

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

**135th General Assembly**

**Regular Session**

**2023-2024**

**Sub. H. B. No. 344**

**Representatives Mathews, Hall**

**Cosponsor: Representative Demetriou**

---

**A BILL**

To amend sections 319.301, 319.302, 523.06, 1  
1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 2  
5705.03, 5705.218, 5705.2111, 5705.221, 3  
5705.233, 5705.261, 5705.412, 5715.19, and 4  
5717.01 and to repeal section 5705.192 of the 5  
Revised Code to eliminate the authority to levy 6  
replacement property tax levies and to modify 7  
the law governing certain property tax 8  
complaints. 9

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

**Section 1.** That sections 319.301, 319.302, 523.06, 10  
1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 5705.218, 11  
5705.2111, 5705.221, 5705.233, 5705.261, 5705.412, 5715.19, and 12  
5717.01 of the Revised Code be amended to read as follows: 13

**Sec. 319.301.** (A) The reductions required by division (D) 14  
of this section do not apply to any of the following: 15

(1) Taxes levied at whatever rate is required to produce a 16  
specified amount of tax money, including a tax levied under 17  
section 5705.199 or 5748.09 of the Revised Code, or an amount to 18

pay debt charges;	19
(2) Taxes levied within the one per cent limitation imposed by Section 2 of Article XII, Ohio Constitution;	20 21
(3) Taxes provided for by the charter of a municipal corporation.	22 23
(B) As used in this section:	24
(1) "Real property" includes real property owned by a railroad.	25 26
(2) "Carryover property" means all real property on the current year's tax list except:	27 28
(a) Land and improvements that were not taxed by the district in both the preceding year and the current year;	29 30
(b) Land and improvements that were not in the same class in both the preceding year and the current year.	31 32
(3) "Effective tax rate" means with respect to each class of property:	33 34
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D) (1) of this section without regard to the application of division (E) (3) of this section divided by	35 36 37 38 39 40
(b) The taxable value of all real property in that class.	41
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.	42 43 44
(C) The tax commissioner shall make the determinations	45

required by this section each year, without regard to whether a 46  
taxing district has territory in a county to which section 47  
5715.24 of the Revised Code applies for that year. Separate 48  
determinations shall be made for each of the two classes 49  
established pursuant to section 5713.041 of the Revised Code. 50

(D) With respect to each tax authorized to be levied by 51  
each taxing district, the tax commissioner, annually, shall do 52  
both of the following: 53

(1) Determine by what percentage, if any, the sums levied 54  
by such tax against the carryover property in each class would 55  
have to be reduced for the tax to levy the same number of 56  
dollars against such property in that class in the current year 57  
as were charged against such property by such tax in the 58  
preceding year subsequent to the reduction made under this 59  
section but before the reduction made under section 319.302 of 60  
the Revised Code. In the case of a tax levied for the first time 61  
that is not a renewal of an existing tax, the commissioner shall 62  
determine by what percentage the sums that would otherwise be 63  
levied by such tax against carryover property in each class 64  
would have to be reduced to equal the amount that would have 65  
been levied if the full rate thereof had been imposed against 66  
the total taxable value of such property in the preceding tax 67  
year. ~~A tax or portion of a tax that is designated a replacement 68  
levy under section 5705.192 of the Revised Code is not a renewal 69  
of an existing tax for purposes of this division. 70~~

(2) Certify each percentage determined in division (D) (1) 71  
of this section, as adjusted under division (E) of this section, 72  
and the class of property to which that percentage applies to 73  
the auditor of each county in which the district has territory. 74  
The auditor, after complying with section 319.30 of the Revised 75

Code, shall reduce the sum to be levied by such tax against each 76  
parcel of real property in the district by the percentage so 77  
certified for its class. Certification shall be made by the 78  
first day of September except in the case of a tax levied for 79  
the first time, in which case certification shall be made within 80  
fifteen days of the date the county auditor submits the 81  
information necessary to make the required determination. 82

(E) (1) As used in division (E) (2) of this section, "pre- 83  
1982 joint vocational taxes" means, with respect to a class of 84  
property, the difference between the following amounts: 85

(a) The taxes charged and payable in tax year 1981 against 86  
the property in that class for the current expenses of the joint 87  
vocational school district of which the school district is a 88  
part after making all reductions under this section; 89

(b) Two-tenths of one per cent of the taxable value of all 90  
real property in that class. 91

If the amount in division (E) (1) (b) of this section 92  
exceeds the amount in division (E) (1) (a) of this section, the 93  
pre-1982 joint vocational taxes shall be zero. 94

As used in divisions (E) (2) and (3) of this section, 95  
"taxes charged and payable" has the same meaning as in division 96  
(B) (4) of this section and excludes any tax charged and payable 97  
in 1985 or thereafter under sections 5705.194 to 5705.197 or 98  
section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised 99  
Code. 100

(2) If in the case of a school district other than a joint 101  
vocational or cooperative education school district any 102  
percentage required to be used in division (D) (2) of this 103  
section for either class of property could cause the total taxes 104

charged and payable for current expenses to be less than two per 105  
cent of the taxable value of all real property in that class 106  
that is subject to taxation by the district, the commissioner 107  
shall determine what percentages would cause the district's 108  
total taxes charged and payable for current expenses against 109  
that class, after all reductions that would otherwise be made 110  
under this section, to equal, when combined with the pre-1982 111  
joint vocational taxes against that class, the lesser of the 112  
following: 113

(a) The sum of the rates at which those taxes are 114  
authorized to be levied; 115

(b) Two per cent of the taxable value of the property in 116  
that class. The auditor shall use such percentages in making the 117  
reduction required by this section for that class. 118

(3) If in the case of a joint vocational school district 119  
any percentage required to be used in division (D) (2) of this 120  
section for either class of property could cause the total taxes 121  
charged and payable for current expenses for that class to be 122  
less than two-tenths of one per cent of the taxable value of 123  
that class, the commissioner shall determine what percentages 124  
would cause the district's total taxes charged and payable for 125  
current expenses for that class, after all reductions that would 126  
otherwise be made under this section, to equal that amount. The 127  
auditor shall use such percentages in making the reductions 128  
required by this section for that class. 129

(F) No reduction shall be made under this section in the 130  
rate at which any tax is levied. 131

(G) The commissioner may order a county auditor to furnish 132  
any information the commissioner needs to make the 133

determinations required under division (D) or (E) of this 134  
section, and the auditor shall supply the information in the 135  
form and by the date specified in the order. If the auditor 136  
fails to comply with an order issued under this division, except 137  
for good cause as determined by the commissioner, the 138  
commissioner shall withhold from such county or taxing district 139  
therein fifty per cent of state revenues to local governments 140  
pursuant to section 5747.50 of the Revised Code or shall direct 141  
the department of education and workforce to withhold therefrom 142  
fifty per cent of state revenues to school districts pursuant to 143  
Chapter 3317. of the Revised Code. The commissioner shall 144  
withhold the distribution of such revenues until the county 145  
auditor has complied with this division, and the department 146  
shall withhold the distribution of such revenues until the 147  
commissioner has notified the department that the county auditor 148  
has complied with this division. 149

(H) If the commissioner is unable to certify a tax 150  
reduction factor for either class of property in a taxing 151  
district located in more than one county by the last day of 152  
November because information required under division (G) of this 153  
section is unavailable, the commissioner may compute and certify 154  
an estimated tax reduction factor for that district for that 155  
class. The estimated factor shall be based upon an estimate of 156  
the unavailable information. Upon receipt of the actual 157  
information for a taxing district that received an estimated tax 158  
reduction factor, the commissioner shall compute the actual tax 159  
reduction factor and use that factor to compute the taxes that 160  
should have been charged and payable against each parcel of 161  
property for the year for which the estimated reduction factor 162  
was used. The amount by which the estimated factor resulted in 163  
an overpayment or underpayment in taxes on any parcel shall be 164

added to or subtracted from the amount due on that parcel in the 165  
ensuing tax year. 166

A percentage or a tax reduction factor determined or 167  
computed by the commissioner under this section shall be used 168  
solely for the purpose of reducing the sums to be levied by the 169  
tax to which it applies for the year for which it was determined 170  
or computed. It shall not be used in making any tax computations 171  
for any ensuing tax year. 172

(I) In making the determinations under division (D) (1) of 173  
this section, the tax commissioner shall take account of changes 174  
in the taxable value of carryover property resulting from 175  
complaints filed under section 5715.19 of the Revised Code for 176  
determinations made for the tax year in which such changes are 177  
reported to the commissioner. Such changes shall be reported to 178  
the commissioner on the first abstract of real property filed 179  
with the commissioner under section 5715.23 of the Revised Code 180  
following the date on which the complaint is finally determined 181  
by the board of revision or by a court or other authority with 182  
jurisdiction on appeal. The tax commissioner shall account for 183  
such changes in making the determinations only for the tax year 184  
in which the change in valuation is reported. Such a valuation 185  
change shall not be used to recompute the percentages determined 186  
under division (D) (1) of this section for any prior tax year. 187

**Sec. 319.302.** (A) (1) Real property that is not intended 188  
primarily for use in a business activity shall qualify for a 189  
partial exemption from real property taxation. For purposes of 190  
this partial exemption, "business activity" includes all uses of 191  
real property, except farming; leasing property for farming; 192  
occupying or holding property improved with single-family, two- 193  
family, or three-family dwellings; leasing property improved 194

with single-family, two-family, or three-family dwellings; or 195  
holding vacant land that the county auditor determines will be 196  
used for farming or to develop single-family, two-family, or 197  
three-family dwellings. For purposes of this partial exemption, 198  
"farming" does not include land used for the commercial 199  
production of timber that is receiving the tax benefit under 200  
section 5713.23 or 5713.31 of the Revised Code and all 201  
improvements connected with such commercial production of 202  
timber. 203

(2) Each year, the county auditor shall review each parcel 204  
of real property to determine whether it qualifies for the 205  
partial exemption provided for by this section as of the first 206  
day of January of the current tax year. 207

(B) After complying with section 319.301 of the Revised 208  
Code, the county auditor shall reduce the remaining sums to be 209  
levied by qualifying levies against each parcel of real property 210  
that is listed on the general tax list and duplicate of real and 211  
public utility property for the current tax year and that 212  
qualifies for partial exemption under division (A) of this 213  
section, and against each manufactured and mobile home that is 214  
taxed pursuant to division (D) (2) of section 4503.06 of the 215  
Revised Code and that is on the manufactured home tax list for 216  
the current tax year, by ten per cent, to provide a partial 217  
exemption for that parcel or home. For the purposes of this 218  
division: 219

(1) "Qualifying levy" means a levy approved at an election 220  
held before September 29, 2013; a levy within the ten-mill 221  
limitation; a levy provided for by the charter of a municipal 222  
corporation that was levied on the tax list for tax year 2013; a 223  
subsequent renewal of any such levy; or a subsequent substitute 224



for such a levy under section 5705.199 of the Revised Code. 225

(2) "Qualifying levy" does not include any replacement 226  
imposed under section 5705.192 of the Revised Code, as it 227  
existed before the effective date of this amendment, of any levy 228  
described in division (B) (1) of this section. 229

(C) Except as otherwise provided in sections 323.152, 230  
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 231  
amount of the taxes remaining after any such reduction shall be 232  
the real and public utility property taxes charged and payable 233  
on each parcel of real property, including property that does 234  
not qualify for partial exemption under division (A) of this 235  
section, and the manufactured home tax charged and payable on 236  
each manufactured or mobile home, and shall be the amounts 237  
certified to the county treasurer for collection. Upon receipt 238  
of the real and public utility property tax duplicate, the 239  
treasurer shall certify to the tax commissioner the total amount 240  
by which the real property taxes were reduced under this 241  
section, as shown on the duplicate. Such reduction shall not 242  
directly or indirectly affect the determination of the principal 243  
amount of notes that may be issued in anticipation of any tax 244  
levies or the amount of bonds or notes for any planned 245  
improvements. If after application of sections 5705.31 and 246  
5705.32 of the Revised Code and other applicable provisions of 247  
law, including divisions (F) and (I) of section 321.24 of the 248  
Revised Code, there would be insufficient funds for payment of 249  
debt charges on bonds or notes payable from taxes reduced by 250  
this section, the reduction of taxes provided for in this 251  
section shall be adjusted to the extent necessary to provide 252  
funds from such taxes. 253

(D) The tax commissioner may adopt rules governing the 254

administration of the partial exemption provided for by this 255  
section. 256

(E) The determination of whether property qualifies for 257  
partial exemption under division (A) of this section is solely 258  
for the purpose of allowing the partial exemption under division 259  
(B) of this section. 260

**Sec. 523.06.** If a merger agreement is entered into as 261  
required by section 523.04 of the Revised Code, this section 262  
does not apply. If a merger agreement is not entered into under 263  
section 523.04 of the Revised Code, the merger agreement shall 264  
contain all of the terms and conditions specified in this 265  
section. If a partial merger agreement is entered into under 266  
section 523.04 of the Revised Code, this section applies only to 267  
the extent any term or condition that is required by section 268  
523.04 of the Revised Code to be addressed in the merger 269  
agreement is not addressed therein. 270

The terms and conditions of a merger agreement to which 271  
this section applies shall be as follows: 272

(A) All members of each board of township trustees shall 273  
serve as board members of the new township. At the first general 274  
election for township officers occurring not less than ninety 275  
days after a merger is approved, the electors of the new 276  
township shall elect three township trustees with staggered 277  
terms of office. The first terms of office following the 278  
election shall be modified to an even number of years not to 279  
exceed four to allow subsequent elections for the office to be 280  
held in the same year as other township officers. 281

(B) The township fiscal officer of the largest township, 282  
by population, shall be the township fiscal officer for the new 283

township. At the first general election for township officers 284  
occurring not less than ninety days after the merger, the 285  
electors shall elect a township fiscal officer, whose first term 286  
of office shall be modified to an even number of years not to 287  
exceed four to allow subsequent elections for that office to be 288  
held in the same year as other township fiscal officers. 289

(C) Voted property tax levies shall remain in effect for 290  
the parcels of real property to which they applied prior to the 291  
merger, and the merger shall not affect the proceeds of a tax 292  
levy pledged for the retirement of any debt obligation. Upon 293  
expiration of a property tax levy, the levy may only be ~~replaced~~ 294  
~~or~~ renewed by vote of the electors in the manner provided by 295  
law, to apply to real property within the boundaries of the new 296  
township. If the millage levied inside the ten-mill limitation 297  
of each township merged is different, the board of township 298  
trustees of the new township shall immediately equalize the 299  
millage for the entire new township. 300

(D) For purposes of the retirement of all debt obligations 301  
of each township merged, the township fiscal officer shall 302  
continue to track parcels of real property and the tax revenue 303  
generated on those parcels by the tax districts that were in 304  
place prior to the merger, and shall provide that information on 305  
an annual basis to the board of township trustees of the new 306  
township. Debt obligations that existed at the time of the 307  
merger shall be retired from the revenue generated from the 308  
parcels of real property that made up the township that incurred 309  
the debt before the merger. 310

