

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 496

Representative Hoops

A BILL

To amend sections 133.18, 306.32, 306.322, 319.05, 1
319.54, 321.24, 321.26, 323.156, 505.37, 505.48, 2
505.481, 511.28, 513.18, 755.181, 1545.21, 3
3311.50, 3318.01, 3318.061, 3318.45, 3381.03, 4
4503.06, 4503.066, 4503.068, 4503.0611, 5
4582.024, 4582.26, 5705.01, 5705.03, 5705.195, 6
5705.21, 5705.212, 5705.213, 5705.215, 5705.25, 7
5705.251, 5705.261, 5713.083, 5715.19, 5715.22, 8
5723.05, 5723.06, 5723.10, 5748.01, 5748.02, 9
5748.03, and 5748.04 of the Revised Code to 10
revise the law governing property taxes and 11
county auditors. 12

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

Section 1. That sections 133.18, 306.32, 306.322, 319.05, 13
319.54, 321.24, 321.26, 323.156, 505.37, 505.48, 505.481, 14
511.28, 513.18, 755.181, 1545.21, 3311.50, 3318.01, 3318.061, 15
3318.45, 3381.03, 4503.06, 4503.066, 4503.068, 4503.0611, 16
4582.024, 4582.26, 5705.01, 5705.03, 5705.195, 5705.21, 17
5705.212, 5705.213, 5705.215, 5705.25, 5705.251, 5705.261, 18
5713.083, 5715.19, 5715.22, 5723.05, 5723.06, 5723.10, 5748.01, 19
5748.02, 5748.03, and 5748.04 of the Revised Code be amended to 20

read as follows: 21

Sec. 133.18. (A) The taxing authority of a subdivision may 22
by legislation submit to the electors of the subdivision the 23
question of issuing any general obligation bonds, for one 24
purpose, that the subdivision has power or authority to issue. 25

(B) When the taxing authority of a subdivision desires or 26
is required by law to submit the question of a bond issue to the 27
electors, it shall pass legislation that does all of the 28
following: 29

(1) Declares the necessity and purpose of the bond issue; 30

(2) States the date of the authorized election at which 31
the question shall be submitted to the electors; 32

(3) States the amount, approximate date, estimated net 33
average rate of interest, and maximum number of years over which 34
the principal of the bonds may be paid; 35

(4) Declares the necessity of levying a tax outside the 36
tax limitation to pay the debt charges on the bonds and any 37
anticipatory securities. 38

The estimated net average interest rate shall be 39
determined by the taxing authority based on, among other 40
factors, then existing market conditions, and may reflect 41
adjustments for any anticipated direct payments expected to be 42
received by the taxing authority from the government of the 43
United States relating to the bonds and the effect of any 44
federal tax credits anticipated to be available to owners of all 45
or a portion of the bonds. The estimated net average rate of 46
interest, and any statutory or charter limit on interest rates 47
that may then be in effect and that is subsequently amended, 48
shall not be a limitation on the actual interest rate or rates 49

on the securities when issued. 50

(C) The taxing authority shall certify a copy of the 51
legislation passed under division (B) of this section to the 52
county auditor. The county auditor shall promptly calculate and 53
advise and, not later than ninety days before the election, 54
confirm that advice by certification to the taxing authority the 55
estimated average annual property tax levy, expressed in dollars 56
for each one hundred thousand dollars of the county auditor's 57
appraised value and in mills for each one dollar of taxable 58
value, that the county auditor estimates to be required 59
throughout the stated maturity of the bonds to pay the debt 60
charges on the bonds. In calculating the estimated average 61
annual property tax levy for this purpose, the county auditor 62
shall assume that the bonds are issued in one series bearing 63
interest and maturing in substantially equal principal amounts 64
in each year over the maximum number of years over which the 65
principal of the bonds may be paid as stated in that 66
legislation, and that the amount of the tax valuation of the 67
subdivision ~~for the current year most recently certified by the~~ 68
county auditor under division (A) of section 319.28 of the 69
Revised Code remains the same throughout the maturity of the 70
bonds. ~~If the tax valuation for the current year is not~~ 71
~~determined, the county auditor shall base the calculation on the~~ 72
~~estimated amount of the tax valuation submitted by the county~~ 73
~~auditor to the county budget commission.~~ If the subdivision is 74
located in more than one county, the county auditor shall obtain 75
the assistance of the county auditors of the other counties, and 76
those county auditors shall provide assistance, in establishing 77
the tax valuation of the subdivision for purposes of certifying 78
the estimated average annual property tax levy. 79

(D) After receiving the county auditor's advice under 80

division (C) of this section, the taxing authority by 81
legislation may determine to proceed with submitting the 82
question of the issue of securities, and shall, not later than 83
the ninetieth day before the day of the election, file the 84
following with the board of elections: 85

(1) Copies of the legislation provided for in divisions 86
(B) and (D) of this section; 87

(2) The amount of the estimated average annual property 88
tax levy, expressed in dollars for each one hundred thousand 89
dollars of the county auditor's appraised value and in mills for 90
each one dollar of taxable value, as estimated and certified to 91
the taxing authority by the county auditor. 92

(E) (1) The board of elections shall prepare the ballots 93
and make other necessary arrangements for the submission of the 94
question to the electors of the subdivision. If the subdivision 95
is located in more than one county, the board shall inform the 96
boards of elections of the other counties of the filings with 97
it, and those other boards shall if appropriate make the other 98
necessary arrangements for the election in their counties. The 99
election shall be conducted, canvassed, and certified in the 100
manner provided in Title XXXV of the Revised Code. 101

(2) The election shall be held at the regular places for 102
voting in the subdivision. If the electors of only a part of a 103
precinct are qualified to vote at the election the board of 104
elections may assign the electors in that part to an adjoining 105
precinct, including an adjoining precinct in another county if 106
the board of elections of the other county consents to and 107
approves the assignment. Each elector so assigned shall be 108
notified of that fact prior to the election by notice mailed by 109
the board of elections, in such manner as it determines, prior 110

to the election. 111

(3) The board of elections shall publish a notice of the 112
election once in a newspaper of general circulation in the 113
subdivision, no later than ten days prior to the election. The 114
notice shall state all of the following: 115

(a) The principal amount of the proposed bond issue; 116

(b) The stated purpose for which the bonds are to be 117
issued; 118

(c) The maximum number of years over which the principal 119
of the bonds may be paid; 120

(d) The estimated additional average annual property tax 121
levy, expressed in dollars for each one hundred thousand dollars 122
of the county auditor's appraised value and in mills for each 123
one dollar of taxable value, to be levied outside the tax 124
limitation, as estimated and certified to the taxing authority 125
by the county auditor; 126

(e) The first calendar year in which the tax is expected 127
to be due. 128

(F) The form of the ballot to be used at the election 129
shall be substantially either of the following, as applicable: 130

(1) "Shall bonds be issued by the _____ (name of 131
subdivision) for the purpose of _____ (purpose of the bond 132
issue) in the principal amount of \$_____ (principal amount 133
of the bond issue), to be repaid annually over a maximum period 134
of _____ (the maximum number of years over which the 135
principal of the bonds may be paid) years, and an annual levy of 136
property taxes be made outside the _____ (as applicable, 137
"ten-mill" or "___charter tax") limitation, estimated by the 138

county auditor to average over the repayment period of the bond 139
issue _____ mills for each \$1 of taxable value, which 140
amounts to \$_____ for each \$100,000 of the county auditor's 141
appraised value, commencing in _____ (first year the tax 142
will be levied), first due in calendar year _____ (first 143
calendar year in which the tax shall be due), to pay the annual 144
debt charges on the bonds, and to pay debt charges on any notes 145
issued in anticipation of those bonds? 146

147

	For the bond issue
	Against the bond issue

"

(2) In the case of an election held pursuant to 148
legislation adopted under section 3375.43 or 3375.431 of the 149
Revised Code: 150

"Shall bonds be issued for _____ (name of library) 151
for the purpose of _____ (purpose of the bond issue), in 152
the principal amount of \$_____ (amount of the bond issue) 153
by _____ (the name of the subdivision that is to issue the 154
bonds and levy the tax) as the issuer of the bonds, to be repaid 155
annually over a maximum period of _____ (the maximum number 156
of years over which the principal of the bonds may be paid) 157
years, and an annual levy of property taxes be made outside the 158
ten-mill limitation, estimated by the county auditor to average 159
over the repayment period of the bond issue _____ mills for 160
each \$1 of taxable value, which amounts to \$_____ for each 161
\$100,000 of the county auditor's appraised value, commencing in 162
_____ (first year the tax will be levied), first due in 163

calendar year _____ (first calendar year in which the tax 164
shall be due), to pay the annual debt charges on the bonds, and 165
to pay debt charges on any notes issued in anticipation of those 166
bonds? 167

168

	For the bond issue
	Against the bond issue

"

(G) The board of elections shall promptly certify the 169
results of the election to the tax commissioner, the county 170
auditor of each county in which any part of the subdivision is 171
located, and the fiscal officer of the subdivision. The 172
election, including the proceedings for and result of the 173
election, is incontestable other than in a contest filed under 174
section 3515.09 of the Revised Code in which the plaintiff 175
prevails. 176

(H) If a majority of the electors voting upon the question 177
vote for it, the taxing authority of the subdivision may proceed 178
under sections 133.21 to 133.33 of the Revised Code with the 179
issuance of the securities and with the levy and collection of a 180
property tax outside the tax limitation during the period the 181
securities are outstanding sufficient in amount to pay the debt 182
charges on the securities, including debt charges on any 183
anticipatory securities required to be paid from that tax. If 184
legislation passed under section 133.22 or 133.23 of the Revised 185
Code authorizing those securities is filed with the county 186
auditor on or before the last day of November, the amount of the 187
voted property tax levy required to pay debt charges or 188

estimated debt charges on the securities payable in the 189
following year shall if requested by the taxing authority be 190
included in the taxes levied for collection in the following 191
year under section 319.30 of the Revised Code. 192

(I) (1) If, before any securities authorized at an election 193
under this section are issued, the net indebtedness of the 194
subdivision exceeds that applicable to that subdivision or those 195
securities, then and so long as that is the case none of the 196
securities may be issued. 197

(2) No securities authorized at an election under this 198
section may be initially issued after the first day of the sixth 199
January following the election, but this period of limitation 200
shall not run for any time during which any part of the 201
permanent improvement for which the securities have been 202
authorized, or the issuing or validity of any part of the 203
securities issued or to be issued, or the related proceedings, 204
is involved or questioned before a court or a commission or 205
other tribunal, administrative agency, or board. 206

(3) Securities representing a portion of the amount 207
authorized at an election that are issued within the applicable 208
limitation on net indebtedness are valid and in no manner 209
affected by the fact that the balance of the securities 210
authorized cannot be issued by reason of the net indebtedness 211
limitation or lapse of time. 212

(4) Nothing in this division (I) shall be interpreted or 213
applied to prevent the issuance of securities in an amount to 214
fund or refund anticipatory securities lawfully issued. 215

(5) The limitations of divisions (I) (1) and (2) of this 216
section do not apply to any securities authorized at an election 217

under this section if at least ten per cent of the principal 218
amount of the securities, including anticipatory securities, 219
authorized has theretofore been issued, or if the securities are 220
to be issued for the purpose of participating in any federally 221
or state-assisted program. 222

(6) The certificate of the fiscal officer of the 223
subdivision is conclusive proof of the facts referred to in this 224
division. 225

(J) As used in this section, "the county auditor's 226
appraised value" has the same meaning as in section 5705.01 of 227
the Revised Code. 228

