3472
taxable value of all taxable real property in the school 3473
district in the then-current year, excluding carryover property 3474
as defined in section 319.301 of the Revised Code, multiplied by 3475
the annual levy, expressed in mills for each one dollar of 3476
~~valuation~~ taxable value, that was required to produce the annual 3477
dollar amount of the levy under this section in the prior year; 3478
provided, that the amount under division (A) (2) (b) of this 3479
section shall not be less than zero. 3480

(B) The resolution proposing the substitute levy shall 3481
specify the annual dollar amount the levy is to produce in its 3482
initial year; the first calendar year in which the levy will be 3483
due; and the term of the levy expressed in years, which may be 3484
any number not exceeding ten, or for a continuing period of 3485
time. The resolution shall specify the date of holding the 3486
election, which shall not be earlier than ninety days after 3487
certification of the resolution to the board of elections, and 3488
which shall be consistent with the requirements of section 3489
3501.01 of the Revised Code. If two or more existing levies are 3490
to be included in a single substitute levy, but are not 3491
scheduled to expire in the same year, the resolution shall 3492
specify that the existing levies to be substituted shall not be 3493
levied after the year preceding the year in which the substitute 3494
levy is first imposed. 3495

The resolution shall go into immediate effect upon its 3496

passage, and no publication of the resolution shall be necessary 3497
other than that provided for in the notice of election. A copy 3498
of the resolution shall immediately after its passage be 3499
certified to the county auditor in the manner provided by 3500
section 5705.195 of the Revised Code, and sections 5705.194 and 3501
5705.196 of the Revised Code shall govern the arrangements for 3502
the submission of the question and other matters concerning the 3503
notice of election and the election, except as may be provided 3504
otherwise in this section. 3505

(C) The form of the ballot to be used at the election on 3506
the question of a levy under this section shall be as follows: 3507

"Shall a tax levy substituting for an existing levy be 3508
imposed by the _____ (here insert name of school district) 3509
for the purpose of providing for the necessary requirements of 3510
the school district in the initial sum of \$_____ (here 3511
insert the annual dollar amount the levy is to produce in its 3512
initial year), and a levy of taxes be made outside of the ten- 3513
mill limitation estimated by the county auditor to require 3514
_____ (here insert number of mills) mills for each ~~one-~~ 3515
~~dollar~~ \$1 of valuation taxable value, which amounts to 3516
\$_____ (here insert rate expressed in dollars and cents)- 3517
for each ~~one hundred dollars~~ \$100,000 of valuation the county 3518
auditor's appraised value for the initial year of the tax, for a 3519
period of _____ (here insert the number of years the levy 3520
is to be imposed, or that it will be levied for a continuing 3521
period of time), commencing in _____ (first year the tax is 3522
to be levied), first due in calendar year _____ (first 3523
calendar year in which the tax shall be due), with the sum of 3524
such tax to increase only if and as new land or real property 3525
improvements not previously taxed by the school district are 3526
added to its tax list? 3527

3528

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to substitute all or a portion of more than one existing levy, the form of the ballot may be changed so long as the ballot reflects the number of levies to be substituted and that none of the existing levies to be substituted will be levied after the year preceding the year in which the substitute levy is first imposed. The form of the ballot shall be modified by substituting the statement "Shall a tax levy substituting for an existing levy" with "Shall a tax levy substituting for existing levies" and adding the following 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 3554
decreased pursuant to section 5705.261 of the Revised Code. 3555

(G) A levy under this section substituting for all or a 3556
portion of one or more existing levies imposed under sections 3557
5705.194 to 5705.197 of the Revised Code or under this section 3558
shall be treated as having renewed the levy or levies being 3559
substituted for purposes of the payments made under sections 3560
5751.20 to 5751.22 of the Revised Code. 3561

(H) After the approval of a levy on the current tax list 3562
and duplicate, and prior to the time when the first tax 3563
collection from the levy can be made, the board of education may 3564
anticipate a fraction of the proceeds of the levy and issue 3565
anticipation notes in a principal amount not exceeding fifty per 3566
cent of the total estimated proceeds of the levy to be collected 3567
during the first year of the levy. The notes shall be issued as 3568
provided in section 133.24 of the Revised Code, shall have 3569
principal payments during each year after the year of their 3570
issuance over a period not to exceed five years, and may have a 3571
principal payment in the year of their issuance. 3572

Sec. 5705.21. (A) At any time, the board of education of 3573
any city, local, exempted village, cooperative education, or 3574
joint vocational school district, by a vote of two-thirds of all 3575
its members, may declare by resolution that the amount of taxes 3576
that may be raised within the ten-mill limitation by levies on 3577
the current tax ~~duplicate~~-list will be insufficient to provide 3578
an adequate amount for the necessary requirements of the school 3579
district, that it is necessary to levy a tax in excess of such 3580
limitation for one of the purposes specified in division (A), 3581
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3582
for general permanent improvements, for the purpose of operating 3583

a cultural center, for the purpose of providing for school 3584
safety and security, or for the purpose of providing education 3585
technology, and that the question of such additional tax levy 3586
shall be submitted to the electors of the school district at a 3587
special election on a day to be specified in the resolution. In 3588
the case of a qualifying library levy for the support of a 3589
library association or private corporation, the question shall 3590
be submitted to the electors of the association library 3591
district. If the resolution states that the levy is for the 3592
purpose of operating a cultural center, the ballot shall state 3593
that the levy is "for the purpose of operating the _____ 3594
(name of cultural center)."

As used in this division, "cultural center" means a 3596
freestanding building, separate from a public school building, 3597
that is open to the public for educational, musical, artistic, 3598
and cultural purposes; "education technology" means, but is not 3599
limited to, computer hardware, equipment, materials, and 3600
accessories, equipment used for two-way audio or video, and 3601
software; "general permanent improvements" means permanent 3602
improvements without regard to the limitation of division (F) of 3603
section 5705.19 of the Revised Code that the improvements be a 3604
specific improvement or a class of improvements that may be 3605
included in a single bond issue; and "providing for school 3606
safety and security" includes but is not limited to providing 3607
for permanent improvements to provide or enhance security, 3608
employment of or contracting for the services of safety 3609
personnel, providing mental health services and counseling, or 3610
providing training in safety and security practices and 3611
responses. 3612

A resolution adopted under this division shall be confined 3613
to a single purpose and shall specify the amount of the increase 3614

in rate that it is necessary to levy, the purpose of the levy, 3615
and the number of years during which the increase in rate shall 3616
be in effect. The number of years may be any number not 3617
exceeding five or, if the levy is for current expenses of the 3618
district or for general permanent improvements, for a continuing 3619
period of time. 3620

(B) (1) The board of education of a qualifying school 3621
district, by resolution, may declare that it is necessary to 3622
levy a tax in excess of the ten-mill limitation for the purpose 3623
of paying the current expenses of partnering community schools 3624
and, if any of the levy proceeds are so allocated, of the 3625
district. A qualifying school district that is not a municipal 3626
school district may allocate all of the levy proceeds to 3627
partnering community schools. A municipal school district shall 3628
allocate a portion of the levy proceeds to the current expenses 3629
of the district. The resolution shall declare that the question 3630
of the additional tax levy shall be submitted to the electors of 3631
the school district at a special election on a day to be 3632
specified in the resolution. The resolution shall state the 3633
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3634
for each one dollar of taxable value, the number of such mills 3635
to be levied for the current expenses of the partnering 3636
community schools and the number of such mills, if any, to be 3637
levied for the current expenses of the school district, the 3638
number of years the tax will be levied, and the first year the 3639
tax will be levied. The number of years the tax may be levied 3640
may be any number not exceeding ten years, or for a continuing 3641
period of time. 3642

The levy of a tax for the current expenses of a partnering 3643
community school under this section and the distribution of 3644
proceeds from the tax by a qualifying school district to 3645

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

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

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

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the

current expenses of partnering community schools, the form of 3671
the ballot shall be as follows: 3672

"Shall a levy be imposed by the _____ (insert the name 3673
of the qualifying school district) for the purpose of current 3674
expenses of partnering community schools, that the county 3675
auditor estimates will collect \$ _____ annually, at a rate not 3676
exceeding _____ ~~(insert the number of mills)~~ mills for each ~~one-~~ 3677
~~dollar \$1~~ of valuation taxable value which amounts to _____ 3678
~~(insert the rate expressed in dollars and cents)~~ to \$ _____ for 3679
each ~~one hundred dollars \$100,000~~ of valuation the county 3680
auditor's appraised value, for _____ (insert the number of years 3681
the levy is to be imposed, or that it will be levied for a 3682
continuing period of time), beginning _____ (insert first year 3683
the tax is to be levied), which will first be payable in 3684
calendar year _____ (insert the first calendar year in which the 3685
tax would be payable)? 3686

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(3) Upon each receipt of a tax distribution by the 3688
qualifying school district, the board of education shall credit 3689
the portion allocated to partnering community schools to the 3690
partnering community schools fund. All income from the 3691
investment of money in the partnering community schools fund 3692
shall be credited to that fund. 3693

(a) If the qualifying school district is a municipal 3694
school district, the board of education shall distribute the 3695

partnering community schools amount among the then qualifying 3696
community schools not more than forty-five days after the school 3697
district receives and deposits each tax distribution. From each 3698
tax distribution, each such partnering community school shall 3699
receive a portion of the partnering community schools amount in 3700
the proportion that the number of its resident students bears to 3701
the aggregate number of resident students of all such partnering 3702
community schools as of the date of receipt and deposit of the 3703
tax distribution. 3704

(b) If the qualifying school district is not a municipal 3705
school district, the board of education may distribute all or a 3706
portion of the amount in the partnering community schools fund 3707
during a fiscal year to partnering community schools on or 3708
before the first day of June of the preceding fiscal year. Each 3709
such partnering community school shall receive a portion of the 3710
amount distributed by the board from the partnering community 3711
schools fund during the fiscal year in the proportion that the 3712
number of its resident students bears to the aggregate number of 3713
resident students of all such partnering community schools as of 3714
the date the school district received and deposited the most 3715
recent tax distribution. On or before the fifteenth day of June 3716
of each fiscal year, the board of education shall announce an 3717
estimated allocation to partnering community schools for the 3718
ensuing fiscal year. The board is not required to allocate to 3719
partnering community schools the entire partnering community 3720
schools amount in the fiscal year in which a tax distribution is 3721
received and deposited in the partnering community schools fund. 3722
The estimated allocation shall be published on the web site of 3723
the school district and expressed as a dollar amount per 3724
resident student. The actual allocation to community schools in 3725
a fiscal year need not conform to the estimate published by the 3726

school district so long if the estimate was made in good faith. 3727

Distributions by a school district under division (B) (3) 3728
(b) of this section shall be made in accordance with 3729
distribution agreements entered into by the board of education 3730
and each partnering community school eligible for distributions 3731
under this division. The distribution agreements shall be 3732
certified to the department of education each fiscal year before 3733
the thirtieth day of July. Each agreement shall provide for at 3734
least three distributions by the school district to the 3735
partnering community school during the fiscal year and shall 3736
require the initial distribution be made on or before the 3737
thirtieth day of July. 3738

(c) For the purposes of division (B) of this section, the 3739
number of resident students shall be the number of such students 3740
reported under section 3317.03 of the Revised Code and 3741
established by the department of education as of the date of 3742
receipt and deposit of the tax distribution. 3743

(4) To the extent an agreement whereby the qualifying 3744
school district and a community school endorse each other's 3745
programs is necessary for the community school to qualify as a 3746
partnering community school under division (B) (6) (b) of this 3747
section, the board of education of the school district shall 3748
certify to the department of education the agreement along with 3749
the determination that such agreement satisfies the requirements 3750
of that division. The board's determination is conclusive. 3751

(5) For the purposes of Chapter 3317. of the Revised Code 3752
or other laws referring to the "taxes charged and payable" for a 3753
school district, the taxes charged and payable for a qualifying 3754
school district that levies a tax under division (B) of this 3755
section includes only the taxes charged and payable under that 3756

levy for the current expenses of the school district, and does 3757
not include the taxes charged and payable for the current 3758
expenses of partnering community schools. The taxes charged and 3759
payable for the current expenses of partnering community schools 3760
shall not affect the calculation of "state education aid" as 3761
defined in section 5751.20 of the Revised Code. 3762

(6) As used in division (B) of this section: 3763

(a) "Qualifying school district" means a municipal school 3764
district, as defined in section 3311.71 of the Revised Code or a 3765
school district that contains within its territory a partnering 3766
community school. 3767

(b) "Partnering community school" means a community school 3768
established under Chapter 3314. of the Revised Code that is 3769
located within the territory of the qualifying school district 3770
and meets one of the following criteria: 3771

(i) If the qualifying school district is a municipal 3772
school district, the community school is sponsored by the 3773
district or is a party to an agreement with the district whereby 3774
the district and the community school endorse each other's 3775
programs; 3776

(ii) If the qualifying school district is not a municipal 3777
school district, the community school is sponsored by a sponsor 3778
that was rated as "exemplary" in the ratings most recently 3779
published under section 3314.016 of the Revised Code before the 3780
resolution proposing the levy is certified to the board of 3781
elections. 3782

(c) "Partnering community schools amount" means the 3783
product obtained, as of the receipt and deposit of the tax 3784
distribution, by multiplying the amount of a tax distribution by 3785

a fraction, the numerator of which is the number of mills per 3786
dollar of taxable value of the property tax to be allocated to 3787
partnering community schools, and the denominator of which is 3788
the total number of mills per dollar of taxable value authorized 3789
by the electors in the election held under division (B) of this 3790
section, each as set forth in the resolution levying the tax. If 3791
the resolution allocates all of the levy proceeds to partnering 3792
community schools, the "partnering schools amount" equals the 3793
amount of the tax distribution. 3794

(d) "Partnering community schools fund" means a separate 3795
fund established by the board of education of a qualifying 3796
school district for the deposit of partnering community school 3797
amounts under this section. 3798

(e) "Resident student" means a student enrolled in a 3799
partnering community school who is entitled to attend school in 3800
the qualifying school district under section 3313.64 or 3313.65 3801
of the Revised Code. 3802

(f) "Tax distribution" means a distribution of proceeds of 3803
the tax authorized by division (B) of this section under section 3804
321.24 of the Revised Code and distributions that are 3805
attributable to that tax under sections 323.156 and 4503.068 of 3806
the Revised Code or other applicable law. 3807

(C) A resolution adopted under this section shall specify 3808
the date of holding the election, which shall not be earlier 3809
than ninety days after the adoption and certification of the 3810
resolution and which shall be consistent with the requirements 3811
of section 3501.01 of the Revised Code. 3812

A resolution adopted under this section may propose to 3813
renew one or more existing levies imposed under division (A) or 3814

(B) of this section or to increase or decrease a single levy 3815
imposed under either such division. 3816

If the board of education imposes one or more existing 3817
levies for the purpose specified in division (F) of section 3818
5705.19 of the Revised Code, the resolution may propose to renew 3819
one or more of those existing levies, or to increase or decrease 3820
a single such existing levy, for the purpose of general 3821
permanent improvements. 3822

If the resolution proposes to renew two or more existing 3823
levies, the levies shall be levied for the same purpose. The 3824
resolution shall identify those levies and the rates at which 3825
they are levied. The resolution also shall specify that the 3826
existing levies shall not be extended on the tax lists after the 3827
year preceding the year in which the renewal levy is first 3828
imposed, regardless of the years for which those levies 3829
originally were authorized to be levied. 3830

If the resolution proposes to renew an existing levy 3831
imposed under division (B) of this section, the rates allocated 3832
to the qualifying school district and to partnering community 3833
schools each may be increased or decreased or remain the same, 3834
and the total rate may be increased, decreased, or remain the 3835
same. The resolution and notice of election shall specify the 3836
number of the mills to be levied for the current expenses of the 3837
partnering community schools and the number of the mills, if 3838
any, to be levied for the current expenses of the qualifying 3839
school district. 3840

A resolution adopted under this section shall go into 3841
immediate effect upon its passage, and no publication of the 3842
resolution shall be necessary other than that provided for in 3843
the notice of election. A copy of the resolution shall 3844

immediately after its passing be certified, along with the 3845
county auditor's certification provided under section 5705.03 of 3846
the Revised Code, to the board of elections of the proper county 3847
in the manner provided by section 5705.25 of the Revised Code. 3848
That section shall govern the arrangements for the submission of 3849
such question and other matters concerning the election to which 3850
that section refers, including publication of notice of the 3851
election, except that the election shall be held on the date 3852
specified in the resolution. In the case of a resolution adopted 3853
under division (B) of this section, the publication of notice of 3854
that election shall state the number of the mills, if any, to be 3855
levied for the current expenses of partnering community schools 3856
and the number of the mills to be levied for the current 3857
expenses of the qualifying school district. If a majority of the 3858
electors voting on the question so submitted in an election vote 3859
in favor of the levy, the board of education may make the 3860
necessary levy within the school district or, in the case of a 3861
qualifying library levy for the support of a library association 3862
or private corporation, within the association library district, 3863
at the additional rate, or at any lesser rate in excess of the 3864
ten-mill limitation on the tax list, for the purpose stated in 3865
the resolution. A levy for a continuing period of time may be 3866
reduced pursuant to section 5705.261 of the Revised Code. The 3867
tax levy shall be included in the next tax budget that is 3868
certified to the county budget commission. 3869

(D) (1) After the approval of a levy on the current tax 3870
list and duplicate for current expenses, for recreational 3871
purposes, for community centers provided for in section 755.16 3872
of the Revised Code, or for a public library of the district 3873
under division (A) of this section, and prior to the time when 3874
the first tax collection from the levy can be made, the board of 3875

education may anticipate a fraction of the proceeds of the levy 3876
and issue anticipation notes in a principal amount not exceeding 3877
fifty per cent of the total estimated proceeds of the levy to be 3878
collected during the first year of the levy. 3879