(E) (1) With respect to any agreement entered into under 311  
Chapter 4117. of the Revised Code that covers any of the 312  
employees of the townships merged under this chapter, the state 313

employment relations board, within one hundred twenty days after 314  
the date the merger is approved, shall designate the appropriate 315  
bargaining units for the employees of the new township in 316  
accordance with section 4117.06 of the Revised Code. 317  
Notwithstanding the recognition procedures prescribed in section 318  
4117.05 and division (A) of section 4117.07 of the Revised Code, 319  
the board shall conduct a representation election with respect 320  
to each bargaining unit designated under this division in 321  
accordance with divisions (B) and (C) of section 4117.07 of the 322  
Revised Code. If an exclusive representative is selected through 323  
this election, the exclusive representative shall negotiate and 324  
enter into an agreement with the new township in accordance with 325  
Chapter 4117. of the Revised Code. Until the parties reach an 326  
agreement, any agreement in effect on the date of the merger 327  
shall apply to the employees that were in the bargaining unit 328  
that is covered by the agreement. An agreement in existence on 329  
the date of the merger is terminated on the effective date of an 330  
agreement negotiated under this division. 331

(2) If an exclusive representative is not selected, any 332  
agreement in effect on the date of the merger shall apply to the 333  
employees that were in the bargaining unit that is covered by 334  
the agreement and shall expire on its terms. 335

(3) Each agreement entered into under Chapter 4117. of the 336  
Revised Code on or after ~~the effective date of this section~~ 337  
September 29, 2011, involving a new township shall contain a 338  
provision regarding the designation of an exclusive 339  
representative and bargaining units for the new township as 340  
described in division (E) of this section. 341

(4) In addition to the laws listed in division (A) of 342  
section 4117.10 of the Revised Code that prevail over 343

conflicting agreements between employee organizations and public 344  
employers, division (E) of this section prevails over any 345  
conflicting provisions of agreements between employee 346  
organizations and public employers that are entered into on or 347  
after ~~the effective date of this section~~ September 29, 2011, 348  
pursuant to Chapter 4117. of the Revised Code. 349

(5) As used in division (E) of this section, "employee 350  
organization" and "exclusive representative" have the same 351  
meanings as in section 4117.01 of the Revised Code. 352

(F) (1) If the boundaries of the new township are not 353  
coextensive with a special purpose district, the new township 354  
shall remain in the existing special purpose district as a 355  
successor to the original township, unless the special purpose 356  
district is dissolved. The board of township trustees of the new 357  
township may place a question on the ballot at the next general 358  
election held after the merger to conform the boundaries, 359  
dissolve the special purpose district, or absorb the special 360  
purpose district into the new township on the terms specified in 361  
the resolution that places the question on the ballot for 362  
approval of the electors of the new township. 363

(2) As used in division (F) of this section, "special 364  
purpose district" means any geographic or political jurisdiction 365  
that is created under law by a township merged. 366

(G) Zoning codes that existed at the time of the merger 367  
shall remain in effect after the merger, and the townships that 368  
existed before the merger shall be treated as administrative 369  
districts within the new township for the purposes of zoning. 370

**Sec. 1545.21.** (A) The board of park commissioners, by 371  
resolution, may submit to the electors of the park district the 372

question of levying taxes for the use of the district. The 373  
resolution shall declare the necessity of levying such taxes, 374  
shall specify the purpose for which such taxes shall be used, 375  
the annual rate proposed, and the number of consecutive years 376  
the rate shall be levied. Such resolution shall be forthwith 377  
certified to the board of elections in each county in which any 378  
part of such district is located, not later than the ninetieth 379  
day before the day of the election, and the question of the levy 380  
of taxes as provided in such resolution shall be submitted to 381  
the electors of the district at a special election to be held on 382  
whichever of the following occurs first: 383

(1) The day of the next general election; 384

(2) The first Tuesday after the first Monday in May in any 385  
calendar year, except that if a presidential primary election is 386  
held in that calendar year, then the day of that election. 387

A resolution to renew, renew and increase, or renew and 388  
decrease any existing levy shall not be placed on the ballot 389  
unless the question is submitted at the general election held 390  
during the last year the tax to be renewed may be extended on 391  
the tax list, or at any election described in division (A) (1) or 392  
(2) of this section in the ensuing year. Such a resolution may 393  
specify that the renewal, increase, or decrease of the existing 394  
levy shall be extended on the tax list for the tax year 395  
specified in the resolution, which may be the last year the 396  
existing levy may be extended on the list for the ensuing year. 397  
If the renewal, increase, or decrease is to be extended on the 398  
tax list for the last tax year the existing levy would otherwise 399  
be extended, the existing levy shall not be extended on the tax 400  
list for that last year unless the question of the renewal, 401  
increase, or decrease is not approved by a majority of electors 402

voting on the question, in which case the existing levy shall be 403  
extended on the tax list for that last year. 404

Except as otherwise prescribed in division (B) of this 405  
section, the ballot shall set forth the purpose for which the 406  
taxes shall be levied, the levy's estimated annual collections, 407  
the annual rate of levy, expressed in mills for each dollar of 408  
taxable value and in dollars for each one hundred thousand 409  
dollars of the county auditor's appraised value, and the number 410  
of years of such levy. If the tax is to be placed on the current 411  
tax list, the form of the ballot shall state that the tax will 412  
be levied in the current tax year and shall indicate the first 413  
calendar year the tax will be due. 414

~~(B)(1)~~ (B) If the resolution of the board of park 415  
commissioners provides that an existing levy will be renewed, 416  
increased, or decreased upon the passage of the ballot question, 417  
the form of the ballot shall be the same as prescribed for such 418  
levies in divisions (B) and (C) of section 5705.25 of the 419  
Revised Code. 420

~~(2) If the resolution of the board of park commissioners~~ 421  
~~provides that an existing levy will be canceled upon the passage~~ 422  
~~of the new levy, the board shall request that the county~~ 423  
~~auditor, in addition to the information the auditor is required~~ 424  
~~to certify under section 5705.03 of the Revised Code, certify~~ 425  
~~the estimated effective rate of the existing levy. In such an~~ 426  
~~instance, the ballot must include a statement that: "an existing~~ 427  
~~levy of \_\_\_ mills (stating the original levy millage) for each~~ 428  
~~\$1 of taxable value, which amounts to \$\_\_\_ (estimated effective~~ 429  
~~rate) for each \$100,000 of the county auditor's appraised value,~~ 430  
~~having \_\_\_ years remaining, will be canceled and replaced upon~~ 431  
~~the passage of this levy." In such case, the ballot may refer to~~ 432

~~the new levy as a "replacement levy" if the new millage does not~~ 433  
~~exceed the original millage of the levy being canceled or as a~~ 434  
~~"replacement and additional levy" if the new millage exceeds the~~ 435  
~~original millage of the levy being canceled.~~ 436

(C) If a majority of the electors voting upon the question 437  
of such levy vote in favor thereof, such taxes shall be levied 438  
and shall be in addition to the taxes authorized by section 439  
1545.20 of the Revised Code, and all other taxes authorized by 440  
law. The rate submitted to the electors at any one time shall 441  
not exceed two mills annually upon each dollar of taxable value 442  
unless the purpose of the levy includes providing operating 443  
revenues for one of Ohio's major metropolitan zoos, as defined 444  
in section 4503.74 of the Revised Code, in which case the rate 445  
shall not exceed three mills annually upon each dollar of 446  
taxable value. When a tax levy has been authorized as provided 447  
in this section or in section 1545.041 of the Revised Code, the 448  
board of park commissioners may issue bonds pursuant to section 449  
133.24 of the Revised Code in anticipation of the collection of 450  
such levy, provided that such bonds shall be issued only for the 451  
purpose of acquiring and improving lands. Such levy, when 452  
collected, shall be applied in payment of the bonds so issued 453  
and the interest thereon. The amount of bonds so issued and 454  
outstanding at any time shall not exceed one per cent of the 455  
total taxable value in such district. Such bonds shall bear 456  
interest at a rate not to exceed the rate determined as provided 457  
in section 9.95 of the Revised Code. 458

(D) As used in this section, "the county auditor's 459  
appraised value" and "estimated effective rate" have the same 460  
meanings as in section 5705.01 of the Revised Code. 461

**Sec. 3316.041.** (A) Notwithstanding any provision of 462



Chapter 133. or sections 3313.483 to 3313.4810 of the Revised Code, and subject to the approval of the director of education and workforce, a school district that is in a state of fiscal watch declared under section 3316.03 of the Revised Code may restructure or refinance loans obtained or in the process of being obtained under section 3313.483 of the Revised Code if all of the following requirements are met:

(1) The operating deficit certified for the school district for the current or preceding fiscal year under section 3313.483 of the Revised Code exceeds fifteen per cent of the district's general revenue fund for the fiscal year preceding the year for which the certification of the operating deficit is made.

(2) The school district voters have, during the period of the fiscal watch, approved the levy of a tax under section 718.09, 718.10, 5705.194, 5705.21, 5748.02, or 5748.09 of the Revised Code that is not a renewal ~~or replacement~~ levy, or a levy under section 5705.199 of the Revised Code, and that will provide new operating revenue.

(3) The board of education of the school district has adopted or amended the financial plan required by section 3316.04 of the Revised Code to reflect the restructured or refinanced loans, and sets forth the means by which the district will bring projected operating revenues and expenditures, and projected debt service obligations, into balance for the life of any such loan.

(B) Subject to the approval of the director, the school district may issue securities to evidence the restructuring or refinancing authorized by this section. Such securities may extend the original period for repayment not to exceed ten

years, and may alter the frequency and amount of repayments, 493  
interest or other financing charges, and other terms or 494  
agreements under which the loans were originally contracted, 495  
provided the loans received under sections 3313.483 of the 496  
Revised Code are repaid from funds the district would otherwise 497  
receive under Chapter 3317. of the Revised Code, as required 498  
under division (E) (3) of section 3313.483 of the Revised Code. 499  
Securities issued for the purpose of restructuring or 500  
refinancing under this section shall be repaid in equal payments 501  
and at equal intervals over the term of the debt and are not 502  
eligible to be included in any subsequent proposal to 503  
restructure or refinance. 504

(C) Unless the district is declared to be in a state of 505  
fiscal emergency under division (D) of section 3316.04 of the 506  
Revised Code, a school district shall remain in a state of 507  
fiscal watch for the duration of the repayment period of any 508  
loan restructured or refinanced under this section. 509

**Sec. 3316.06.** (A) Within one hundred twenty days after the 510  
first meeting of a school district financial planning and 511  
supervision commission, the commission shall adopt a financial 512  
recovery plan regarding the school district for which the 513  
commission was created. During the formulation of the plan, the 514  
commission shall seek appropriate input from the school district 515  
board and from the community. This plan shall contain the 516  
following: 517

(1) Actions to be taken to: 518

(a) Eliminate all fiscal emergency conditions declared to 519  
exist pursuant to division (B) of section 3316.03 of the Revised 520  
Code; 521

(b) Satisfy any judgments, past-due accounts payable, and	522
all past-due and payable payroll and fringe benefits;	523
(c) Eliminate the deficits in all deficit funds, except	524
that any prior year deficits in the capital and maintenance fund	525
established pursuant to section 3315.18 of the Revised Code	526
shall be forgiven;	527
(d) Restore to special funds any moneys from such funds	528
that were used for purposes not within the purposes of such	529
funds, or borrowed from such funds by the purchase of debt	530
obligations of the school district with the moneys of such	531
funds, or missing from the special funds and not accounted for,	532
if any;	533
(e) Balance the budget, avoid future deficits in any	534
funds, and maintain on a current basis payments of payroll,	535
fringe benefits, and all accounts;	536
(f) Avoid any fiscal emergency condition in the future;	537
(g) Restore the ability of the school district to market	538
long-term general obligation bonds under provisions of law	539
applicable to school districts generally.	540
(2) The management structure that will enable the school	541
district to take the actions enumerated in division (A) (1) of	542
this section. The plan shall specify the level of fiscal and	543
management control that the commission will exercise within the	544
school district during the period of fiscal emergency, and shall	545
enumerate respectively, the powers and duties of the commission	546
and the powers and duties of the school board during that	547
period. The commission may elect to assume any of the powers and	548
duties of the school board it considers necessary, including all	549
powers related to personnel, curriculum, and legal issues in	550

order to successfully implement the actions described in 551  
division (A) (1) of this section. 552

(3) The target dates for the commencement, progress upon, 553  
and completion of the actions enumerated in division (A) (1) of 554  
this section and a reasonable period of time expected to be 555  
required to implement the plan. The commission shall prepare a 556  
reasonable time schedule for progress toward and achievement of 557  
the requirements for the plan, and the plan shall be consistent 558  
with that time schedule. 559

(4) The amount and purpose of any issue of debt 560  
obligations that will be issued, together with assurances that 561  
any such debt obligations that will be issued will not exceed 562  
debt limits supported by appropriate certifications by the 563  
fiscal officer of the school district and the county auditor. If 564  
the commission considers it necessary in order to maintain or 565  
improve educational opportunities of pupils in the school 566  
district, the plan may include a proposal to restructure or 567  
refinance outstanding debt obligations incurred by the board 568  
under section 3313.483 of the Revised Code contingent upon the 569  
approval, during the period of the fiscal emergency, by district 570  
voters of a tax levied under section 718.09, 718.10, 5705.194, 571  
5705.21, 5748.02, 5748.08, or 5748.09 of the Revised Code that 572  
is not a renewal ~~or replacement~~ levy, or a levy under section 573  
5705.199 of the Revised Code, and that will provide new 574  
operating revenue. Notwithstanding any provision of Chapter 133. 575  
or sections 3313.483 to 3313.4810 of the Revised Code, following 576  
the required approval of the district voters and with the 577  
approval of the commission, the school district may issue 578  
securities to evidence the restructuring or refinancing. Those 579  
securities may extend the original period for repayment, not to 580  
exceed ten years, and may alter the frequency and amount of 581

repayments, interest or other financing charges, and other terms 582  
of agreements under which the debt originally was contracted, at 583  
the discretion of the commission, provided that any loans 584  
received pursuant to section 3313.483 of the Revised Code shall 585  
be paid from funds the district would otherwise receive under 586  
Chapter 3317. of the Revised Code, as required under division 587  
(E) (3) of section 3313.483 of the Revised Code. The securities 588  
issued for the purpose of restructuring or refinancing the debt 589  
shall be repaid in equal payments and at equal intervals over 590  
the term of the debt and are not eligible to be included in any 591  
subsequent proposal for the purpose of restructuring or 592  
refinancing debt under this section. 593

(5) An evaluation of the feasibility of entering into 594  
shared services agreements with other political subdivisions for 595  
the joint exercise of any power, performance of any function, or 596  
rendering of any service, if so authorized by statute. 597

(B) Any financial recovery plan may be amended subsequent 598  
to its adoption. Each financial recovery plan shall be updated 599  
annually. 600