Sec. 306.32. Any county, or any two or more counties, 229
municipal corporations, or townships, or any combination of 230
these, may create a regional transit authority by the adoption 231
of a resolution or ordinance by the board of county 232
commissioners of each county, the legislative authority of each 233
municipal corporation, and the board of township trustees of 234
each township which is to create or to join in the creation of 235
the regional transit authority. The resolution or ordinance 236
shall state: 237

(A) The necessity for the creation of a regional transit 238
authority; 239

(B) The counties, municipal corporations, or townships 240
which are to create or to join in the creation of the regional 241
transit authority; 242

(C) The official name by which the regional transit 243
authority shall be known; 244

(D) The place in which the principal office of the 245
regional transit authority will be located or the manner in 246

which it may be selected; 247

(E) The number, term, and compensation, or method for 248
establishing compensation, of the members of the board of 249
trustees of the regional transit authority. Compensation shall 250
not exceed fifty dollars for each board and committee meeting 251
attended by a member, except that if compensation is provided 252
annually it shall not exceed six thousand dollars for the 253
president of the board or four thousand eight hundred dollars 254
for each other board member. 255

(F) The manner in which vacancies on the board of trustees 256
of the regional transit authority shall be filled; 257

(G) The manner and to what extent the expenses of the 258
regional transit authority shall be apportioned among the 259
counties, municipal corporations, and townships creating it; 260

(H) The purposes, including the kinds of transit 261
facilities, for which the regional transit authority is 262
organized. 263

The regional transit authority provided for in the 264
resolution or ordinance shall be deemed to be created upon the 265
adoption of the resolution or ordinance by the board of county 266
commissioners of each county, the legislative authority of each 267
municipal corporation, and the board of township trustees of 268
each township enumerated in the resolution or ordinance. 269

The resolution or ordinance creating a regional transit 270
authority may be amended to include additional counties, 271
municipal corporations, or townships or for any other purpose, 272
by the adoption of the amendment by the board of county 273
commissioners of each county, the legislative authority of each 274
municipal corporation, and the board of township trustees of 275

each township which has created or joined or proposes to join 276
the regional transit authority. 277

After each county, municipal corporation, and township 278
which has created or joined or proposes to join the regional 279
transit authority has adopted its resolution or ordinance 280
approving inclusion of additional counties, municipal 281
corporations, or townships in the regional transit authority, a 282
copy of each resolution or ordinance shall be filed with the 283
clerk of the board of the county commissioners of each county, 284
the clerk of the legislative authority of each municipal 285
corporation, and the fiscal officer of the board of trustees of 286
each township proposed to be included in the regional transit 287
authority. The inclusion is effective when all such filing has 288
been completed, unless the regional transit authority to which 289
territory is to be added has authority to levy an ad valorem tax 290
on property, or a sales tax, within its territorial boundaries, 291
in which event the inclusion shall become effective on the 292
sixtieth day after the last such filing is accomplished, unless, 293
prior to the expiration of the sixty-day period, qualified 294
electors residing in the area proposed to be added to the 295
regional transit authority, equal in number to at least ten per 296
cent of the qualified electors from the area who voted for 297
governor at the last gubernatorial election, file a petition of 298
referendum against the inclusion. Any petition of referendum 299
filed under this section shall be filed at the office of the 300
secretary of the board of trustees of the regional transit 301
authority. The person presenting the petition shall be given a 302
receipt containing on it the time of the day, the date, and the 303
purpose of the petition. The secretary of the board of trustees 304
of the regional transit authority shall cause the appropriate 305
board or boards of elections to check the sufficiency of 306

signatures on any petition of referendum filed under this 307
section and, if found to be sufficient, shall present the 308
petition to the board of trustees at a meeting of said board 309
which occurs not later than thirty days following the filing of 310
said petition. Upon presentation to the board of trustees of a 311
petition of referendum against the proposed inclusion, the board 312
of trustees shall promptly certify the proposal to the board or 313
boards of elections for the purpose of having the proposal 314
placed on the ballot at the next general or primary election 315
which occurs not less than ninety days after the date of the 316
meeting of said board, or at a special election, the date of 317
which shall be specified in the certification, which date shall 318
be not less than ninety days after the date of such meeting of 319
the board. Signatures on a petition of referendum may be 320
withdrawn up to and including the meeting of the board of 321
trustees certifying the proposal to the appropriate board or 322
boards of elections. If territory of more than one county, 323
municipal corporation, or township is to be added to the 324
regional transit authority, the electors of the territories of 325
the counties, municipal corporations, or townships which are to 326
be added shall vote as a district, and the majority affirmative 327
vote shall be determined by the vote cast in the district as a 328
whole. 329

If the proposal would extend the levy of an existing 330
property tax to the territory to be added to the regional 331
transit authority, the board of trustees of the regional transit 332
authority and the county auditor shall proceed in the same 333
manner as required for a tax levy under section 5705.03 of the 334
Revised Code, except that the levy's annual collections shall be 335
estimated assuming that the additional territory has been added 336
to the regional transit authority. 337

Upon certification of a proposal to the appropriate board 338
or boards of elections pursuant to this section, the board or 339
boards of election shall make the necessary arrangements for the 340
submission of the question to the electors of the territory to 341
be added to the regional transit authority qualified to vote on 342
the question, and the election shall be held, canvassed, and 343
certified in the manner provided for the submission of tax 344
levies under section 5705.191 of the Revised Code, except that 345
the question appearing on the ballot shall read: 346

"Shall the territory within the _____ 347
(Name or names of political subdivisions to be joined) be added 348
to _____ (Name) regional transit 349
authority?" and shall a(n) _____ (here insert type of tax 350
or taxes) at a rate not to exceed _____ (here insert maximum tax 351
rate or rates) be levied for all transit purposes?" 352

If the tax is a tax on property, the ballot shall express 353
the levy's estimated annual collections, and the rate shall be 354
expressed numerically in mills for each one dollar of taxable 355
value and the ~~estimated~~ effective rate shall be expressed 356
numerically in dollars for each one hundred thousand dollars of 357
the county auditor's appraised value. 358

If the question is approved by at least a majority of the 359
electors voting on the question, the joinder is immediately 360
effective, and the regional transit authority may extend the 361
levy of the tax against all the taxable property within the 362
territory which has been added. If the question is approved at a 363
general election or at a special election occurring prior to the 364
general election but after the fifteenth day of July, the 365
regional transit authority may amend its budget and resolution 366
adopted pursuant to section 5705.34 of the Revised Code, and the 367

levy shall be placed on the current tax list and duplicate and 368
collected as other taxes are collected from all taxable property 369
within the territorial boundaries of the regional transit 370
authority, including the territory within each political 371
subdivision added as a result of the election. 372

The territorial boundaries of a regional transit authority 373
shall be coextensive with the territorial boundaries of the 374
counties, municipal corporations, and townships included within 375
the regional transit authority, provided that the same area may 376
be included in more than one regional transit authority so long 377
as the regional transit authorities are not organized for 378
purposes as provided for in the resolutions or ordinances 379
creating the same, and any amendments to them, relating to the 380
same kinds of transit facilities; and provided further, that if 381
a regional transit authority includes only a portion of an 382
entire county, a regional transit authority for the same 383
purposes may be created in the remaining portion of the same 384
county by resolution of the board of county commissioners acting 385
alone or in conjunction with municipal corporations and 386
townships as provided in this section. 387

No regional transit authority shall be organized after 388
January 1, 1975, to include any area already included in a 389
regional transit authority, except that any regional transit 390
authority organized after June 29, 1974, and having territorial 391
boundaries entirely within a single county shall, upon adoption 392
by the board of county commissioners of the county of a 393
resolution creating a regional transit authority including 394
within its territorial jurisdiction the existing regional 395
transit authority and for purposes including the purposes for 396
which the existing regional transit authority was created, be 397
dissolved and its territory included in such new regional 398

transit authority. Any resolution creating such a new regional 399
transit authority shall make adequate provision for satisfaction 400
of the obligations of the dissolved regional transit authority. 401

As used in this section, "the county auditor's appraised 402
value" and "~~estimated~~ effective rate" have the same meanings as 403
in section 5705.01 of the Revised Code. 404

Sec. 306.322. (A) As used in this section: 405

(1) "Political subdivision" means a county, a municipal 406
corporation, or a township. 407

(2) "Governing body" means a board of county commissioners 408
of a county, a legislative authority of a municipal corporation, 409
or a board of trustees of a township. 410

(B) For any regional transit authority that levies a 411
property tax and that includes in its membership political 412
subdivisions that are located in a county having a population of 413
at least four hundred thousand according to the most recent 414
federal census, the procedures of this section apply until 415
December 31, 2022, and are in addition to and an alternative to 416
those established in sections 306.32, 306.321, and 306.54 of the 417
Revised Code for joining to the regional transit authority 418
additional political subdivisions. 419

(C) Any political subdivision may adopt a resolution or 420
ordinance proposing to join a regional transit authority 421
described in division (B) of this section. In its resolution or 422
ordinance, the political subdivision may propose joining the 423
regional transit authority for a limited period of three years 424
or without a time limit. 425

(D) The political subdivision proposing to join the 426
regional transit authority shall submit a copy of its resolution 427

or ordinance to the governing body of each political subdivision 428
comprising the regional transit authority. Within thirty days of 429
receiving the resolution or ordinance for inclusion in the 430
regional transit authority, the governing body of each political 431
subdivision shall consider the question of whether to include 432
the additional political subdivision in the regional transit 433
authority, shall adopt a resolution or ordinance approving or 434
rejecting the inclusion of the additional political subdivision, 435
and shall present its resolution or ordinance to the board of 436
trustees of the regional transit authority. 437

If the board of trustees of the regional transit authority 438
proposes to extend the levy of an existing property tax to the 439
territory to be added to the regional transit authority, the 440
board and the county auditor shall proceed in the same manner as 441
required for a tax levy under section 5705.03 of the Revised 442
Code, except that the levy's annual collections shall be 443
estimated assuming that the additional territory has been added 444
to the regional transit authority. 445

(E) If a majority of the political subdivisions comprising 446
the regional transit authority approve the inclusion of the 447
additional political subdivision under division (D) of this 448
section, the board of trustees of the regional transit authority 449
may proceed as provided in division (K) of this section or as 450
provided in divisions (F) to (J) of this section, as applicable. 451

(F) Not later than the tenth day following the day on 452
which the last ordinance or resolution is presented under 453
division (D) of this section, the board of trustees of the 454
regional transit authority shall notify the political 455
subdivision proposing to join the regional transit authority 456
that it may certify the proposal to the board of elections for 457

the purpose of having the proposal placed on the ballot at the 458
next general election or at a special election conducted on the 459
day of the next primary election that occurs not less than 460
ninety days after the resolution or ordinance is certified to 461
the board of elections. 462

(G) Upon certification of a proposal to the board of 463
elections pursuant to division (F) of this section, the board of 464
elections shall make the necessary arrangements for the 465
submission of the question to the electors of the territory to 466
be included in the regional transit authority qualified to vote 467
on the question, and the election shall be held, canvassed, and 468
certified in the same manner as regular elections for the 469
election of officers of the political subdivision proposing to 470
join the regional transit authority, except that, if the 471
resolution proposed the inclusion without a time limitation the 472
question appearing on the ballot shall read: 473

"Shall the territory within the _____ 474
(Name or names of political subdivisions to be joined) be added 475
to _____ (Name) regional transit 476
authority and shall a(n) _____ (here insert type of tax or 477
taxes) at a rate of taxation not to exceed _____ (here insert 478
maximum tax rate or rates) be levied for all transit purposes?" 479

If the resolution proposed the inclusion with a three-year 480
time limitation, the question appearing on the ballot shall 481
read: 482