(2) After the approval of a levy for general permanent 3880
improvements for a specified number of years or for permanent 3881
improvements having the purpose specified in division (F) of 3882
section 5705.19 of the Revised Code, the board of education may 3883
anticipate a fraction of the proceeds of the levy and issue 3884
anticipation notes in a principal amount not exceeding fifty per 3885
cent of the total estimated proceeds of the levy remaining to be 3886
collected in each year over a period of five years after the 3887
issuance of the notes. 3888

The notes shall be issued as provided in section 133.24 of 3889
the Revised Code, shall have principal payments during each year 3890
after the year of their issuance over a period not to exceed 3891
five years, and may have a principal payment in the year of 3892
their issuance. 3893

(3) After approval of a levy for general permanent 3894
improvements for a continuing period of time, the board of 3895
education may anticipate a fraction of the proceeds of the levy 3896
and issue anticipation notes in a principal amount not exceeding 3897
fifty per cent of the total estimated proceeds of the levy to be 3898
collected in each year over a specified period of years, not 3899
exceeding ten, after the issuance of the notes. 3900

The notes shall be issued as provided in section 133.24 of 3901
the Revised Code, shall have principal payments during each year 3902
after the year of their issuance over a period not to exceed ten 3903
years, and may have a principal payment in the year of their 3904
issuance. 3905

(4) After the approval of a levy on the current tax list 3906
and duplicate under division (B) of this section, and prior to 3907
the time when the first tax collection from the levy can be 3908
made, the board of education may anticipate a fraction of the 3909
proceeds of the levy for the current expenses of the school 3910
district and issue anticipation notes in a principal amount not 3911
exceeding fifty per cent of the estimated proceeds of the levy 3912
to be collected during the first year of the levy and allocated 3913
to the school district. The portion of the levy proceeds to be 3914
allocated to partnering community schools under that division 3915
shall not be included in the estimated proceeds anticipated 3916
under this division and shall not be used to pay debt charges on 3917
any anticipation notes. 3918

The notes shall be issued as provided in section 133.24 of 3919
the Revised Code, shall have principal payments during each year 3920
after the year of their issuance over a period not to exceed 3921
five years, and may have a principal payment in the year of 3922
their issuance. 3923

(E) The submission of questions to the electors under this 3924
section is subject to the limitation on the number of election 3925
dates established by section 5705.214 of the Revised Code. 3926

(F) The board of education of any school district that 3927
levies a tax under this section for the purpose of providing for 3928
school safety and security may report to the department of 3929
education how the district is using revenue from that tax. 3930

The board of education of any school district that 3931
proposes to levy a tax for the purpose of providing for school 3932
safety and security may share the proceeds of the tax with 3933
chartered nonpublic schools, as defined by section 3310.01 of 3934
the Revised Code, that are located in the territory of the 3935

school district as provided in this division. The resolution 3936
levying the tax and the form of the ballot shall state that 3937
proceeds from the levy are to be shared with chartered nonpublic 3938
schools and shall state the percentage of the proceeds that is 3939
to be shared with those schools. 3940

If a percentage of the proceeds of such a tax are to be 3941
shared with chartered nonpublic schools under this division, 3942
such proceeds shall be shared with all chartered nonpublic 3943
schools located in the territory of the school district. Of the 3944
percentage of the proceeds to be shared with chartered nonpublic 3945
schools, each such school shall receive an amount that bears the 3946
same proportion of that percentage that the number of resident 3947
students attending that school bears to the total number of 3948
resident students attending all such schools in the territory of 3949
the school district. For the purposes of this section, a 3950
resident student is a student enrolled in a chartered nonpublic 3951
school located in the territory of the school district who is 3952
entitled to attend school in the school district under section 3953
3313.64 or 3313.65 of the Revised Code. 3954

All proceeds of the levy shall be credited to a fund of 3955
the school district created for that purpose, and the board of 3956
education shall pay each chartered nonpublic school its share of 3957
the proceeds from that fund not less frequently than once after 3958
each settlement of taxes under divisions (A) and (C) of section 3959
321.24 of the Revised Code. Any chartered nonpublic school 3960
receiving payments under this section shall use all of such 3961
payments only for providing for school safety and security. 3962

Sec. 5705.212. (A) (1) The board of education of any school 3963
district, at any time and by a vote of two-thirds of all of its 3964
members, may declare by resolution that the amount of taxes that 3965

may be raised within the ten-mill limitation will be 3966
insufficient to provide an adequate amount for the present and 3967
future requirements of the school district, that it is necessary 3968
to levy not more than five taxes in excess of that limitation 3969
for current expenses, and that each of the proposed taxes first 3970
will be levied in a different year, over a specified period of 3971
time. The board shall identify the taxes proposed under this 3972
section as follows: the first tax to be levied shall be called 3973
the "original tax." Each tax subsequently levied shall be called 3974
an "incremental tax." The rate of each incremental tax shall be 3975
identical, but the rates of such incremental taxes need not be 3976
the same as the rate of the original tax. The resolution also 3977
shall state that the question of these additional taxes shall be 3978
submitted to the electors of the school district at a special 3979
election. The resolution shall specify separately for each tax 3980
proposed: the amount of the increase in rate that it is 3981
necessary to levy, expressed separately for the original tax and 3982
each incremental tax; that the purpose of the levy is for 3983
current expenses; the number of years during which the original 3984
tax shall be in effect; a specification that the last year in 3985
which the original tax is in effect shall also be the last year 3986
in which each incremental tax shall be in effect; and the year 3987
in which each tax first is proposed to be levied. The original 3988
tax may be levied for any number of years not exceeding ten, or 3989
for a continuing period of time. The resolution shall specify 3990
the date of holding the special election, which shall not be 3991
earlier than ninety days after the adoption and certification of 3992
the resolution and shall be consistent with the requirements of 3993
section 3501.01 of the Revised Code. 3994

(2) The board of education, by a vote of two-thirds of all 3995
of its members, may adopt a resolution proposing to renew taxes 3996

levied other than for a continuing period of time under division 3997
(A) (1) of this section. Such a resolution shall provide for 3998
levying a tax and specify all of the following: 3999

(a) That the tax shall be called and designated on the 4000
ballot as a renewal levy; 4001

(b) The rate of the renewal tax, which shall be a single 4002
rate that combines the rate of the original tax and each 4003
incremental tax into a single rate. The rate of the renewal tax 4004
shall not exceed the aggregate rate of the original and 4005
incremental taxes. 4006

(c) The number of years, not to exceed ten, that the 4007
renewal tax will be levied, or that it will be levied for a 4008
continuing period of time; 4009

(d) That the purpose of the renewal levy is for current 4010
expenses; 4011

(e) Subject to the certification and notification 4012
requirements of section 5705.251 of the Revised Code, that the 4013
question of the renewal levy shall be submitted to the electors 4014
of the school district at the general election held during the 4015
last year the original tax may be extended on the real and 4016
public utility property tax list and duplicate or at a special 4017
election held during the ensuing year. 4018

(3) A resolution adopted under division (A) (1) or (2) of 4019
this section shall go into immediate effect upon its adoption 4020
and no publication of the resolution is necessary other than 4021
that provided for in the notice of election. Immediately after 4022
its adoption, a copy of the resolution shall be certified to the 4023
board of elections of the proper county in the manner provided 4024
by division (A) of section 5705.251 of the Revised Code, and 4025

that division shall govern the arrangements for the submission 4026
of the question and other matters concerning the election to 4027
which that section refers. The election shall be held on the 4028
date specified in the resolution. If a majority of the electors 4029
voting on the question so submitted in an election vote in favor 4030
of the taxes or a renewal tax, the board of education, if the 4031
original or a renewal tax is authorized to be levied for the 4032
current year, immediately may make the necessary levy within the 4033
school district at the authorized rate, or at any lesser rate in 4034
excess of the ten-mill limitation, for the purpose stated in the 4035
resolution. No tax shall be imposed prior to the year specified 4036
in the resolution as the year in which it is first proposed to 4037
be levied. The rate of the original tax and the rate of each 4038
incremental tax shall be cumulative, so that the aggregate rate 4039
levied in any year is the sum of the rates of both the original 4040
tax and all incremental taxes levied in or prior to that year 4041
under the same proposal. A tax levied for a continuing period of 4042
time under this section may be reduced pursuant to section 4043
5705.261 of the Revised Code. 4044

(B) Notwithstanding section 133.30 of the Revised Code, 4045
after the approval of a tax to be levied in the current or the 4046
succeeding year and prior to the time when the first tax 4047
collection from that levy can be made, the board of education 4048
may anticipate a fraction of the proceeds of the levy and issue 4049
anticipation notes in an amount not to exceed fifty per cent of 4050
the total estimated proceeds of the levy to be collected during 4051
the first year of the levy. The notes shall be sold as provided 4052
in Chapter 133. of the Revised Code. If anticipation notes are 4053
issued, they shall mature serially and in substantially equal 4054
amounts during each year over a period not to exceed five years; 4055
and the amount necessary to pay the interest and principal as 4056

the anticipation notes mature shall be deemed appropriated for 4057
those purposes from the levy, and appropriations from the levy 4058
by the board of education shall be limited each fiscal year to 4059
the balance available in excess of that amount. 4060

If the auditor of state has certified a deficit pursuant 4061
to section 3313.483 of the Revised Code, the notes authorized 4062
under this section may be sold in accordance with Chapter 133. 4063
of the Revised Code, except that the board may sell the notes 4064
after providing a reasonable opportunity for competitive 4065
bidding. 4066

(C) (1) The board of education of a qualifying school 4067
district, at any time and by a vote of two-thirds of all its 4068
members, may declare by resolution that it is necessary to levy 4069
not more than five taxes in excess of the ten-mill limitation 4070
for the current expenses of partnering community schools and, if 4071
any of the levy proceeds are so allocated, of the school 4072
district, and that each of the proposed taxes first will be 4073
levied in a different year, over a specified period of time. A 4074
qualifying school district that is not a municipal school 4075
district may allocate all of the levy proceeds to partnering 4076
community schools. A municipal school district shall allocate a 4077
portion of the levy proceeds to the current expenses of the 4078
district. The board shall identify the taxes proposed under this 4079
division in the same manner as in division (A) (1) of this 4080
section. The rate of each incremental tax shall be identical, 4081
but the rates of such incremental taxes need not be the same as 4082
the rate of the original tax. In addition to the specifications 4083
required of the resolution in division (A) of this section, the 4084
resolution shall state the number of the mills to be levied each 4085
year for the current expenses of the partnering community 4086
schools and the number of the mills, if any, to be levied each 4087

year for the current expenses of the school district. The number 4088
of mills for the current expenses of partnering community 4089
schools shall be the same for each of the incremental taxes, and 4090
the number of mills for the current expenses of the qualifying 4091
school district shall be the same for each of the incremental 4092
taxes. 4093

The levy of taxes for the current expenses of a partnering 4094
community school under division (C) of this section and the 4095
distribution of proceeds from the tax by a qualifying school 4096
district to partnering community schools is hereby determined to 4097
be a proper public purpose. 4098

(2) The board of education, by a vote of two-thirds of all 4099
of its members, may adopt a resolution proposing to renew taxes 4100
levied other than for a continuing period of time under division 4101
(C) (1) of this section. In such a renewal levy, the rates 4102
allocated to the qualifying school district and to partnering 4103
community schools each may be increased or decreased or remain 4104
the same, and the total rate may be increased, decreased, or 4105
remain the same. In addition to the requirements of division (A) 4106
(2) of this section, the resolution shall state the number of 4107
the mills to be levied for the current expenses of the 4108
partnering community schools and the number of the mills to be 4109
levied for the current expenses of the school district. 4110

(3) A resolution adopted under division (C) (1) or (2) of 4111
this section is subject to the rules and procedures prescribed 4112
by division (A) (3) of this section. 4113

(4) The proceeds of each tax levied under division (C) (1) 4114
or (2) of this section shall be credited and distributed in the 4115
manner prescribed by division (B) (3) of section 5705.21 of the 4116
Revised Code, and divisions (B) (4), (5), and (6) of that section 4117

apply to taxes levied under division (C) of this section. 4118

(5) Notwithstanding section 133.30 of the Revised Code, 4119
after the approval of a tax to be levied under division (C) (1) 4120
or (2) of this section, in the current or succeeding year and 4121
prior to the time when the first tax collection from that levy 4122
can be made, the board of education may anticipate a fraction of 4123
the proceeds of the levy for the current expenses of the 4124
qualifying school district and issue anticipation notes in a 4125
principal amount not exceeding fifty per cent of the estimated 4126
proceeds of the levy to be collected during the first year of 4127
the levy and allocated to the school district. The portion of 4128
levy proceeds to be allocated to partnering community schools 4129
shall not be included in the estimated proceeds anticipated 4130
under this division and shall not be used to pay debt charges on 4131
any anticipation notes. 4132

The notes shall be sold as provided in Chapter 133. of the 4133
Revised Code. If anticipation notes are issued, they shall 4134
mature serially and in substantially equal amounts during each 4135
year over a period not to exceed five years. The amount 4136
necessary to pay the interest and principal as the anticipation 4137
notes mature shall be deemed appropriated for those purposes 4138
from the levy, and appropriations from the levy by the board of 4139
education shall be limited each fiscal year to the balance 4140
available in excess of that amount. 4141

If the auditor of state has certified a deficit pursuant 4142
to section 3313.483 of the Revised Code, the notes authorized 4143
under this section may be sold in accordance with Chapter 133. 4144
of the Revised Code, except that the board may sell the notes 4145
after providing a reasonable opportunity for competitive 4146
bidding. 4147

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

(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) When a school board certifies a resolution to the county auditor under division (B) (1) of section 5705.03 of the Revised Code proposing to levy a tax under division (A) (1) or (C) (1) of this section, the county auditor shall certify, in addition to the other information the auditor is required to certify under that section, an estimate of both the levy's annual collections for the tax year for which the original tax applies and the levies' aggregate annual collections for the tax year for which the final incremental tax applies, in both cases rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list for the current year, and if this is not determined, the estimated amount submitted by the auditor to the county budget commission. If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for the portion of the district in that county.

Sec. 5705.213. (A) (1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and

future requirements of the school district and that it is 4178
necessary to levy a tax in excess of that limitation for current 4179
expenses. The resolution also shall state that the question of 4180
the additional tax shall be submitted to the electors of the 4181
school district at a special election. The resolution shall 4182
specify, for each year the levy is in effect, the amount of 4183
money that the levy is proposed to raise, which may, for years 4184
after the first year the levy is made, be expressed in terms of 4185
a dollar or percentage increase over the prior year's amount. 4186
The resolution also shall specify that the purpose of the levy 4187
is for current expenses, the number of years during which the 4188
tax shall be in effect which may be for any number of years not 4189
exceeding ten, and the year in which the tax first is proposed 4190
to be levied. The resolution shall specify the date of holding 4191
the special election, which shall not be earlier than ninety- 4192
five days after the adoption and certification of the resolution 4193
to the county auditor and not earlier than ninety days after 4194
certification to the board of elections. The date of the 4195
election shall be consistent with the requirements of section 4196
3501.01 of the Revised Code. 4197

(2) The board of education, by a vote of two-thirds of all 4198
of its members, may adopt a resolution proposing to renew a tax 4199
levied under division (A) (1) of this section. Such a resolution 4200
shall provide for levying a tax and specify all of the 4201
following: 4202

(a) That the tax shall be called and designated on the 4203
ballot as a renewal levy; 4204

(b) The amount of the renewal tax, which shall be no more 4205
than the amount of tax levied during the last year the tax being 4206
renewed is authorized to be in effect; 4207

(c) The number of years, not to exceed ten, that the 4208
renewal tax will be levied, or that it will be levied for a 4209
continuing period of time; 4210

(d) That the purpose of the renewal levy is for current 4211
expenses; 4212

(e) Subject to the certification and notification 4213
requirements of section 5705.251 of the Revised Code, that the 4214
question of the renewal levy shall be submitted to the electors 4215
of the school district at the general election held during the 4216
last year the tax being renewed may be extended on the real and 4217
public utility property tax list and duplicate or at a special 4218
election held during the ensuing year. 4219

(3) A resolution adopted under division (A) (1) or (2) of 4220
this section shall go into immediate effect upon its adoption 4221
and no publication of the resolution is necessary other than 4222
that provided for in the notice of election. Immediately after 4223
its adoption, a copy of the resolution shall be certified to the 4224
county auditor of the proper county, who shall, within ~~five-ten~~ 4225
days, calculate and certify to the board of education the 4226
estimated levy, for the first year, and for each subsequent year 4227
for which the tax is proposed to be in effect. The estimates 4228
shall be made both in mills for each one dollar of valuation, 4229
taxable value and in dollars ~~and cents~~ for each one hundred 4230
thousand dollars of valuation the county auditor's appraised 4231
value. In making the estimates, the auditor shall assume that 4232
the amount of the tax list remains throughout the life of the 4233
levy, the same as the tax list for the current year. If the tax 4234
list for the current year is not determined, the auditor shall 4235
base the auditor's estimates on the estimated amount of the tax 4236
list for the current year as submitted to the county budget 4237

commission. 4238

If the board desires to proceed with the submission of the 4239
question, it shall certify its resolution, with the estimated 4240
tax levy expressed in mills for each one dollar of taxable value 4241
and dollars ~~and cents per~~ for each one hundred thousand dollars 4242
of ~~valuation~~ the county auditor's appraised value for each year 4243
that the tax is proposed to be in effect, to the board of 4244
elections of the proper county in the manner provided by 4245
division (A) of section 5705.251 of the Revised Code. Section 4246
5705.251 of the Revised Code shall govern the arrangements for 4247
the submission of the question and other matters concerning the 4248
election to which that section refers. The election shall be 4249
held on the date specified in the resolution. If a majority of 4250
the electors voting on the question so submitted in an election 4251
vote in favor of the tax, and if the tax is authorized to be 4252
levied for the current year, the board of education immediately 4253
may make the additional levy necessary to raise the amount 4254
specified in the resolution or a lesser amount for the purpose 4255
stated in the resolution. 4256

(4) The submission of questions to the electors under this 4257
section is subject to the limitation on the number of election 4258
dates established by section 5705.214 of the Revised Code. 4259