(C) Each school district financial planning and 601  
supervision commission shall submit the financial recovery plan 602  
it adopts or updates under this section to the director of 603  
education and workforce for approval immediately following its 604  
adoption or updating. The director shall evaluate the plan and 605  
either approve or disapprove it within thirty calendar days from 606  
the date of its submission. If the plan is disapproved, the 607  
director shall recommend modifications that will render it 608  
acceptable. No financial planning and supervision commission 609  
shall implement a financial recovery plan that is adopted or 610  
updated on or after April 10, 2001, unless the director has 611

approved it. 612

**Sec. 3358.11.** (A) In the same manner as a tax may be 613  
proposed by a board of trustees of a community college district 614  
under section 3354.12 of the Revised Code, the board of trustees 615  
of a state community college district may adopt and certify a 616  
resolution to the board of elections of one or more of the 617  
counties comprising the state community college district 618  
directing the board of elections to place on the ballot at any 619  
general or special election the question of levying a tax in 620  
excess of the ten-mill limitation on all the taxable property in 621  
that county or those counties. The tax may be for any of the 622  
following purposes, as stated in the resolution: 623

(1) The acquisition of sites in that county or those 624  
counties; 625

(2) The erection, furnishing, and equipment of buildings 626  
in that county or those counties; 627

(3) The acquisition, construction, or improvement of any 628  
property in that county or those counties which the board of 629  
trustees of a state community college is authorized to acquire, 630  
construct, or improve and which has an estimated life or 631  
usefulness of five years or more as certified by the treasurer 632  
of the board of trustees. 633

The resolution shall declare that the proceeds of the levy 634  
or issue may be used solely within the county or counties in 635  
which the tax is levied and state the term of the tax, which may 636  
be for any term authorized for a tax levied under section 637  
3354.12 of the Revised Code. The question of such a tax may not 638  
be submitted at more than two special elections held in any one 639  
calendar year. Levies for a continuing period of time adopted 640

under this section may be reduced in accordance with section 641  
5705.261 of the Revised Code. 642

The election shall be held, canvassed, and certified in 643  
the manner provided for the submission of a tax levy under 644  
section 3354.12 of the Revised Code. A tax levied under this 645  
section may be renewed in the same manner as a tax levied under 646  
section 3354.12 of the Revised Code ~~or replaced in accordance~~ 647  
~~with section 5705.192 of the Revised Code.~~ 648

If electors approve the levy, the board of trustees may 649  
anticipate a fraction of the proceeds of the levy and may, from 650  
time to time, issue anticipation notes in the same manner and 651  
subject to the same limitations provided under section 3354.12 652  
of the Revised Code. 653

(B) In accordance with Chapter 133. of the Revised Code, 654  
the board of trustees of a state community college district may 655  
adopt and certify a resolution to the board of elections of one 656  
or more of the counties comprising the district directing the 657  
board of elections to place on the ballot at any election 658  
authorized under section 133.18 of the Revised Code both of the 659  
following questions: 660

(1) The question of issuing bonds for paying all or part 661  
of the cost of the following: 662

(a) The purchase of sites in that county or those 663  
counties; 664

(b) The erection, furnishings, and equipment of buildings 665  
in that county or those counties; 666

(c) The acquisition or construction of any property in 667  
that county or those counties which the board of trustees is 668  
authorized to acquire or construct and which has an estimated 669

life or usefulness of five years or more as certified by the 670  
treasurer of the board of trustees. 671

(2) The question of levying a tax in excess of the ten- 672  
mill limitation on all the taxable property in that county or 673  
those counties to pay the interest on and retire any bonds 674  
approved by the electors under division (B) (1) of this section. 675

The election shall be held, canvassed, and certified in 676  
the manner provided for the submission of a bond issuance and 677  
tax levy under section 3354.11 of the Revised Code. Bonds 678  
approved by electors under division (B) (1) of this section may 679  
be issued for one or more improvements which the district is 680  
authorized to acquire or construct, notwithstanding the fact 681  
that such improvements may not be for more than one purpose 682  
under Chapter 133. of the Revised Code. 683

Notes may be issued in anticipation of any bonds that may 684  
be approved by the electors under division (B) (1) of this 685  
section in the manner provided under section 133.22 of the 686  
Revised Code. 687

For the purpose of applying Chapter 133. of the Revised 688  
Code to division (B) of this section, the treasurer of the state 689  
community college district shall be considered to be the 690  
district's fiscal officer, and the board of trustees of the 691  
state community college district shall be considered to be the 692  
taxing authority. 693

(C) The board of trustees of a state community college 694  
district that levies a tax or proposes to levy a tax under 695  
division (A) or (B) of this section shall be considered to be a 696  
taxing authority, the county or counties in which the tax is 697  
levied shall be considered to be a subdivision, and the 698



treasurer of the board of trustees shall be considered to be a 699  
fiscal officer for the purposes of Chapter 5705. of the Revised 700  
Code, except for section 5705.19 of the Revised Code. 701

**Sec. 3505.06.** (A) On the questions and issues ballot shall 702  
be printed all questions and issues to be submitted at any one 703  
election together with the percentage of affirmative votes 704  
necessary for passage as required by law. Such ballot shall have 705  
printed across the top thereof, and below the stubs, "Official 706  
Questions and Issues Ballot." 707

(B) (1) Questions and issues shall be grouped together on 708  
the ballot from top to bottom as provided in division (B) (1) of 709  
this section, except as otherwise provided in division (B) (2) of 710  
this section. State questions and issues shall always appear as 711  
the top group of questions and issues. In calendar year 1997, 712  
the following questions and issues shall be grouped together on 713  
the ballot, in the following order from top to bottom, after the 714  
state questions and issues: 715

(a) County questions and issues; 716

(b) Municipal questions and issues; 717

(c) Township questions and issues; 718

(d) School or other district questions and issues. 719

In each succeeding calendar year after 1997, each group of 720  
questions and issues described in division (B) (1) (a) to (d) of 721  
this section shall be moved down one place on the ballot except 722  
that the group that was last on the ballot during the 723  
immediately preceding calendar year shall appear at the top of 724  
the ballot after the state questions and issues. The rotation 725  
shall be performed only once each calendar year, beginning with 726  
the first election held during the calendar year. The rotation 727

of groups of questions and issues shall be performed during each 728  
calendar year as required by division (B) (1) of this section, 729  
even if no questions and issues from any one or more such groups 730  
appear on the ballot at any particular election held during that 731  
calendar year. 732

(2) Questions and issues shall be grouped together on the 733  
ballot, from top to bottom, in the following order when it is 734  
not practicable to group them together as required by division 735  
(B) (1) of this section because of the type of voting machines 736  
used by the board of elections: state questions and issues, 737  
county questions and issues, municipal questions and issues, 738  
township questions and issues, and school or other district 739  
questions and issues. The particular order in which each of a 740  
group of state questions or issues is placed on the ballot shall 741  
be determined by, and certified to each board of elections by, 742  
the secretary of state. 743

(3) Failure of the board of elections to rotate questions 744  
and issues as required by division (B) (1) of this section does 745  
not affect the validity of the election at which the failure 746  
occurred, and is not grounds for contesting an election under 747  
section 3515.08 of the Revised Code. 748

(C) The particular order in which each of a group of 749  
county, municipal, township, or school district questions or 750  
issues is placed on the ballot shall be determined by the board 751  
providing the ballots. 752

(D) The printed matter pertaining to each question or 753  
issue on the ballot shall be enclosed at the top and bottom 754  
thereof by a heavy horizontal line across the width of the 755  
ballot. Immediately below such top line shall be printed a brief 756  
title descriptive of the question or issue below it, such as 757

"Proposed Constitutional Amendment," "Proposed Bond Issue," 758  
"Proposed Annexation of Territory," "Proposed Increase in Tax 759  
Rate," or such other brief title as will be descriptive of the 760  
question or issue to which it pertains, together with a brief 761  
statement of the percentage of affirmative votes necessary for 762  
passage, such as "A sixty-five per cent affirmative vote is 763  
necessary for passage," "A majority vote is necessary for 764  
passage," or such other brief statement as will be descriptive 765  
of the percentage of affirmative votes required. 766

(E) The questions and issues ballot need not contain the 767  
full text of the proposal to be voted upon. A condensed text 768  
that will properly describe the question, issue, or an amendment 769  
proposed by other than the general assembly shall be used as 770  
prepared and certified by the secretary of state for state-wide 771  
questions or issues or by the board for local questions or 772  
issues. If other than a full text is used, the full text of the 773  
proposed question, issue, or amendment together with the 774  
percentage of affirmative votes necessary for passage as 775  
required by law shall be posted in each polling place in some 776  
spot that is easily accessible to the voters. 777

(F) Each question and issue appearing on the questions and 778  
issues ballot may be consecutively numbered. The question or 779  
issue determined to appear at the top of the ballot may be 780  
designated on the face thereof by the Arabic numeral "1" and all 781  
questions and issues placed below on the ballot shall be 782  
consecutively numbered. Such numeral shall be placed below the 783  
heavy top horizontal line enclosing such question or issue and 784  
to the left of the brief title thereof. 785

(G) No portion of a ballot question proposing to levy a 786  
property tax in excess of the ten-mill limitation under any 787

section of the Revised Code, including the renewal ~~or~~ 788  
~~replacement~~ of such a levy, may be printed in boldface type or 789  
in a font size that is different from the font size of other 790  
text in the ballot question. The prohibitions in division (G) of 791  
this section do not apply to printed matter either described in 792  
division (D) of this section related to such a ballot question 793  
or located in the area of the ballot in which votes are 794  
indicated for or against that question. 795

**Sec. 5705.03.** (A) The taxing authority of each subdivision 796  
may levy taxes annually, subject to the limitations of sections 797  
5705.01 to 5705.47 of the Revised Code, on the real and personal 798  
property within the subdivision for the purpose of paying the 799  
current operating expenses of the subdivision and acquiring or 800  
constructing permanent improvements. The taxing authority of 801  
each subdivision and taxing unit shall, subject to the 802  
limitations of such sections, levy such taxes annually as are 803  
necessary to pay the interest and sinking fund on and retire at 804  
maturity the bonds, notes, and certificates of indebtedness of 805  
such subdivision and taxing unit, including levies in 806  
anticipation of which the subdivision or taxing unit has 807  
incurred indebtedness. 808

(B) (1) When a taxing authority determines that it is 809  
necessary to levy a tax outside the ten-mill limitation for any 810  
purpose authorized by the Revised Code, the taxing authority 811  
shall certify to the county auditor a resolution or ordinance 812  
requesting that the county auditor certify to the taxing 813  
authority the amounts described in division (B) (2) of this 814  
section. The resolution or ordinance shall state all of the 815  
following: 816

(a) The proposed rate of the tax, expressed in mills for 817

each one dollar of taxable value, or the dollar amount of	818
revenue to be generated by the proposed tax;	819
(b) The purpose of the tax;	820
(c) Whether the tax is an additional levy, a renewal <del>or a</del>	821
<del>replacement</del> of an existing tax, a renewal <del>or replacement</del> of an	822
existing tax with an increase or a decrease, a reduction or	823
decrease of an existing tax, or an extension of an existing tax	824
to additional territory;	825
(d) The section of the Revised Code authorizing submission	826
of the question of the tax;	827
(e) The term of years of the tax or if the tax is for a	828
continuing period of time;	829
(f) That the tax is to be levied upon the entire territory	830
of the subdivision or, if authorized by the Revised Code, a	831
description of the portion of the territory of the subdivision	832
in which the tax is to be levied;	833
(g) The date of the election at which the question of the	834
tax shall appear on the ballot;	835
(h) That the ballot measure shall be submitted to the	836
entire territory of the subdivision or, if authorized by the	837
Revised Code, a description of the portion of the territory of	838
the subdivision to which the ballot measure shall be submitted;	839
(i) The tax year in which the tax will first be levied and	840
the calendar year in which the tax will first be collected;	841
(j) Each such county in which the subdivision has	842
territory.	843
(2) Upon receipt of a resolution or ordinance certified	844

under division (B) (1) of this section, the county auditor shall 845  
certify to the taxing authority each of the following, as 846  
applicable to that levy: 847

(a) The total current tax valuation of the subdivision. 848

(b) The number of mills for each one dollar of taxable 849  
value that is required to generate a specified amount of 850  
revenue. 851

(c) Either of the following, calculated using the tax list 852  
for the current year, and if this is not determined, the 853  
estimated amount submitted by the auditor to the county budget 854  
commission: 855

(i) If the levy is to renew, renew and increase, renew and 856  
decrease, reduce or decrease, or extend to additional territory 857  
an existing levy that is subject to reduction under section 858  
319.301 of the Revised Code, the levy's estimated effective 859  
rate, calculated using the rate described in division (B) (2) (b) 860  
or (d) of this section, expressed in dollars, rounded to the 861  
nearest dollar, for each one hundred thousand dollars of the 862  
county auditor's appraised value; 863

(ii) For all other levies, the levy's rate, described in 864  
division (B) (2) (b) or (d) of this section, expressed in dollars, 865  
rounded to the nearest dollar, for each one hundred thousand 866  
dollars of the county auditor's appraised value. 867

(d) The dollar amount of revenue, rounded to the nearest 868  
dollar, that would be generated by a specified number of mills 869  
for each one dollar of taxable value. 870

(e) For any levy or portion of a levy except a levy or 871  
portion of a levy to pay debt charges, an estimate of the levy's 872  
annual collections, rounded to the nearest one thousand dollars, 873

which shall be calculated assuming that the amount of the tax 874  
list of the taxing authority remains throughout the life of the 875  
levy the same as the amount of the tax list for the current 876  
year, and if this is not determined, the estimated amount 877  
submitted by the auditor to the county budget commission. 878

If a subdivision is located in more than one county, the 879  
county auditor shall obtain from the county auditor of each 880  
other county in which the subdivision is located the current tax 881  
valuation for the portion of the subdivision in that county. The 882  
county auditor shall issue the certification to the taxing 883  
authority within ten days after receiving the taxing authority's 884  
resolution or ordinance requesting it. 885

(3) Upon receiving the certification from the county 886  
auditor under division (B) (2) of this section, the taxing 887  
authority may adopt a resolution or ordinance stating the rate 888  
of the tax levy, expressed in mills for each one dollar of 889  
taxable value and the rate or estimated effective rate, as 890  
applicable, in dollars for each one hundred thousand dollars of 891  
the county auditor's appraised value, as estimated by the county 892  
auditor, and that the taxing authority will proceed with the 893  
submission of the question of the tax to electors. The taxing 894  
authority shall certify this resolution or ordinance, a copy of 895  
the county auditor's certifications, and the resolution or 896  
ordinance the taxing authority adopted under division (B) (1) of 897  
this section to the proper county board of elections in the 898  
manner and within the time prescribed by the section of the 899  
Revised Code governing submission of the question. The county 900  
board of elections shall not submit the question of the tax to 901  
electors unless a copy of the county auditor's certification 902  
accompanies the resolutions or ordinances the taxing authority 903  
certifies to the board. Before requesting a taxing authority to 904

submit a tax levy, any agency or authority authorized to make 905  
that request shall first request the certification from the 906  
county auditor provided under this section. 907