"Shall the territory within the _____ 483
(Name or names of political subdivisions to be joined) be added 484
to _____ (Name) regional transit 485
authority for three years and shall a(n) _____ (here insert 486
type of tax or taxes) at a rate of taxation not to exceed _____ 487

(here insert maximum tax rate or rates) be levied for all 488
transit purposes for three years?" 489

In either case, if the tax is a tax on property, the 490
ballot shall express the levy's estimated annual collections, 491
and the rate shall be expressed numerically in mills for each 492
one dollar of taxable value and the ~~estimated~~-effective rate 493
shall be expressed numerically in dollars for each one hundred 494
thousand dollars of the county auditor's appraised value. 495

(H) If the question is approved by at least a majority of 496
the electors voting on the question, the addition of the new 497
territory is effective six months from the date of the 498
certification of its passage, and the regional transit authority 499
may extend the levy of the tax against all the taxable property 500
within the territory that was added. If the question is approved 501
at a general election or at a special election occurring prior 502
to the general election but after the fifteenth day of July, the 503
regional transit authority may amend its budget and resolution 504
adopted pursuant to section 5705.34 of the Revised Code, and the 505
levy shall be placed on the current tax list and duplicate and 506
collected as other taxes are collected from all taxable property 507
within the territorial boundaries of the regional transit 508
authority, including the territory within the political 509
subdivision added as a result of the election. If the budget of 510
the regional transit authority is amended pursuant to this 511
paragraph, the county auditor shall prepare and deliver an 512
amended certificate of estimated resources to reflect the change 513
in anticipated revenues of the regional transit authority. 514

(I) If the question is approved by at least a majority of 515
the electors voting on the question, the board of trustees of 516
the regional transit authority immediately shall amend the 517

resolution or ordinance creating the regional transit authority 518
to include the additional political subdivision. 519

(J) If the question approved by a majority of the electors 520
voting on the question added the political subdivision for three 521
years, the territory of the additional political subdivision in 522
the regional transit authority shall be removed from the 523
territory of the regional transit authority three years after 524
the date the territory was added, as determined in the effective 525
date of the election, and shall no longer be a part of that 526
authority without any further action by either the political 527
subdivisions that were included in the authority prior to 528
submitting the question to the electors or of the political 529
subdivision added to the authority as a result of the election. 530
The regional transit authority reduced to its territory as it 531
existed prior to the inclusion of the additional political 532
subdivision shall be entitled to levy and collect any property 533
taxes that it was authorized to levy and collect prior to the 534
enlargement of its territory and for which authorization has not 535
expired, as if the enlargement had not occurred. 536

(K) (1) If a majority of the political subdivisions 537
comprising the regional transit authority approve the inclusion 538
of the additional political subdivision without a time limit 539
under division (D) of this section, the board of trustees of the 540
regional transit authority may adopt a resolution to submit to 541
the electors of the regional transit authority, as it would be 542
enlarged by the inclusion, the question of including the 543
political subdivision in the regional transit authority, of 544
levying a tax under sections 5739.023 and 5741.022 of the 545
Revised Code throughout the territorial boundaries of the 546
regional transit authority as so enlarged, and of repealing the 547
property tax levied by the regional transit authority under 548

section 306.49 of the Revised Code. 549

The resolution shall state all of the following: 550

(a) The date on which the political subdivision is to be 551
included in the regional transit authority; 552

(b) The rate of the tax to be levied under sections 553
5739.023 and 5741.022 of the Revised Code, the number of years 554
it is to be levied or that it is to be levied for a continuing 555
period of time, and the date on which it shall first be levied, 556
all as provided under section 5739.023 of the Revised Code; 557

(c) The last tax year that the property tax is to be 558
levied under section 306.49 of the Revised Code. 559

(2) Except as otherwise provided in division (K) (5) of 560
this section, the political subdivision shall not be joined to 561
the regional transit authority before the first day sales and 562
use tax is levied by the regional transit authority under 563
sections 5739.023 and 5741.022 of the Revised Code. Sales and 564
use tax shall not be levied under those sections on or before 565
the last day of the last tax year the regional transit authority 566
levies property tax under section 306.49 of the Revised Code. 567

(3) The board of trustees of the regional transit 568
authority shall certify the resolution to the board of elections 569
for the purpose of having the proposal placed on the ballot at 570
the next general election or at a special election conducted on 571
the day of the next primary election that occurs not less than 572
ninety days after the resolution is certified to the board of 573
elections. The election shall be held, canvassed, and certified, 574
as provided in section 306.70 of the Revised Code, except that 575
the question appearing on the ballot shall read: 576

"Shall the territory within the _____ (Name or 577

names of political subdivisions to be joined) be added to 578
_____ (Name) regional transit authority, shall sales 579
and use tax at a rate not exceeding _____ (Insert tax rate) 580
be levied for all transit purposes throughout the territory of 581
the regional transit authority, and shall the existing property 582
tax levied for transit purposes be repealed?" 583

(4) If the question is approved, the sales and use tax may 584
be levied and collected as is otherwise provided under sections 585
5739.023 and 5741.022 of the Revised Code on and after the date 586
stated in the resolution. 587

(5) The board of trustees shall appropriate from the first 588
moneys received from the sales and use tax in each year the full 589
amount required in order to pay the principal of and interest on 590
any notes of the regional transit authority issued pursuant to 591
section 306.49 of the Revised Code in anticipation of the 592
collection of the property tax. The board of trustees shall not 593
thereafter levy and collect the property tax unless and to the 594
extent that the levy and collection is necessary to pay the 595
principal of and interest on notes issued in anticipation of the 596
property tax in order to avoid impairing the obligation of the 597
contract between the regional transit authority and the note 598
holders. Such property tax shall be levied only in the territory 599
of the authority as it existed before the political subdivision 600
was joined to the authority. 601

(6) If the question is approved after the fifteenth day of 602
July in any calendar year, the regional transit authority may 603
amend its budget for the current and next fiscal year, and any 604
resolution adopted pursuant to section 5705.34 of the Revised 605
Code, to reflect the imposition of the sales and use tax, and 606
shall amend its budget for the next fiscal year, and any 607

resolution adopted pursuant to section 5705.34 of the Revised 608
Code, to comply with division (K) (5) of this section. If the 609
budget of the regional transit authority is amended pursuant to 610
this division, the county auditor shall prepare and deliver an 611
amended certificate of estimated resources to reflect the change 612
in anticipated revenues of the regional transit authority. 613

(7) If the question is approved, the board of trustees of 614
the regional transit authority immediately shall amend the 615
resolution or ordinance creating the regional transit authority 616
to include the additional political subdivision. 617

(L) As used in this section, "the county auditor's 618
appraised value" and "~~estimated~~ effective rate" have the same 619
meanings as in section 5705.01 of the Revised Code. 620

Sec. 319.05. The county auditor may appoint one or more 621
deputies to aid ~~him~~ the auditor in the performance of ~~his~~ 622
official duties. The auditor and ~~his~~ the auditor's sureties 623
shall be liable for the acts and conduct of such deputies. ~~When~~ 624
~~an auditor appoints or removes a deputy, such auditor shall make~~ 625
~~a record of such appointment or removal in his office and file a~~ 626
~~certificate of appointment or removal with the county treasurer,~~ 627
~~who shall record and preserve it.~~ 628

Sec. 319.54. (A) On all moneys collected by the county 629
treasurer on any tax duplicate of the county, other than estate 630
tax duplicates, on all property tax relief reimbursements paid 631
to the county under sections 323.156 and 4503.068 and divisions 632
(F) and (I) of section 321.24 of the Revised Code, and on all 633
moneys received as advance payments of personal property and 634
classified property taxes, the county auditor, on settlement 635
with the treasurer and tax commissioner, on or before the date 636
prescribed by law for such settlement or any lawful extension of 637

such date, shall be allowed as compensation for the county 638
auditor's services the following percentages: 639

(1) On the first one hundred thousand dollars, two and 640
one-half per cent; 641

(2) On the next two million dollars, eight thousand three 642
hundred eighteen ten-thousandths of one per cent; 643

(3) On the next two million dollars, six thousand six 644
hundred fifty-five ten-thousandths of one per cent; 645

(4) On all further sums, one thousand six hundred sixty- 646
three ten-thousandths of one per cent. 647

If any settlement is not made on or before the date 648
prescribed by law for such settlement or any lawful extension of 649
such date, the aggregate compensation allowed to the auditor 650
shall be reduced one per cent for each day such settlement is 651
delayed after the prescribed date. No penalty shall apply if the 652
auditor and treasurer grant all requests for advances up to 653
ninety per cent of the settlement pursuant to section 321.34 of 654
the Revised Code. The compensation allowed in accordance with 655
this section on settlements made before the dates prescribed by 656
law, or the reduced compensation allowed in accordance with this 657
section on settlements made after the date prescribed by law or 658
any lawful extension of such date, shall be apportioned ratably 659
by the auditor and deducted from the shares or portions of the 660
revenue payable to the state as well as to the county, 661
townships, municipal corporations, and school districts. 662

(B) For the purpose of reimbursing county auditors for the 663
expenses associated with the increased number of applications 664
for reductions in real property taxes under sections 323.152 and 665
4503.065 of the Revised Code that result from the amendment of 666

those sections by Am. Sub. H.B. 119 of the 127th general 667
assembly, there shall be paid from the state's general revenue 668
fund to the county treasury, to the credit of the real estate 669
assessment fund created by section 325.31 of the Revised Code, 670
an amount equal to one per cent of the total annual amount of 671
property tax relief reimbursement paid to that county under 672
sections 323.156 and 4503.068 of the Revised Code for the 673
preceding tax year. Payments made under this division shall be 674
made at the same times and in the same manner as payments made 675
under section 323.156 of the Revised Code. 676

(C) From all moneys collected by the county treasurer on 677
any tax duplicate of the county, other than estate tax 678
duplicates, on all property tax relief reimbursements paid to 679
the county under sections 323.156 and 4503.068 and divisions (F) 680
and (I) of section 321.24 of the Revised Code, and on all moneys 681
received as advance payments of personal property and classified 682
property taxes, there shall be paid into the county treasury to 683
the credit of the real estate assessment fund created by section 684
325.31 of the Revised Code, an amount to be determined by the 685
county auditor, which shall not exceed the percentages 686
prescribed in divisions (C)(1) and (2) of this section. 687

(1) For payments made after June 30, 2007, and before 688
2011, the following percentages: 689

(a) On the first five hundred thousand dollars, four per 690
cent; 691

(b) On the next five million dollars, two per cent; 692

(c) On the next five million dollars, one per cent; 693

(d) On all further sums not exceeding one hundred fifty 694
million dollars, three-quarters of one per cent; 695

(e) On amounts exceeding one hundred fifty million 696
dollars, five hundred eighty-five thousandths of one per cent. 697

(2) For payments made in or after 2011, the following 698
percentages: 699

(a) On the first five hundred thousand dollars, four per 700
cent; 701

(b) On the next ten million dollars, two per cent; 702

(c) On amounts exceeding ten million five hundred thousand 703
dollars, three-fourths of one per cent. 704

Such compensation shall be apportioned ratably by the 705
auditor and deducted from the shares or portions of the revenue 706
payable to the state as well as to the county, townships, 707
municipal corporations, and school districts. 708

(D) Each county auditor shall receive four per cent of the 709
amount of tax collected and paid into the county treasury, on 710
property omitted and placed by the county auditor on the tax 711
duplicate. 712

(E) On all estate tax moneys collected by the county 713
treasurer, the county auditor, on settlement annually with the 714
tax commissioner, shall be allowed, as compensation for the 715
auditor's services under Chapter 5731. of the Revised Code, two 716
per cent of the amount collected and reported that year in 717
excess of refunds distributed, for the use of the general fund 718
of the county. 719