(B) Notwithstanding section 133.30 of the Revised Code, 4260
after the approval of a tax to be levied in the current or the 4261
succeeding year and prior to the time when the first tax 4262
collection from that levy can be made, the board of education 4263
may anticipate a fraction of the proceeds of the levy and issue 4264
anticipation notes in an amount not to exceed fifty per cent of 4265
the total estimated proceeds of the levy to be collected during 4266
the first year of the levy. The notes shall be sold as provided 4267

in Chapter 133. of the Revised Code. If anticipation notes are 4268
issued, they shall mature serially and in substantially equal 4269
amounts during each year over a period not to exceed five years; 4270
and the amount necessary to pay the interest and principal as 4271
the anticipation notes mature shall be deemed appropriated for 4272
those purposes from the levy, and appropriations from the levy 4273
by the board of education shall be limited each fiscal year to 4274
the balance available in excess of that amount. 4275

If the auditor of state has certified a deficit pursuant 4276
to section 3313.483 of the Revised Code, the notes authorized 4277
under this section may be sold in accordance with Chapter 133. 4278
of the Revised Code, except that the board may sell the notes 4279
after providing a reasonable opportunity for competitive 4280
bidding. 4281

Sec. 5705.215. (A) The governing board of an educational 4282
service center that is the taxing authority of a county school 4283
financing district, upon receipt of identical resolutions 4284
adopted within a sixty-day period by a majority of the members 4285
of the board of education of each school district that is within 4286
the territory of the county school financing district, may 4287
submit a tax levy to the electors of the territory in the same 4288
manner as a school board may submit a levy under division (C) of 4289
section 5705.21 of the Revised Code, except that: 4290

(1) The levy may be for a period not to exceed ten years, 4291
or, if the levy is solely for the purpose or purposes described 4292
in division (A)(2)(a), (c), or (f) of this section, for a 4293
continuing period of time. 4294

(2) The purpose of the levy shall be one or more of the 4295
following: 4296

(a) For current expenses for the provision of special education and related services within the territory of the district;	4297 4298 4299
(b) For permanent improvements within the territory of the district for special education and related services;	4300 4301
(c) For current expenses for specified educational programs within the territory of the district;	4302 4303
(d) For permanent improvements within the territory of the district for specified educational programs;	4304 4305
(e) For permanent improvements within the territory of the district;	4306 4307
(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.	4308 4309 4310 4311
(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.	4312 4313 4314 4315 4316 4317 4318
(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.	4319 4320 4321 4322 4323 4324 4325

(D) After the approval of a county school financing 4326
district levy under this section, the taxing authority may 4327
anticipate a fraction of the proceeds of such levy and may from 4328
time to time during the life of such levy, but in any given year 4329
prior to the time when the tax collection from such levy can be 4330
made for that year, issue anticipation notes in an amount not 4331
exceeding fifty per cent of the estimated proceeds of the levy 4332
to be collected in each year up to a period of five years after 4333
the date of the issuance of such notes, less an amount equal to 4334
the proceeds of such levy obligated for each year by the 4335
issuance of anticipation notes, provided that the total amount 4336
maturing in any one year shall not exceed fifty per cent of the 4337
anticipated proceeds of the levy for that year. Each issue of 4338
notes shall be sold as provided in Chapter 133. of the Revised 4339
Code, and shall, except for ~~such the~~ limitation that the total 4340
amount of such notes maturing in any one year shall not exceed 4341
fifty per cent of the anticipated proceeds of such levy for that 4342
year, mature serially in substantially equal installments during 4343
each year over a period not to exceed five years after their 4344
issuance. 4345

(E) (1) In a resolution to be submitted to the taxing 4346
authority of a county school financing district under division 4347
(A) of this section calling for a ballot issue on the question 4348
of the levying of a tax for a continuing period of time by the 4349
taxing authority, the board of education of a school district 4350
that is part of the territory of the county school financing 4351
district also may propose to reduce the rate of one or more of 4352
that school district's property taxes levied for a continuing 4353
period of time in excess of the ten-mill limitation. The 4354
reduction in the rate of a property tax may be any amount, ~~—~~ 4355
~~expressed in mills per one dollar of valuation, not exceeding~~ 4356

the rate at which the tax is authorized to be levied. The 4357
reduction in the rate of a tax shall first take effect in the 4358
same year that the county school financing district tax takes 4359
effect, and shall continue for each year that the county school 4360
financing district tax is in effect. A board of education's 4361
resolution proposing to reduce the rate of one or more of its 4362
school district property taxes shall, in addition to including 4363
information required for a resolution under division (B)(1) of 4364
section 5705.03 of the Revised Code, specifically identify each 4365
such tax and shall state for each tax the maximum rate at which 4366
it currently may be levied and the maximum rate at which it 4367
could be levied after the proposed reduction, expressed in mills 4368
~~per~~ for each one dollar of ~~valuation~~ taxable value. 4369

Before submitting the resolution to the taxing authority 4370
of the county school financing district, the board of education 4371
of the school district shall certify a copy of it to the tax 4372
commissioner and the county auditor. ~~Within ten days of~~ 4373
~~receiving the copy, the tax commissioner shall certify to the~~ 4374
~~board the reduction in the school district's total effective tax~~ 4375
~~rate for each class of property that would have resulted if the~~ 4376
~~proposed reduction in the rate or rates had been in effect the~~ 4377
~~previous year.~~ The county auditor shall certify to the board all 4378
information required under division (B)(2) of section 5705.03 of 4379
the Revised Code, in the manner required under that division, 4380
and both of the following: 4381

(a) An estimate of the levy's annual collections beginning 4382
for the first year for which the reduction applies, rounded to 4383
the nearest one thousand dollars, which shall be calculated 4384
assuming that the amount of the tax list of the taxing authority 4385
remains throughout the life of the reduced levy the same as the 4386
amount of the tax list for the current year, and if this is not 4387

determined, the estimated amount submitted by the auditor to the 4388
county budget commission. 4389

If a school district is located in more than one county, 4390
the county auditor shall obtain from the county auditor of each 4391
other county in which the district is located the current tax 4392
valuation for the portion of the district in that county. After 4393

(b) The estimated effective rate of the levy for the last 4394
year before the proposed reduction and the first year that the 4395
reduction applies, both expressed in dollars for each one 4396
hundred thousand dollars of the county auditor's appraised 4397
value. Estimated effective rates shall be calculated using the 4398
tax list for the current year, and if this is not determined, 4399
the estimated amount submitted by the auditor to the county 4400
budget commission. 4401

The tax commissioner, within ten days of receiving the 4402
resolution, shall certify to the board the reduction in the 4403
school district's total effective tax rate for each class of 4404
property that would have resulted if the proposed reduction in 4405
the rate or rates had been in effect the previous year. As used 4406
in this paragraph, "effective tax rate" has the same meaning as 4407
in section 323.08 of the Revised Code. 4408

After receiving the certification these certifications 4409
from the commissioner and the auditor, the board may amend its 4410
resolution to change the proposed property tax rate reduction 4411
before submitting the resolution to the financing district 4412
taxing authority, provided the board certifies a copy of the 4413
amended resolution to the county auditor with a request to 4414
provide the information required under divisions (E) (1) (a) and 4415
(b) of this section and the auditor transmits that information 4416
to the taxing authority. As used in this paragraph, "effective 4417

~~tax rate" has the same meaning as in section 323.08 of the~~ 4418
~~Revised Code.~~ 4419

If the board of education of a school district that is 4420
part of the territory of a county school financing district 4421
adopts a resolution proposing to reduce the rate of one or more 4422
of its property taxes in conjunction with the levying of a tax 4423
by the financing district, the resolution submitted by the board 4424
to the taxing authority of the financing district under division 4425
(A) of this section does not have to be identical in this 4426
respect to the resolutions submitted by the boards of education 4427
of the other school districts that are part of the territory of 4428
the county school financing district. 4429

(2) Each school district that is part of the territory of 4430
a county school financing district may tailor to its own 4431
situation a proposed reduction in one or more property tax rates 4432
in conjunction with the proposed levying of a tax by the county 4433
school financing district; if one such school district proposes 4434
a reduction in one or more tax rates, another school district 4435
may propose a reduction of a different size or may propose no 4436
reduction. Within each school district that is part of the 4437
territory of the county school financing district, the electors 4438
shall vote on one ballot issue combining the question of the 4439
levying of the tax by the taxing authority of the county school 4440
financing district with, if any such reduction is proposed, the 4441
question of the reduction in the rate of one or more taxes of 4442
the school district. If a majority of the electors of the county 4443
school financing district voting on the question of the proposed 4444
levying of a tax by the taxing authority of the financing 4445
district vote to approve the question, any tax reductions 4446
proposed by school districts that are part of the territory of 4447
the financing district also are approved. 4448

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

"Shall the _____ (name of the county school financing district) be authorized to levy an additional tax for _____ (purpose stated in the resolutions), 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 the county auditor's appraised value,~~ for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the _____ (name of the school district of which the elector is a resident) at the rate of _____ mills ~~for each one dollar of valuation~~ shall be reduced to _____ mills for each \$1 of taxable value, which amounts to a reduction from \$_____ (estimated effective rate) to \$_____ (estimated effective rate) for each \$100,000 of the county auditor's appraised value, that the county auditor estimates will collect \$_____ annually, until any such time as the county school financing district tax is decreased or repealed.

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes

to reduce the rate of more than one of its existing taxes, the 4474
second sentence of the ballot language shall be modified for 4475
residents of that district to express the rates and estimated 4476
effective rates at which those taxes currently are levied and 4477
the rates and estimated effective rates to which they would be 4478
reduced as well as each levy's estimated annual collections, as 4479
provided by the county auditor under division (E) (1) (a) of this 4480
section. If the board of education of the school district does 4481
not propose to reduce the rate of any of its taxes, the second 4482
sentence of the ballot language shall not be used for residents 4483
of that district. In any case, the first sentence of the ballot 4484
language shall be the same for all the electors in the county 4485
school financing district, but the second sentence shall be 4486
different in each school district depending on whether and in 4487
what amount the board of education of the school district 4488
proposes to reduce the rate of one or more of its property 4489
taxes. 4490

(4) If the rate of a school district property tax is 4491
reduced pursuant to this division, the tax commissioner shall 4492
compute the percentage required to be computed for that tax 4493
under division (D) of section 319.301 of the Revised Code each 4494
year the rate is reduced as if the tax had been levied in the 4495
preceding year at the rate to which it has been reduced. If the 4496
reduced rate of a tax is increased under division (E) (5) of this 4497
section, the commissioner shall compute the percentage required 4498
to be computed for that tax under division (D) of section 4499
319.301 of the Revised Code each year the rate is increased as 4500
if the tax had been levied in the preceding year at the rate to 4501
which it has been increased. 4502

(5) After the levying of a county school financing 4503
district tax in conjunction with the reduction of the rate of 4504

one or more school district taxes is approved by the electors 4505
under this division, if the rate of the county school financing 4506
district tax is decreased pursuant to an election under section 4507
5705.261 of the Revised Code, the rate of each school district 4508
tax that had been reduced shall be increased by the number of 4509
mills obtained by multiplying the number of mills of the 4510
original reduction by the same percentage that the financing 4511
district tax rate is decreased. If the county school financing 4512
district tax is repealed pursuant to an election under section 4513
5705.261 of the Revised Code, each school district may resume 4514
levying the property taxes that had been reduced at the full 4515
rate originally approved by the electors. A reduction in the 4516
rate of a school district property tax under this division is a 4517
reduction in the rate at which the board of education may levy 4518
that tax only for the period during which the county school 4519
financing district tax is levied prior to any decrease or repeal 4520
under section 5705.261 of the Revised Code. The resumption of 4521
the authority of the board of education to levy an increased or 4522
the full rate of tax does not constitute the levying of a new 4523
tax in excess of the ten-mill limitation. 4524

(F) If a county school financing district has a tax in 4525
effect under this section, the territory of a city, local, or 4526
exempted village school district that is not a part of the 4527
county school financing district shall not become a part of the 4528
county school financing district unless approved by the electors 4529
of the city, local, or exempted village school district in 4530
accordance with division (C) of section 3311.50 of the Revised 4531
Code. 4532

Sec. 5705.218. (A) The board of education of a city, 4533
local, or exempted village school district, at any time by a 4534
vote of two-thirds of all its members, may declare by resolution 4535

that it may be necessary for the school district to issue 4536
general obligation bonds for permanent improvements. The 4537
resolution shall state all of the following: 4538

(1) The necessity and purpose of the bond issue; 4539

(2) The date of the special election at which the question 4540
shall be submitted to the electors; 4541

(3) The amount, approximate date, estimated rate of 4542
interest, and maximum number of years over which the principal 4543
of the bonds may be paid; 4544

(4) The necessity of levying a tax outside the ten-mill 4545
limitation to pay debt charges on the bonds and any anticipatory 4546
securities. 4547

On adoption of the resolution, the board shall certify a 4548
copy of it to the county auditor. The county auditor promptly 4549
shall estimate and certify to the board the average annual 4550
property tax rate, expressed in mills for each one dollar of 4551
taxable value and in dollars for each one hundred thousand 4552
dollars of the county auditor's appraised value, required 4553
throughout the stated maturity of the bonds to pay debt charges 4554
on the bonds, ~~in~~ the same manner as under division (C) of 4555
section 133.18 of the Revised Code. 4556

(B) After receiving the county auditor's certification 4557
under division (A) of this section, the board of education of 4558
the city, local, or exempted village school district, by a vote 4559
of two-thirds of all its members, may declare by resolution that 4560
the amount of taxes that can be raised within the ten-mill 4561
limitation will be insufficient to provide an adequate amount 4562
for the present and future requirements of the school district; 4563
that it is necessary to issue general obligation bonds of the 4564

school district for permanent improvements and to levy an 4565
additional tax in excess of the ten-mill limitation to pay debt 4566
charges on the bonds and any anticipatory securities; that it is 4567
necessary for a specified number of years or for a continuing 4568
period of time to levy additional taxes in excess of the ten- 4569
mill limitation to provide funds for the acquisition, 4570
construction, enlargement, renovation, and financing of 4571
permanent improvements or to pay for current operating expenses, 4572
or both; and that the question of the bonds and taxes shall be 4573
submitted to the electors of the school district at a special 4574
election, which shall not be earlier than ninety days after 4575
certification of the resolution to the board of elections, and 4576
the date of which shall be consistent with section 3501.01 of 4577
the Revised Code. The resolution shall specify all of the 4578
following: 4579

(1) The county auditor's estimate of the average annual 4580
property tax rate required throughout the stated maturity of the 4581
bonds to pay debt charges on the bonds; 4582

(2) The proposed rate of the tax, if any, for current 4583
operating expenses expressed in mills for each one dollar of 4584
taxable value and in dollars for each one hundred thousand 4585
dollars of the county auditor's appraised value, the first year 4586
the tax will be levied, and the number of years it will be 4587
levied, or that it will be levied for a continuing period of 4588
time; 4589

(3) The proposed rate of the tax, if any, for permanent 4590
improvements expressed in mills for each one dollar of taxable 4591
value and in dollars for each one hundred thousand dollars of 4592
the county auditor's appraised value, the first year the tax 4593
will be levied, and the number of years it will be levied, or 4594

that it will be levied for a continuing period of time. 4595

The resolution shall apportion the annual rate of the tax 4596
between current operating expenses and permanent improvements, 4597
if both taxes are proposed. The apportionment may but need not 4598
be the same for each year of the tax, but the respective 4599
portions of the rate actually levied each year for current 4600
operating expenses and permanent improvements shall be limited 4601
by the apportionment. The resolution shall go into immediate 4602
effect upon its passage, and no publication of it is necessary 4603
other than that provided in the notice of election. The board of 4604
education shall certify a copy of the resolution, along with 4605
copies of the auditor's ~~estimate~~estimates and its resolution 4606
under division (A) of this section, to the board of elections 4607
immediately after its adoption. 4608

(C) The board of elections shall make the arrangements for 4609
the submission to the electors of the school district of the 4610
question proposed under division (B) or (J) of this section, and 4611
the election shall be conducted, canvassed, and certified in the 4612
same manner as regular elections in the district for the 4613
election of county officers. The resolution shall be put before 4614
the electors as one ballot question, with a favorable vote 4615
indicating approval of the bond issue, the levy to pay debt 4616
charges on the bonds and any anticipatory securities, the 4617
current operating expenses levy, the permanent improvements 4618
levy, and the levy for the current expenses of a qualifying 4619
school district and of partnering community schools, as those 4620
levies may be proposed. The board of elections shall publish 4621
notice of the election in a newspaper of general circulation in 4622
the school district once a week for two consecutive weeks, or as 4623
provided in section 7.16 of the Revised Code, prior to the 4624
election. If a board of elections operates and maintains a web 4625

site, that board also shall post notice of the election on its 4626
web site for thirty days prior to the election. The notice of 4627
election shall state all of the following: 4628

(1) The principal amount of the proposed bond issue; 4629

(2) The permanent improvements for which the bonds are to 4630
be issued; 4631

(3) The maximum number of years over which the principal 4632
of the bonds may be paid; 4633

(4) The estimated additional average annual property tax 4634
rate to pay the debt charges on the bonds, as certified by the 4635
county auditor and expressed in mills for each one dollar of 4636
taxable value and in dollars for each one hundred thousand 4637
dollars of the county auditor's appraised value; 4638

(5) The proposed rate of the additional tax, if any, for 4639
current operating expenses expressed in mills for each one 4640
dollar of taxable value and in dollars for each one hundred 4641
thousand dollars of the county auditor's appraised value and, if 4642
the question is proposed under division (J) of this section, the 4643
portion of the rate to be allocated to the school district and 4644
the portion to be allocated to partnering community schools; 4645

(6) The number of years the current operating expenses tax 4646
will be in effect, or that it will be in effect for a continuing 4647
period of time; 4648

(7) The proposed rate of the additional tax, if any, for 4649
permanent improvements expressed in mills for each one dollar of 4650
taxable value and in dollars for each one hundred thousand 4651
dollars of the county auditor's appraised value; 4652