(4) This division is supplemental to, and not in 908  
derogation of, any similar requirement governing the 909  
certification by the county auditor of the tax valuation of a 910  
subdivision or necessary tax rates for the purposes of the 911  
submission of the question of a tax in excess of the ten-mill 912  
limitation, including sections 133.18 and 5705.195 of the 913  
Revised Code. 914

(C) All taxes levied on property shall be extended on the 915  
tax list and duplicate by the county auditor of the county in 916  
which the property is located, and shall be collected by the 917  
county treasurer of such county in the same manner and under the 918  
same laws and rules as are prescribed for the assessment and 919  
collection of county taxes. The proceeds of any tax levied by or 920  
for any subdivision when received by its fiscal officer shall be 921  
deposited in its treasury to the credit of the appropriate fund. 922

**Sec. 5705.218.** (A) The board of education of a city, 923  
local, or exempted village school district, at any time by a 924  
vote of two-thirds of all its members, may declare by resolution 925  
that it may be necessary for the school district to issue 926  
general obligation bonds for permanent improvements. The 927  
resolution shall state all of the following: 928

(1) The necessity and purpose of the bond issue; 929

(2) The date of the special election at which the question 930  
shall be submitted to the electors; 931

(3) The amount, approximate date, estimated rate of 932  
interest, and maximum number of years over which the principal 933



of the bonds may be paid; 934

(4) The necessity of levying a tax outside the ten-mill 935  
limitation to pay debt charges on the bonds and any anticipatory 936  
securities. 937

On adoption of the resolution, the board shall certify a 938  
copy of it to the county auditor. The county auditor promptly 939  
shall estimate and certify to the board the average annual 940  
property tax rate, expressed in mills for each one dollar of 941  
taxable value and in dollars for each one hundred thousand 942  
dollars of the county auditor's appraised value, required 943  
throughout the stated maturity of the bonds to pay debt charges 944  
on the bonds in the same manner as under division (C) of section 945  
133.18 of the Revised Code. 946

(B) After receiving the county auditor's certification 947  
under division (A) of this section, the board of education of 948  
the city, local, or exempted village school district, by a vote 949  
of two-thirds of all its members, may declare by resolution that 950  
the amount of taxes that can be raised within the ten-mill 951  
limitation will be insufficient to provide an adequate amount 952  
for the present and future requirements of the school district; 953  
that it is necessary to issue general obligation bonds of the 954  
school district for permanent improvements and to levy an 955  
additional tax in excess of the ten-mill limitation to pay debt 956  
charges on the bonds and any anticipatory securities; that it is 957  
necessary for a specified number of years or for a continuing 958  
period of time to levy additional taxes in excess of the ten- 959  
mill limitation to provide funds for the acquisition, 960  
construction, enlargement, renovation, and financing of 961  
permanent improvements or to pay for current operating expenses, 962  
or both; and that the question of the bonds and taxes shall be 963

submitted to the electors of the school district at a special 964  
election, which shall not be earlier than ninety days after 965  
certification of the resolution to the board of elections, and 966  
the date of which shall be consistent with section 3501.01 of 967  
the Revised Code. The resolution shall specify all of the 968  
following: 969

(1) The county auditor's estimate of the average annual 970  
property tax rate required throughout the stated maturity of the 971  
bonds to pay debt charges on the bonds; 972

(2) The proposed rate of the tax, if any, for current 973  
operating expenses expressed in mills for each one dollar of 974  
taxable value and in dollars for each one hundred thousand 975  
dollars of the county auditor's appraised value, the first year 976  
the tax will be levied, and the number of years it will be 977  
levied, or that it will be levied for a continuing period of 978  
time; 979

(3) The proposed rate of the tax, if any, for permanent 980  
improvements expressed in mills for each one dollar of taxable 981  
value and in dollars for each one hundred thousand dollars of 982  
the county auditor's appraised value, the first year the tax 983  
will be levied, and the number of years it will be levied, or 984  
that it will be levied for a continuing period of time. 985

The resolution shall apportion the annual rate of the tax 986  
between current operating expenses and permanent improvements, 987  
if both taxes are proposed. The apportionment may but need not 988  
be the same for each year of the tax, but the respective 989  
portions of the rate actually levied each year for current 990  
operating expenses and permanent improvements shall be limited 991  
by the apportionment. The resolution shall go into immediate 992  
effect upon its passage, and no publication of it is necessary 993

other than that provided in the notice of election. The board of 994  
education shall certify a copy of the resolution, along with 995  
copies of the auditor's estimates and its resolution under 996  
division (A) of this section, to the board of elections 997  
immediately after its adoption. 998

(C) The board of elections shall make the arrangements for 999  
the submission to the electors of the school district of the 1000  
question proposed under division (B) or (J) of this section, and 1001  
the election shall be conducted, canvassed, and certified in the 1002  
same manner as regular elections in the district for the 1003  
election of county officers. The resolution shall be put before 1004  
the electors as one ballot question, with a favorable vote 1005  
indicating approval of the bond issue, the levy to pay debt 1006  
charges on the bonds and any anticipatory securities, the 1007  
current operating expenses levy, the permanent improvements 1008  
levy, and the levy for the current expenses of a qualifying 1009  
school district and of partnering community schools, as those 1010  
levies may be proposed. The board of elections shall publish 1011  
notice of the election in a newspaper of general circulation in 1012  
the school district once a week for two consecutive weeks, or as 1013  
provided in section 7.16 of the Revised Code, prior to the 1014  
election. If a board of elections operates and maintains a web 1015  
site, that board also shall post notice of the election on its 1016  
web site for thirty days prior to the election. The notice of 1017  
election shall state all of the following: 1018

(1) The principal amount of the proposed bond issue; 1019

(2) The permanent improvements for which the bonds are to 1020  
be issued; 1021

(3) The maximum number of years over which the principal 1022  
of the bonds may be paid; 1023

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

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

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

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

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

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

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

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

"Shall the \_\_\_\_\_ school district be authorized to do 1052  
the following: 1053

(1) Issue bonds for the purpose of \_\_\_\_\_ in the 1054  
principal amount of \$\_\_\_\_\_, to be repaid annually over a 1055  
maximum period of \_\_\_\_\_ years, and levy a property tax outside 1056  
the ten-mill limitation, estimated by the county auditor to 1057  
average over the bond repayment period \_\_\_\_\_ mills for each \$1 1058  
of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of 1059  
the county auditor's appraised value, to pay the annual debt 1060  
charges on the bonds, and to pay debt charges on any notes 1061  
issued in anticipation of those bonds?" 1062

If either a levy for permanent improvements or a levy for 1063  
current operating expenses is proposed, or both are proposed, 1064  
the ballot also shall contain the following language, as 1065  
appropriate: 1066

"(2) Levy an additional property tax to provide funds for 1067  
the acquisition, construction, enlargement, renovation, and 1068  
financing of permanent improvements, that the county auditor 1069  
estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding 1070  
\_\_\_\_\_ mills for each \$1 of taxable value, which amounts to 1071  
\$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 1072  
value, for \_\_\_\_\_ (number of years of the levy, or a continuing 1073  
period of time)? 1074

(3) Levy an additional property tax to pay current 1075  
operating expenses, that the county auditor estimates will 1076  
collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills 1077  
for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each 1078  
\$100,000 of the county auditor's appraised value, for \_\_\_\_\_ 1079  
(number of years of the levy, or a continuing period of time)? 1080

1081

	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 section, the form of the ballot shall be modified as prescribed by division (J) (4) of this section.

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

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

(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax

remaining to be collected in each year over a period of five 1107  
years after issuance of the notes. 1108

(3) After the approval of a tax under this section for 1109  
general permanent improvements as defined under section 5705.21 1110  
of the Revised Code, the board of education may anticipate a 1111  
fraction of the proceeds of such tax and issue anticipation 1112  
notes in a principal amount not exceeding fifty per cent of the 1113  
total estimated proceeds of the tax to be collected in each year 1114  
over a specified period of years, not exceeding ten, after 1115  
issuance of the notes. 1116

Anticipation notes under this section shall be issued as 1117  
provided in section 133.24 of the Revised Code. Notes issued 1118  
under division (F) (1) or (2) of this section shall have 1119  
principal payments during each year after the year of their 1120  
issuance over a period not to exceed five years, and may have a 1121  
principal payment in the year of their issuance. Notes issued 1122  
under division (F) (3) of this section shall have principal 1123  
payments during each year after the year of their issuance over 1124  
a period not to exceed ten years, and may have a principal 1125  
payment in the year of their issuance. 1126

(G) A tax for current operating expenses or for permanent 1127  
improvements levied under this section for a specified number of 1128  
years may be renewed ~~or replaced~~ in the same manner as a tax for 1129  
current operating expenses or for permanent improvements levied 1130  
under section 5705.21 of the Revised Code. A tax for current 1131  
operating expenses or for permanent improvements levied under 1132  
this section for a continuing period of time may be decreased in 1133  
accordance with section 5705.261 of the Revised Code. 1134

(H) The submission of a question to the electors under 1135  
this section is subject to the limitation on the number of 1136

elections that can be held in a year under section 5705.214 of 1137  
the Revised Code. 1138

(I) A school district board of education proposing a 1139  
ballot measure under this section to generate local resources 1140  
for a project under the school building assistance expedited 1141  
local partnership program under section 3318.36 of the Revised 1142  
Code may combine the questions under division (D) of this 1143  
section with a question for the levy of a property tax to 1144  
generate moneys for maintenance of the classroom facilities 1145  
acquired under that project as prescribed in section 3318.361 of 1146  
the Revised Code. 1147

(J) (1) After receiving the county auditor's certifications 1148  
under division (A) of this section, the board of education of a 1149  
qualifying school district, by a vote of two-thirds of all its 1150  
members, may declare by resolution that it is necessary to levy 1151  
a tax in excess of the ten-mill limitation for the purpose of 1152  
paying the current expenses of the school district and of 1153  
partnering community schools, as defined in section 5705.21 of 1154  
the Revised Code; that it is necessary to issue general 1155  
obligation bonds of the school district for permanent 1156  
improvements of the district and to levy an additional tax in 1157  
excess of the ten-mill limitation to pay debt charges on the 1158  
bonds and any anticipatory securities; and that the question of 1159  
the bonds and taxes shall be submitted to the electors of the 1160  
school district at a special election, which shall not be 1161  
earlier than ninety days after certification of the resolution 1162  
to the board of elections, and the date of which shall be 1163  
consistent with section 3505.01 of the Revised Code. 1164

The levy of taxes for the current expenses of a partnering 1165  
community school under division (J) of this section and the 1166



distribution of proceeds from the tax by a qualifying school 1167  
district to partnering community schools is hereby determined to 1168  
be a proper public purpose. 1169

(2) The tax for the current expenses of the school 1170  
district and of partnering community schools is subject to the 1171  
requirements of divisions (B) (3), (4), and (5) of section 1172  
5705.21 of the Revised Code. 1173

(3) In addition to the required specifications of the 1174  
resolution under division (B) of this section, the resolution 1175  
shall express the rate of the tax in mills for each one dollar 1176  
of taxable value and in dollars for each one hundred thousand 1177  
dollars of the county auditor's appraised value, state the 1178  
number of the mills to be levied for the current expenses of the 1179  
partnering community schools and the number of the mills to be 1180  
levied for the current expenses of the school district, specify 1181  
the number of years (not exceeding ten) the tax will be levied 1182  
or that it will be levied for a continuing period of time, and 1183  
state the first year the tax will be levied. 1184

The resolution shall go into immediate effect upon its 1185  
passage, and no publication of it is necessary other than that 1186  
provided in the notice of election. The board of education shall 1187  
certify a copy of the resolution, along with copies of the 1188  
auditor's estimate and its resolution under division (A) of this 1189  
section, to the board of elections immediately after its 1190  
adoption. 1191

(4) The form of the ballot shall be modified by replacing 1192  
the ballot form set forth in division (D) (3) of this section 1193  
with the following: 1194

"Levy an additional property tax for the purpose of the 1195

current expenses of the school district and of partnering 1196  
community schools, that the county auditor estimates will 1197  
collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills 1198  
for each \$1 of taxable value (of which \_\_\_\_\_ (insert the number 1199  
of mills to be allocated to partnering community schools) mills 1200  
is to be allocated to partnering community schools), which 1201  
amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's 1202  
appraised value, for \_\_\_\_\_ (insert the number of years the levy 1203  
is to be imposed, or that it will be levied for a continuing 1204  
period of time)? 1205

1206

	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 1207  
of the school district and of partnering community schools under 1208  
division (J) of this section, and prior to the time the first 1209  
collection and distribution from the levy can be made, the board 1210  
of education may anticipate a fraction of the proceeds of the 1211  
levy for the current expenses of the school district and issue 1212  
anticipation notes in a principal amount not exceeding fifty per 1213  
cent of the estimated proceeds of the levy to be collected 1214  
during the first year of the levy and allocated to the school 1215  
district. The portion of levy proceeds to be allocated to 1216  
partnering community schools shall not be included in the 1217  
estimated proceeds anticipated under this division and shall not 1218  
be used to pay debt charges on any anticipation notes. 1219

The notes shall be issued as provided in section 133.24 of 1220

the Revised Code, shall have principal payments during each year 1221  
after the year of their issuance over a period not to exceed 1222  
five years, and may have a principal payment in the year of 1223  
their issuance. 1224

(6) A tax for the current expenses of the school district 1225  
and of partnering community schools levied under division (J) of 1226  
this section for a specified number of years may be renewed ~~or~~ 1227  
~~replaced~~ in the same manner as a tax for the current expenses of 1228  
a school district and of partnering community schools levied 1229  
under division (B) of section 5705.21 of the Revised Code. A tax 1230  
for the current expenses of the school district and of 1231  
partnering community schools levied under this division for a 1232  
continuing period of time may be decreased in accordance with 1233  
section 5705.261 of the Revised Code. 1234

(7) The proceeds from the issuance of the general 1235  
obligation bonds under division (J) of this section shall be 1236  
used solely to pay for permanent improvements of the school 1237  
district and not for permanent improvements of partnering 1238  
community schools. 1239

**Sec. 5705.2111.** (A) If the board of directors of a 1240  
regional student education district created under section 1241  
3313.83 of the Revised Code desires to levy a tax in excess of 1242  
the ten-mill limitation throughout the district for the purpose 1243  
of funding the services to be provided by the district to 1244  
students enrolled in the school districts of which the district 1245  
is composed and their immediate family members, the board shall 1246  
propose the levy to each of the boards of education of those 1247  
school districts. The proposal shall specify the rate or amount 1248  
of the tax, the number of years the tax will be levied or that 1249  
it will be levied for a continuing period of time, and that the 1250

aggregate rate of the tax shall not exceed three mills per 1251  
dollar of taxable value in the regional student education 1252  
district. 1253