(F) On all cigarette license moneys collected by the 720
county treasurer, the county auditor, on settlement semiannually 721
with the treasurer, shall be allowed as compensation for the 722
auditor's services in the issuing of such licenses one-half of 723

one per cent of such moneys, to be apportioned ratably and 724
deducted from the shares of the revenue payable to the county 725
and subdivisions, for the use of the general fund of the county. 726

(G) The county auditor shall charge and receive fees as 727
follows: 728

(1) For deeds of land sold for taxes to be paid by the 729
purchaser, five dollars; 730

(2) For the transfer or entry of land, lot, or part of 731
lot, or the transfer or entry on or after January 1, 2000, of a 732
used manufactured home or mobile home as defined in section 733
5739.0210 of the Revised Code, fifty cents for each transfer or 734
entry, to be paid by the person requiring it; 735

(3) For receiving statements of value and administering 736
section 319.202 of the Revised Code, one dollar, or ten cents 737
for each one hundred dollars or fraction of one hundred dollars, 738
whichever is greater, of the value of the real property 739
transferred or, for sales occurring on or after January 1, 2000, 740
the value of the used manufactured home or used mobile home, as 741
defined in section 5739.0210 of the Revised Code, transferred, 742
except no fee shall be charged when the transfer is made: 743

(a) To or from the United States, this state, or any 744
instrumentality, agency, or political subdivision of the United 745
States or this state; 746

(b) Solely in order to provide or release security for a 747
debt or obligation; 748

(c) To confirm or correct a deed previously executed and 749
recorded or when a current owner on any record made available to 750
the general public on the internet or a publicly accessible 751
database and the general tax list of real and public utility 752

property and the general duplicate of real and public utility 753
property is a peace officer, parole officer, prosecuting 754
attorney, assistant prosecuting attorney, correctional employee, 755
youth services employee, firefighter, EMT, or investigator of 756
the bureau of criminal identification and investigation and is 757
changing the current owner name listed on any record made 758
available to the general public on the internet or a publicly 759
accessible database and the general tax list of real and public 760
utility property and the general duplicate of real and public 761
utility property to the initials of the current owner as 762
prescribed in division (B)(1) of section 319.28 of the Revised 763
Code; 764

(d) To evidence a gift, in trust or otherwise and whether 765
revocable or irrevocable, between husband and wife, or parent 766
and child or the spouse of either; 767

(e) On sale for delinquent taxes or assessments; 768

(f) Pursuant to court order, to the extent that such 769
transfer is not the result of a sale effected or completed 770
pursuant to such order; 771

(g) Pursuant to a reorganization of corporations or 772
unincorporated associations or pursuant to the dissolution of a 773
corporation, to the extent that the corporation conveys the 774
property to a stockholder as a distribution in kind of the 775
corporation's assets in exchange for the stockholder's shares in 776
the dissolved corporation; 777

(h) By a subsidiary corporation to its parent corporation 778
for no consideration, nominal consideration, or in sole 779
consideration of the cancellation or surrender of the 780
subsidiary's stock; 781

(i) By lease, whether or not it extends to mineral or 782
mineral rights, unless the lease is for a term of years 783
renewable forever; 784

(j) When the value of the real property or the 785
manufactured or mobile home or the value of the interest that is 786
conveyed does not exceed one hundred dollars; 787

(k) Of an occupied residential property, including a 788
manufactured or mobile home, being transferred to the builder of 789
a new residence or to the dealer of a new manufactured or mobile 790
home when the former residence is traded as part of the 791
consideration for the new residence or new manufactured or 792
mobile home; 793

(l) To a grantee other than a dealer in real property or 794
in manufactured or mobile homes, solely for the purpose of, and 795
as a step in, the prompt sale of the real property or 796
manufactured or mobile home to others; 797

(m) To or from a person when no money or other valuable 798
and tangible consideration readily convertible into money is 799
paid or to be paid for the real estate or manufactured or mobile 800
home and the transaction is not a gift; 801

(n) Pursuant to division (B) of section 317.22 of the 802
Revised Code, or section 2113.61 of the Revised Code, between 803
spouses or to a surviving spouse pursuant to section 5302.17 of 804
the Revised Code as it existed prior to April 4, 1985, between 805
persons pursuant to section 5302.17 or 5302.18 of the Revised 806
Code on or after April 4, 1985, to a person who is a surviving, 807
survivorship tenant pursuant to section 5302.17 of the Revised 808
Code on or after April 4, 1985, or pursuant to section 5309.45 809
of the Revised Code; 810

(o) To a trustee acting on behalf of minor children of the 811
deceased; 812

(p) Of an easement or right-of-way when the value of the 813
interest conveyed does not exceed one thousand dollars; 814

(q) Of property sold to a surviving spouse pursuant to 815
section 2106.16 of the Revised Code; 816

(r) To or from an organization exempt from federal income 817
taxation under section 501(c)(3) of the "Internal Revenue Code 818
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided 819
such transfer is without consideration and is in furtherance of 820
the charitable or public purposes of such organization; 821

(s) Among the heirs at law or devisees, including a 822
surviving spouse, of a common decedent, when no consideration in 823
money is paid or to be paid for the real property or 824
manufactured or mobile home; 825

(t) To a trustee of a trust, when the grantor of the trust 826
has reserved an unlimited power to revoke the trust; 827

(u) To the grantor of a trust by a trustee of the trust, 828
when the transfer is made to the grantor pursuant to the 829
exercise of the grantor's power to revoke the trust or to 830
withdraw trust assets; 831

(v) To the beneficiaries of a trust if the fee was paid on 832
the transfer from the grantor of the trust to the trustee or if 833
the transfer is made pursuant to trust provisions which became 834
irrevocable at the death of the grantor; 835

(w) To a corporation for incorporation into a sports 836
facility constructed pursuant to section 307.696 of the Revised 837
Code; 838

(x) Between persons pursuant to section 5302.18 of the 839
Revised Code; 840

(y) From a county land reutilization corporation organized 841
under Chapter 1724. of the Revised Code, or its wholly owned 842
subsidiary, to a third party. 843

(4) For the cost of publishing the delinquent manufactured 844
home tax list, the delinquent tax list, and the delinquent 845
vacant land tax list, a flat fee, as determined by the county 846
auditor, to be charged to the owner of a home on the delinquent 847
manufactured home tax list or the property owner of land on the 848
delinquent tax list or the delinquent vacant land tax list. 849

The auditor shall compute and collect the fee. The auditor 850
shall maintain a numbered receipt system, as prescribed by the 851
tax commissioner, and use such receipt system to provide a 852
receipt to each person paying a fee. The auditor shall deposit 853
the receipts of the fees on conveyances in the county treasury 854
daily to the credit of the general fund of the county, except 855
that fees charged and received under division (G) (3) of this 856
section for a transfer of real property to a county land 857
reutilization corporation shall be credited to the county land 858
reutilization corporation fund established under section 321.263 859
of the Revised Code. 860

The real property transfer fee provided for in division 861
(G) (3) of this section shall be applicable to any conveyance of 862
real property presented to the auditor on or after January 1, 863
1968, regardless of its time of execution or delivery. 864

The transfer fee for a used manufactured home or used 865
mobile home shall be computed by and paid to the county auditor 866
of the county in which the home is located immediately prior to 867

the transfer. 868

Sec. 321.24. (A) On or before the fifteenth day of 869
February, in each year, the county treasurer shall settle with 870
the county auditor for all taxes and assessments that the 871
treasurer has collected on the general duplicate of real and 872
public utility property at the time of making the settlement. If 873
the county treasurer has made or will make advance payments to 874
the several taxing districts of current year unpaid taxes under 875
section 321.341 of the Revised Code before collecting them, the 876
county treasurer shall take the advance payments into account 877
for purposes of the settlement with the county auditor under 878
this division. 879

(B) On or before the thirtieth day of June, in each year, 880
the treasurer shall settle with the auditor for all advance 881
payments of general personal and classified property taxes that 882
the treasurer has received at the time of making the settlement. 883

(C) On or before the tenth day of August, in each year, 884
the treasurer shall settle with the auditor for all taxes and 885
assessments that the treasurer has collected on the general 886
duplicates of real and public utility property at the time of 887
making such settlement, not included in the preceding February 888
settlement. If the county treasurer has made or will make 889
advance payments to the several taxing districts of the current 890
year delinquent taxes under section 321.341 of the Revised Code 891
before collecting them, the county treasurer shall take the 892
advance payments into account for purposes of the settlement 893
with the county auditor under this division. 894

(D) On or before the thirty-first day of October, in each 895
year, the treasurer shall settle with the auditor for all taxes 896
that the treasurer has collected on the general personal and 897

classified property duplicates, and for all advance payments of 898
general personal and classified property taxes, not included in 899
the preceding June settlement, that the treasurer has received 900
at the time of making such settlement. 901

(E) In the event the time for the payment of taxes is 902
extended, pursuant to section 323.17 of the Revised Code, the 903
date on or before which settlement for the taxes so extended 904
must be made, as herein prescribed, shall be deemed to be 905
extended for a like period of time. At each such settlement, the 906
auditor shall allow to the treasurer, on the moneys received or 907
collected and accounted for by the treasurer, the treasurer's 908
fees, at the rate or percentage allowed by law, at a full 909
settlement of the treasurer. 910

(F) Within thirty days after the day of each settlement of 911
taxes required under divisions (A) and (C) of this section, the 912
treasurer shall certify to the tax commissioner any adjustments 913
that have been made to the amount certified previously pursuant 914
to section 319.302 of the Revised Code and that the settlement 915
has been completed. Upon receipt of such certification, the 916
commissioner shall provide for payment to the county treasurer 917
from the general revenue fund of an amount equal to one-half of 918
the amount certified by the treasurer in the preceding tax year 919
under section 319.302 of the Revised Code, less the sum of (1) 920
one-half of the amount computed for all taxing districts in that 921
county for the current fiscal year under section 5703.80 of the 922
Revised Code for crediting to the property tax administration 923
fund and (2) any reduction required by the commissioner under 924
division (D) of section 718.83 of the Revised Code. Such payment 925
shall be credited upon receipt to the county's undivided income 926
tax fund, and the county auditor shall transfer to the county 927
~~general fund from the amount thereof the total amount of all~~ 928

~~fees and charges which the auditor and treasurer would have been~~ 929
~~authorized to receive had such section not been in effect and~~ 930
~~that amount had been levied and collected as taxes.~~ The county 931
auditor shall distribute the amount ~~remaining~~ among the various 932
taxing districts in the county as if it had been levied, 933
collected, and settled as real property taxes. The amount 934
distributed to each taxing district shall be reduced by the 935
total of the amounts computed for the district under section 936
5703.80 of the Revised Code, but the reduction shall not exceed 937
the amount that otherwise would be distributed to the taxing 938
district under this division. The amount distributed to a taxing 939
district shall account for any reduction required by the 940
commissioner under division (D) of section 718.83 of the Revised 941
Code. The tax commissioner shall make available to taxing 942
districts such information as is sufficient for a taxing 943
district to be able to determine the amount of the reduction in 944
its distribution under this section. 945

(G) (1) Within thirty days after the day of the settlement 946
required in division (D) of this section, the county treasurer 947
shall notify the tax commissioner that the settlement has been 948
completed. Upon receipt of that notification, the commissioner 949
shall provide for payment to the county treasurer from the 950
general revenue fund of an amount equal to the amount certified 951
under former section 319.311 of the Revised Code and paid in the 952
state's fiscal year 2003 multiplied by the percentage specified 953
in division (G) (2) of this section. The payment shall be 954
credited upon receipt to the county's undivided income tax fund, 955
and the county auditor shall distribute the amount thereof among 956
the various taxing districts of the county as if it had been 957
levied, collected, and settled as personal property taxes. The 958
amount received by a taxing district under this division shall 959

be apportioned among its funds in the same proportion as the 960
current year's personal property taxes are apportioned. 961