(8) The number of years the permanent improvements tax 4653

will be in effect, or that it will be in effect for a continuing 4654
period of time; 4655

(9) The annual estimated collections, if applicable, of 4656
the current operating expenses levy and permanent improvements 4657
levy, as certified by the county auditor; 4658

(10) The time and place of the special election. 4659

(D) The form of the ballot for an election under this 4660
section is as follows: 4661

"Shall the _____ school district be authorized to do 4662
the following: 4663

(1) Issue bonds for the purpose of _____ in the 4664
principal amount of \$_____, to be repaid annually over a 4665
maximum period of _____ years, and levy a property tax outside 4666
the ten-mill limitation, estimated by the county auditor to 4667
average over the bond repayment period _____ mills for each ~~one-~~ 4668
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 4669
\$_____ (~~rate expressed in cents or dollars and cents, such as~~ 4670
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax valuation-~~ 4671
the county auditor's appraised value, to pay the annual debt 4672
charges on the bonds, and to pay debt charges on any notes 4673
issued in anticipation of those bonds?" 4674

If either a levy for permanent improvements or a levy for 4675
current operating expenses is proposed, or both are proposed, 4676
the ballot also shall contain the following language, as 4677
appropriate: 4678

"(2) Levy an additional property tax to provide funds for 4679
the acquisition, construction, enlargement, renovation, and 4680
financing of permanent improvements, that the county auditor 4681
estimates will collect \$_____ annually, at a rate not exceeding 4682

_____ mills for each ~~one dollar \$1 of tax valuation taxable~~ 4683
~~value,~~ which amounts to \$_____ ~~(rate expressed in cents or~~ 4684
~~dollars and cents)~~ for each ~~\$100 \$100,000 of tax valuation the~~ 4685
county auditor's appraised value, for _____ (number of years of 4686
the levy, or a continuing period of time)? 4687

(3) Levy an additional property tax to pay current 4688
operating expenses, that the county auditor estimates will 4689
collect \$_____ annually, at a rate not exceeding _____ mills 4690
for each ~~one dollar \$1 of tax valuation taxable value,~~ which 4691
amounts to \$_____ ~~(rate expressed in cents or dollars and~~ 4692
~~cents)~~ for each ~~\$100 \$100,000 of tax valuation the county~~ 4693
auditor's appraised value, for _____ (number of years of the 4694
levy, or a continuing period of time)? 4695

4696

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

"

If the question is proposed under division (J) of this 4697
section, the form of the ballot shall be modified as prescribed 4698
by division (J) (4) of this section. 4699

(E) The board of elections promptly shall certify the 4700
results of the election to the tax commissioner and the county 4701
auditor of the county in which the school district is located. 4702
If a majority of the electors voting on the question vote for 4703
it, the board of education may proceed with issuance of the 4704
bonds and with the levy and collection of the property tax or 4705
taxes at the additional rate or any lesser rate in excess of the 4706
ten-mill limitation. Any securities issued by the board of 4707

education under this section are Chapter 133. securities, as 4708
that term is defined in section 133.01 of the Revised Code. 4709

(F) (1) After the approval of a tax for current operating 4710
expenses under this section and prior to the time the first 4711
collection and distribution from the levy can be made, the board 4712
of education may anticipate a fraction of the proceeds of such 4713
levy and issue anticipation notes in a principal amount not 4714
exceeding fifty per cent of the total estimated proceeds of the 4715
tax to be collected during the first year of the levy. 4716

(2) After the approval of a tax under this section for 4717
permanent improvements having a specific purpose, the board of 4718
education may anticipate a fraction of the proceeds of such tax 4719
and issue anticipation notes in a principal amount not exceeding 4720
fifty per cent of the total estimated proceeds of the tax 4721
remaining to be collected in each year over a period of five 4722
years after issuance of the notes. 4723

(3) After the approval of a tax under this section for 4724
general permanent improvements as defined under section 5705.21 4725
of the Revised Code, the board of education may anticipate a 4726
fraction of the proceeds of such tax and issue anticipation 4727
notes in a principal amount not exceeding fifty per cent of the 4728
total estimated proceeds of the tax to be collected in each year 4729
over a specified period of years, not exceeding ten, after 4730
issuance of the notes. 4731

Anticipation notes under this section shall be issued as 4732
provided in section 133.24 of the Revised Code. Notes issued 4733
under division (F) (1) or (2) of this section shall have 4734
principal payments during each year after the year of their 4735
issuance over a period not to exceed five years, and may have a 4736
principal payment in the year of their issuance. Notes issued 4737

under division (F) (3) of this section shall have principal 4738
payments during each year after the year of their issuance over 4739
a period not to exceed ten years, and may have a principal 4740
payment in the year of their issuance. 4741

(G) A tax for current operating expenses or for permanent 4742
improvements levied under this section for a specified number of 4743
years may be renewed or replaced in the same manner as a tax for 4744
current operating expenses or for permanent improvements levied 4745
under section 5705.21 of the Revised Code. A tax for current 4746
operating expenses or for permanent improvements levied under 4747
this section for a continuing period of time may be decreased in 4748
accordance with section 5705.261 of the Revised Code. 4749

(H) The submission of a question to the electors under 4750
this section is subject to the limitation on the number of 4751
elections that can be held in a year under section 5705.214 of 4752
the Revised Code. 4753

(I) A school district board of education proposing a 4754
ballot measure under this section to generate local resources 4755
for a project under the school building assistance expedited 4756
local partnership program under section 3318.36 of the Revised 4757
Code may combine the questions under division (D) of this 4758
section with a question for the levy of a property tax to 4759
generate moneys for maintenance of the classroom facilities 4760
acquired under that project as prescribed in section 3318.361 of 4761
the Revised Code. 4762

(J) (1) After receiving the county auditor's ~~certification~~ 4763
certifications under division (A) of this section, the board of 4764
education of a qualifying school district, by a vote of two- 4765
thirds of all its members, may declare by resolution that it is 4766
necessary to levy a tax in excess of the ten-mill limitation for 4767

the purpose of paying the current expenses of the school 4768
district and of partnering community schools, as defined in 4769
section 5705.21 of the Revised Code; that it is necessary to 4770
issue general obligation bonds of the school district for 4771
permanent improvements of the district and to levy an additional 4772
tax in excess of the ten-mill limitation to pay debt charges on 4773
the bonds and any anticipatory securities; and that the question 4774
of the bonds and taxes shall be submitted to the electors of the 4775
school district at a special election, which shall not be 4776
earlier than ninety days after certification of the resolution 4777
to the board of elections, and the date of which shall be 4778
consistent with section 3505.01 of the Revised Code. 4779

The levy of taxes for the current expenses of a partnering 4780
community school under division (J) of this section and the 4781
distribution of proceeds from the tax by a qualifying school 4782
district to partnering community schools is hereby determined to 4783
be a proper public purpose. 4784

(2) The tax for the current expenses of the school 4785
district and of partnering community schools is subject to the 4786
requirements of divisions (B) (3), (4), and (5) of section 4787
5705.21 of the Revised Code. 4788

(3) In addition to the required specifications of the 4789
resolution under division (B) of this section, the resolution 4790
shall express the rate of the tax in mills per for each one 4791
dollar of taxable value and in dollars for each one hundred 4792
thousand dollars of the county auditor's appraised value, state 4793
the number of the mills to be levied for the current expenses of 4794
the partnering community schools and the number of the mills to 4795
be levied for the current expenses of the school district, 4796
specify the number of years (not exceeding ten) the tax will be 4797

levied or that it will be levied for a continuing period of 4798
time, and state the first year the tax will be levied. 4799

The resolution shall go into immediate effect upon its 4800
passage, and no publication of it is necessary other than that 4801
provided in the notice of election. The board of education shall 4802
certify a copy of the resolution, along with copies of the 4803
auditor's estimate and its resolution under division (A) of this 4804
section, to the board of elections immediately after its 4805
adoption. 4806

(4) The form of the ballot shall be modified by replacing 4807
the ballot form set forth in division (D) (3) of this section 4808
with the following: 4809

"Levy an additional property tax for the purpose of the 4810
current expenses of the school district and of partnering 4811
community schools, that the county auditor estimates will 4812
collect \$_____ annually, at a rate not exceeding _____ ~~(insert~~ 4813
~~the number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 4814
taxable value (of which _____ (insert the number of mills to be 4815
allocated to partnering community schools) mills is to be 4816
allocated to partnering community schools), which amounts to 4817
\$_____ ~~(insert the rate expressed in dollars and cents)~~ for 4818
each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ the county 4819
auditor's appraised value, for _____ (insert the number of 4820
years the levy is to be imposed, or that it will be levied for a 4821
continuing period of time)? 4822

4823

	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 4824
of the school district and of partnering community schools under 4825
division (J) of this section, and prior to the time the first 4826
collection and distribution from the levy can be made, the board 4827
of education may anticipate a fraction of the proceeds of the 4828
levy for the current expenses of the school district and issue 4829
anticipation notes in a principal amount not exceeding fifty per 4830
cent of the estimated proceeds of the levy to be collected 4831
during the first year of the levy and allocated to the school 4832
district. The portion of levy proceeds to be allocated to 4833
partnering community schools shall not be included in the 4834
estimated proceeds anticipated under this division and shall not 4835
be used to pay debt charges on any anticipation notes. 4836

The notes shall be issued as provided in section 133.24 of 4837
the Revised Code, shall have principal payments during each year 4838
after the year of their issuance over a period not to exceed 4839
five years, and may have a principal payment in the year of 4840
their issuance. 4841

(6) A tax for the current expenses of the school district 4842
and of partnering community schools levied under division (J) of 4843
this section for a specified number of years may be renewed or 4844
replaced in the same manner as a tax for the current expenses of 4845
a school district and of partnering community schools levied 4846
under division (B) of section 5705.21 of the Revised Code. A tax 4847
for the current expenses of the school district and of 4848
partnering community schools levied under this division for a 4849
continuing period of time may be decreased in accordance with 4850
section 5705.261 of the Revised Code. 4851

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

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

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

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

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

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

The board of education shall certify a copy of the

resolution to the tax commissioner not later than one hundred 4881
five days before the election upon which the repeal and levy 4882
authorized by this section will be proposed to the electors. 4883
Within ten days after receiving the copy of the resolution, the 4884
tax commissioner shall determine each of the following and 4885
certify the determinations to the board of education: 4886

(1) The dollar amount to be raised by the proposed levy, 4887
which shall be the product of: 4888

(a) The difference between the aggregate effective tax 4889
rate for residential/agricultural real property for the tax year 4890
preceding the year in which the repeal and levy will be proposed 4891
to the electors and twenty mills ~~per~~ for each one dollar of 4892
taxable value; 4893

(b) The total taxable value of all property on the tax 4894
list of real and public utility property for the tax year 4895
preceding the year in which the repeal and levy will be proposed 4896
to the electors. 4897

(2) The estimated tax rate of the proposed levy. 4898

(3) The existing levies and any portion of an existing 4899
levy to be repealed upon approval of the question. Levies shall 4900
be repealed in reverse chronological order from most recently 4901
imposed to least recently imposed until the sum of the effective 4902
tax rates repealed for residential/agricultural real property is 4903
equal to the difference calculated in division (B) (1) (a) of this 4904
section. 4905

(4) The sum of the following: 4906

(a) The total taxable value of nonresidential/agricultural 4907
real property for the tax year preceding the year in which the 4908
repeal and levy will be proposed to the electors multiplied by 4909

the difference between (i) the aggregate effective tax rate for 4910
nonresidential/agricultural real property for the existing 4911
levies and any portion of an existing levy to be repealed and 4912
(ii) the amount determined under division (B) (1) (a) of this 4913
section, but not less than zero; 4914

(b) The total taxable value of public utility tangible 4915
personal property for the tax year preceding the year in which 4916
the repeal and levy will be proposed to the electors multiplied 4917
by the difference between (i) the aggregate voted tax rate for 4918
the existing levies and any portion of an existing levy to be 4919
repealed and (ii) the amount determined under division (B) (1) (a) 4920
of this section, but not less than zero. 4921

(C) Upon receipt of the certification from the tax 4922
commissioner under division (B) of this section, a majority of 4923
the members of the board of education may adopt a resolution 4924
proposing the repeal of the existing levies as identified in the 4925
certification and the imposition of a levy in excess of the ten- 4926
mill limitation that will raise annually the amount certified by 4927
the commissioner. If the board determines that the tax should be 4928
for an amount less than that certified by the commissioner, the 4929
board may request that the commissioner redetermine the rate 4930
under division (B) (2) of this section on the basis of the lesser 4931
amount the levy is to raise as specified by the board. The 4932
amount certified under division (B) (4) and the levies to be 4933
repealed as certified under division (B) (3) of this section 4934
shall not be redetermined. Within ten days after receiving a 4935
timely request specifying the lesser amount to be raised by the 4936
levy, the commissioner shall redetermine the rate and recertify 4937
it to the board as otherwise provided in division (B) of this 4938
section. Only one such request may be made by the board of 4939
education of an eligible school district. 4940

The resolution shall state the first calendar year in 4941
which the levy will be due; the existing levies and any portion 4942
of an existing levy that will be repealed, as certified by the 4943
commissioner; the term of the levy expressed in years, which may 4944
be any number not exceeding ten, or that it will be levied for a 4945
continuing period of time; and the date of the election, which 4946
shall be the date of a primary or general election. 4947

Immediately upon its passage, the resolution shall go into 4948
effect and shall be certified by the board of education to the 4949
county auditor of the proper county. The county auditor and the 4950
board of education shall proceed as required under section 4951
5705.195 of the Revised Code. No publication of the resolution 4952
is necessary other than that provided for in the notice of 4953
election. Section 5705.196 of the Revised Code shall govern the 4954
matters concerning the election. The submission of a question to 4955
the electors under this section is subject to the limitation on 4956
the number of election dates established by section 5705.214 of 4957
the Revised Code. 4958

(D) The form of the ballot to be used at the election 4959
provided for in this section shall be as follows: 4960

"Shall the existing levy of _____ (insert the voted 4961
millage rate of the levy to be repealed), currently being 4962
charged against residential and agricultural property by the 4963
_____ (insert the name of school district) at a rate of 4964
_____ (insert the residential/agricultural real property 4965
effective tax rate of the levy being repealed) for the purpose 4966
of _____ (insert the purpose of the existing levy) be 4967
repealed, and shall a levy be imposed by the _____ (insert 4968
the name of school district) in excess of the ten-mill 4969
limitation for the necessary requirements of the school district 4970

in the sum of _____ (insert the annual amount the levy is 4971
to produce), estimated by the tax commissioner to require 4972
_____ (insert the number of mills) mills for each one 4973
dollar of valuation, which amounts to _____ (insert the 4974
rate expressed in dollars and cents) for each one hundred 4975
dollars of valuation for the initial year of the tax, for a 4976
period of _____ (insert the number of years the levy is to 4977
be imposed, or that it will be levied for a continuing period of 4978
time), commencing in _____ (insert the first year the tax 4979
is to be levied), first due in calendar year _____ (insert 4980
the first calendar year in which the tax shall be due)? 4981

4982

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

4983

	FOR THE REPEAL AND TAX	
	AGAINST THE REPEAL AND TAX	"

If the question submitted is a proposal to repeal all or a 4984
portion of more than one existing levy, the form of the ballot 4985
shall be modified by substituting the statement "shall the 4986
existing levy of" with "shall existing levies of" and inserting 4987
the aggregate voted and aggregate effective tax rates to be 4988
repealed. 4989

(E) If a majority of the electors voting on the question 4990

submitted in an election vote in favor of the repeal and levy, 4991
the result shall be certified immediately after the canvass by 4992
the board of elections to the board of education. The board of 4993
education may make the levy necessary to raise the amount 4994
specified in the resolution for the purpose stated in the 4995
resolution and shall certify it to the county auditor, who shall 4996
extend it on the current year tax lists for collection. After 4997
the first year, the levy shall be included in the annual tax 4998
budget that is certified to the county budget commission. 4999

(F) A levy imposed under this section for a continuing 5000
period of time may be decreased or repealed pursuant to section 5001
5705.261 of the Revised Code. If a levy imposed under this 5002
section is decreased, the amount calculated under division (B) 5003
(4) of this section and paid under section 5705.2110 of the 5004
Revised Code shall be decreased by the same proportion as the 5005
levy is decreased. If the levy is repealed, no further payments 5006
shall be made to the district under that section. 5007

(G) At any time, the board of education, by a vote of two- 5008
thirds of all of its members, may adopt a resolution to renew a 5009
tax levied under this section. The resolution shall provide for 5010
levying the tax and specifically all of the following: 5011

(1) That the tax shall be called, and designated on the 5012
ballot as, a renewal levy; 5013

(2) The amount of the renewal tax, which shall be no more 5014
than the amount of tax previously collected; 5015

(3) The number of years, not to exceed ten, that the 5016
renewal tax will be levied, or that it will be levied for a 5017
continuing period of time; 5018

(4) That the purpose of the renewal tax is for current 5019

expenses. 5020

The board shall certify a copy of the resolution to the 5021
board of elections not later than ninety days before the date of 5022
the election at which the question is to be submitted, which 5023
shall be the date of a primary or general election. 5024

(H) The form of the ballot to be used at the election on 5025
the question of renewing a levy under this section shall be as 5026
follows: 5027

"Shall a tax levy renewing an existing levy of _____ 5028
(insert the annual dollar amount the levy is to produce each 5029
year), estimated to require _____ (insert the number of 5030
mills) mills for each ~~one dollar \$1 of valuation taxable value,~~ 5031
which amounts to \$ _____ for each \$100,000 of the county 5032
auditor's appraised value, be imposed by the _____ (insert 5033
the name of school district) for the purpose of current expenses 5034
for a period of _____ (insert the number of years the levy 5035
is to be imposed, or that it will be levied for a continuing 5036
period of time), commencing in _____ (insert the first year 5037
the tax is to be levied), first due in calendar year _____ 5038
(insert the first calendar year in which the tax shall be due)? 5039