(B) (1) If a majority of the boards of education of the 1254  
school districts of which the regional student education 1255  
district is composed approves the proposal for the tax levy, the 1256  
board of directors of the regional student education district 1257  
may adopt a resolution approved by a majority of the board's 1258  
full membership declaring the necessity of levying the proposed 1259  
tax in excess of the ten-mill limitation throughout the district 1260  
for the purpose of funding the services to be provided by the 1261  
district to students enrolled in the school districts of which 1262  
the district is composed and their immediate family members. The 1263  
resolution shall provide for the question of the tax to be 1264  
submitted to the electors of the district at a general, primary, 1265  
or special election on a day to be specified in the resolution 1266  
that is consistent with the requirements of section 3501.01 of 1267  
the Revised Code and that occurs at least ninety days after the 1268  
resolution is certified to the board of elections. The 1269  
resolution shall specify the rate or amount of the tax and the 1270  
number of years the tax will be levied or that the tax will be 1271  
levied for a continuing period of time. The aggregate rate of 1272  
tax levied by a regional student education district under this 1273  
section at any time shall not exceed three mills per dollar of 1274  
taxable value in the district. A tax levied under this section 1275  
may be renewed, subject to section 5705.25 of the Revised Code, 1276  
~~or replaced as provided in section 5705.192 of the Revised Code.~~ 1277

(2) The resolution shall take effect immediately upon 1278  
passage, and no publication of the resolution is necessary other 1279  
than that provided in the notice of election. The resolution 1280  
shall be certified and submitted in the manner provided under 1281

section 5705.25 of the Revised Code, and that section governs 1282  
the arrangements governing submission of the question and other 1283  
matters concerning the election. 1284

**Sec. 5705.221.** (A) At any time, the board of county 1285  
commissioners of any county by a majority vote of the full 1286  
membership may declare by resolution and certify to the board of 1287  
elections of the county that the amount of taxes which may be 1288  
raised within the ten-mill limitation by levies on the current 1289  
tax duplicate will be insufficient to provide the necessary 1290  
requirements of the county's alcohol, drug addiction, and mental 1291  
health service district established pursuant to Chapter 340. of 1292  
the Revised Code, or the county's contribution to a joint-county 1293  
district of which the county is a part, and that it is necessary 1294  
to levy a tax in excess of such limitation for the operation of 1295  
community addiction services providers and community mental 1296  
health services providers and the acquisition, construction, 1297  
renovation, financing, maintenance, and operation of alcohol and 1298  
drug addiction facilities and mental health facilities. 1299

Such resolution shall conform to section 5705.19 of the 1300  
Revised Code, except that the increased rate may be in effect 1301  
for any number of years not exceeding ten. 1302

The resolution shall be certified and submitted in the 1303  
manner provided in section 5705.25 of the Revised Code, except 1304  
that it may be placed on the ballot in any election, and except 1305  
as otherwise provided in division (G) of this section. The 1306  
resolution shall be certified to the board of elections not less 1307  
than ninety days before the election at which it will be voted 1308  
upon. 1309

If the majority of the electors voting on a levy to 1310  
supplement general fund appropriations for the support of the 1311

comprehensive community addiction and mental health services 1312  
providers vote in favor of the levy, the board may levy a tax 1313  
within the county at the additional rate outside the ten-mill 1314  
limitation during the specified period, for the purpose stated 1315  
in the resolution. 1316

(B) When electors have approved a tax levy under this 1317  
section, the board of county commissioners may anticipate a 1318  
fraction of the proceeds of the levy and, from time to time, 1319  
issue anticipation notes in accordance with section 5705.191 or 1320  
5705.193 of the Revised Code. 1321

(C) The county auditor who is the fiscal officer of the 1322  
alcohol, drug addiction, and mental health service district, 1323  
upon receipt of a resolution from the board of alcohol, drug 1324  
addiction, and mental health services, shall establish for the 1325  
district a capital improvements account or a reserve balance 1326  
account, or both, as specified in the resolution. The capital 1327  
improvements account shall be a contingency fund for the 1328  
necessary acquisition, replacement, renovation, or construction 1329  
of facilities and movable and fixed equipment. Upon the request 1330  
of the board, funds not needed to pay for current expenses may 1331  
be appropriated to the capital improvements account, in amounts 1332  
such that the account does not exceed twenty-five per cent of 1333  
the replacement value of all capital facilities and equipment 1334  
currently used by the board for programs and services. Other 1335  
funds which are available for current capital expenses from 1336  
federal, state, or local sources may also be appropriated to 1337  
this account. 1338

The reserve balance account shall contain those funds that 1339  
are not needed to pay for current operating expenses and not 1340  
deposited in the capital improvements account but that will be 1341

needed to pay for operating expenses in the future. Upon the 1342  
request of a board, such funds shall be appropriated to the 1343  
reserve balance account. Payments from the capital improvements 1344  
account and the reserve balance account shall be made by the 1345  
county treasurer who is the custodian of funds for the district 1346  
upon warrants issued by the county auditor who is the fiscal 1347  
officer of the district pursuant to orders of the board. 1348

(D) If a board of county commissioners levies a tax under 1349  
this section for the county's contribution to a joint-county 1350  
district of which the county is a part, revenue from the tax 1351  
shall only be expended for the benefit of the residents of the 1352  
county. 1353

(E) If a board of county commissioners levies a tax under 1354  
this section for the county's contribution to a joint-county 1355  
district of which the county is a part and that district expands 1356  
or contracts due to the addition or withdrawal of another 1357  
county, the board, provided that county remains a part of the 1358  
newly expanded or contracted joint-county district, shall 1359  
continue to levy and collect that tax, pursuant to the terms 1360  
originally approved by electors, for the county's contribution 1361  
to the newly expanded or contracted joint-county district of 1362  
which the county is a part. Notwithstanding ~~sections 5705.192-~~ 1363  
~~and section 5705.25~~ of the Revised Code, the election notice and 1364  
ballot language of a renewal ~~or replacement~~ of such a levy shall 1365  
identify the name of the newly expanded or contracted joint- 1366  
county district. 1367

(F) If a board of county commissioners levies a tax under 1368  
this section for the county's contribution to a joint-county 1369  
district of which the county is a part and the county withdraws 1370  
from the district, the board shall continue to levy and collect 1371

that tax, pursuant to the terms originally approved by electors, 1372  
for one of the following purposes, if either situation applies: 1373

(1) For the county's contribution to a newly joined joint- 1374  
county district, if the county joins such a joint-county 1375  
district in the tax year after the year in which the county 1376  
withdraws from the other joint-county district; 1377

(2) To provide the necessary requirements of the county's 1378  
alcohol, drug addiction, and mental health service district, if 1379  
the county establishes such a district under Chapter 340. of the 1380  
Revised Code in the tax year after the year in which the county 1381  
withdraws from the joint-county district. 1382

Notwithstanding ~~sections 5705.192 and section~~ section 5705.25 of 1383  
the Revised Code, the election notice and ballot language of a 1384  
renewal ~~or replacement~~ of such a levy shall identify the name of 1385  
the newly established district or newly joined joint-county 1386  
district. 1387

(G) Division (G) of this section applies only if all of 1388  
the following apply: 1389

(1) The county withdraws from a joint-county district. 1390

(2) The board of alcohol, drug addiction, and mental 1391  
health services of that joint-county district levies a tax under 1392  
section 5705.19 of the Revised Code in the tax year for which 1393  
the county withdraws from the joint-county district. 1394

(3) The board of county commissioners of the withdrawing 1395  
county adopts a resolution under division (A) of this section 1396  
proposing a tax under this section that specifies that the first 1397  
tax year the tax is to be levied by the board is the tax year 1398  
after the year the tax described in division (G)(2) of this 1399  
section expires or is renewed ~~or replaced~~, as authorized under 1400



division (B) of section 340.01 of the Revised Code. 1401

The proposed tax described in division (G)(3) of this 1402  
section may be a renewal, renewal and decrease, or renewal and 1403  
increase of the tax described in division (G)(2) of this 1404  
section, except that, notwithstanding section 5705.25 of the 1405  
Revised Code, the election notice and ballot language of a 1406  
renewal of such a levy shall identify the county as the 1407  
subdivision within which the tax will be levied and not the 1408  
joint-county district from which the county withdrew. 1409

~~Alternatively, the tax described in division (G)(3) of 1410  
this section may be a replacement, replacement and decrease, or 1411  
replacement and increase of the tax described in division (G)(2) 1412  
of this section, as authorized under section 5705.192 of the 1413  
Revised Code, except that, notwithstanding that section, the 1414  
election notice and ballot language of a replacement of such a 1415  
levy shall identify the county as the subdivision within which 1416  
the tax will be levied and not the joint county district from 1417  
which the county withdrew. 1418~~

**Sec. 5705.233.** (A) As used in this section, "criminal 1419  
justice facility" means any facility located within the county 1420  
in which a tax is levied under this section and for which the 1421  
board of commissioners of such county may make an appropriation 1422  
under section 307.45 of the Revised Code. 1423

(B) The board of county commissioners of any county, at 1424  
any time, may declare by resolution that it may be necessary for 1425  
the county to issue general obligation bonds for permanent 1426  
improvements to a criminal justice facility, including the 1427  
acquisition, construction, enlargement, renovation, or 1428  
maintenance of such a facility. The resolution shall state all 1429  
of the following: 1430

(1) The necessity and purpose of the bond issue;	1431
(2) The date of the general or special election at which the question shall be submitted to the electors;	1432 1433
(3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;	1434 1435 1436
(4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.	1437 1438 1439
On adoption of the resolution, the board of county commissioners shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value, required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. Except as provided in division (C) of this section, division (B) of section 5705.03 of the Revised Code does not apply to tax levy proceedings initiated under this section.	1440 1441 1442 1443 1444 1445 1446 1447 1448 1449 1450 1451
(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent	1452 1453 1454 1455 1456 1457 1458 1459

improvements to a criminal justice facility and to levy an 1460  
additional tax in excess of the ten-mill limitation to pay debt 1461  
charges on the bonds and any anticipatory securities; that it is 1462  
necessary for a specified number of years or for a continuing 1463  
period of time to levy additional taxes in excess of the ten- 1464  
mill limitation to provide funds for the acquisition, 1465  
construction, enlargement, renovation, maintenance, and 1466  
financing of permanent improvements to such a criminal justice 1467  
facility or to pay for operating expenses of the facility and 1468  
other criminal justice services for which the board may make an 1469  
appropriation under section 307.45 of the Revised Code, or both; 1470  
and that the question of the bonds and taxes shall be submitted 1471  
to the electors of the county at a general or special election, 1472  
which shall not be earlier than ninety days after certification 1473  
of the resolution to the board of elections, and the date of 1474  
which shall be consistent with section 3501.01 of the Revised 1475  
Code. The resolution shall specify all of the following: 1476

(1) The county auditor's estimate of the average annual 1477  
property tax rate required throughout the stated maturity of the 1478  
bonds to pay debt charges on the bonds; 1479

(2) The proposed rate of the tax, if any, for operating 1480  
expenses and criminal justice services, the first year the tax 1481  
will be levied, and the number of years it will be levied, or 1482  
that it will be levied for a continuing period of time; 1483

(3) The proposed rate of the tax, if any, for permanent 1484  
improvements to a criminal justice facility, the first year the 1485  
tax will be levied, and the number of years it will be levied, 1486  
or that it will be levied for a continuing period of time. 1487

The resolution shall go into immediate effect upon its 1488  
passage, and no publication of it is necessary other than that 1489

provided in the notice of election, except that division (B) of 1490  
section 5705.03 of the Revised Code applies if the resolution 1491  
proposes an additional tax for operating expenses and criminal 1492  
justice services or permanent improvements. The board of county 1493  
commissioners shall certify, immediately after its adoption, a 1494  
copy of the resolution, along with copies of the auditor's 1495  
certifications under division (B) of this section or section 1496  
5705.03 of the Revised Code, if applicable, and the board's 1497  
resolution under division (B) of this section, to the board of 1498  
elections. 1499

(D) The board of elections shall make the arrangements for 1500  
the submission of the question proposed under division (C) of 1501  
this section to the electors of the county, and the election 1502  
shall be conducted, canvassed, and certified in the same manner 1503  
as regular elections in the county for the election of county 1504  
officers. The resolution shall be put before the electors as one 1505  
ballot question, with a favorable vote indicating approval of 1506  
the bond issue, the levy to pay debt charges on the bonds and 1507  
any anticipatory securities, the operating expenses and criminal 1508  
justice services levy, and the permanent improvements levy, as 1509  
those levies may be proposed. The board of elections shall 1510  
publish notice of the election in a newspaper of general 1511  
circulation in the county once a week for two consecutive weeks, 1512  
or as provided in section 7.16 of the Revised Code, before the 1513  
election. If a board of elections operates and maintains a web 1514  
site, that board also shall post notice of the election on its 1515  
web site for thirty days before the election. The notice of 1516  
election shall state all of the following: 1517

(1) The principal amount of the proposed bond issue; 1518

(2) The permanent improvements for which the bonds are to 1519

be issued;	1520
(3) The maximum number of years over which the principal of the bonds may be paid;	1521 1522
(4) The estimated additional average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value, to pay the debt charges on the bonds, as certified by the county auditor;	1523 1524 1525 1526 1527
(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;	1528 1529
(6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;	1530 1531 1532
(7) The proposed rate of the additional tax, if any, for permanent improvements;	1533 1534
(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	1535 1536 1537
(9) The estimated annual collections, if applicable, of the current operating expenses or criminal justice services levy and permanent improvements levy, as certified by the county auditor;	1538 1539 1540 1541
(10) The time and place of the election.	1542
(E) The form of the ballot for an election under this section is as follows:	1543 1544
"Shall _____ be authorized to do the following:	1545
(1) Issue bonds for the purpose of _____ in the	1546

principal amount of \$\_\_\_\_\_, to be repaid annually over a 1547  
maximum period of \_\_\_\_\_ years, and levy a property tax outside 1548  
the ten-mill limitation, estimated by the county auditor to 1549  
average over the bond repayment period \_\_\_\_\_ mills for each \$1 1550  
of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of 1551  
the county auditor's appraised value, to pay the annual debt 1552  
charges on the bonds, and to pay debt charges on any notes 1553  
issued in anticipation of those bonds?" 1554

If either a levy for permanent improvements or a levy for 1555  
operating expenses and criminal justice services is proposed, or 1556  
both are proposed, the ballot also shall contain the following 1557  
language, as appropriate: 1558

"(2) Levy an additional property tax to provide funds for 1559  
the acquisition, construction, enlargement, renovation, 1560  
maintenance, and financing of permanent improvements to a 1561  
criminal justice facility, that the county auditor estimates 1562  
will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ 1563  
mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ 1564  
for each \$100,000 of the county auditor's appraised value, for 1565  
\_\_\_\_\_ (number of years of the levy, or a continuing period of 1566  
time)? 1567