(2) Payments required under division (G)(1) of this 962
section shall be made at the following percentages of the amount 963
certified under former section 319.311 of the Revised Code and 964
paid under division (G)(1) of this section in the state's fiscal 965
year 2003: 966

(a) In fiscal year 2004, ninety per cent; 967

(b) In fiscal year 2005, eighty per cent; 968

(c) In fiscal year 2006, sixty-four per cent; 969

(d) In fiscal year 2007, forty per cent; 970

(e) In fiscal year 2008, thirty-two per cent; 971

(f) In fiscal year 2009, sixteen per cent. 972

After fiscal year 2009, no payments shall be made under 973
division (G)(1) of this section. 974

(H)(1) On or before the fifteenth day of April each year, 975
the county treasurer shall settle with the county auditor for 976
all manufactured home taxes that the county treasurer has 977
collected on the manufactured home tax duplicate at the time of 978
making the settlement. 979

(2) On or before the fifteenth day of September each year, 980
the county treasurer shall settle with the county auditor for 981
all remaining manufactured home taxes that the county treasurer 982
has collected on the manufactured home tax duplicate at the time 983
of making the settlement. 984

(3) If the time for payment of such taxes is extended 985
under section 4503.06 of the Revised Code, the time for making 986

the settlement as prescribed by divisions (H) (1) and (2) of this 987
section is extended for a like period of time. 988

(I) On or before the second Monday in September of each 989
year, the county treasurer shall certify to the tax commissioner 990
the total amount by which the manufactured home taxes levied in 991
that year were reduced pursuant to section 319.302 of the 992
Revised Code. Within ninety days after the receipt of such 993
certification, the commissioner shall provide for payment to the 994
county treasurer from the general revenue fund of an amount 995
equal to the amount certified by the treasurer. Such payment 996
shall be credited upon receipt to the county's undivided income 997
tax fund, ~~and the county auditor shall transfer to the county~~ 998
~~general fund from the amount thereof the total amount of all~~ 999
~~fees and charges that the auditor and treasurer would have been~~ 1000
~~authorized to receive had such section not been in effect and~~ 1001
~~that amount had been levied and collected as manufactured home~~ 1002
~~taxes.~~ The county auditor shall distribute the amount ~~remaining~~ 1003
among the various taxing districts in the county as if it had 1004
been levied, collected, and settled as manufactured home taxes. 1005

Sec. 321.26. (A) The county treasurer, on settlement with 1006
the county auditor, on or before the date prescribed for such 1007
settlement or any lawful extension of such date, shall be 1008
allowed as fees on all qualifying collections the following 1009
percentages: 1010

(1) For settlement dates or any lawful extension of such 1011
dates occurring before January 1, 2018: 1012

(a) On the first one hundred thousand dollars, two and 1013
nine thousand nine hundred forty-seven ten-thousandths of one 1014
per cent; 1015

(b) On the next two million dollars, nine thousand nine 1016
hundred eighty-two ten-thousandths of one per cent; 1017

(c) On the next two million dollars, seven thousand nine 1018
hundred eighty-six ten-thousandths of one per cent; 1019

(d) On all further sums, one thousand nine hundred ninety- 1020
six ten-thousandths of one per cent. 1021

(2) For settlement dates or any lawful extension of such 1022
dates occurring on or after January 1, 2018: 1023

(a) On the first five million dollars or an amount as 1024
adjusted pursuant to division (B) of this section, nine thousand 1025
four hundred ninety-five ten-thousandths of one per cent; 1026

(b) On all further sums, one thousand nine hundred ninety- 1027
six ten-thousandths of one per cent. 1028

If qualifying collections for a year are less than five 1029
million dollars or the amount as adjusted under division (B) of 1030
this section, the fee shall equal the product of five million 1031
dollars or that adjusted amount, as applicable, multiplied by 1032
nine thousand four hundred ninety-five ten-thousandths of one 1033
per cent. 1034

(B) In January of each year, beginning in 2019, if the sum 1035
of qualifying charges for all counties in the preceding year 1036
exceeded the sum of qualifying charges for all counties in the 1037
second preceding year, the tax commissioner shall multiply the 1038
percentage by which that sum increased, rounded to the nearest 1039
one-tenth of one per cent, by the dollar amount described in 1040
division (A) (2) (a) of this section that is applicable to the 1041
preceding year. 1042

For settlement dates or any lawful extension of such dates 1043

occurring in 2019 or any year thereafter, the tax commissioner 1044
shall adjust the dollar amount described in division (A) (2) (a) 1045
of this section applicable to the preceding year by adding the 1046
resulting product to that dollar amount and rounding the 1047
resulting sum to the nearest ten thousand dollars. That adjusted 1048
amount shall apply to each year beginning in the calendar year 1049
in which the commissioner makes such an adjustment and to each 1050
ensuing calendar year until a calendar year in which the 1051
commissioner makes a new adjustment under this division. 1052

The tax commissioner shall not make an adjustment under 1053
this division for a year in which the qualifying charges in the 1054
preceding year did not exceed the qualifying charges in the 1055
second preceding year, the rounded percentage calculated under 1056
this division does not exceed zero per cent, or the rounded 1057
resulting sum equals zero. 1058

On or before the first day of February of each year, the 1059
tax commissioner shall certify to each county auditor and county 1060
treasurer the dollar amount under division (A) (2) (a) of this 1061
section applicable to settlement dates or any lawful extension 1062
of such dates occurring in that year. 1063

(C) In the event any settlement prescribed by law is not 1064
made on or before the date prescribed by law for such 1065
settlement, on or before the dates prescribed by any lawful 1066
extension thereof, the aggregate compensation allowed to the 1067
county treasurer shall be reduced one per cent for each day such 1068
settlement is delayed after the prescribed date. No penalty 1069
shall apply in the event the auditor and treasurer grant all 1070
requests for advances up to ninety per cent of the settlement 1071
pursuant to section 321.34 of the Revised Code. The compensation 1072
allowed in accordance with this section on settlements made on 1073

or before the dates prescribed by law, or the reduced 1074
compensation allowed in accordance with this section on 1075
settlements made after the date prescribed by law or any lawful 1076
extension of such date, shall be apportioned ratably by the 1077
auditor and deducted from the shares or portion of the revenue 1078
payable to the state as well as to the county, township, 1079
corporations, and school districts. On all other moneys 1080
collected by the treasurer as fees or as advance payments, 1081
except moneys received from the treasurer of state, the 1082
treasurer's predecessors in office, the treasurer's legal 1083
representatives, or the sureties of such predecessors, and 1084
except moneys received from the proceeds of the bonds of the 1085
county or of any municipal corporation, five-tenths per cent, to 1086
be paid upon the warrant of the auditor out of the general fund 1087
of the county. 1088

(D) As used in this section: 1089

(1) "Qualifying collections" means moneys collected by a 1090
county treasurer on any tax duplicates, other than the 1091
inheritance tax duplicate, and property tax relief 1092
reimbursements paid to the county under sections 323.156 and 1093
4503.068 and divisions (F) and (I) of section 321.24 of the 1094
Revised Code. 1095

(2) "Qualifying charges" means taxes charged and payable 1096
against real and public utility property for the current tax 1097
year after making the reduction required by section 319.301 of 1098
the Revised Code. 1099

Sec. 323.156. (A) Within thirty days after a settlement of 1100
taxes under divisions (A) and (C) of section 321.24 of the 1101
Revised Code, the county treasurer shall certify to the tax 1102
commissioner one-half of the total amount of taxes on real 1103

property that were reduced pursuant to section 323.152 of the 1104
Revised Code for the preceding tax year. The commissioner, 1105
within thirty days of the receipt of such certifications, shall 1106
provide for payment to the county treasurer, from the general 1107
revenue fund, of the amount certified, which shall be credited 1108
upon receipt to the county's undivided income tax fund, and an 1109
amount equal to two per cent of the amount by which taxes were 1110
reduced, which shall be credited upon receipt to the county 1111
general fund as a payment, ~~in addition to the fees and charges~~ 1112
~~authorized by sections 319.54 and 321.26 of the Revised Code,~~ to 1113
the county auditor and treasurer for the costs of administering 1114
the exemption provided under sections 323.151 to 323.159 of the 1115
Revised Code. 1116

(B) On or before the second Monday in September of each 1117
year, the county treasurer shall certify to the tax commissioner 1118
the total amount by which the manufactured home taxes levied in 1119
that year were reduced pursuant to division (B) of section 1120
323.152 of the Revised Code, as evidenced by the certificates of 1121
reduction and the tax duplicate certified to the county 1122
treasurer by the county auditor. The commissioner, within ninety 1123
days after the receipt of such certifications, shall provide for 1124
payment to the county treasurer, from the general revenue fund, 1125
of the amount certified, which shall be credited upon receipt to 1126
the county's undivided income tax fund, and an amount equal to 1127
two per cent of the amount by which taxes were reduced, which 1128
shall be credited upon receipt to the county general fund as a 1129
payment, ~~in addition to the fees and charges authorized by~~ 1130
~~sections 319.54 and 321.26 of the Revised Code,~~ to the county 1131
auditor and treasurer for the costs of administering the 1132
exemption provided under sections 323.151 to 323.159 of the 1133
Revised Code. 1134

(C) Immediately upon receipt of funds into the county 1135
undivided income tax fund under this section, the auditor shall 1136
distribute the full amount thereof among the taxing districts in 1137
the county as though the total had been paid as taxes by each 1138
person for whom taxes were reduced under sections 323.151 to 1139
323.159 of the Revised Code. 1140

Sec. 505.37. (A) The board of township trustees may 1141
establish all necessary rules to guard against the occurrence of 1142
fires and to protect the property and lives of the citizens 1143
against damage and accidents, and may, with the approval of the 1144
specifications by the prosecuting attorney or, if the township 1145
has adopted limited home rule government under Chapter 504. of 1146
the Revised Code, with the approval of the specifications by the 1147
township's law director, purchase, lease, lease with an option 1148
to purchase, or otherwise provide any fire apparatus, mechanical 1149
resuscitators, underwater rescue and recovery equipment, or 1150
other fire equipment, appliances, materials, fire hydrants, and 1151
water supply for fire-fighting and fire and rescue purposes that 1152
seems advisable to the board. The board shall provide for the 1153
care and maintenance of such fire equipment, and, for these 1154
purposes, may purchase, lease, lease with an option to purchase, 1155
or construct and maintain necessary buildings, and it may 1156
establish and maintain lines of fire-alarm communications within 1157
the limits of the township. The board may employ one or more 1158
persons to maintain and operate such fire equipment, or it may 1159
enter into an agreement with a volunteer fire company for the 1160
use and operation of the equipment. The board may compensate the 1161
members of a volunteer fire company on any basis and in any 1162
amount that it considers equitable. 1163

When the estimated cost to purchase fire apparatus, 1164
mechanical resuscitators, underwater rescue and recovery 1165

equipment, or other fire equipment, appliances, materials, fire 1166
hydrants, buildings, or fire-alarm communications equipment or 1167
services exceeds the amount specified in section 9.17 of the 1168
Revised Code, the contract shall be let by competitive bidding. 1169
No purchase or other transaction subject to this section shall 1170
be divided into component parts in order to avoid the 1171
requirements of this section. When competitive bidding is 1172
required, the board shall advertise once a week for not less 1173
than two consecutive weeks in a newspaper of general circulation 1174
within the township. The board may also cause notice to be 1175
inserted in trade papers or other publications designated by it 1176
or to be distributed by electronic means, including posting the 1177
notice on the board's internet web site. If the board posts the 1178
notice on its web site, it may eliminate the second notice 1179
otherwise required to be published in a newspaper of general 1180
circulation within the township, provided that the first notice 1181
published in such newspaper meets all of the following 1182
requirements: 1183