5040

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

If the levy submitted is to be for less than the amount of 5041
money previously collected, the form of the ballot shall be 5042
modified to add "and reducing" after "renewing" and to add 5043
before "estimated to require" the statement "be approved at a 5044

tax rate necessary to produce \$_____ (insert the lower 5045
annual dollar amount the levy is to produce each year)." 5046

Sec. 5705.233. (A) As used in this section, "criminal 5047
justice facility" means any facility located within the county 5048
in which a tax is levied under this section and for which the 5049
board of commissioners of such county may make an appropriation 5050
under section 307.45 of the Revised Code. 5051

(B) The board of county commissioners of any county, at 5052
any time, may declare by resolution that it may be necessary for 5053
the county to issue general obligation bonds for permanent 5054
improvements to a criminal justice facility, including the 5055
acquisition, construction, enlargement, renovation, or 5056
maintenance of such a facility. The resolution shall state all 5057
of the following: 5058

(1) The necessity and purpose of the bond issue; 5059

(2) The date of the general or special election at which 5060
the question shall be submitted to the electors; 5061

(3) The amount, approximate date, estimated rate of 5062
interest, and maximum number of years over which the principal 5063
of the bonds may be paid; 5064

(4) The necessity of levying a tax outside the ten-mill 5065
limitation to pay debt charges on the bonds and any anticipatory 5066
securities. 5067

On adoption of the resolution, the board of county 5068
commissioners shall certify a copy of it to the county auditor. 5069
The county auditor promptly shall estimate and certify to the 5070
board the average annual property tax rate, expressed in mills 5071
for each one dollar of taxable value and in dollars for each one 5072
hundred thousand dollars of the county auditor's appraised 5073

value, required throughout the stated maturity of the bonds to 5074
pay debt charges on the bonds, in the same manner as under 5075
division (C) of section 133.18 of the Revised Code. ~~Division~~ 5076
Except as provided in division (C) of this section, division (B) 5077
of section 5705.03 of the Revised Code does not apply to tax 5078
levy proceedings initiated under this section. 5079

(C) After receiving the county auditor's certification 5080
under division (B) of this section and, if applicable, section 5081
5705.03 of the Revised Code, the board of county commissioners 5082
may declare by resolution that the amount of taxes that can be 5083
raised within the ten-mill limitation will be insufficient to 5084
provide an adequate amount for the present and future criminal 5085
justice requirements of the county; that it is necessary to 5086
issue general obligation bonds of the county for permanent 5087
improvements to a criminal justice facility and to levy an 5088
additional tax in excess of the ten-mill limitation to pay debt 5089
charges on the bonds and any anticipatory securities; that it is 5090
necessary for a specified number of years or for a continuing 5091
period of time to levy additional taxes in excess of the ten- 5092
mill limitation to provide funds for the acquisition, 5093
construction, enlargement, renovation, maintenance, and 5094
financing of permanent improvements to such a criminal justice 5095
facility or to pay for operating expenses of the facility and 5096
other criminal justice services for which the board may make an 5097
appropriation under section 307.45 of the Revised Code, or both; 5098
and that the question of the bonds and taxes shall be submitted 5099
to the electors of the county at a general or special election, 5100
which shall not be earlier than ninety days after certification 5101
of the resolution to the board of elections, and the date of 5102
which shall be consistent with section 3501.01 of the Revised 5103
Code. The resolution shall specify all of the following: 5104

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

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

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

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

(D) The board of elections shall make the arrangements for the submission of the question proposed under division (C) of this section to the electors of the county, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the county for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of

the bond issue, the levy to pay debt charges on the bonds and 5135
any anticipatory securities, the operating expenses and criminal 5136
justice services levy, and the permanent improvements levy, as 5137
those levies may be proposed. The board of elections shall 5138
publish notice of the election in a newspaper of general 5139
circulation in the county once a week for two consecutive weeks, 5140
or as provided in section 7.16 of the Revised Code, before the 5141
election. If a board of elections operates and maintains a web 5142
site, that board also shall post notice of the election on its 5143
web site for thirty days before the election. The notice of 5144
election shall state all of the following: 5145

(1) The principal amount of the proposed bond issue; 5146

(2) The permanent improvements for which the bonds are to 5147
be issued; 5148

(3) The maximum number of years over which the principal 5149
of the bonds may be paid; 5150

(4) The estimated additional average annual property tax 5151
rate, expressed in mills for each one dollar of taxable value 5152
and in dollars for each one hundred thousand dollars of the 5153
county auditor's appraised value, to pay the debt charges on the 5154
bonds, as certified by the county auditor; 5155

(5) The proposed rate of the additional tax, if any, for 5156
operating expenses and criminal justice services; 5157

(6) The number of years the operating expenses or criminal 5158
justice services tax will be in effect, or that it will be in 5159
effect for a continuing period of time; 5160

(7) The proposed rate of the additional tax, if any, for 5161
permanent improvements; 5162

(8) The number of years the permanent improvements tax 5163
will be in effect, or that it will be in effect for a continuing 5164
period of time; 5165

(9) The estimated annual collections, if applicable, of 5166
the current operating expenses or criminal justice services levy 5167
and permanent improvements levy, as certified by the county 5168
auditor; 5169

(10) The time and place of the election. 5170

(E) The form of the ballot for an election under this 5171
section is as follows: 5172

"Shall _____ be authorized to do the following: 5173

(1) Issue bonds for the purpose of _____ in the 5174
principal amount of \$_____, to be repaid annually over a 5175
maximum period of _____ years, and levy a property tax outside 5176
the ten-mill limitation, estimated by the county auditor to 5177
average over the bond repayment period _____ mills for each ~~one-~~ 5178
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 5179
~~\$_____ (rate expressed in cents or dollars and cents, such as~~ 5180
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax valuation~~ 5181
the county auditor's appraised value, to pay the annual debt 5182
charges on the bonds, and to pay debt charges on any notes 5183
issued in anticipation of those bonds?" 5184

If either a levy for permanent improvements or a levy for 5185
operating expenses and criminal justice services is proposed, or 5186
both are proposed, the ballot also shall contain the following 5187
language, as appropriate: 5188

"(2) Levy an additional property tax to provide funds for 5189
the acquisition, construction, enlargement, renovation, 5190
maintenance, and financing of permanent improvements to a 5191

criminal justice facility, that the county auditor estimates 5192
will collect \$ _____ annually, at a rate not exceeding _____ 5193
mills for each ~~one dollar~~ \$1 of tax valuation taxable value, 5194
which amounts to \$ _____ ~~(rate expressed in cents or dollars~~ 5195
~~and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation the county 5196
auditor's appraised value, for _____ (number of years of the 5197
levy, or a continuing period of time)? 5198

(3) Levy an additional property tax to pay operating 5199
expenses of a criminal justice facility and provide other 5200
criminal justice services, that the county auditor estimates 5201
will collect \$ _____ annually, at a rate not exceeding _____ 5202
mills for each ~~one dollar~~ \$1 of tax valuation taxable value, 5203
which amounts to \$ _____ ~~(rate expressed in cents or dollars~~ 5204
~~and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation the county 5205
auditor's appraised value, for _____ (number of years of the 5206
levy, or a continuing period of time)? 5207

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 5208

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 5209

(F) The board of elections promptly shall certify the 5210
results of the election to the tax commissioner and the county 5211
auditor. If a majority of the electors voting on the question 5212
vote for it, the board of county commissioners may proceed with 5213
issuance of the bonds and the levy and collection of the 5214
property tax for the debt service on the bonds and any 5215
anticipatory securities in the same manner and subject to the 5216
same limitations as for securities issued under section 133.18 5217
of the Revised Code, and with the levy and collection of the 5218
property tax or taxes for operating expenses and criminal 5219
justice services and for permanent improvements at the 5220
additional rate or any lesser rate in excess of the ten-mill 5221

limitation. Any securities issued by the board of commissioners 5222
under this section are Chapter 133. securities, as that term is 5223
defined in section 133.01 of the Revised Code. 5224

(G) (1) After the approval of a tax for operating expenses 5225
and criminal justice services under this section and before the 5226
time the first collection and distribution from the levy can be 5227
made, the board of county commissioners may anticipate a 5228
fraction of the proceeds of the levy and issue anticipation 5229
notes in a principal amount not exceeding fifty per cent of the 5230
total estimated proceeds of the tax to be collected during the 5231
first year of the levy. 5232

(2) After the approval of a tax under this section for 5233
permanent improvements to a criminal justice facility, the board 5234
of county commissioners may anticipate a fraction of the 5235
proceeds of the tax and issue anticipation notes in a principal 5236
amount not exceeding fifty per cent of the total estimated 5237
proceeds of the tax remaining to be collected in each year over 5238
a period of five years after issuance of the notes. 5239

Anticipation notes under this section shall be issued as 5240
provided in section 133.24 of the Revised Code. Notes issued 5241
under division (G) of this section shall have principal payments 5242
during each year after the year of their issuance over a period 5243
not to exceed five years, and may have a principal payment in 5244
the year of their issuance. 5245

(H) A tax for operating expenses and criminal justice 5246
services or for permanent improvements levied under this section 5247
for a specified number of years may be renewed or replaced in 5248
the same manner as a tax for current operating expenses or 5249
permanent improvements levied under section 5705.19 of the 5250
Revised Code. A tax levied under this section for a continuing 5251

period of time may be decreased in accordance with section 5252
5705.261 of the Revised Code. 5253

Sec. 5705.25. (A) (1) A copy of any resolution adopted as 5254
provided in section 5705.19 or 5705.2111 of the Revised Code 5255
shall be certified by the taxing authority to the board of 5256
elections of the proper county not less than ninety days before 5257
the general election in any year, and the board shall submit the 5258
proposal to the electors of the subdivision at the succeeding 5259
November election. In the case of a qualifying library levy, the 5260
board shall submit the question to the electors of the library 5261
district or association library district. 5262

(2) Except as otherwise provided in this division, a 5263
resolution to renew or to renew and increase or renew and 5264
decrease an existing levy, regardless of the section of the 5265
Revised Code under which the tax was imposed, shall not be 5266
placed on the ballot unless the question is submitted at the 5267
general election held during the last year the tax to be renewed 5268
may be extended on the real and public utility property tax list 5269
and duplicate, or at any election held in the ensuing year. The 5270
limitation of the foregoing sentence does not apply to a 5271
resolution to renew and increase or to renew and decrease an 5272
existing levy that was imposed under section 5705.191 of the 5273
Revised Code to supplement the general fund for the purpose of 5274
making appropriations for one or more of the following purposes: 5275
for public assistance, human or social services, relief, 5276
welfare, hospitalization, health, and support of general 5277
hospitals. The limitation of the second preceding sentence also 5278
does not apply to a resolution that proposes to renew two or 5279
more existing levies imposed under section 5705.222 or division 5280
(L) of section 5705.19 of the Revised Code, or under section 5281
5705.21 or 5705.217 of the Revised Code, in which case the 5282

question shall be submitted on the date of the general or 5283
primary election held during the last year at least one of the 5284
levies to be renewed may be extended on the real and public 5285
utility property tax list and duplicate, or at any election held 5286
during the ensuing year. A resolution proposing to renew or 5287
renew and increase or decrease an existing levy may specify that 5288
the renewal, increase, or decrease of the existing levy shall be 5289
extended on the tax list for the tax year specified in the 5290
resolution, which may be the last year the existing levy may be 5291
extended on the list or the ensuing year. If the renewal, 5292
increase, or decrease is to be extended on the tax list for the 5293
last tax year the existing levy would otherwise be extended, the 5294
existing levy shall not be extended on the tax list for that 5295
last year unless the question of the renewal, increase, or 5296
decrease is not approved by a majority of electors voting on the 5297
question, in which case the existing levy shall be extended on 5298
the tax list for that last year. 5299

For purposes of this section, a levy shall be considered 5300
to be an "existing levy" through the year following the last 5301
year it can be placed on the tax list and duplicate. 5302

(3) The board of elections shall make the necessary 5303
arrangements for the submission of such questions to the 5304
electors of such subdivision, library district, or association 5305
library district, and the election shall be conducted, 5306
canvassed, and certified in the same manner as regular elections 5307
in such subdivision, library district, or association library 5308
district for the election of county officers. Notice of the 5309
election shall be published in a newspaper of general 5310
circulation in the subdivision, library district, or association 5311
library district once a week for two consecutive weeks, or as 5312
provided in section 7.16 of the Revised Code, prior to the 5313

election. If the board of elections operates and maintains a web 5314
site, the board of elections shall post notice of the election 5315
on its web site for thirty days prior to the election. The 5316
notice shall state the purpose, the levy's estimated annual 5317
collections if the levy is not to pay debt charges, the proposed 5318
increase in rate, expressed in mills for each one dollar of 5319
taxable value, either that rate or the estimated effective rate, 5320
as applicable, expressed in dollars ~~and cents~~ for each one 5321
hundred thousand dollars of ~~valuation as well as in mills for~~ 5322
~~each one dollar of valuation~~ the county auditor's appraised 5323
value, the number of years during which the increase will be in 5324
effect, the first month and year in which the tax will be 5325
levied, and the time and place of the election. 5326

(B) The form of the ballots cast at an election held 5327
pursuant to division (A) of this section shall be as follows: 5328

"An additional tax for the benefit of (name of subdivision 5329
or public library) _____ for the purpose of (purpose stated 5330
in the resolution) _____, that the county auditor estimates 5331
will collect \$_____ annually, at a rate not exceeding _____ 5332
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 5333
amounts to ~~(rate expressed in dollars and cents)~~ \$_____ 5334
for each ~~one hundred dollars~~ \$100,000 of valuation the county 5335
auditor's appraised value, for _____ (life of indebtedness or 5336
number of years the levy is to run). 5337

5338

	For the Tax Levy
	Against the Tax Levy

"

(C) If the levy is to be in effect for a continuing period 5339
of time, the notice of election and the form of ballot shall so 5340
state instead of setting forth a specified number of years for 5341
the levy. 5342

If the additional tax or the renewal, increase, or 5343
decrease of an existing levy is to be placed on the current tax 5344
list, the form of the ballot shall be modified by adding, after 5345
the statement of the number of years the levy is to run, the 5346
phrase ", commencing in _____ (first year the tax is to be 5347
levied), first due in calendar year _____ (first calendar 5348
year in which the tax shall be due)." 5349

If the levy submitted is a proposal to renew, increase, or 5350
decrease an existing levy, the form of the ballot specified in 5351
division (B) of this section ~~may~~must be changed by substituting 5352
for the words "An additional" at the beginning of the form, the 5353
words "A renewal of a" in case of a proposal to renew an 5354
existing levy in the same amount; the words "A renewal of 5355
_____ mills and an increase of _____ mills for each \$1 of 5356
taxable value to constitute a" in the case of an increase; or 5357
the words "A renewal of part of an existing levy, being a 5358
reduction of _____ mills for each \$1 of taxable value, to 5359
constitute a" in the case of a decrease in the proposed levy. 5360
Additionally, the estimated effective rate, in lieu of the rate, 5361
shall be expressed for each one hundred thousand dollars of the 5362
county auditor's appraised value. 5363

If the levy submitted is a proposal to renew two or more 5364
existing levies imposed under section 5705.222 or division (L) 5365
of section 5705.19 of the Revised Code, or under section 5705.21 5366
or 5705.217 of the Revised Code, the form of the ballot 5367
specified in division (B) of this section shall be modified by 5368

substituting for the words "an additional tax" the words "a 5369
renewal of ____ (insert the number of levies to be renewed) 5370
existing taxes." 5371

If the levy submitted is a levy under section 5705.72 of 5372
the Revised Code or a proposal to renew, increase, or decrease 5373
an existing levy imposed under that section, the name of the 5374
subdivision shall be "the unincorporated area of _____ 5375
(name of township)." 5376

If the levy is for the payment of debt charges, the form 5377
of the ballot shall be modified by omitting the phrase ", that 5378
the county auditor estimates will collect \$_____ annually." 5379

The question covered by a resolution adopted under this 5380
section shall be submitted as a separate proposition but may be 5381
printed on the same ballot with any other proposition submitted 5382
at the same election, other than the election of officers. More 5383
than one such question may be submitted at the same election. 5384

(D) A levy voted in excess of the ten-mill limitation 5385
under this section shall be certified to the tax commissioner. 5386
In the first year of the levy, it shall be extended on the tax 5387
lists after the February settlement succeeding the election. If 5388
the additional tax is to be placed upon the tax list of the 5389
current year, as specified in the resolution providing for its 5390
submission, the result of the election shall be certified 5391
immediately after the canvass by the board of elections to the 5392
taxing authority, who shall make the necessary levy and certify 5393
it to the county auditor, who shall extend it on the tax lists 5394
for collection. After the first year, the tax levy shall be 5395
included in the annual tax budget that is certified to the 5396
county budget commission. 5397

Sec. 5705.251. (A) A copy of a resolution adopted under 5398
section 5705.212 or 5705.213 of the Revised Code shall be 5399
certified by the board of education to the board of elections of 5400
the proper county not less than ninety days before the date of 5401
the election specified in the resolution, and the board of 5402
elections shall submit the proposal to the electors of the 5403
school district at a special election to be held on that date. 5404
The board of elections shall make the necessary arrangements for 5405
the submission of the question or questions to the electors of 5406
the school district, and the election shall be conducted, 5407
canvassed, and certified in the same manner as regular elections 5408
in the school district for the election of county officers. 5409
Notice of the election shall be published in a newspaper of 5410
general circulation in the subdivision once a week for two 5411
consecutive weeks, or as provided in section 7.16 of the Revised 5412
Code, prior to the election. If the board of elections operates 5413
and maintains a web site, the board of elections shall post 5414
notice of the election on its web site for thirty days prior to 5415
the election. 5416