(3) Levy an additional property tax to pay operating 1568  
expenses of a criminal justice facility and provide other 1569  
criminal justice services, that the county auditor estimates 1570  
will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ 1571  
mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ 1572  
for each \$100,000 of the county auditor's appraised value, for 1573  
\_\_\_\_\_ (number of years of the levy, or a continuing period of 1574  
time)? 1575

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 1576

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 1577

(F) The board of elections promptly shall certify the 1578  
results of the election to the tax commissioner and the county 1579  
auditor. If a majority of the electors voting on the question 1580  
vote for it, the board of county commissioners may proceed with 1581  
issuance of the bonds and the levy and collection of the 1582  
property tax for the debt service on the bonds and any 1583  
anticipatory securities in the same manner and subject to the 1584  
same limitations as for securities issued under section 133.18 1585  
of the Revised Code, and with the levy and collection of the 1586  
property tax or taxes for operating expenses and criminal 1587  
justice services and for permanent improvements at the 1588  
additional rate or any lesser rate in excess of the ten-mill 1589  
limitation. Any securities issued by the board of commissioners 1590  
under this section are Chapter 133. securities, as that term is 1591  
defined in section 133.01 of the Revised Code. 1592

(G) (1) After the approval of a tax for operating expenses 1593  
and criminal justice services under this section and before the 1594  
time the first collection and distribution from the levy can be 1595  
made, the board of county commissioners may anticipate a 1596  
fraction of the proceeds of the levy and issue anticipation 1597  
notes in a principal amount not exceeding fifty per cent of the 1598  
total estimated proceeds of the tax to be collected during the 1599  
first year of the levy. 1600

(2) After the approval of a tax under this section for 1601  
permanent improvements to a criminal justice facility, the board 1602  
of county commissioners may anticipate a fraction of the 1603  
proceeds of the tax and issue anticipation notes in a principal 1604  
amount not exceeding fifty per cent of the total estimated 1605  
proceeds of the tax remaining to be collected in each year over 1606

a period of five years after issuance of the notes. 1607

Anticipation notes under this section shall be issued as 1608  
provided in section 133.24 of the Revised Code. Notes issued 1609  
under division (G) of this section shall have principal payments 1610  
during each year after the year of their issuance over a period 1611  
not to exceed five years, and may have a principal payment in 1612  
the year of their issuance. 1613

(H) A tax for operating expenses and criminal justice 1614  
services or for permanent improvements levied under this section 1615  
for a specified number of years may be renewed ~~or replaced~~ in 1616  
the same manner as a tax for current operating expenses or 1617  
permanent improvements levied under section 5705.19 of the 1618  
Revised Code. A tax levied under this section for a continuing 1619  
period of time may be decreased in accordance with section 1620  
5705.261 of the Revised Code. 1621

**Sec. 5705.261.** (A) The question of decrease of an 1622  
increased rate of levy approved for a continuing period of time 1623  
by the voters of a subdivision or, in the case of a qualifying 1624  
library levy, the voters of the library district or association 1625  
library district, may be initiated by the filing of a petition 1626  
with the board of elections of the proper county not less than 1627  
ninety days before the general election in any year requesting 1628  
that an election be held on such question. Such petition shall 1629  
state the amount of the proposed decrease in the rate of levy 1630  
and shall be signed by qualified electors residing in the 1631  
subdivision, library district, or association library district 1632  
equal in number to at least ten per cent of the total number of 1633  
votes cast in the subdivision, library district, or association 1634  
library district for the office of governor at the most recent 1635  
general election for that office. Only one such petition may be 1636



filed during each five-year period following the election at 1637  
which the voters approved the increased rate for a continuing 1638  
period of time. 1639

After determination by it that such petition is valid, the 1640  
board of elections shall do both of the following: 1641

(1) Request that the county auditor certify to the board, 1642  
in the same manner as required for a tax levy under section 1643  
5705.03 of the Revised Code, an estimate of the levy's annual 1644  
collections and the levy's estimated effective rate in both the 1645  
last year before the proposed decrease and the first year that 1646  
the decrease applies, stated in dollars, rounded to the nearest 1647  
dollar, for each one hundred thousand dollars of the county 1648  
auditor's appraised value. Estimated effective rates shall be 1649  
calculated using the tax list for the current year, and if this 1650  
is not determined, the estimated amount submitted by the auditor 1651  
to the county budget commission. If the subdivision, library 1652  
district, or association library district is located in more 1653  
than one county, the county auditor shall obtain from the county 1654  
auditor of each other county in which the subdivision or 1655  
district is located the tax valuation applicable to the portion 1656  
of the subdivision or district in that county. 1657

The county auditor shall certify such information to the 1658  
board of elections within ten days after receiving the board's 1659  
request. 1660

(2) Submit the question to the electors of the 1661  
subdivision, library district, or association library district 1662  
at the succeeding general election pursuant to division (B) of 1663  
this section. 1664

(B) The election shall be conducted, canvassed, and 1665

certified in the same manner as regular elections in such 1666  
subdivision, library district, or association library district 1667  
for county offices. Notice of the election shall be published in 1668  
a newspaper of general circulation in the district once a week 1669  
for two consecutive weeks, or as provided in section 7.16 of the 1670  
Revised Code, prior to the election. If the board of elections 1671  
operates and maintains a web site, the board of elections shall 1672  
post notice of the election on its web site for thirty days 1673  
prior to the election. The notice shall state the purpose, the 1674  
levy's estimated annual collections, the amount of the proposed 1675  
decrease in rate, expressed in mills for each one dollar of 1676  
taxable value, the estimated effective rate of the levy in the 1677  
year before the proposed decrease and the first year that the 1678  
decrease applies, both expressed in dollars for each one hundred 1679  
thousand dollars of the county auditor's appraised value, and 1680  
the time and place of the election. The form of the ballot cast 1681  
at such election shall be prescribed by the secretary of state 1682  
but must include all information required to be included in the 1683  
notice. The question covered by the petition shall be submitted 1684  
as a separate proposition but it may be printed on the same 1685  
ballot with any other propositions submitted at the same 1686  
election other than the election of officers. If a majority of 1687  
the qualified electors voting on the question of a decrease at 1688  
such election approve the proposed decrease in rate, the result 1689  
of the election shall be certified immediately after the canvass 1690  
by the board of elections to the appropriate taxing authority, 1691  
which shall thereupon, after the current year, cease to levy 1692  
such increased rate or levy such tax at such reduced rate upon 1693  
the tax list of the subdivision, library district, or 1694  
association library district. If notes have been issued in 1695  
anticipation of the collection of such levy, the taxing 1696  
authority shall continue to levy and collect under authority of 1697

the election authorizing the original levy such amounts as will 1698  
be sufficient to pay the principal of and interest on such 1699  
anticipation notes as the same fall due. 1700

In the case of a levy for the current expenses of a 1701  
qualifying school district and of partnering community schools 1702  
imposed under section 5705.192, as it existed before the 1703  
effective date of this amendment, division (B) of section 1704  
5705.21, division (C) of section 5705.212, or division (J) of 1705  
section 5705.218 of the Revised Code for a continuing period of 1706  
time, the rate allocated to the school district and to 1707  
partnering community schools shall each be decreased by a number 1708  
of mills per dollar that is proportionate to the decrease in the 1709  
rate of the levy in proportion to the rate at which the levy was 1710  
imposed before the decrease. 1711

**Sec. 5705.412.** (A) As used in this section, "qualifying 1712  
contract" means any agreement for the expenditure of money under 1713  
which aggregate payments from the funds included in the school 1714  
district's five-year forecast under section 5705.391 of the 1715  
Revised Code will exceed the lesser of the following amounts: 1716

(1) Five hundred thousand dollars; 1717

(2) One per cent of the total revenue to be credited in 1718  
the current fiscal year to the district's general fund, as 1719  
specified in the district's most recent certificate of estimated 1720  
resources certified under section 5705.36 of the Revised Code. 1721

(B) (1) Notwithstanding section 5705.41 of the Revised 1722  
Code, no school district shall adopt any appropriation measure, 1723  
make any qualifying contract, or increase during any school year 1724  
any wage or salary schedule unless there is attached thereto a 1725  
certificate, signed as required by this section, that the school 1726

district has in effect the authorization to levy taxes including 1727  
the renewal ~~or replacement~~ of existing levies which, when 1728  
combined with the estimated revenue from all other sources 1729  
available to the district at the time of certification, are 1730  
sufficient to provide the operating revenues necessary to enable 1731  
the district to maintain all personnel and programs for all the 1732  
days set forth in its adopted school calendars for the current 1733  
fiscal year and for a number of days in succeeding fiscal years 1734  
equal to the number of days instruction was held or is scheduled 1735  
for the current fiscal year, as follows: 1736

(a) A certificate attached to an appropriation measure 1737  
under this section shall cover only the fiscal year in which the 1738  
appropriation measure is effective and shall not consider the 1739  
renewal ~~or replacement~~ of an existing levy as the authority to 1740  
levy taxes that are subject to appropriation in the current 1741  
fiscal year unless the renewal ~~or replacement~~ levy has been 1742  
approved by the electors and is subject to appropriation in the 1743  
current fiscal year. 1744

(b) A certificate attached, in accordance with this 1745  
section, to any qualifying contract shall cover the term of the 1746  
contract. 1747

(c) A certificate attached under this section to a wage or 1748  
salary schedule shall cover the term of the schedule. 1749

If the board of education has not adopted a school 1750  
calendar for the school year beginning on the first day of the 1751  
fiscal year in which a certificate is required, the certificate 1752  
attached to an appropriation measure shall include the number of 1753  
days on which instruction was held in the preceding fiscal year 1754  
and other certificates required under this section shall include 1755  
that number of days for the fiscal year in which the certificate 1756

is required and any succeeding fiscal years that the certificate 1757  
must cover. 1758

The certificate shall be signed by the treasurer and 1759  
president of the board of education and the superintendent of 1760  
the school district, unless the district is in a state of fiscal 1761  
emergency declared under Chapter 3316. of the Revised Code. In 1762  
that case, the certificate shall be signed by a member of the 1763  
district's financial planning and supervision commission who is 1764  
designated by the commission for this purpose. 1765

(2) In lieu of the certificate required under division (B) 1766  
of this section, an alternative certificate stating the 1767  
following may be attached: 1768

(a) The contract is a multi-year contract for materials, 1769  
equipment, or nonpayroll services essential to the education 1770  
program of the district; 1771

(b) The multi-year contract demonstrates savings over the 1772  
duration of the contract as compared to costs that otherwise 1773  
would have been demonstrated in a single year contract, and the 1774  
terms will allow the district to reduce the deficit it is 1775  
currently facing in future years as demonstrated in its five- 1776  
year forecast adopted in accordance with section 5705.391 of the 1777  
Revised Code. 1778

The certificate shall be signed by the treasurer and 1779  
president of the board of education and the superintendent of 1780  
the school district, unless the district is in a state of fiscal 1781  
emergency declared under Chapter 3316. of the Revised Code. In 1782  
that case, the certificate shall be signed by a member of the 1783  
district's financial planning and supervision commission who is 1784  
designated by the commission for this purpose. 1785

(C) Every qualifying contract made or wage or salary 1786  
schedule adopted or put into effect without such a certificate 1787  
shall be void, and no payment of any amount due thereon shall be 1788  
made. 1789

(D) The department of education and workforce and the 1790  
auditor of state jointly shall adopt rules governing the methods 1791  
by which treasurers, presidents of boards of education, 1792  
superintendents, and members of financial planning and 1793  
supervision commissions shall estimate revenue and determine 1794  
whether such revenue is sufficient to provide necessary 1795  
operating revenue for the purpose of making certifications 1796  
required by this section. 1797

(E) The auditor of state shall be responsible for 1798  
determining whether school districts are in compliance with this 1799  
section. At the time a school district is audited pursuant to 1800  
section 117.11 of the Revised Code, the auditor of state shall 1801  
review each certificate issued under this section since the 1802  
district's last audit, and the appropriation measure, contract, 1803  
or wage and salary schedule to which such certificate was 1804  
attached. If the auditor of state determines that a school 1805  
district has not complied with this section with respect to any 1806  
qualifying contract or wage or salary schedule, the auditor of 1807  
state shall notify the prosecuting attorney for the county, the 1808  
city director of law, or other chief law officer of the school 1809  
district. That officer may file a civil action in any court of 1810  
appropriate jurisdiction to seek a declaration that the contract 1811  
or wage or salary schedule is void, to recover for the school 1812  
district from the payee the amount of payments already made 1813  
under it, or both, except that the officer shall not seek to 1814  
recover payments made under any collective bargaining agreement 1815  
entered into under Chapter 4117. of the Revised Code. If the 1816

officer does not file such an action within one hundred twenty 1817  
days after receiving notice of noncompliance from the auditor of 1818  
state, any taxpayer may institute the action in the taxpayer's 1819  
own name on behalf of the school district. 1820

(F) This section does not apply to any contract or 1821  
increase in any wage or salary schedule that is necessary in 1822  
order to enable a board of education to comply with division (B) 1823  
of section 3317.13 of the Revised Code, provided the contract or 1824  
increase does not exceed the amount required to be paid to be in 1825  
compliance with such division. 1826

(G) Any officer, employee, or other person who expends or 1827  
authorizes the expenditure of any public funds or authorizes or 1828  
executes any contract or schedule contrary to this section, 1829  
expends or authorizes the expenditure of any public funds on the 1830  
void contract or schedule, or issues a certificate under this 1831  
section which contains any false statements is liable to the 1832  
school district for the full amount paid from the district's 1833  
funds on the contract or schedule. The officer, employee, or 1834  
other person is jointly and severally liable in person and upon 1835  
any official bond that the officer, employee, or other person 1836  
has given to the school district to the extent of any payments 1837  
on the void claim, not to exceed ten thousand dollars. However, 1838  
no officer, employee, or other person shall be liable for a 1839  
mistaken estimate of available resources made in good faith and 1840  
based upon reasonable grounds. If an officer, employee, or other 1841  
person is found to have complied with rules jointly adopted by 1842  
the department of education and workforce and the auditor of 1843  
state under this section governing methods by which revenue 1844  
shall be estimated and determined sufficient to provide 1845  
necessary operating revenue for the purpose of making 1846  
certifications required by this section, the officer, employee, 1847

or other person shall not be liable under this section if the 1848  
estimates and determinations made according to those rules do 1849  
not, in fact, conform with actual revenue. The prosecuting 1850  
attorney of the county, the city director of law, or other chief 1851  
law officer of the district shall enforce this liability by 1852  
civil action brought in any court of appropriate jurisdiction in 1853  
the name of and on behalf of the school district. If the 1854  
prosecuting attorney, city director of law, or other chief law 1855  
officer of the district fails, upon the written request of any 1856  
taxpayer, to institute action for the enforcement of the 1857  
liability, the attorney general, or the taxpayer in the 1858  
taxpayer's own name, may institute the action on behalf of the 1859  
subdivision. 1860

(H) This section does not require the attachment of an 1861  
additional certificate beyond that required by section 5705.41 1862  
of the Revised Code for current payrolls of, or contracts of 1863  
employment with, any employees or officers of the school 1864  
district. 1865