(1) It is published at least two weeks before the opening 1184
of bids. 1185

(2) It includes a statement that the notice is posted on 1186
the board's internet web site. 1187

(3) It includes the internet address of the board's 1188
internet web site. 1189

(4) It includes instructions describing how the notice may 1190
be accessed on the board's internet web site. 1191

The advertisement shall include the time, date, and place 1192
where the clerk of the township, or the clerk's designee, will 1193
read bids publicly. The time, date, and place of bid openings 1194

may be extended to a later date by the board of township 1195
trustees, provided that written or oral notice of the change 1196
shall be given to all persons who have received or requested 1197
specifications not later than ninety-six hours prior to the 1198
original time and date fixed for the opening. The board may 1199
reject all the bids or accept the lowest and best bid, provided 1200
that the successful bidder meets the requirements of section 1201
153.54 of the Revised Code when the contract is for the 1202
construction, demolition, alteration, repair, or reconstruction 1203
of an improvement. 1204

(B) The boards of township trustees of any two or more 1205
townships, or the legislative authorities of any two or more 1206
political subdivisions, or any combination of these, may, 1207
through joint action, unite in the joint purchase, lease, lease 1208
with an option to purchase, maintenance, use, and operation of 1209
fire equipment described in division (A) of this section, or for 1210
any other purpose designated in sections 505.37 to 505.42 of the 1211
Revised Code, and may prorate the expense of the joint action on 1212
any terms that are mutually agreed upon. 1213

(C) The board of township trustees of any township may, by 1214
resolution, whenever it is expedient and necessary to guard 1215
against the occurrence of fires or to protect the property and 1216
lives of the citizens against damages resulting from their 1217
occurrence, create a fire district of any portions of the 1218
township that it considers necessary. The board may purchase, 1219
lease, lease with an option to purchase, or otherwise provide 1220
any fire apparatus, mechanical resuscitators, underwater rescue 1221
and recovery equipment, or other fire equipment, appliances, 1222
materials, fire hydrants, and water supply for fire-fighting and 1223
fire and rescue purposes, or may contract for the fire 1224
protection for the fire district as provided in section 9.60 of 1225

the Revised Code. The fire district so created shall be given a
separate name by which it shall be known.

Additional unincorporated territory of the township may be
added to a fire district upon the board's adoption of a
resolution authorizing the addition. A municipal corporation, or
a portion of a municipal corporation, that is within or
adjoining the township may be added to a fire district upon the
board's adoption of a resolution authorizing the addition and
the municipal legislative authority's adoption of a resolution
or ordinance requesting the addition of the municipal
corporation or a portion of the municipal corporation to the
fire district.

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

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

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

(3) The board requests and obtains from the county auditor
the information required for a tax levy under section 5705.03 of

the Revised Code, in the manner prescribed in that section, 1255
except that the levy's annual collections shall be estimated 1256
assuming that the additional territory has been added to the 1257
fire district. 1258

(4) Approval of the tax by the electors of the territory 1259
proposed for addition to the district. 1260

Each resolution of the board adopted under division (C) (2) 1261
of this section shall state the name of the fire district, a 1262
description of the territory to be added, the rate, expressed in 1263
mills for each one dollar of taxable value, the ~~estimated~~ 1264
effective rate, expressed in dollars for each one hundred 1265
thousand dollars of the county auditor's appraised value, and 1266
termination date of the tax, which shall be the rate, ~~estimated~~ 1267
effective rate, and termination date of the tax currently in 1268
effect in the fire district. 1269

The board of trustees shall certify each resolution 1270
adopted under division (C) (2) of this section and the county 1271
auditor's certification under division (C) (3) of this section to 1272
the board of elections in accordance with section 5705.19 of the 1273
Revised Code. The election required under division (C) (4) of 1274
this section shall be held, canvassed, and certified in the 1275
manner provided for the submission of tax levies under section 1276
5705.25 of the Revised Code, except that the question appearing 1277
on the ballot shall read: 1278

"Shall the territory within _____ 1279
(description of the proposed territory to be added) be added to 1280
_____ (name) fire district, and a property 1281
tax, that the county auditor estimates will collect \$_____ 1282
annually, at a rate not exceeding _____ mills for each \$1 of 1283
taxable value, which amounts to \$_____ (here insert 1284

~~estimated~~ effective rate) for each \$100,000 of the county 1285
auditor's appraised value, be in effect for _____ (here 1286
insert the number of years the tax is to be in effect or "a 1287
continuing period of time," as applicable)?" 1288

If the question is approved by at least a majority of the 1289
electors voting on it, the joinder shall be effective as of the 1290
first day of July of the year following approval, and on that 1291
date, the township fire district tax shall be extended to the 1292
taxable property within the territory that has been added. If 1293
the territory that has been added is a municipal corporation or 1294
portion thereof and if it had adopted a tax levy for fire 1295
purposes, the levy is terminated on the effective date of the 1296
joinder in the area of the municipal corporation added to the 1297
district. 1298

Any municipal corporation may withdraw from a township 1299
fire district created under division (C) of this section by the 1300
adoption by the municipal legislative authority of a resolution 1301
or ordinance ordering withdrawal. On the first day of July of 1302
the year following the adoption of the resolution or ordinance 1303
of withdrawal, the withdrawing municipal corporation or the 1304
portion thereof ceases to be a part of the district, and the 1305
power of the fire district to levy a tax upon taxable property 1306
in the withdrawing municipal corporation or the portion thereof 1307
terminates, except that the fire district shall continue to levy 1308
and collect taxes for the payment of indebtedness within the 1309
territory of the fire district as it was composed at the time 1310
the indebtedness was incurred. 1311

Upon the withdrawal of any municipal corporation from a 1312
township fire district created under division (C) of this 1313
section, the county auditor shall ascertain, apportion, and 1314

order a division of the funds on hand, moneys and taxes in the 1315
process of collection except for taxes levied for the payment of 1316
indebtedness, credits, and real and personal property, either in 1317
money or in kind, on the basis of the valuation of the 1318
respective tax duplicates of the withdrawing municipal 1319
corporation and the remaining territory of the fire district. 1320

A board of township trustees may remove unincorporated 1321
territory of the township from the fire district upon the 1322
adoption of a resolution authorizing the removal. On the first 1323
day of July of the year following the adoption of the 1324
resolution, the unincorporated township territory described in 1325
the resolution ceases to be a part of the district, and the 1326
power of the fire district to levy a tax upon taxable property 1327
in that territory terminates, except that the fire district 1328
shall continue to levy and collect taxes for the payment of 1329
indebtedness within the territory of the fire district as it was 1330
composed at the time the indebtedness was incurred. 1331

As used in this section, "the county auditor's appraised 1332
value" and "~~estimated~~ effective rate" have the same meanings as 1333
in section 5705.01 of the Revised Code. 1334

(D) The board of township trustees of any township, the 1335
board of fire district trustees of a fire district created under 1336
section 505.371 of the Revised Code, or the legislative 1337
authority of any municipal corporation may purchase, lease, or 1338
lease with an option to purchase the necessary fire equipment 1339
described in division (A) of this section, buildings, and sites 1340
for the township, fire district, or municipal corporation and 1341
issue securities for that purpose with maximum maturities as 1342
provided in section 133.20 of the Revised Code. The board of 1343
township trustees, board of fire district trustees, or 1344

legislative authority may also construct any buildings necessary 1345
to house fire equipment and issue securities for that purpose 1346
with maximum maturities as provided in section 133.20 of the 1347
Revised Code. 1348

The board of township trustees, board of fire district 1349
trustees, or legislative authority may issue the securities of 1350
the township, fire district, or municipal corporation, signed by 1351
the board or designated officer of the municipal corporation and 1352
attested by the signature of the township fiscal officer, fire 1353
district clerk, or municipal clerk, covering any deferred 1354
payments and payable at the times provided, which securities 1355
shall bear interest not to exceed the rate determined as 1356
provided in section 9.95 of the Revised Code, and shall not be 1357
subject to Chapter 133. of the Revised Code. The legislation 1358
authorizing the issuance of the securities shall provide for 1359
levying and collecting annually by taxation, amounts sufficient 1360
to pay the interest on and principal of the securities. The 1361
securities shall be offered for sale on the open market or given 1362
to the vendor or contractor if no sale is made. 1363

Section 505.40 of the Revised Code does not apply to any 1364
securities issued, or any lease with an option to purchase 1365
entered into, in accordance with this division. 1366

(E) A board of township trustees of any township or a 1367
board of fire district trustees of a fire district created under 1368
section 505.371 of the Revised Code may purchase a policy or 1369
policies of liability insurance for the officers, employees, and 1370
appointees of the fire department, fire district, or joint fire 1371
district governed by the board that includes personal injury 1372
liability coverage as to the civil liability of those officers, 1373
employees, and appointees for false arrest, detention, or 1374

imprisonment, malicious prosecution, libel, slander, defamation 1375
or other violation of the right of privacy, wrongful entry or 1376
eviction, or other invasion of the right of private occupancy, 1377
arising out of the performance of their duties. 1378

When a board of township trustees cannot, by deed of gift 1379
or by purchase and upon terms it considers reasonable, procure 1380
land for a township fire station that is needed in order to 1381
respond in reasonable time to a fire or medical emergency, the 1382
board may appropriate land for that purpose under sections 1383
163.01 to 163.22 of the Revised Code. If it is necessary to 1384
acquire additional adjacent land for enlarging or improving the 1385
fire station, the board may purchase, appropriate, or accept a 1386
deed of gift for the land for these purposes. 1387

(F) As used in this division, "emergency medical service 1388
organization" has the same meaning as in section 4766.01 of the 1389
Revised Code. 1390

A board of township trustees, by adoption of an 1391
appropriate resolution, may choose to have the state board of 1392
emergency medical, fire, and transportation services license any 1393
emergency medical service organization it operates. If the board 1394
adopts such a resolution, Chapter 4766. of the Revised Code, 1395
except for sections 4766.06 and 4766.99 of the Revised Code, 1396
applies to the organization. All rules adopted under the 1397
applicable sections of that chapter also apply to the 1398
organization. A board of township trustees, by adoption of an 1399
appropriate resolution, may remove its emergency medical service 1400
organization from the jurisdiction of the state board of 1401
emergency medical, fire, and transportation services. 1402

Sec. 505.48. (A) The board of township trustees of any 1403
township may, by resolution adopted by two-thirds of the members 1404

of the board, create a township police district comprised of all 1405
or a portion of the unincorporated territory of the township as 1406
the resolution may specify. If the township police district does 1407
not include all of the unincorporated territory of the township, 1408
the resolution creating the district shall contain a complete 1409
and accurate description of the territory of the district and a 1410
separate and distinct name for the district. 1411

At any time not less than one hundred twenty days after a 1412
township police district is created and operative, the 1413
territorial limits of the district may be altered in the manner 1414
provided in division (B) of this section or, if applicable, as 1415
provided in section 505.482 of the Revised Code. 1416

(B) Except as otherwise provided in section 505.481 of the 1417
Revised Code, the territorial limits of a township police 1418
district may be altered by a resolution adopted by a two-thirds 1419
vote of the board of township trustees. If the township police 1420
district imposes a tax, any territory proposed for addition to 1421
the district shall become part of the district only after all of 1422
the following have occurred: 1423