(1) In the case of a resolution adopted under section 5417
5705.212 of the Revised Code, the notice shall state separately, 5418
for each tax being proposed, the purpose; the proposed increase 5419
in rate, expressed in dollars ~~and cents~~ for each one hundred 5420
thousand dollars of valuation the county auditor's appraised 5421
value as well as in mills for each one dollar of ~~valuation~~ 5422
taxable value; the number of years during which the increase 5423
will be in effect; and the first calendar year in which the tax 5424
will be due. The notice shall also state the original tax's 5425
estimated annual collections and the estimated aggregate annual 5426
collections of all such taxes. For an election on the question 5427
of a renewal levy, the notice shall state the purpose; the 5428

levy's estimated annual collections; the proposed rate, 5429
expressed in mills for each one dollar of taxable value; the 5430
estimated effective rate, expressed in dollars ~~and cents~~ for 5431
each one hundred thousand dollars of ~~valuation~~ the county 5432
auditor's appraised value ~~as well as in mills for each one dollar~~ 5433
~~of valuation;~~ and the number of years the tax will be in effect. 5434
If the resolution is adopted under division (C) of that section, 5435
the rate of each tax being proposed shall be expressed as both 5436
the total rate and the portion of the total rate to be allocated 5437
to the qualifying school district and the portion to be 5438
allocated to partnering community schools. 5439

(2) In the case of a resolution adopted under section 5440
5705.213 of the Revised Code, the notice shall state the 5441
purpose; the amount proposed to be raised by the tax in the 5442
first year it is levied; the estimated average additional tax 5443
rate for the first year it is proposed to be levied, expressed 5444
in mills for each one dollar of ~~valuation~~ taxable value and in 5445
dollars ~~and cents~~ for each one hundred thousand dollars of 5446
~~valuation~~ the county auditor's appraised value; the number of 5447
years during which the increase will be in effect; and the first 5448
calendar year in which the tax will be due. The notice also 5449
shall state the amount by which the amount to be raised by the 5450
tax may be increased in each year after the first year. The 5451
amount of the allowable increase may be expressed in terms of a 5452
dollar increase over, or a percentage of, the amount raised by 5453
the tax in the immediately preceding year. For an election on 5454
the question of a renewal levy, the notice shall state the 5455
purpose; the amount proposed to be raised by the tax; the 5456
estimated tax rate, expressed in mills for each one dollar of 5457
~~valuation~~ taxable value and in dollars ~~and cents~~ for each one 5458
hundred thousand dollars of ~~valuation~~ the county auditor's 5459

appraised value; and the number of years the tax will be in 5460
effect. 5461

In any case, the notice also shall state the time and 5462
place of the election. 5463

(B) (1) The form of the ballot in an election on taxes 5464
proposed under section 5705.212 of the Revised Code shall be as 5465
follows: 5466

"Shall the _____ school district be authorized to 5467
levy taxes for current expenses, the aggregate rate of which may 5468
increase in _____ (number) increment(s) of not more than _____ 5469
mill(s) for each ~~dollar \$1 of valuation taxable value~~, from an 5470
original rate of _____ mill(s) for each ~~dollar \$1 of valuation~~ 5471
~~taxable value~~, which amounts to \$ _____ ~~(rate expressed in~~ 5472
~~dollars and cents)~~ for each ~~one hundred dollars \$100,000 of~~ 5473
~~valuation~~ the county auditor's appraised value, that the county 5474
auditor estimates will collect \$ _____ annually, to a maximum 5475
rate of _____ mill(s) for each ~~dollar \$1 of valuation taxable~~ 5476
~~value~~, which amounts to \$ _____ ~~(rate expressed in dollars and~~ 5477
~~cents)~~ for each ~~one hundred dollars \$100,000 of valuation~~ the 5478
county auditor's appraised value, that the county auditor 5479
estimates will collect \$ _____ annually? The original tax is 5480
first proposed to be levied in _____ (the first year of the 5481
tax), and the incremental tax in _____ (the first year of the 5482
increment) (if more than one incremental tax is proposed in the 5483
resolution, the first year that each incremental tax is proposed 5484
to be levied shall be stated in the preceding format, and the 5485
increments shall be referred to as the first, second, third, or 5486
fourth increment, depending on their number). The aggregate rate 5487
of tax so authorized will _____ (insert either, "expire 5488
with the original rate of tax which shall be in effect for 5489

_____ years" or "be in effect for a continuing period of 5490
time"). 5491

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

5492

If the tax is proposed by a qualifying school district 5493
under division (C) (1) of section 5705.212 of the Revised Code, 5494
the form of the ballot shall be modified by adding, after the 5495
phrase "each ~~dollar \$1 of valuation taxable value,~~" the 5496
following: "(of which _____ mills is to be allocated to 5497
partnering community schools)."
5498

(2) The form of the ballot in an election on the question 5499
of a renewal levy under section 5705.212 of the Revised Code 5500
shall be as follows: 5501

"Shall the _____ school district be authorized to 5502
renew a tax for current expenses, that the county auditor 5503
estimates will collect \$_____ annually, at a rate not exceeding 5504
_____ mills for each ~~dollar \$1 of valuation taxable value,~~ 5505
which amounts to \$_____ (estimated effective rate ~~expressed~~ 5506
~~in dollars and cents~~) for each ~~one hundred dollars \$100,000 of~~ 5507
valuation the county auditor's appraised value, for _____ 5508
(number of years the levy shall be in effect, or a continuing 5509
period of time)? 5510

5511

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

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: 5539

"Shall the _____ school district be authorized to levy 5540
the following tax for current expenses? The tax will first be 5541
levied in _____ (year) to raise \$_____ ~~(dollars)~~. In the 5542
_____ (number of years) following years, the tax will increase 5543
by not more than _____ (per cent or dollar amount of increase) 5544
each year, so that, during _____ (last year of the tax), the 5545
tax will raise approximately _____ (dollars). The county 5546
auditor estimates that the rate ~~of the tax per dollar of~~ 5547
~~valuation~~ will be _____ mill(s) for each \$1 of taxable value, 5548
which amounts to \$_____ ~~per one hundred dollars for each~~ 5549
\$100,000 of valuation the county auditor's appraised value, both 5550
during _____ (first year of the tax) and _____ mill(s) for 5551
each \$1 of taxable value, which amounts to \$_____ ~~per one~~ 5552
~~hundred dollars for each \$100,000 of valuation the county~~ 5553
auditor's appraised value, during _____ (last year of the tax). 5554
The tax will not be levied after _____ (year). 5555

5556

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

The form of the ballot in an election on the question of 5557
a renewal levy under section 5705.213 of the Revised Code shall 5558
be as follows: 5559

"Shall the _____ school district be authorized to 5560
renew a tax for current expenses which will raise \$_____ 5561
~~(dollars)~~, estimated by the county auditor to be _____ mills 5562
for each ~~dollar \$1 of valuation~~ taxable value, which amounts to 5563

\$_____ (~~rate expressed in dollars and cents~~) for each ~~one-~~ 5564
~~hundred dollars~~ \$100,000 of valuation, the county auditor's 5565
appraised value? The tax shall be in effect for _____ (the 5566
number of years the levy shall be in effect, or a continuing 5567
period of time). 5568

5569

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the tax is to be placed on the current tax list, the 5570
form of the ballot shall be modified by adding, after the 5571
statement of the number of years the levy is to be in effect, 5572
the phrase ", commencing in _____ (first year the tax is to 5573
be levied), first due in calendar year _____ (first 5574
calendar year in which the tax shall be due)." 5575

(D) The question covered by a resolution adopted under 5576
section 5705.212 or 5705.213 of the Revised Code shall be 5577
submitted as a separate question, but may be printed on the same 5578
ballot with any other question submitted at the same election, 5579
other than the election of officers. More than one question may 5580
be submitted at the same election. 5581

(E) Taxes voted in excess of the ten-mill limitation under 5582
division (B) or (C) of this section shall be certified to the 5583
tax commissioner. If an additional tax is to be placed upon the 5584
tax list of the current year, as specified in the resolution 5585
providing for its submission, the result of the election shall 5586
be certified immediately after the canvass by the board of 5587
elections to the board of education. The board of education 5588

immediately shall make the necessary levy and certify it to the 5589
county auditor, who shall extend it on the tax list for 5590
collection. After the first year, the levy shall be included in 5591
the annual tax budget that is certified to the county budget 5592
commission. 5593

Sec. 5705.261. (A) The question of decrease of an 5594
increased rate of levy approved for a continuing period of time 5595
by the voters of a subdivision or, in the case of a qualifying 5596
library levy, the voters of the library district or association 5597
library district, may be initiated by the filing of a petition 5598
with the board of elections of the proper county not less than 5599
ninety days before the general election in any year requesting 5600
that an election be held on such question. Such petition shall 5601
state the amount of the proposed decrease in the rate of levy 5602
and shall be signed by qualified electors residing in the 5603
subdivision, library district, or association library district 5604
equal in number to at least ten per cent of the total number of 5605
votes cast in the subdivision, library district, or association 5606
library district for the office of governor at the most recent 5607
general election for that office. Only one such petition may be 5608
filed during each five-year period following the election at 5609
which the voters approved the increased rate for a continuing 5610
period of time. 5611

After determination by it that such petition is valid, the 5612
board of elections shall ~~submit~~ do both of the following: 5613

(1) Request that the county auditor certify to the board, 5614
in the same manner as required for a tax levy under section 5615
5705.03 of the Revised Code, an estimate of the levy's annual 5616
collections and the levy's estimated effective rate in both the 5617
last year before the proposed decrease and the first year that 5618

the decrease applies, stated in dollars, rounded to the nearest 5619
dollar, for each one hundred thousand dollars of the county 5620
auditor's appraised value. Estimated effective rates shall be 5621
calculated using the tax list for the current year, and if this 5622
is not determined, the estimated amount submitted by the auditor 5623
to the county budget commission. If the subdivision, library 5624
district, or association library district is located in more 5625
than one county, the county auditor shall obtain from the county 5626
auditor of each other county in which the subdivision or 5627
district is located the tax valuation applicable to the portion 5628
of the subdivision or district in that county. 5629

The county auditor shall certify such information to the 5630
board of elections within ten days after receiving the board's 5631
request. 5632

(2) Submit the question to the electors of the 5633
subdivision, library district, or association library district 5634
at the succeeding general election pursuant to division (B) of 5635
this section. The 5636

(B) The election shall be conducted, canvassed, and 5637
certified in the same manner as regular elections in such 5638
subdivision, library district, or association library district 5639
for county offices. Notice of the election shall be published in 5640
a newspaper of general circulation in the district once a week 5641
for two consecutive weeks, or as provided in section 7.16 of the 5642
Revised Code, prior to the election. If the board of elections 5643
operates and maintains a web site, the board of elections shall 5644
post notice of the election on its web site for thirty days 5645
prior to the election. The notice shall state the purpose, the 5646
levy's estimated annual collections, the amount of the proposed 5647
decrease in rate, expressed in mills for each one dollar of 5648

taxable value, the estimated effective rate of the levy in the 5649
year before the proposed decrease and the first year that the 5650
decrease applies, both expressed in dollars for each one hundred 5651
thousand dollars of the county auditor's appraised value, and 5652
the time and place of the election. The form of the ballot cast 5653
at such election shall be prescribed by the secretary of state 5654
but must include all information required to be included in the 5655
notice. The question covered by ~~such the~~ petition shall be 5656
submitted as a separate proposition but it may be printed on the 5657
same ballot with any other propositions submitted at the same 5658
election other than the election of officers. If a majority of 5659
the qualified electors voting on the question of a decrease at 5660
such election approve the proposed decrease in rate, the result 5661
of the election shall be certified immediately after the canvass 5662
by the board of elections to the appropriate taxing authority, 5663
which shall thereupon, after the current year, cease to levy 5664
such increased rate or levy such tax at such reduced rate upon 5665
the ~~duplicate tax list~~ of the subdivision, library district, or 5666
association library district. If notes have been issued in 5667
anticipation of the collection of such levy, the taxing 5668
authority shall continue to levy and collect under authority of 5669
the election authorizing the original levy such amounts as will 5670
be sufficient to pay the principal of and interest on such 5671
anticipation notes as the same fall due. 5672

In the case of a levy for the current expenses of a 5673
qualifying school district and of partnering community schools 5674
imposed under section 5705.192, division (B) of section 5705.21,
division (C) of section 5705.212, or division (J) of section 5675
5705.218 of the Revised Code for a continuing period of time, 5676
the rate allocated to the school district and to partnering 5677
community schools shall each be decreased by a number of mills 5678
5679

per dollar that is proportionate to the decrease in the rate of 5680
the levy in proportion to the rate at which the levy was imposed 5681
before the decrease. 5682

Sec. 5705.55. (A) The board of directors of a lake 5683
facilities authority, by a vote of two-thirds of all its 5684
members, may at any time declare by resolution that the amount 5685
of taxes which may be raised within the ten-mill limitation by 5686
levies on the current tax duplicate will be insufficient to 5687
provide an adequate amount for the necessary requirements of the 5688
authority, that it is necessary to levy a tax in excess of such 5689
limitation for any of the purposes specified in divisions (A), 5690
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5691
that the question of such additional tax levy shall be submitted 5692
by the board to the electors residing within the boundaries of 5693
the impacted lake district on the day of a primary or general 5694
election. The resolution shall conform to section 5705.19 of the 5695
Revised Code, except that the tax levy may be in effect for no 5696
more than five years, as set forth in the resolution, unless the 5697
levy is for the payment of debt charges, and the total number of 5698
mills levied for each dollar of taxable valuation that may be 5699
levied under this section for any tax year shall not exceed one 5700
mill. If the levy is for the payment of debt charges, the levy 5701
shall be for the life of the bond indebtedness. 5702

The resolution shall specify the date of holding the 5703
election, which shall not be earlier than ninety days after the 5704
adoption and certification of the resolution to the board of 5705
elections. The resolution shall not include a levy on the 5706
current tax list and duplicate unless the election is to be held 5707
at or prior to the first Tuesday after the first Monday in 5708
November of the current tax year. 5709

The resolution shall be certified to the board of 5710
elections of the proper county or counties not less than ninety 5711
days before the date of the election. The resolution shall go 5712
into immediate effect upon its passage, and no publication of 5713
the resolution shall be necessary other than that provided in 5714
the notice of election. Section 5705.25 of the Revised Code 5715
shall govern the arrangements for the submission of such 5716
question and other matters concerning the election, to which 5717
that section refers, except that the election shall be held on 5718
the date specified in the resolution. If a majority of the 5719
electors voting on the question so submitted in an election vote 5720
in favor of the levy, the board of directors may forthwith make 5721
the necessary levy within the boundaries of the impacted lake 5722
district at the additional rate in excess of the ten-mill 5723
limitation on the tax list, for the purpose stated in the 5724
resolution. The tax levy shall be included in the next annual 5725
tax budget that is certified to the county budget commission. 5726

(B) The form of the ballot in an election held on the 5727
question of levying a tax proposed pursuant to this section 5728
shall be as follows or in any other form acceptable to the 5729
secretary of state: 5730

"A tax for the benefit of (name of lake facilities 5731
authority) _____ for the purpose of _____, that the 5732
county auditor estimates will collect \$_____ annually, at a rate 5733
not exceeding _____ mills for each ~~one dollar~~ \$1 of 5734
valuation taxable value, which amounts to ~~(rate expressed in~~ 5735
~~dollars and cents)~~ \$_____ for each ~~one hundred dollars~~ 5736
\$100,000 of valuation the county auditor's appraised value, for 5737
_____ (life of indebtedness or number of years the levy 5738
is to run). 5739

5740

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect \$_____ annually."

(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 a tax levy. The lake facilities authority may borrow money in anticipation of the collection of current revenues as provided in section 133.10 of the Revised Code.

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

Sec. 5748.01. As used in this chapter:

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

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

(2) Section 5748.03 of the Revised Code as enacted in	5766
Substitute Senate Bill No. 28 of the 118th general assembly;	5767
(3) Section 5748.08 of the Revised Code as enacted in	5768
Amended Substitute Senate Bill No. 17 of the 122nd general	5769
assembly;	5770
(4) Section 5748.021 of the Revised Code;	5771
(5) Section 5748.081 of the Revised Code;	5772
(6) Section 5748.09 of the Revised Code.	5773
(B) "Individual" means an individual subject to the tax	5774
levied by section 5747.02 of the Revised Code.	5775
(C) "Estate" means an estate subject to the tax levied by	5776
section 5747.02 of the Revised Code.	5777
(D) "Taxable year" means a taxable year as defined in	5778
division (M) of section 5747.01 of the Revised Code.	5779
(E) "Taxable income" means:	5780
(1) In the case of an individual, one of the following, as	5781
specified in the resolution imposing the tax:	5782
(a) Modified adjusted gross income for the taxable year,	5783
as defined in section 5747.01 of the Revised Code, less the	5784
exemptions provided by section 5747.02 of the Revised Code;	5785
(b) Wages, salaries, tips, and other employee compensation	5786
to the extent included in modified adjusted gross income as	5787
defined in section 5747.01 of the Revised Code, and net earnings	5788
from self-employment, as defined in section 1402(a) of the	5789
Internal Revenue Code, to the extent included in modified	5790
adjusted gross income.	5791
(2) In the case of an estate, taxable income for the	5792

taxable year as defined in division (S) of section 5747.01 of 5793
the Revised Code. 5794

(F) "Resident" of the school district means: 5795

(1) An individual who is a resident of this state as 5796
defined in division (I) of section 5747.01 of the Revised Code 5797
during all or a portion of the taxable year and who, during all 5798
or a portion of such period of state residency, is domiciled in 5799
the school district or lives in and maintains a permanent place 5800
of abode in the school district; 5801

(2) An estate of a decedent who, at the time of death, was 5802
domiciled in the school district. 5803

(G) "School district income" means: 5804

(1) With respect to an individual, the portion of the 5805
taxable income of an individual that is received by the 5806
individual during the portion of the taxable year that the 5807
individual is a resident of the school district and the school 5808
district income tax is in effect in that school district. An 5809
individual may have school district income with respect to more 5810
than one school district. 5811

(2) With respect to an estate, the taxable income of the 5812
estate for the portion of the taxable year that the school 5813
district income tax is in effect in that school district. 5814

(H) "Taxpayer" means an individual or estate having school 5815
district income upon which a school district income tax is 5816
imposed. 5817

(I) "School district purposes" means any of the purposes 5818
for which a tax may be levied pursuant to division (A) of 5819
section 5705.21 of the Revised Code, including the combined 5820

purposes authorized by section 5705.217 of the Revised Code. 5821

(J) "The county auditor's appraised value" and "estimated 5822
effective rate" have the same meanings as in section 5705.01 of 5823
the Revised Code. 5824

Sec. 5748.02. (A) The board of education of any school 5825
district, except a joint vocational school district, may 5826
declare, by resolution, the necessity of raising annually a 5827
specified amount of money for school district purposes. The 5828
resolution shall specify whether the income that is to be 5829
subject to the tax is taxable income of individuals and estates 5830
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 5831
the Revised Code or taxable income of individuals as defined in 5832
division (E)(1)(b) of that section. A copy of the resolution 5833
shall be certified to the tax commissioner no later than one 5834
hundred days prior to the date of the election at which the 5835
board intends to propose a levy under this section. Upon receipt 5836
of the copy of the resolution, the tax commissioner shall 5837
estimate both of the following: 5838

(1) The property tax rate that would have to be imposed in 5839
the current year by the district to produce an equivalent amount 5840
of money; 5841

(2) The income tax rate that would have had to have been 5842
in effect for the current year to produce an equivalent amount 5843
of money from a school district income tax. 5844

Within ten days of receiving the copy of the board's 5845
resolution, the commissioner shall prepare these estimates and 5846
certify them to the board. Upon receipt of the certification, 5847
the board may adopt a resolution proposing an income tax under 5848
division (B) of this section at the estimated rate contained in 5849

the certification rounded to the nearest one-fourth of one per cent. The commissioner's certification applies only to the board's proposal to levy an income tax at the election for which the board requested the certification. If the board intends to submit a proposal to levy an income tax at any other election, it shall request another certification for that election in the manner prescribed in this division.