This section does not require the attachment of a 1866  
certificate to a temporary appropriation measure if all of the 1867  
following apply: 1868

(1) The amount appropriated does not exceed twenty-five 1869  
per cent of the total amount from all sources available for 1870  
expenditure from any fund during the preceding fiscal year; 1871

(2) The measure will not be in effect on or after the 1872  
thirtieth day following the earliest date on which the district 1873  
may pass an annual appropriation measure; 1874

(3) An amended official certificate of estimated resources 1875  
for the current year, if required, has not been certified to the 1876



board of education under division (B) of section 5705.36 of the Revised Code. 1877  
1878

**Sec. 5715.19.** (A) As used in this section: 1879

"Member" has the same meaning as in section 1706.01 of the Revised Code. 1880  
1881

"Internet identifier of record" has the same meaning as in section 9.312 of the Revised Code. 1882  
1883

"Interim" period" means, for each county, the tax year to which section 5715.24 of the Revised Code applies and each subsequent tax year until the tax year in which that section applies again. 1884  
1885  
1886  
1887

"Legislative authority" means a board of county commissioners, a board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the legislative authority of a municipal corporation with territory in the county. 1888  
1889  
1890  
1891  
1892  
1893

"Original complaint" means a complaint filed under division (A) of this section. 1894  
1895

"Counter-complaint" means a complaint filed under division (B) of this section in response to an original complaint. 1896  
1897

"Third party complainant" means a complainant other than the property owner, the owner's spouse, a tenant authorized to file an original complaint, or any person acting on behalf of a property owner. "Third party complainant" does not include a legislative authority or a mayor of a municipal corporation, but does include the prosecuting attorney or treasurer of a county or any person acting on behalf of a legislative authority or 1898  
1899  
1900  
1901  
1902  
1903  
1904

<u>mayor.</u>	1905
<u>For purposes of this section, a person is considered to be</u>	1906
<u>"acting on behalf of" a legislative authority or mayor if the</u>	1907
<u>person is an official or employee of the political subdivision</u>	1908
<u>or has been hired, contracted, or directed by such an official</u>	1909
<u>or employee to file a complaint or counter-complaint under this</u>	1910
<u>section on behalf of the political subdivision.</u>	1911
(1) Subject to division (A)(2) of this section, a	1912
complaint against any of the following determinations for the	1913
current tax year shall be filed with the county auditor on or	1914
before the thirty-first day of March of the ensuing tax year or	1915
the date of closing of the collection for the first half of real	1916
and public utility property taxes for the current tax year,	1917
whichever is later:	1918
(a) Any classification made under section 5713.041 of the	1919
Revised Code;	1920
(b) Any determination made under section 5713.32 or	1921
5713.35 of the Revised Code;	1922
(c) Any recoupment charge levied under section 5713.35 of	1923
the Revised Code;	1924
(d) The determination of the total valuation or assessment	1925
of any parcel that appears on the tax list, except parcels	1926
assessed by the tax commissioner pursuant to section 5727.06 of	1927
the Revised Code;	1928
(e) The determination of the total valuation of any parcel	1929
that appears on the agricultural land tax list, except parcels	1930
assessed by the tax commissioner pursuant to section 5727.06 of	1931
the Revised Code;	1932

(f) Any determination made under division (A) of section 1933  
319.302 of the Revised Code. 1934

If such a complaint is filed by mail or certified mail, 1935  
the date of the United States postmark placed on the envelope or 1936  
sender's receipt by the postal service shall be treated as the 1937  
date of filing. A private meter postmark on an envelope is not a 1938  
valid postmark for purposes of establishing the filing date. 1939

Subject to division (A) (6) of this section, any person 1940  
owning taxable real property in the county or in a taxing 1941  
district with territory in the county; such a person's spouse; a 1942  
tenant of the property owner, if the property is classified as 1943  
to use for tax purposes as commercial or industrial, the lease 1944  
requires the tenant to pay the entire amount of taxes charged 1945  
against the property, and the lease allows, or the property 1946  
owner otherwise authorizes, the tenant to file such a complaint 1947  
with respect to the property; an individual who is retained by 1948  
such a person or tenant and who holds a designation from a 1949  
professional assessment organization, such as the institute for 1950  
professionals in taxation, the national council of property 1951  
taxation, or the international association of assessing 1952  
officers; a public accountant who holds a permit under section 1953  
4701.10 of the Revised Code, a general or residential real 1954  
estate appraiser licensed or certified under Chapter 4763. of 1955  
the Revised Code, or a real estate broker licensed under Chapter 1956  
4735. of the Revised Code, who is retained by such a person or 1957  
tenant; if the person or tenant is a firm, company, association, 1958  
partnership, limited liability company, or corporation, an 1959  
officer, a salaried employee, a partner, or a member of that 1960  
person or tenant; if the person or tenant is a trust, a trustee 1961  
of the trust; the prosecuting attorney or treasurer of the 1962  
county; or the legislative authority of a subdivision or the 1963

mayor of a municipal corporation may file such a complaint 1964  
regarding any such determination affecting any real property in 1965  
the county, except that a person owning taxable real property in 1966  
another county may file such a complaint only with regard to any 1967  
such determination affecting real property in the county that is 1968  
located in the same taxing district as that person's real 1969  
property is located. The county auditor shall present to the 1970  
county board of revision all complaints filed with the auditor. 1971

(2) No person, legislative authority, or officer shall 1972  
file a complaint against the valuation or assessment of any 1973  
parcel that appears on the tax list if it filed a complaint 1974  
against the valuation or assessment of that parcel for any prior 1975  
tax year in the same interim period, unless the person, 1976  
legislative authority, or officer alleges that the valuation or 1977  
assessment should be changed due to one or more of the following 1978  
circumstances that occurred after the tax lien date for the tax 1979  
year for which the prior complaint was filed and that the 1980  
circumstances were not taken into consideration with respect to 1981  
the prior complaint: 1982

(a) The property was sold in an arm's length transaction, 1983  
as described in section 5713.03 of the Revised Code; 1984

(b) The property lost value due to some casualty; 1985

(c) Substantial improvement was added to the property; 1986

(d) An increase or decrease of at least fifteen per cent 1987  
in the property's occupancy has had a substantial economic 1988  
impact on the property. 1989

(3) If a county board of revision, the board of tax 1990  
appeals, or any court dismisses a complaint filed under this 1991  
section or section 5715.13 of the Revised Code for the reason 1992

that the act of filing the complaint was the unauthorized 1993  
practice of law or the person filing the complaint was engaged 1994  
in the unauthorized practice of law, the party affected by a 1995  
decrease in valuation or the party's agent, or the person owning 1996  
taxable real property in the county or in a taxing district with 1997  
territory in the county, may refile the complaint, 1998  
notwithstanding division (A) (2) of this section. 1999

(4) (a) No complaint filed under this section or section 2000  
5715.13 of the Revised Code shall be dismissed for the reason 2001  
that the complaint fails to accurately identify the owner of the 2002  
property that is the subject of the complaint. 2003

(b) If a complaint fails to accurately identify the owner 2004  
of the property that is the subject of the complaint, the board 2005  
of revision shall exercise due diligence to ensure the correct 2006  
property owner is notified as required by divisions (B) and (C) 2007  
of this section. 2008

(5) Notwithstanding division (A) (2) of this section, a 2009  
person, legislative authority, or officer may file a complaint 2010  
against the valuation or assessment of any parcel that appears 2011  
on the tax list if it filed a complaint against the valuation or 2012  
assessment of that parcel for any prior tax year in the same 2013  
interim period if the person, legislative authority, or officer 2014  
withdrew the complaint before the complaint was heard by the 2015  
board. 2016

(6) The legislative authority of a subdivision, the mayor 2017  
of a municipal corporation, or a third party complainant shall 2018  
not file an original complaint with respect to property the 2019  
subdivision or complainant does not own or lease unless both of 2020  
the following conditions are met: 2021

(a) If the complaint is based on a determination described 2022  
in division (A) (1) (d) or (e) of this section, ~~the property was~~ 2023  
~~(i) sold~~ all of the following requirements are met: 2024

(i) The complaint seeks an increase in the valuation of 2025  
the property based upon the sale of the property in an arm's 2026  
length transaction, as described in section 5713.03 of the 2027  
Revised Code, ~~before, but not after,~~ 2028

(ii) That sale is evidenced by a conveyance fee statement, 2029  
attached to the complaint, that declares the value of the 2030  
property conveyed pursuant to section 319.202 of the Revised 2031  
Code and that was filed during the two years preceding the tax 2032  
lien date for the tax year for which the complaint is to be 2033  
filed, ~~and (ii) the~~ 2034

(iii) That sale price exceeds the true value of the 2035  
property appearing on the tax list for that tax year by both ten 2036  
per cent and the amount of the filing threshold determined under 2037  
division (J) of this section. 2038

(b) If the complaint is filed by a legislative authority 2039  
~~or,~~ mayor, or third party complainant acting on behalf of a 2040  
legislative authority or mayor, the legislative authority or, in 2041  
the case of a mayor, the legislative authority of the municipal 2042  
corporation, first adopts a resolution authorizing the filing of 2043  
the original complaint at a public meeting of the legislative 2044  
authority. 2045

(7) A resolution adopted under division (A) (6) (b) of this 2046  
section shall include all of the following information: 2047

(a) Identification of the parcel or parcels that are the 2048  
subject of the original complaint by street address, if 2049  
available from online records of the county auditor, and by 2050

permanent parcel number; 2051

(b) The name of at least one of the record owners of the 2052  
parcel or parcels; 2053

(c) The basis for the complaint under divisions (A) (1) (a) 2054  
to (f) of this section relative to each parcel identified in the 2055  
resolution; 2056

(d) The tax year for which the complaint will be filed, 2057  
which shall be a year for which a complaint may be timely filed 2058  
under this section at the time of the resolution's adoption. 2059

A legislative authority shall not adopt a resolution 2060  
required under division (A) (6) (b) of this section that 2061  
identifies more than one parcel under division (A) (7) (a) of this 2062  
section, except that a single resolution may identify more than 2063  
one parcel under that division if each parcel has the same 2064  
record owner or the same record owners, as applicable. A 2065  
legislative authority may adopt multiple resolutions required 2066  
under division (A) (6) (b) of this section by a single vote, 2067  
provided that the vote is separate from the question of whether 2068  
to adopt any resolution that is not adopted under division (A) 2069  
(6) (b) of this section. 2070

Before adopting a resolution required by division (A) (6) 2071  
(b) of this section, the legislative authority shall mail a 2072  
written notice to at least one of the record owners of the 2073  
parcel or parcels identified in the resolution stating the 2074  
intent of the legislative authority in adopting the resolution, 2075  
the proposed date of adoption, and the basis for the complaint 2076  
under divisions (A) (1) (a) to (f) of this section relative to 2077  
each parcel identified in the resolution. The notice shall be 2078  
sent by certified mail to the last known tax-mailing address of 2079

at least one of the record owners and, if different from that 2080  
tax-mailing address, to the street address of the parcel or 2081  
parcels identified in the resolution. Alternatively, if the 2082  
legislative authority has record of an internet identifier of 2083  
record associated with at least one of the record owners, the 2084  
legislative authority may send the notice by ordinary mail and 2085  
by that internet identifier of record. The notice shall be 2086  
postmarked or, if sent by internet identifier of record, sent at 2087  
least seven calendar days before the legislative authority 2088  
adopts the resolution. 2089

A board of revision has jurisdiction to consider a 2090  
complaint filed pursuant to a resolution adopted under division 2091  
(A) (6) (b) of this section only if the legislative authority 2092  
notifies the board of revision of the resolution in the manner 2093  
prescribed in division ~~(A) (8)~~ (A) (8) (a) of this section. The 2094  
failure to accurately identify the street address or the name of 2095  
the record owners of the parcel in the resolution does not 2096  
invalidate the resolution nor is it a cause for dismissal of the 2097  
complaint. 2098

~~(8)~~ (8) (a) A complaint form prescribed by a board of 2099  
revision or the tax commissioner for the purpose of this section 2100  
shall include a box that must be checked, when a legislative 2101  
authority, mayor, or third party complainant acting on behalf of 2102  
either files an original complaint, to indicate that a 2103  
resolution authorizing the complaint was adopted in accordance 2104  
with divisions (A) (6) (b) and (7) of this section and that notice 2105  
was mailed or sent in accordance with division (A) (7) of this 2106  
section before adoption of the resolution to at least one of the 2107  
record owners of the property that is the subject of the 2108  
complaint. 2109



(b) Any third party complainant shall submit, with the 2110  
complaint, a sworn affidavit stating whether the third party 2111  
complainant is or is not acting on behalf of a legislative 2112  
authority or mayor. 2113

~~(B)~~ (B) (1) Within thirty days after the last date such 2114  
complaints may be filed, the auditor shall give notice of each 2115  
complaint in which the stated amount of overvaluation, 2116  
undervaluation, discriminatory valuation, illegal valuation, or 2117  
incorrect determination is at least seventeen thousand five 2118  
hundred dollars in taxable value to each property owner whose 2119  
property is the subject of the complaint, if the complaint was 2120  
not filed by the owner or the owner's spouse. A board of 2121  
education, subject to this division; a property owner; the 2122  
owner's spouse; a tenant of the owner, if that tenant would be 2123  
eligible to file a complaint under division (A) of this section 2124  
with respect to the property; an individual who is retained by 2125  
such an owner or tenant and who holds a designation from a 2126  
professional assessment organization, such as the institute for 2127  
professionals in taxation, the national council of property 2128  
taxation, or the international association of assessing 2129  
officers; a public accountant who holds a permit under section 2130  
4701.10 of the Revised Code, a general or residential real 2131  
estate appraiser licensed or certified under Chapter 4763. of 2132  
the Revised Code, or a real estate broker licensed under Chapter 2133  
4735. of the Revised Code, who is retained by such an owner or 2134  
tenant; or, if the owner or tenant is a firm, company, 2135  
association, partnership, limited liability company, 2136  
corporation, or trust, an officer, a salaried employee, a 2137  
partner, a member, or trustee of that owner or tenant, may file 2138  
a counter-complaint in support of or objecting to the amount of 2139  
alleged overvaluation, undervaluation, discriminatory valuation, 2140

illegal valuation, or incorrect determination stated in a 2141  
previously filed original complaint or objecting to the current 2142  
valuation. 2143

(2) A board of education may file a counter-complaint only 2144  
if the original complaint (a) was filed by the owner of the 2145  
property that is the subject of the complaint, a tenant of that 2146  
property owner, or any person acting on behalf of such owner or 2147  
tenant, and (b) states an amount of overvaluation, 2148  
undervaluation, discriminatory valuation, illegal valuation, or 2149  
incorrect determination of at least seventeen thousand five 2150  
hundred dollars in taxable value. 2151

The board shall file the counter-complaint within thirty 2152  
days after the original complaint is filed, and any other person 2153  
shall file the counter-complaint within thirty days after 2154  
receiving the notice required under this division. 2155