(1) Adoption by two-thirds vote of the board of township 1424
trustees of a resolution approving the expansion of the 1425
territorial limits of the district; 1426

(2) Adoption by a two-thirds vote of the board of township 1427
trustees of a resolution recommending the extension of the tax 1428
to the additional territory; 1429

(3) The board requests and obtains from the county auditor 1430
the information required for a tax levy under section 5705.03 of 1431
the Revised Code, in the same manner required under that 1432
section, except that the levy's annual collections shall be 1433

estimated assuming that the additional territory has been added 1434
to the township police district. 1435

(4) Approval of the tax by the electors of the territory 1436
proposed for addition to the district. 1437

Each resolution of the board adopted under division (B) (2) 1438
of this section shall state the name of the township police 1439
district, a description of the territory to be added, the rate, 1440
expressed in mills for each one dollar of taxable value, the 1441
~~estimated~~ effective rate, expressed in dollars for each one 1442
hundred thousand dollars of the county auditor's appraised 1443
value, and termination date of the tax, which shall be the rate, 1444
~~estimated~~ effective rate, and termination date of the tax 1445
currently in effect in the district. 1446

The board of trustees shall certify each resolution 1447
adopted under division (B) (2) of this section and the county 1448
auditor's certification under division (B) (3) of this section to 1449
the board of elections in accordance with section 5705.19 of the 1450
Revised Code. The election required under division (B) (4) of 1451
this section shall be held, canvassed, and certified in the 1452
manner provided for the submission of tax levies under section 1453
5705.25 of the Revised Code, except that the question appearing 1454
on the ballot shall read: 1455

"Shall the territory within _____ 1456
(description of the proposed territory to be added) be added to 1457
_____ (name) township police district, and a property 1458
tax, that the county auditor estimates will collect \$_____ 1459
annually, at a rate not exceeding _____ mills for each \$1 1460
of taxable value, which amounts to \$_____ (here insert 1461
~~estimated~~ effective rate) for each \$100,000 of the county 1462
auditor's appraised value, be in effect for _____ (here 1463

insert the number of years the tax is to be in effect or "a 1464
continuing period of time," as applicable)?" 1465

If the question is approved by at least a majority of the 1466
electors voting on it, the joinder shall be effective as of the 1467
first day of January of the year following approval, and, on 1468
that date, the township police district tax shall be extended to 1469
the taxable property within the territory that has been added. 1470

As used in this section, "the county auditor's appraised 1471
value" and "~~estimated~~ effective rate" have the same meanings as 1472
in section 5705.01 of the Revised Code. 1473

Sec. 505.481. (A) If a township police district does not 1474
include all the unincorporated territory of the township, the 1475
remaining unincorporated territory of the township may be added 1476
to the district by a resolution adopted by a unanimous vote of 1477
the board of township trustees to place the issue of expansion 1478
of the district on the ballot for the electors of the entire 1479
unincorporated territory of the township. The resolution shall 1480
state whether the proposed township police district initially 1481
will hire personnel as provided in section 505.49 of the Revised 1482
Code or contract for the provision of police protection services 1483
or additional police protection services as provided in section 1484
505.43 or 505.50 of the Revised Code. If the board proposes to 1485
levy a tax throughout all of the unincorporated territory of the 1486
township, the board shall request and obtain from the county 1487
auditor the information required for a tax levy under section 1488
5705.03 of the Revised Code, except that the levy's annual 1489
collections shall be estimated assuming that the unincorporated 1490
territory has been added to the township police district. 1491

The ballot measure shall provide for the addition into a 1492
new district of all the unincorporated territory of the township 1493

not already included in the township police district and for the 1494
levy of any tax then imposed by the district throughout the 1495
unincorporated territory of the township. If the measure 1496
includes a tax, the measure shall state the rate of the tax, 1497
which need not be the same rate of any tax imposed by the 1498
existing district, to be imposed in the district resulting from 1499
approval of the measure, expressed in mills for each one dollar 1500
of taxable value, the ~~estimated~~ effective rate, expressed in 1501
dollars for each one hundred thousand dollars of the county 1502
auditor's appraised value, the last year in which the tax will 1503
be levied or that it will be levied for a continuous period of 1504
time, and the county auditor's estimate of the levy's annual 1505
collections. 1506

(B) The election on the measure shall be held, canvassed, 1507
and certified in the manner provided for the submission of tax 1508
levies under section 5705.25 of the Revised Code, except that 1509
the question appearing on the ballot shall read substantially as 1510
follows: 1511

"Shall the unincorporated territory within _____ 1512
(name of the township) not already included within the 1513
_____ (name of township police district) be added to the 1514
township police district to create the _____ (name of new 1515
township police district) township police district?" 1516

The name of the proposed township police district shall be 1517
separate and distinct from the name of the existing township 1518
police district. 1519

If a tax is imposed in the existing township police 1520
district, the question shall be modified by adding, at the end 1521
of the question, the following: ", and shall a property tax be 1522
levied in the new township police district, replacing the tax in 1523

the existing township police district, that the county auditor
estimates will collect \$_____ annually, at a rate not exceeding
_____ mills for each \$1 of taxable value, which amounts to
\$_____ (~~estimated~~ effective rate) for each \$100,000 of the
county auditor's appraised value, for _____ (number of years
the tax will be levied, or "a continuing period of time")."

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

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

Sec. 511.28. A copy of any resolution for a tax levy
adopted by the township board of park commissioners as provided
in section 511.27 of the Revised Code shall be certified by the
clerk of the board of park commissioners to the board of
elections of the proper county, together with a certified copy
of the resolution approving the levy, passed by the board of
township trustees if such a resolution is required by division
(C) of section 511.27 of the Revised Code, and the county
auditor's certification, not less than ninety days before a
general or primary election in any year. The board of elections
shall submit the proposal to the electors as provided in section
511.27 of the Revised Code at the succeeding general or primary
election. A resolution to renew an existing levy may not be

placed on the ballot unless the question is submitted at the 1554
general election held during the last year the tax to be renewed 1555
may be extended on the real and public utility property tax list 1556
and duplicate, or at any election held in the ensuing year. The 1557
board of park commissioners shall cause notice that the vote 1558
will be taken to be published once a week for two consecutive 1559
weeks prior to the election in a newspaper of general 1560
circulation, or as provided in section 7.16 of the Revised Code, 1561
in the county within which the park district is located. 1562
Additionally, if the board of elections operates and maintains a 1563
web site, the board of elections shall post that notice on its 1564
web site for thirty days prior to the election. The notice shall 1565
state the purpose of the proposed levy, the levy's estimated 1566
annual collections, the levy's annual rate or, if applicable, 1567
the levy's ~~estimated~~ effective rate, expressed in dollars for 1568
each one hundred thousand dollars of the county auditor's 1569
appraised value as well as the annual rate expressed in mills 1570
for each one dollar of taxable value, the number of consecutive 1571
years during which the levy shall be in effect, and the time and 1572
place of the election. 1573

The form of the ballots cast at the election shall be: "An 1574
additional tax for the benefit of (name of township park 1575
district) _____ for the purpose of (purpose stated in the 1576
order of the board) _____, that the county auditor 1577
estimates will collect \$_____ annually, at a rate not exceeding 1578
_____ mills for each \$1 of taxable value, which amounts to 1579
\$_____ for each \$100,000 of the county auditor's appraised 1580
value, for (number of years the levy is to run) _____ 1581

1582

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

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

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

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

As used in this section, "the county auditor's appraised

value" and "~~estimated~~-effective rate" have the same meanings as
in section 5705.01 of the Revised Code.

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

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

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Upon request of the board of township trustees of the
township proposing to join such district, by resolution approved
by a two-thirds vote of its members, the board of elections of

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the county in which the township lies shall place upon the 1639
ballot for submission to the electorate of such township at the 1640
next primary or general election occurring not less than ninety 1641
nor more than one hundred thirty-five days after such request is 1642
received from the board of township trustees the question of 1643
levying a tax, not to exceed one mill outside the ten-mill 1644
limitation, for a period of not to exceed five years, to provide 1645
funds for the payment of the township's share of the necessary 1646
expenses incurred in the operation of such hospital, or the 1647
question of levying a tax to pay the township's share of the 1648
existing obligations, including bonded indebtedness, of the 1649
district, or both questions may be submitted at the same primary 1650
or general election. The question appearing on the ballot shall 1651
read: 1652

"Shall _____ (name of township) be added to the _____ 1653
(name of joint township hospital district), and property tax be 1654
levied for the purpose of _____ (purpose of tax), that the 1655
county auditor estimates will collect \$_____ annually, at a 1656
rate not exceeding _____ mills for each \$1 of taxable value, 1657
which amounts to \$_____ (rate or ~~estimated~~ effective rate, as 1658
applicable) for each \$100,000 of the county auditor's appraised 1659
value, to be in effect for _____ (number of years the tax is to 1660
be in effect)?" 1661

If a majority of the electors voting on the propositions 1662
vote in favor thereof, the county auditor shall place such 1663
levies on the tax duplicate against the property in the 1664
township, which township shall thereby become a part of said 1665
joint township hospital district. 1666

As used in this section, "the county auditor's appraised 1667
value" and "~~estimated~~ effective rate" have the same meanings as 1668

in section 5705.01 of the Revised Code.

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

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

"Shall the territory within _____ (Name of the subdivision to be added) be added to _____ (Name)

joint recreation district, and a property tax, that the county 1699
auditor estimates will collect \$_____ annually, at a rate not 1700
exceeding _____ mills for each \$1 of taxable value, 1701
which amounts to \$_____ (~~estimated~~ effective rate) for 1702
each \$100,000 of the county auditor's appraised value, be in 1703
effect for _____ (here insert the number of years 1704
the tax is to be in effect)?" 1705

If the question is approved by at least a majority of the 1706
electors voting on it, the joinder shall be effective as of the 1707
first day of January of the year following approval, and on that 1708
date, the joint recreation district tax shall be extended to the 1709
taxable property within the territory that has been added. 1710

The legislative authority of any subdivision that is a 1711
member of a joint recreation district may withdraw from it upon 1712
certification of a resolution proclaiming a withdrawal to the 1713
joint recreation district's board of trustees. Any subdivision 1714
withdrawing from a joint recreation district shall continue to 1715
have levied against its tax duplicate any tax levied by the 1716
district on the effective date of the withdrawal until it 1717
expires or is renewed. Members of a joint recreation district's 1718
board of trustees who represent the withdrawing subdivision are 1719
deemed to have resigned their position upon certification of a 1720
withdrawal resolution. Upon the withdrawal of any subdivision 1721
from a joint recreation district, the county auditor shall 1722
ascertain, apportion, and order a division of the funds on hand, 1723
moneys and taxes in the process of collection, except for taxes 1724
levied for the payment of indebtedness, credits, and real and 1725
personal property, either in money or in kind, on the basis of 1726
the valuation of the respective tax duplicates of the 1727
withdrawing subdivision and the remaining territory of the joint 1728
recreation district. 1729

When the number of subdivisions comprising a joint 1730
recreation district is reduced to one, the joint recreation 1731
district ceases to exist, and the funds, credits, and property 1732
remaining after apportionments to withdrawing subdivisions shall 1733
be assumed by the one remaining subdivision. When a joint 1734
recreation district ceases to exist and indebtedness remains 1735
unpaid, the board of county commissioners shall continue to levy 1736
and collect taxes for the payment of that indebtedness within 1737
the territory of the joint recreation district as it was 1738
comprised at the time the indebtedness was incurred. 1739

As used in this section, "the county auditor's appraised 1740
value" and "~~estimated~~ effective rate" have the same meanings as 1741
in section 5705.01 of the Revised Code. 1742

Sec. 1545.21. (A) The board of park commissioners, by 1743
resolution, may submit to the electors of the park district the 1744
question of levying taxes for the use of the district. The 1745
resolution shall declare the necessity of levying such taxes, 1746
shall specify the purpose for which such taxes shall be used, 1747
the annual rate proposed, and the number of consecutive years 1748
the rate shall be levied. Such resolution shall be forthwith 1749
certified to the board of elections in each county in which any 1750
part of such district is located, not later than the ninetieth 1751
day before the day of the election, and the question of the levy 1752
of taxes as provided in such resolution shall be submitted to 1753
the electors of the district at a special election to be held on 1754
whichever of the following occurs first: 1755

(1) The day of the next general election; 1756

(2) The first Tuesday after the first Monday in May in any 1757
calendar year, except that if a presidential primary election is 1758
held in that calendar year, then the day of that election. 1759

A resolution to renew, renew and increase, or renew and
decrease any existing levy shall not be placed on the ballot
unless the question is submitted at the general election held
during the last year the tax to be renewed may be extended on
the tax list, or at any election described in division (A) (1) or
(2) of this section in the ensuing year. Such a resolution may
specify that the renewal, increase, or decrease of the existing
levy shall be extended on the tax list for the tax year
specified in the resolution, which may be the last year the
existing levy may be extended on the list for the ensuing year.
If the renewal, increase, or decrease is to be extended on the
tax list for the last tax year the existing levy would otherwise
be extended, the existing levy shall not be extended on the tax
list for that last year unless the question of the renewal,
increase, or decrease is not approved by a majority of electors
voting on the question, in which case the existing levy shall be
extended on the tax list for that last year.