(B) (1) Upon the receipt of a certification from the tax commissioner under division (A) of this section, a majority of the members of a board of education may adopt a resolution proposing the levy of an annual tax for school district purposes on school district income. The proposed levy may be for a continuing period of time or for a specified number of years. The resolution shall set forth the purpose for which the tax is to be imposed, the rate of the tax, which shall be the rate set forth in the commissioner's certification rounded to the nearest one-fourth of one per cent, the number of years the tax will be levied or that it will be levied for a continuing period of time, the date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted, and the date of the election at which the proposal shall be submitted to the electors of the district, which shall be on the date of a primary, general, or special election the date of which is consistent with section 3501.01 of the Revised Code. 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. The specification shall be the same as the specification in the resolution adopted and certified under

division (A) of this section. 5881

If the tax is to be levied for current expenses and 5882
permanent improvements, the resolution shall apportion the 5883
annual rate of the tax. The apportionment may be the same or 5884
different for each year the tax is levied, but the respective 5885
portions of the rate actually levied each year for current 5886
expenses and for permanent improvements shall be limited by the 5887
apportionment. 5888

If the board of education currently imposes an income tax 5889
pursuant to this chapter that is due to expire and a question is 5890
submitted under this section for a proposed income tax to take 5891
effect upon the expiration of the existing tax, the board may 5892
specify in the resolution that the proposed tax renews the 5893
expiring tax. Two or more expiring income taxes may be renewed 5894
under this paragraph if the taxes are due to expire on the same 5895
date. If the tax rate being proposed is no higher than the total 5896
tax rate imposed by the expiring tax or taxes, the resolution 5897
may state that the proposed tax is not an additional income tax. 5898

(2) A board of education adopting a resolution under 5899
division (B)(1) of this section proposing a school district 5900
income tax for a continuing period of time and limited to the 5901
purpose of current expenses may propose in that resolution to 5902
reduce the rate or rates of one or more of the school district's 5903
property taxes levied for a continuing period of time in excess 5904
of the ten-mill limitation for the purpose of current expenses. 5905
The reduction in the rate of a property tax may be any amount, ~~7-~~ 5906
~~expressed in mills per one dollar in valuation,~~ not exceeding 5907
the rate at which the tax is authorized to be levied. The 5908
reduction in the rate of a tax shall first take effect for the 5909
tax year that includes the day on which the school district 5910

income tax first takes effect, and shall continue for each tax 5911
year that both the school district income tax and the property 5912
tax levy are in effect. 5913

In addition to the matters required to be set forth in the 5914
resolution under division (B)(1) of this section, a resolution 5915
containing a proposal to reduce the rate of one or more property 5916
taxes shall state for each such tax the maximum rate at which it 5917
currently may be levied and the maximum rate at which the tax 5918
could be levied after the proposed reduction, expressed in mills 5919
~~per~~ for each one dollar in valuation of taxable value, and that 5920
the tax is levied for a continuing period of time. 5921

A board proposing to reduce the rate of one or more 5922
property taxes under division (B)(2) of this section shall 5923
comply with division (B) of section 5705.03 of the Revised Code. 5924
In addition to the amounts required in division (B)(2) of that 5925
section, the county auditor shall certify to the board the 5926
levy's estimated effective rate for both the last year before 5927
the levy's proposed reduction and the first year that the 5928
reduction applies, both expressed in dollars for each one 5929
hundred thousand dollars of the county auditor's appraised 5930
value. Estimated effective rates shall be calculated using the 5931
tax list for the current year, and if this is not determined, 5932
the estimated amount submitted by the auditor to the county 5933
budget commission. 5934

If a board of education proposes to reduce the rate of one 5935
or more property taxes under division (B)(2) of this section, 5936
the board, when it makes the certification required under 5937
division (A) of this section, shall designate the specific levy 5938
or levies to be reduced, the maximum rate at which each levy 5939
currently is authorized to be levied, and the rate by which each 5940

levy is proposed to be reduced. The tax commissioner, when 5941
making the certification to the board under division (A) of this 5942
section, also shall certify the reduction in the total effective 5943
tax rate for current expenses for each class of property that 5944
would have resulted if the proposed reduction in the rate or 5945
rates had been in effect the previous tax year. As used in this 5946
paragraph, "effective tax rate" has the same meaning as in 5947
section 323.08 of the Revised Code. 5948

(C) A resolution adopted under division (B) of this 5949
section shall go into immediate effect upon its passage, and no 5950
publication of the resolution shall be necessary other than that 5951
provided for in the notice of election. Immediately after its 5952
adoption and at least ninety days prior to the election at which 5953
the question will appear on the ballot, a copy of the resolution 5954
and, if applicable, the county auditor's certifications under 5955
section 5705.03 of the Revised Code shall be certified to the 5956
board of elections of the proper county, which shall submit the 5957
proposal to the electors on the date specified in the 5958
resolution. The form of the ballot shall be as provided in 5959
section 5748.03 of the Revised Code. Publication of notice of 5960
the election shall be made in a newspaper of general circulation 5961
in the county once a week for two consecutive weeks, or as 5962
provided in section 7.16 of the Revised Code, prior to the 5963
election. If the board of elections operates and maintains a web 5964
site, the board of elections shall post notice of the election 5965
on its web site for thirty days prior to the election. The 5966
notice shall contain the time and place of the election and the 5967
question to be submitted to the electors. The question covered 5968
by the resolution shall be submitted as a separate proposition, 5969
but may be printed on the same ballot with any other proposition 5970
submitted at the same election, other than the election of 5971

officers. 5972

(D) No board of education shall submit the question of a 5973
tax on school district income to the electors of the district 5974
more than twice in any calendar year. If a board submits the 5975
question twice in any calendar year, one of the elections on the 5976
question shall be held on the date of the general election. 5977

(E) (1) No board of education may submit to the electors of 5978
the district the question of a tax on school district income on 5979
the taxable income of individuals as defined in division (E) (1) 5980
(b) of section 5748.01 of the Revised Code if that tax would be 5981
in addition to an existing tax on the taxable income of 5982
individuals and estates as defined in divisions (E) (1) (a) and 5983
(2) of that section. 5984

(2) No board of education may submit to the electors of 5985
the district the question of a tax on school district income on 5986
the taxable income of individuals and estates as defined in 5987
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5988
Code if that tax would be in addition to an existing tax on the 5989
taxable income of individuals as defined in division (E) (1) (b) 5990
of that section. 5991

Sec. 5748.03. (A) The form of the ballot on a question 5992
submitted to the electors under section 5748.02 of the Revised 5993
Code shall be as follows: 5994

"Shall an annual income tax of _____ (state the proposed 5995
rate of tax) on the school district income of individuals and of 5996
estates be imposed by _____ (state the name of the school 5997
district), for _____ (state the number of years the tax would 5998
be levied, or that it would be levied for a continuing period of 5999
time), beginning _____ (state the date the tax would first 6000

take effect), for the purpose of _____ (state the purpose of the tax)?

	FOR THE TAX
	AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

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

(3) If the question includes a proposal under division (B) (2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose

of current expenses at the rate of _____ mills, be REDUCED to 6026
_____ mills for each \$1 of taxable value, which amounts to a 6027
reduction from \$_____ (estimated effective rate) to \$_____ 6028
(estimated effective rate) for each \$100,000 of the county 6029
auditor's appraised value, that the county auditor estimates 6030
will collect \$_____ annually, the reduction continuing until any 6031
such time as the income tax is repealed." In lieu of "for the 6032
tax" and "against the tax," the phrases "for the issue" and 6033
"against the issue," respectively, shall be used. If a board of 6034
education proposes a reduction in the rates of more than one 6035
tax, the ballot language shall be modified accordingly to 6036
express the rates at which those taxes currently are levied and 6037
the rates to which the taxes will be reduced. 6038

(C) The board of elections shall certify the results of 6039
the election to the board of education and to the tax 6040
commissioner. If a majority of the electors voting on the 6041
question vote in favor of it, the income tax, the applicable 6042
provisions of Chapter 5747. of the Revised Code, and the 6043
reduction in the rate or rates of existing property taxes if the 6044
question included such a reduction shall take effect on the date 6045
specified in the resolution. If the question approved by the 6046
voters includes a reduction in the rate of a school district 6047
property tax, the board of education shall not levy the tax at a 6048
rate greater than the rate to which the tax is reduced, unless 6049
the school district income tax is repealed in an election under 6050
section 5748.04 of the Revised Code. 6051

(D) If the rate at which a property tax is levied and 6052
collected is reduced pursuant to a question approved under this 6053
section, the tax commissioner shall compute the percentage 6054
required to be computed for that tax under division (D) of 6055
section 319.301 of the Revised Code each year the rate is 6056

reduced as if the tax had been levied in the preceding year at 6057
the rate at which it has been reduced. If the rate of a property 6058
tax increases due to the repeal of the school district income 6059
tax pursuant to section 5748.04 of the Revised Code, the tax 6060
commissioner, for the first year for which the rate increases, 6061
shall compute the percentage as if the tax in the preceding year 6062
had been levied at the rate at which the tax was authorized to 6063
be levied prior to any rate reduction. 6064

Sec. 5748.04. (A) The question of the repeal of a school 6065
district income tax levied for more than five years may be 6066
initiated not more than once in any five-year period by filing 6067
with the board of elections of the appropriate counties not 6068
later than ninety days before the general election in any year 6069
after the year in which it is approved by the electors a 6070
petition requesting that an election be held on the question. 6071
The petition shall be signed by qualified electors residing in 6072
the school district levying the income tax equal in number to 6073
ten per cent of those voting for governor at the most recent 6074
gubernatorial election. 6075

The board of elections shall determine whether the 6076
petition is valid, and if it so determines, it shall ~~submit do~~ 6077
both of the following: 6078

(1) Submit the question to the electors of the district at 6079
the next general election; 6080

(2) If the rate of one or more property tax levies was 6081
reduced for the duration of the income tax levy pursuant to 6082
division (B)(2) of section 5748.02 of the Revised Code, request 6083
that the county auditor certify to the board, in the same manner 6084
as required for a tax levy under section 5705.03 of the Revised 6085
Code, an estimate of the levies' annual collections for the 6086

first year in which the levies are increased, rounded to the 6087
nearest one thousand dollars, and the levies' estimated 6088
effective rates for the year before the proposed increase and 6089
the levies' estimated effective rates for the first year that 6090
the increase applies, both of which shall be expressed in 6091
dollars, rounded to the nearest dollar, for each one hundred 6092
thousand dollars of the county auditor's appraised value. 6093
Estimated effective rates shall be calculated using the tax list 6094
for the current year, and if this is not determined, the 6095
estimated amount submitted by the auditor to the county budget 6096
commission. 6097

The county auditor shall certify such information to the 6098
board of elections within ten days after receiving the board's 6099
request. If a school district is located in more than one 6100
county, the county auditor shall obtain from the county auditor 6101
of each other county in which the district is located the tax 6102
valuation applicable to the portion of the district in that 6103
county. The 6104

The election shall be conducted, canvassed, and certified 6105
in the same manner as regular elections for county offices in 6106
the county. Notice of the election shall be published in a 6107
newspaper of general circulation in the district once a week for 6108
two consecutive weeks, or as provided in section 7.16 of the 6109
Revised Code, prior to the election. If the board of elections 6110
operates and maintains a web site, the board of elections shall 6111
post notice of the election on its web site for thirty days 6112
prior to the election. The notice shall state the ~~purpose, time,~~ 6113
and place of the election and the question to be submitted to 6114
the electors. The form of the ballot cast at the election shall 6115
be as follows: 6116

"Shall the annual income tax of _____ per cent, currently 6117
levied on the school district income of individuals and estates 6118
by _____ (state the name of the school district) for the 6119
purpose of _____ (state purpose of the tax), be repealed? 6120

6121

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

"

(B) (1) If the tax is imposed on taxable income as defined 6122
in division (E) (1) (b) of section 5748.01 of the Revised Code, 6123
the form of the ballot shall be modified by stating that the tax 6124
currently is levied on the "earned income of individuals 6125
residing in the school district" in lieu of the "school district 6126
income of individuals and estates." 6127

(2) If the rate of one or more property tax levies was 6128
reduced for the duration of the income tax levy pursuant to 6129
division (B) (2) of section 5748.02 of the Revised Code, the form 6130
of the ballot shall be modified by adding the following language 6131
immediately after "repealed": ", and shall the rate of an 6132
existing tax on property for the purpose of current expenses, 6133
which rate was reduced for the duration of the income tax, be 6134
INCREASED from _____ mills to _____ mills ~~per one dollar for~~ 6135
each \$1 of valuation-taxable value which amounts to an increase 6136
from \$_____ (estimated effective rate) to \$_____ (estimated 6137
effective rate) for each \$100,000 of the county auditor's 6138
appraised value, that the county auditor estimates will collect 6139
\$_____ annually, beginning in _____ (state the first year for 6140
which the rate of the property tax will increase)." In lieu of 6141

"for repeal of the income tax" and "against repeal of the income tax," the phrases "for the issue" and "against the issue," respectively, shall be substituted. 6142
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(3) If the rate of more than one property tax was reduced for the duration of the income tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are levied and the rates to which the taxes would be increased. 6145
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(C) The question covered by the petition shall be submitted as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question vote in favor of it, the result shall be certified immediately after the canvass by the board of elections to the board of education of the school district and the tax commissioner, who shall thereupon, after the current year, cease to levy the tax, except that if notes have been issued pursuant to section 5748.05 of the Revised Code the tax commissioner shall continue to levy and collect under authority of the election authorizing the levy an annual amount, rounded upward to the nearest one-fourth of one per cent, as will be sufficient to pay the debt charges on the notes as they fall due. 6150
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(D) If a school district income tax repealed pursuant to this section was approved in conjunction with a reduction in the rate of one or more school district property taxes as provided in division (B) (2) of section 5748.02 of the Revised Code, then each such property tax may be levied after the current year at the rate at which it could be levied prior to the reduction, subject to any adjustments required by the county budget 6165
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commission pursuant to Chapter 5705. of the Revised Code. Upon 6172
the repeal of a school district income tax under this section, 6173
the board of education may resume levying a property tax, the 6174
rate of which has been reduced pursuant to a question approved 6175
under section 5748.02 of the Revised Code, at the rate the board 6176
originally was authorized to levy the tax. A reduction in the 6177
rate of a property tax under section 5748.02 of the Revised Code 6178
is a reduction in the rate at which a board of education may 6179
levy that tax only for the period during which a school district 6180
income tax is levied prior to any repeal pursuant to this 6181
section. The resumption of the authority to levy the tax upon 6182
such a repeal does not constitute a tax levied in excess of the 6183
one per cent limitation prescribed by Section 2 of Article XII, 6184
Ohio Constitution, or in excess of the ten-mill limitation. 6185

(E) This section does not apply to school district income 6186
tax levies that are levied for five or fewer years. 6187

Sec. 5748.08. (A) The board of education of a city, local, 6188
or exempted village school district, at any time by a vote of 6189
two-thirds of all its members, may declare by resolution that it 6190
may be necessary for the school district to do all of the 6191
following: 6192

(1) Raise a specified amount of money for school district 6193
purposes by levying an annual tax on school district income; 6194

(2) Issue general obligation bonds for permanent 6195
improvements, stating in the resolution the necessity and 6196
purpose of the bond issue and the amount, approximate date, 6197
estimated rate of interest, and maximum number of years over 6198
which the principal of the bonds may be paid; 6199

(3) Levy a tax outside the ten-mill limitation to pay debt 6200

charges on the bonds and any anticipatory securities; 6201

(4) Submit the question of the school district income tax 6202
and bond issue to the electors of the district at a special 6203
election. 6204

The resolution shall specify whether the income that is to 6205
be subject to the tax is taxable income of individuals and 6206
estates as defined in divisions (E) (1) (a) and (2) of section 6207
5748.01 of the Revised Code or taxable income of individuals as 6208
defined in division (E) (1) (b) of that section. 6209