(3) Upon the filing of a counter-complaint, the board of 2156  
education, property owner, or tenant shall be made a party to 2157  
the action. 2158

(C) Each board of revision shall notify any complainant 2159  
and counter-complainant, and also the property owner, if the 2160  
property owner's address is known, and the complaint is filed by 2161  
one other than the property owner, not less than ten days prior 2162  
to the hearing, either by certified mail or, if the board has 2163  
record of an internet identifier of record associated with the 2164  
owner, by ordinary mail and by that internet identifier of 2165  
record of the time and place the same will be heard. The board 2166  
of revision shall hear and render its decision on an original 2167  
complaint within one hundred eighty days after the last day such 2168  
a complaint may be filed with the board under division (A) (1) of 2169  
this section or, if a counter-complaint is filed, within one 2170

hundred eighty days after such filing. If the original complaint 2171  
is filed by the legislative authority of a subdivision, the 2172  
mayor of a municipal corporation with territory in the county, 2173  
or a third party complainant, and if the board of revision has 2174  
not rendered its decision on the complaint within one year after 2175  
the date the complaint was filed, the board is without 2176  
jurisdiction to hear, and shall dismiss, the complaint. 2177

(D) The determination of any such original complaint or 2178  
counter-complaint shall relate back to the date when the lien 2179  
for taxes or recoupment charges for the current year attached or 2180  
the date as of which liability for such year was determined. 2181  
Liability for taxes and recoupment charges for such year and 2182  
each succeeding year until the complaint is finally determined 2183  
and for any penalty and interest for nonpayment thereof within 2184  
the time required by law shall be based upon the determination, 2185  
valuation, or assessment as finally determined. Each complaint 2186  
shall state the amount of overvaluation, undervaluation, 2187  
discriminatory valuation, illegal valuation, or incorrect 2188  
classification or determination upon which the complaint is 2189  
based. The treasurer shall accept any amount tendered as taxes 2190  
or recoupment charge upon property concerning which a complaint 2191  
is then pending, computed upon the claimed valuation as set 2192  
forth in the complaint. Unless dismissal is required under 2193  
division (C) of this section, if an original complaint or 2194  
counter-complaint filed for the current year is not determined 2195  
by the board within the time prescribed for such determination, 2196  
the complaint and any proceedings in relation thereto shall be 2197  
continued by the board as a valid complaint for any ensuing year 2198  
until that original complaint or counter-complaint is finally 2199  
determined by the board or upon any appeal from a decision of 2200  
the board. In such case, the original complaint and counter- 2201

complaint shall continue in effect without further filing by the 2202  
original taxpayer, the original taxpayer's assignee, or any 2203  
other person or entity authorized to file a complaint under this 2204  
section. 2205

(E) If a taxpayer files a complaint as to the 2206  
classification, valuation, assessment, or any determination 2207  
affecting the taxpayer's own property and tenders less than the 2208  
full amount of taxes or recoupment charges as finally 2209  
determined, an interest charge shall accrue as follows: 2210

(1) If the amount finally determined is less than the 2211  
amount billed but more than the amount tendered, the taxpayer 2212  
shall pay interest at the rate per annum prescribed by section 2213  
5703.47 of the Revised Code, computed from the date that the 2214  
taxes were due on the difference between the amount finally 2215  
determined and the amount tendered. This interest charge shall 2216  
be in lieu of any penalty or interest charge under section 2217  
323.121 of the Revised Code unless the taxpayer failed to file a 2218  
complaint and tender an amount as taxes or recoupment charges 2219  
within the time required by this section, in which case section 2220  
323.121 of the Revised Code applies. 2221

(2) If the amount of taxes finally determined is equal to 2222  
or greater than the amount billed and more than the amount 2223  
tendered, the taxpayer shall pay interest at the rate prescribed 2224  
by section 5703.47 of the Revised Code from the date the taxes 2225  
were due on the difference between the amount finally determined 2226  
and the amount tendered, such interest to be in lieu of any 2227  
interest charge but in addition to any penalty prescribed by 2228  
section 323.121 of the Revised Code. 2229

(F) Upon request of a complainant, the tax commissioner 2230  
shall determine the common level of assessment of real property 2231

in the county for the year stated in the request that is not 2232  
valued under section 5713.31 of the Revised Code, which common 2233  
level of assessment shall be expressed as a percentage of true 2234  
value and the common level of assessment of lands valued under 2235  
such section, which common level of assessment shall also be 2236  
expressed as a percentage of the current agricultural use value 2237  
of such lands. Such determination shall be made on the basis of 2238  
the most recent available sales ratio studies of the 2239  
commissioner and such other factual data as the commissioner 2240  
deems pertinent. 2241

(G) A complainant shall provide to the board of revision 2242  
all information or evidence within the complainant's knowledge 2243  
or possession that affects the real property that is the subject 2244  
of the complaint. A complainant who fails to provide such 2245  
information or evidence is precluded from introducing it on 2246  
appeal to the board of tax appeals or the court of common pleas, 2247  
except that the board of tax appeals or court may admit and 2248  
consider the evidence if the complainant shows good cause for 2249  
the complainant's failure to provide the information or evidence 2250  
to the board of revision. 2251

(H) In case of the pendency of any proceeding in court 2252  
based upon an alleged excessive, discriminatory, or illegal 2253  
valuation or incorrect classification or determination, the 2254  
taxpayer may tender to the treasurer an amount as taxes upon 2255  
property computed upon the claimed valuation as set forth in the 2256  
complaint to the court. The treasurer may accept the tender. If 2257  
the tender is not accepted, no penalty shall be assessed because 2258  
of the nonpayment of the full taxes assessed. 2259

(I) A legislative authority, or any person acting on 2260  
behalf of a legislative authority, may not enter into a private 2261

payment agreement with respect to any complaint filed or 2262  
contemplated under this section or section 5715.13 of the 2263  
Revised Code, and any such agreement is void and unenforceable. 2264  
As used in this division, "private payment agreement" means any 2265  
type of agreement in which a property owner, a tenant authorized 2266  
to file a complaint under division (A) of this section, or any 2267  
person acting on behalf of a property owner or such a tenant 2268  
agrees to make one or more payments to a subdivision in exchange 2269  
for the legislative authority of that subdivision, or any person 2270  
acting on behalf of that subdivision, doing any of the 2271  
following: 2272

(1) Refraining from filing a complaint or counter- 2273  
complaint under this section; 2274

(2) Dismissing a complaint or counter-complaint filed 2275  
under this section by the legislative authority ~~under this~~ 2276  
~~section~~ or any person acting behalf of the legislative authority; 2277

(3) Resolving a claim under this section by settlement 2278  
agreement. 2279

A "private payment agreement" does not include any 2280  
agreement to resolve a claim under this section pursuant to 2281  
which an agreed-upon valuation for the property that is the 2282  
subject of the claim is approved by the county auditor and 2283  
reflected on the tax list, provided that agreement does not 2284  
require any payments described in this division. 2285

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 2286  
this section, the filing threshold for tax year 2022 equals five 2287  
hundred thousand dollars. For tax year 2023 and each tax year 2288  
thereafter, the tax commissioner shall adjust the filing 2289  
threshold used in that division by completing the following 2290

calculations in September of each year:	2291
<del>(a)</del> <u>(1)</u> Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding year to the last day of December of the preceding year;	2292 2293 2294 2295 2296
<del>(b)</del> <u>(2)</u> Multiply that percentage increase by the filing threshold for the current year;	2297 2298
<del>(c)</del> <u>(3)</u> Add the resulting product to the filing threshold for the current year;	2299 2300
<del>(d)</del> <u>(4)</u> Round the resulting sum to the nearest multiple of one thousand dollars.	2301 2302
The commissioner shall certify the amount resulting from the adjustment to each county auditor not later than the first day of October each year. The certified amount applies to complaints filed for the tax year in which the amount is certified. The commissioner shall not make the adjustment for any tax year in which the amount resulting from the adjustment would be less than the filing threshold for the current tax year.	2303 2304 2305 2306 2307 2308 2309 2310
<u>(K) If a board of revision dismisses a complaint filed by a legislative authority, mayor, or person acting on behalf of either on the basis that the complaint does not comply with the requirements of divisions (A) (6) to (8) of this section, the board shall order the legislative authority, mayor, or person to pay any costs and reasonable attorney's fees incurred by the property owner in connection with the complaint.</u>	2311 2312 2313 2314 2315 2316 2317
<u>The political subdivision shall remit the costs and attorney's fees to the board of revision within sixty days after</u>	2318 2319

the board dismisses the complaint, and the board shall remit 2320  
those amounts to the property owner. If the political 2321  
subdivision fails to pay the required amount within sixty days 2322  
after the complaint was dismissed, the board shall notify the 2323  
prosecuting attorney of the county in which the property is 2324  
located, and the prosecuting attorney shall proceed to collect 2325  
the amount owed. The prosecuting attorney may recover from the 2326  
political subdivision any costs related to the collection 2327  
action. 2328

(L) Any person who knowingly makes a false statement in an 2329  
affidavit furnished under division (A) (8) (b) of this section is 2330  
guilty of falsification under division (A) (11) of section 2331  
2921.13 of the Revised Code. 2332

**Sec. 5717.01.** An appeal from a decision of a county board 2333  
of revision may be taken to the board of tax appeals within 2334  
thirty days after notice of the decision of the county board of 2335  
revision is mailed as provided in division (A) of section 2336  
5715.20 of the Revised Code. Such an appeal may be taken by the 2337  
county auditor, the tax commissioner, or any board, legislative 2338  
authority, public official, or taxpayer authorized by section 2339  
5715.19 of the Revised Code to file complaints against 2340  
valuations or assessments with the auditor, except that a 2341  
subdivision ~~that files an original complaint or counter-~~ 2342  
~~complaint under that section with respect to property the~~ 2343  
~~subdivision does not own or lease may not appeal the decision of~~ 2344  
~~the board of revision with respect to that original complaint or~~ 2345  
~~counter-complaint~~ or the legislative authority or mayor of a 2346  
subdivision may file such an appeal only if the subdivision owns 2347  
or leases the property that is the subject of the board of 2348  
revision's decision, and except that no such appeal may be taken 2349  
by a third party complainant, as defined in that section. Such 2350



appeal shall be taken by the filing of a notice of appeal, in 2351  
person or by certified mail, express mail, facsimile 2352  
transmission, electronic transmission, or by authorized delivery 2353  
service, with the board of tax appeals and with the county board 2354  
of revision. If notice of appeal is filed by certified mail, 2355  
express mail, or authorized delivery service as provided in 2356  
section 5703.056 of the Revised Code, the date of the United 2357  
States postmark placed on the sender's receipt by the postal 2358  
service or the date of receipt recorded by the authorized 2359  
delivery service shall be treated as the date of filing. If 2360  
notice of appeal is filed by facsimile transmission or 2361  
electronic transmission, the date and time the notice is 2362  
received by the board shall be the date and time reflected on a 2363  
timestamp provided by the board's electronic system, and the 2364  
appeal shall be considered filed with the board on the date 2365  
reflected on that timestamp. Any timestamp provided by another 2366  
computer system or electronic submission device shall not affect 2367  
the time and date the notice is received by the board. Upon 2368  
receipt of such notice of appeal such county board of revision 2369  
shall notify all persons thereof who were parties to the 2370  
proceeding before such county board of revision by either 2371  
certified mail or, if the board has record of an internet 2372  
identifier of record associated with such a person, by ordinary 2373  
mail and by that internet identifier of record, and shall file 2374  
proof of such notice or, in the case of ordinary mail, an 2375  
affidavit attesting that the board sent the notice with the 2376  
board of tax appeals. The county board of revision shall 2377  
thereupon certify to the board of tax appeals a transcript of 2378  
the record of the proceedings of the county board of revision 2379  
pertaining to the original complaint, and all evidence offered 2380  
in connection therewith. Such appeal may be heard by the board 2381  
of tax appeals at its offices in Columbus or in the county where 2382

the property is listed for taxation, or the board of tax appeals 2383  
may cause its examiners to conduct such hearing and to report to 2384  
it their findings for affirmation or rejection. An appeal may 2385  
proceed pursuant to section 5703.021 of the Revised Code on the 2386  
small claims docket if the appeal qualifies under that section. 2387

The board of tax appeals may order the appeal to be heard 2388  
on the record and the evidence certified to it by the county 2389  
board of revision, or it may order the hearing of additional 2390  
evidence, and it may make such investigation concerning the 2391  
appeal as it deems proper. 2392

As used in this section, "internet identifier of record" 2393  
has the same meaning as in section 9.312 of the Revised Code. 2394

**Section 2.** That existing sections 319.301, 319.302, 2395  
523.06, 1545.21, 3316.041, 3316.06, 3358.11, 3505.06, 5705.03, 2396  
5705.218, 5705.2111, 5705.221, 5705.233, 5705.261, 5705.412, 2397  
5715.19, and 5717.01 of the Revised Code are hereby repealed. 2398

**Section 3.** That section 5705.192 of the Revised Code is 2399  
hereby repealed. 2400

**Section 4.** (A) The amendment by this act of section 2401  
1545.21 of the Revised Code applies to elections held on or 2402  
after October 1, 2024. 2403

(B) As used in this division, "former section 5705.192 of 2404  
the Revised Code" means section 5705.192 of the Revised Code as 2405  
it existed before the effective date of its repeal by this act. 2406

If a taxing authority, as defined in former section 2407  
5705.192 of the Revised Code, acts under that section prior to 2408  
its repeal by this act to replace an existing levy and submit 2409  
the question to electors at an election held before October 1, 2410  
2024, then a board of elections shall proceed to submit that 2411

question in accordance with that former section, notwithstanding 2412  
the effective date of its repeal by this act. No replacement of 2413  
a tax proposed under former section 5705.192 of the Revised Code 2414  
shall be submitted to electors at an election held on or after 2415  
October 1, 2024. 2416

(C) (1) The amendment by this act of division (A) of 2417  
section 5715.19 of the Revised Code is intended to be a remedial 2418  
measure and applies to original complaints filed on or after the 2419  
effective date of this section. 2420

(2) The amendment by this act of division (B) of section 2421  
5715.19 of the Revised Code is intended to be a remedial measure 2422  
to clarify existing law and applies to tax year 2022 and after. 2423

(3) The amendment or enactment by this act of division (I) 2424  
of section 5715.19 of the Revised Code applies to agreements 2425  
entered into on or after the effective date of this section. 2426

(4) The enactment by this act of divisions (K) and (L) of 2427  
section 5715.19 of the Revised Code applies to original 2428  
complaints filed on or after the effective date of this section. 2429

(D) The amendment by this act of section 5717.01 of the 2430  
Revised Code is intended to be a remedial measure to clarify 2431  
existing law and applies to any appeal taken from a decision of 2432  
a board of revision rendered on or after July 21, 2022, except 2433  
that the amendment of that section prohibiting an appeal by a 2434  
third party complainant, as defined in section 5715.19 of the 2435  
Revised Code, applies to any appeal taken from a board of 2436  
revision decision rendered on or after the effective date of 2437  
this section. 2438