On adoption of the resolution, the board shall certify a 6210
copy of it to the tax commissioner and the county auditor no 6211
later than one hundred five days prior to the date of the 6212
special election at which the board intends to propose the 6213
income tax and bond issue. Not later than ten days of receipt of 6214
the resolution, the tax commissioner, in the same manner as 6215
required by division (A) of section 5748.02 of the Revised Code, 6216
shall estimate the rates designated in divisions (A) (1) and (2) 6217
of that section and certify them to the board. Not later than 6218
ten days of receipt of the resolution, the county auditor shall 6219
estimate and certify to the board the average annual property 6220
tax rate required throughout the stated maturity of the bonds to 6221
pay debt charges on the bonds, in the same manner as under 6222
division (C) of section 133.18 of the Revised Code. 6223

(B) On receipt of the tax commissioner's and county 6224
auditor's certifications prepared under division (A) of this 6225
section, the board of education of the city, local, or exempted 6226
village school district, by a vote of two-thirds of all its 6227
members, may adopt a resolution proposing for a specified number 6228
of years or for a continuing period of time the levy of an 6229
annual tax for school district purposes on school district 6230

income and declaring that the amount of taxes that can be raised 6231
within the ten-mill limitation will be insufficient to provide 6232
an adequate amount for the present and future requirements of 6233
the school district; that it is necessary to issue general 6234
obligation bonds of the school district for specified permanent 6235
improvements and to levy an additional tax in excess of the ten- 6236
mill limitation to pay the debt charges on the bonds and any 6237
anticipatory securities; and that the question of the bonds and 6238
taxes shall be submitted to the electors of the school district 6239
at a special election, which shall not be earlier than ninety 6240
days after certification of the resolution to the board of 6241
elections, and the date of which shall be consistent with 6242
section 3501.01 of the Revised Code. The resolution shall 6243
specify all of the following: 6244

(1) The purpose for which the school district income tax 6245
is to be imposed and the rate of the tax, which shall be the 6246
rate set forth in the tax commissioner's certification rounded 6247
to the nearest one-fourth of one per cent; 6248

(2) Whether the income that is to be subject to the tax is 6249
taxable income of individuals and estates as defined in 6250
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6251
Code or taxable income of individuals as defined in division (E) 6252
(1) (b) of that section. The specification shall be the same as 6253
the specification in the resolution adopted and certified under 6254
division (A) of this section. 6255

(3) The number of years the tax will be levied, or that it 6256
will be levied for a continuing period of time; 6257

(4) The date on which the tax shall take effect, which 6258
shall be the first day of January of any year following the year 6259
in which the question is submitted; 6260

(5) The amount of the estimated average annual property tax levy, expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's appraised value, as certified by the county auditor under division (A) of this section~~county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds.~~

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

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax, the bond issue, and the levy to pay debt charges on the bonds and any anticipatory securities. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, it also shall post

notice of the election on its web site for thirty days prior to 6292
the election. The notice of election shall state all of the 6293
following: 6294

(1) The questions to be submitted to the electors; 6295

(2) The rate of the school district income tax; 6296

(3) The principal amount of the proposed bond issue; 6297

(4) The permanent improvements for which the bonds are to 6298
be issued; 6299

(5) The maximum number of years over which the principal 6300
of the bonds may be paid; 6301

(6) The estimated additional average annual property tax 6302
rate to pay the debt charges on the bonds, as certified by the 6303
county auditor, and expressed in mills for each one dollar of 6304
taxable value and in dollars for each one hundred thousand 6305
dollars of the county auditor's appraised value; 6306

(7) The time and place of the special election. 6307

(D) The form of the ballot on a question submitted to the 6308
electors under this section shall be as follows: 6309

"Shall the _____ school district be authorized to do 6310
both of the following: 6311

(1) Impose an annual income tax of _____ (state the 6312
proposed rate of tax) on the school district income of 6313
individuals and of estates, for _____ (state the number of 6314
years the tax would be levied, or that it would be levied for a 6315
continuing period of time), beginning _____ (state the date 6316
the tax would first take effect), for the purpose of _____ 6317
(state the purpose of the tax)? 6318

(2) Issue bonds for the purpose of _____ in the 6319
 principal amount of \$_____, to be repaid annually over a 6320
 maximum period of _____ years, and levy a property tax outside 6321
 the ten-mill limitation estimated by the county auditor to 6322
 average over the bond repayment period _____ mills for each 6323
~~one dollar \$1 of tax valuation taxable value,~~ which amounts to 6324
~~\$_____ (rate expressed in cents or dollars and cents, such as~~ 6325
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax valuation~~ 6326
~~the county auditor's appraised value,~~ to pay the annual debt 6327
 charges on the bonds, and to pay debt charges on any notes 6328
 issued in anticipation of those bonds? 6329

6330

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

"

(E) If the question submitted to electors proposes a 6331
 school district income tax only on the taxable income of 6332
 individuals as defined in division (E) (1) (b) of section 5748.01 6333
 of the Revised Code, the form of the ballot shall be modified by 6334
 stating that the tax is to be levied on the "earned income of 6335
 individuals residing in the school district" in lieu of the 6336
 "school district income of individuals and of estates." 6337

(F) The board of elections promptly shall certify the 6338
 results of the election to the tax commissioner and the county 6339
 auditor of the county in which the school district is located. 6340
 If a majority of the electors voting on the question vote in 6341
 favor of it, the income tax and the applicable provisions of 6342
 Chapter 5747. of the Revised Code shall take effect on the date 6343

specified in the resolution, and the board of education may 6344
proceed with issuance of the bonds and with the levy and 6345
collection of the property taxes to pay debt charges on the 6346
bonds, at the additional rate or any lesser rate in excess of 6347
the ten-mill limitation. Any securities issued by the board of 6348
education under this section are Chapter 133. securities, as 6349
that term is defined in section 133.01 of the Revised Code. 6350

(G) After approval of a question under this section, the 6351
board of education may anticipate a fraction of the proceeds of 6352
the school district income tax in accordance with section 6353
5748.05 of the Revised Code. Any anticipation notes under this 6354
division shall be issued as provided in section 133.24 of the 6355
Revised Code, shall have principal payments during each year 6356
after the year of their issuance over a period not to exceed 6357
five years, and may have a principal payment in the year of 6358
their issuance. 6359

(H) The question of repeal of a school district income tax 6360
levied for more than five years may be initiated and submitted 6361
in accordance with section 5748.04 of the Revised Code. 6362

(I) No board of education shall submit a question under 6363
this section to the electors of the school district more than 6364
twice in any calendar year. If a board submits the question 6365
twice in any calendar year, one of the elections on the question 6366
shall be held on the date of the general election. 6367

Sec. 5748.09. (A) The board of education of a city, local, 6368
or exempted village school district, at any time by a vote of 6369
two-thirds of all its members, may declare by resolution that it 6370
may be necessary for the school district to do all of the 6371
following: 6372

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income; 6373
6374

(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; 6375
6376
6377
6378

(3) Submit the question of the school district income tax and property tax to the electors of the district at a special election. 6379
6380
6381

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. 6382
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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. 6387
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(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this 6400
6401

section, the board of education of the city, local, or exempted 6402
village school district, by a vote of two-thirds of all its 6403
members, may adopt a resolution declaring that the amount of 6404
taxes that can be raised by all tax levies the district is 6405
authorized to impose, when combined with state and federal 6406
revenues, will be insufficient to provide an adequate amount for 6407
the present and future requirements of the school district, and 6408
that it is therefore necessary to levy, for a specified number 6409
of years or for a continuing period of time, an annual tax for 6410
school district purposes on school district income, and to levy, 6411
for a specified number of years not exceeding ten or for a 6412
continuing period of time, an additional property tax in excess 6413
of the ten-mill limitation for the purpose of providing for the 6414
necessary requirements of the district, and declaring that the 6415
question of the school district income tax and property tax 6416
shall be submitted to the electors of the school district at a 6417
special election, which shall not be earlier than ninety days 6418
after certification of the resolution to the board of elections, 6419
and the date of which shall be consistent with section 3501.01 6420
of the Revised Code. The resolution shall specify all of the 6421
following: 6422

(1) The purpose for which the school district income tax 6423
is to be imposed and the rate of the tax, which shall be the 6424
rate set forth in the tax commissioner's certification rounded 6425
to the nearest one-fourth of one per cent; 6426

(2) Whether the income that is to be subject to the tax is 6427
taxable income of individuals and estates as defined in 6428
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6429
Code or taxable income of individuals as defined in division (E) 6430
(1) (b) of that section. The specification shall be the same as 6431
the specification in the resolution adopted and certified under 6432

division (A) of this section. 6433

(3) The number of years the school district income tax 6434
will be levied, or that it will be levied for a continuing 6435
period of time; 6436

(4) The date on which the school district income tax shall 6437
take effect, which shall be the first day of January of any year 6438
following the year in which the question is submitted; 6439

(5) The amount of money it is necessary to raise for the 6440
purpose of providing for the necessary requirements of the 6441
district for each year the property tax is to be imposed; 6442

(6) The number of years the property tax will be levied, 6443
or that it will be levied for a continuing period of time; 6444

(7) The tax list upon which the property tax shall be 6445
first levied, which may be the current year's tax list; 6446

(8) The amount of the average tax levy, expressed in 6447
dollars ~~and cents~~ for each one hundred thousand dollars of 6448
~~valuation~~ the county auditor's appraised value as well as in 6449
mills for each one dollar of ~~valuation~~ taxable value, estimated 6450
by the county auditor under division (A) of this section. 6451

(C) A resolution adopted under division (B) of this 6452
section shall go into immediate effect upon its passage, and no 6453
publication of the resolution shall be necessary other than that 6454
provided for in the notice of election. Immediately after its 6455
adoption and at least ninety days prior to the election at which 6456
the question will appear on the ballot, the board of education 6457
shall certify a copy of the resolution, along with copies of the 6458
county auditor's certification and the resolution under division 6459
(A) of this section, to the board of elections of the proper 6460
county. The board of education shall make the arrangements for 6461

the submission of the question to the electors of the school 6462
district, and the election shall be conducted, canvassed, and 6463
certified in the same manner as regular elections in the 6464
district for the election of county officers. 6465

The resolution shall be put before the electors as one 6466
ballot question, with a majority vote indicating approval of the 6467
school district income tax and the property tax. The board of 6468
elections shall publish the notice of the election in a 6469
newspaper of general circulation in the school district once a 6470
week for two consecutive weeks, or as provided in section 7.16 6471
of the Revised Code, prior to the election. If the board of 6472
elections operates and maintains a web site, also shall post 6473
notice of the election on its web site for thirty days prior to 6474
the election. The notice of election shall state all of the 6475
following: 6476

(1) The questions to be submitted to the electors as a 6477
single ballot question; 6478

(2) The rate of the school district income tax; 6479

(3) The number of years the school district income tax 6480
will be levied or that it will be levied for a continuing period 6481
of time; 6482

(4) The annual proceeds of the proposed property tax levy 6483
for the purpose of providing for the necessary requirements of 6484
the district; 6485

(5) The number of years during which the property tax levy 6486
shall be levied, or that it shall be levied for a continuing 6487
period of time; 6488

(6) The estimated average additional tax rate of the 6489
property tax, expressed in dollars ~~and cents~~ for each one 6490

hundred thousand dollars of ~~valuation~~the county auditor's 6491
appraised value as well as in mills for each one dollar of 6492
~~valuation~~taxable value, outside the limitation imposed by 6493
Section 2 of Article XII, Ohio Constitution, as certified by the 6494
county auditor; 6495

(7) The time and place of the special election. 6496

(D) The form of the ballot on a question submitted to the 6497
electors under this section shall be as follows: 6498

"Shall the _____ school district be authorized to do both 6499
of the following: 6500

(1) Impose an annual income tax of _____ (state the 6501
proposed rate of tax) on the school district income of 6502
individuals and of estates, for _____ (state the number of 6503
years the tax would be levied, or that it would be levied for a 6504
continuing period of time), beginning _____ (state the date 6505
the tax would first take effect), for the purpose of _____ 6506
(state the purpose of the tax)? 6507

(2) Impose a property tax levy outside of the ten-mill 6508
limitation for the purpose of providing for the necessary 6509
requirements of the district in the sum of \$_____ 6510
(here insert annual amount the levy is to produce), estimated by 6511
the county auditor to average _____ ~~(here insert~~ 6512
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 6513
taxable value, which amounts to \$_____ ~~(here insert~~ 6514
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6515
~~dollars~~ \$100,000 of ~~valuation~~the county auditor's appraised 6516
value, for _____ (state the number of years the tax is 6517
to be imposed or that it will be imposed for a continuing period 6518
of time), commencing in _____ (first year the tax is to be 6519

levied), first due in calendar year _____ (first calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it:

(1) The income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution.

(2) The board of education of the school district may make the additional property tax levy necessary to raise the amount specified on the ballot for the purpose of providing for the necessary requirements of the district. The property tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F) (1) After approval of a question under this section, 6544
the board of education may anticipate a fraction of the proceeds 6545
of the school district income tax in accordance with section 6546
5748.05 of the Revised Code. Any anticipation notes under this 6547
division shall be issued as provided in section 133.24 of the 6548
Revised Code, shall have principal payments during each year 6549
after the year of their issuance over a period not to exceed 6550
five years, and may have a principal payment in the year of 6551
their issuance. 6552

(2) After the approval of a question under this section 6553
and prior to the time when the first tax collection from the 6554
property tax levy can be made, the board of education may 6555
anticipate a fraction of the proceeds of the levy and issue 6556
anticipation notes in an amount not exceeding the total 6557
estimated proceeds of the levy to be collected during the first 6558
year of the levy. Any anticipation notes under this division 6559
shall be issued as provided in section 133.24 of the Revised 6560
Code, shall have principal payments during each year after the 6561
year of their issuance over a period not to exceed five years, 6562
and may have a principal payment in the year of their issuance. 6563

(G) (1) The question of repeal of a school district income 6564
tax levied for more than five years may be initiated and 6565
submitted in accordance with section 5748.04 of the Revised 6566
Code. 6567

(2) A property tax levy for a continuing period of time 6568
may be reduced in the manner provided under section 5705.261 of 6569
the Revised Code. 6570

(H) No board of education shall submit a question under 6571
this section to the electors of the school district more than 6572
twice in any calendar year. If a board submits the question 6573

twice in any calendar year, one of the elections on the question 6574
shall be held on the date of the general election. 6575

(I) If the electors of the school district approve a 6576
question under this section, and if the last calendar year the 6577
school district income tax is in effect and the last calendar 6578
year of collection of the property tax are the same, the board 6579
of education of the school district may propose to submit under 6580
this section the combined question of a school district income 6581
tax to take effect upon the expiration of the existing income 6582
tax and a property tax to be first collected in the calendar 6583
year after the calendar year of last collection of the existing 6584
property tax, and specify in the resolutions adopted under this 6585
section that the proposed taxes would renew the existing taxes. 6586
The form of the ballot on a question submitted to the electors 6587
under division (I) of this section shall be as follows: 6588

"Shall the _____ school district be authorized to do 6589
both of the following: 6590

(1) Impose an annual income tax of _____ (state the 6591
proposed rate of tax) on the school district income of 6592
individuals and of estates to renew an income tax expiring at 6593
the end of _____ (state the last year the existing income tax 6594
may be levied) for _____ (state the number of years the tax 6595
would be levied, or that it would be levied for a continuing 6596
period of time), beginning _____ (state the date the tax would 6597
first take effect), for the purpose of _____ (state the 6598
purpose of the tax)? 6599

(2) Impose a property tax levy renewing an existing levy 6600
outside of the ten-mill limitation for the purpose of providing 6601
for the necessary requirements of the district in the sum of 6602
\$_____ (here insert annual amount the levy is to 6603

produce), estimated by the county auditor to average 6604
 _____ ~~(here insert number of mills)~~ mills for each 6605
~~one dollar \$1 of valuation taxable value~~, which amounts to 6606
 \$ _____ ~~(here insert rate expressed in dollars and~~ 6607
~~cents)~~ for each ~~one hundred dollars \$100,000 of valuation the~~ 6608
county auditor's appraised value, for _____ (state the 6609
 number of years the tax is to be imposed or that it will be 6610
 imposed for a continuing period of time), commencing in 6611
 _____ (first year the tax is to be levied), first due in 6612
 calendar year _____ (first calendar year in which the tax 6613
 shall be due)? 6614

6615

	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school 6616
 district income tax only on the taxable income of individuals as 6617
 defined in division (E) (1) (b) of section 5748.01 of the Revised 6618
 Code, the form of the ballot shall be modified by stating that 6619
 the tax is to be levied on the "earned income of individuals 6620
 residing in the school district" in lieu of the "school district 6621
 income of individuals and of estates." 6622

The question of a renewal levy under this division shall 6623
 not be placed on the ballot unless the question is submitted on 6624
 a date on which a special election may be held under section 6625
 3501.01 of the Revised Code, except for the first Tuesday after 6626
 the first Monday in August, during the last year the property 6627
 tax levy to be renewed may be extended on the real and public 6628

utility property tax list and duplicate, or at any election held 6629
in the ensuing year. 6630

(J) If the electors of the school district approve a 6631
question under this section, the board of education of the 6632
school district may propose to renew either or both of the 6633
existing taxes as individual ballot questions in accordance with 6634
section 5748.02 of the Revised Code for the school district 6635
income tax, or section 5705.194 of the Revised Code for the 6636
property tax. 6637

Section 2. That existing sections 133.18, 306.32, 306.322, 6638
345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 6639
511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 6640
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6641
3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6642
5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6643
5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6644
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6645
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6646
repealed. 6647

Section 3. This act applies to elections held on or after 6648
the one hundredth day after the effective date of this section. 6649

Section 4. Section 5705.218 of the Revised Code is 6650
presented in this act as a composite of the section as amended 6651
by both H.B. 59 and H.B. 167 of the 130th General Assembly. The 6652
General Assembly, applying the principle stated in division (B) 6653
of section 1.52 of the Revised Code that amendments are to be 6654
harmonized if reasonably capable of simultaneous operation, 6655
finds that the composite is the resulting version of the 6656
sections in effect prior to the effective date of the section as 6657
presented in this act. 6658