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

(B) (1) If the resolution of the board of park
commissioners provides that an existing levy will be renewed,
increased, or decreased upon the passage of the ballot question,
the form of the ballot shall be the same as prescribed for such

levies in divisions (B) and (C) of section 5705.25 of the 1791
Revised Code. 1792

(2) If the resolution of the board of park commissioners 1793
provides that an existing levy will be canceled upon the passage 1794
of the new levy, the board shall request that the county 1795
auditor, in addition to the information the auditor is required 1796
to certify under section 5705.03 of the Revised Code, certify 1797
the ~~estimated~~-effective rate of the existing levy. In such an 1798
instance, the ballot must include a statement that: "an existing 1799
levy of ___ mills (stating the original levy millage) for each 1800
\$1 of taxable value, which amounts to \$___ (~~estimated~~-effective 1801
rate) for each \$100,000 of the county auditor's appraised value, 1802
having ___ years remaining, will be canceled and replaced upon 1803
the passage of this levy." In such case, the ballot may refer to 1804
the new levy as a "replacement levy" if the new millage does not 1805
exceed the original millage of the levy being canceled or as a 1806
"replacement and additional levy" if the new millage exceeds the 1807
original millage of the levy being canceled. 1808

(C) If a majority of the electors voting upon the question 1809
of such levy vote in favor thereof, such taxes shall be levied 1810
and shall be in addition to the taxes authorized by section 1811
1545.20 of the Revised Code, and all other taxes authorized by 1812
law. The rate submitted to the electors at any one time shall 1813
not exceed two mills annually upon each dollar of taxable value 1814
unless the purpose of the levy includes providing operating 1815
revenues for one of Ohio's major metropolitan zoos, as defined 1816
in section 4503.74 of the Revised Code, in which case the rate 1817
shall not exceed three mills annually upon each dollar of 1818
taxable value. When a tax levy has been authorized as provided 1819
in this section or in section 1545.041 of the Revised Code, the 1820
board of park commissioners may issue bonds pursuant to section 1821

133.24 of the Revised Code in anticipation of the collection of 1822
such levy, provided that such bonds shall be issued only for the 1823
purpose of acquiring and improving lands. Such levy, when 1824
collected, shall be applied in payment of the bonds so issued 1825
and the interest thereon. The amount of bonds so issued and 1826
outstanding at any time shall not exceed one per cent of the 1827
total taxable value in such district. Such bonds shall bear 1828
interest at a rate not to exceed the rate determined as provided 1829
in section 9.95 of the Revised Code. 1830

(D) As used in this section, "the county auditor's 1831
appraised value" and "~~estimated~~ effective rate" have the same 1832
meanings as in section 5705.01 of the Revised Code. 1833

Sec. 3311.50. (A) As used in this section: 1834

(1) "County school financing district" means a taxing 1835
district consisting of the following territory: 1836

(a) The territory that constitutes the educational service 1837
center on the date that the governing board of that educational 1838
service center adopts a resolution under division (B) of this 1839
section declaring that the territory of the educational service 1840
center is a county school financing district, exclusive of any 1841
territory subsequently withdrawn from the district under 1842
division (D) of this section; 1843

(b) Any territory that has been added to the county school 1844
financing district under this section. 1845

A county school financing district may include the 1846
territory of a city, local, or exempted village school district 1847
whose territory also is included in the territory of one or more 1848
other county school financing districts. 1849

(2) "The county auditor's appraised value" and "~~estimated~~" 1850

effective rate" have the same meanings as in section 5705.01 of 1851
the Revised Code. 1852

(B) The governing board of any educational service center 1853
may, by resolution, declare that the territory of the 1854
educational service center is a county school financing 1855
district. The resolution shall state the purpose for which the 1856
county school financing district is created, which may be for 1857
any one or more of the following purposes: 1858

(1) To levy taxes for the provision of special education 1859
by the school districts that are a part of the district, 1860
including taxes for permanent improvements for special 1861
education; 1862

(2) To levy taxes for the provision of specified 1863
educational programs and services by the school districts that 1864
are a part of the district, as identified in the resolution 1865
creating the district, including the levying of taxes for 1866
permanent improvements for those programs and services. Services 1867
financed by the levy may include school safety and security and 1868
mental health services, including training and employment of or 1869
contracting for the services of safety personnel, mental health 1870
personnel, social workers, and counselors. 1871

(3) To levy taxes for permanent improvements of school 1872
districts that are a part of the district. 1873

The governing board of the educational service center that 1874
creates a county school financing district shall serve as the 1875
taxing authority of the district and may use educational service 1876
center governing board employees to perform any of the functions 1877
necessary in the performance of its duties as a taxing 1878
authority. A county school financing district shall not employ 1879

any personnel. 1880

With the approval of a majority of the members of the 1881
board of education of each school district within the territory 1882
of the county school financing district, the taxing authority of 1883
the financing district may amend the resolution creating the 1884
district to broaden or narrow the purposes for which it was 1885
created. 1886

A governing board of an educational service center may 1887
create more than one county school financing district. If a 1888
governing board of an educational service center creates more 1889
than one such district, it shall clearly distinguish among the 1890
districts it creates by including a designation of each 1891
district's purpose in the district's name. 1892

(C) A majority of the members of a board of education of a 1893
city, local, or exempted village school district may adopt a 1894
resolution requesting that its territory be joined with the 1895
territory of any county school financing district. Copies of the 1896
resolution shall be filed with the state board of education and 1897
the taxing authority of the county school financing district. 1898
Within sixty days of its receipt of such a resolution, the 1899
county school financing district's taxing authority shall vote 1900
on the question of whether to accept the school district's 1901
territory as part of the county school financing district. If a 1902
majority of the members of the taxing authority vote to accept 1903
the territory, the school district's territory shall thereupon 1904
become a part of the county school financing district unless the 1905
county school financing district has in effect a tax imposed 1906
under section 5705.215 of the Revised Code. If the county school 1907
financing district has such a tax in effect, the taxing 1908
authority shall certify a copy of its resolution accepting the 1909

school district's territory to the school district's board of 1910
education. The board of education and the county auditor shall 1911
proceed in the same manner as required for a tax levy under 1912
section 5705.03 of the Revised Code, except that the levy's 1913
annual collections shall be estimated assuming that the school 1914
district's territory has been added to the county school 1915
financing district. After receipt of the auditor's certification 1916
under that section, the board may adopt a resolution, with the 1917
affirmative vote of a majority of its members, proposing the 1918
submission to the electors of the question of whether the 1919
district's territory shall become a part of the county school 1920
financing district and subject to the taxes imposed by the 1921
financing district. The resolution shall set forth the date on 1922
which the question shall be submitted to the electors, which 1923
shall be at a special election held on a date specified in the 1924
resolution, which shall not be earlier than ninety days after 1925
the adoption and certification of the resolution. A copy of the 1926
resolution shall immediately be certified to the board of 1927
elections of the proper county, which shall make arrangements 1928
for the submission of the proposal to the electors of the school 1929
district. The board of the joining district shall publish notice 1930
of the election in a newspaper of general circulation in the 1931
county once a week for two consecutive weeks, or as provided in 1932
section 7.16 of the Revised Code, prior to the election. 1933
Additionally, if the board of elections operates and maintains a 1934
web site, the board of elections shall post notice of the 1935
election on its web site for thirty days prior to the election. 1936
The question appearing on the ballot shall read: 1937

"Shall the territory within _____ (name of the school 1938
district proposing to join the county school financing district) 1939
_____ be added to _____ (name) _____ county 1940

school financing district, and a property tax for the purposes 1941
of _____ (here insert purposes), that the county auditor 1942
estimates will collect \$_____ annually, _____ at a rate not 1943
exceeding _____ mills for each \$1 of taxable value, which 1944
amounts to \$_____ (~~estimated~~ effective rate) for each 1945
\$100,000 of the county auditor's appraised value, _____ be 1946
in effect for _____ (here insert the number of years the 1947
tax is to be in effect or "a continuing period of time," as 1948
applicable) _____?" 1949

If the proposal is approved by a majority of the electors 1950
voting on it, the joinder shall take effect on the first day of 1951
July following the date of the election, and the county board of 1952
elections shall notify the county auditor of each county in 1953
which the school district joining its territory to the county 1954
school financing district is located. 1955

(D) The board of any city, local, or exempted village 1956
school district whose territory is part of a county school 1957
financing district may withdraw its territory from the county 1958
school financing district thirty days after submitting to the 1959
governing board that is the taxing authority of the district and 1960
the state board a resolution proclaiming such withdrawal, 1961
adopted by a majority vote of its members, but any county school 1962
financing district tax levied in such territory on the effective 1963
date of the withdrawal shall remain in effect in such territory 1964
until such tax expires or is renewed. No board may adopt a 1965
resolution withdrawing from a county school financing district 1966
that would take effect during the forty-five days preceding the 1967
date of an election at which a levy proposed under section 1968
5705.215 of the Revised Code is to be voted upon. 1969

(E) A city, local, or exempted village school district 1970

does not lose its separate identity or legal existence by reason 1971
of joining its territory to a county school financing district 1972
under this section and an educational service center does not 1973
lose its separate identity or legal existence by reason of 1974
creating a county school financing district that accepts or 1975
loses territory under this section. 1976

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1977
the Revised Code: 1978

(A) "Ohio facilities construction commission" means the 1979
commission created pursuant to section 123.20 of the Revised 1980
Code. 1981

(B) "Classroom facilities" means rooms in which pupils 1982
regularly assemble in public school buildings to receive 1983
instruction and education and such facilities and building 1984
improvements for the operation and use of such rooms as may be 1985
needed in order to provide a complete educational program, and 1986
may include space within which a child care facility or a 1987
community resource center is housed. "Classroom facilities" 1988
includes any space necessary for the operation of a vocational 1989
education program for secondary students in any school district 1990
that operates such a program. 1991

(C) "Project" means a project to construct or acquire 1992
classroom facilities, or to reconstruct or make additions to 1993
existing classroom facilities, to be used for housing the 1994
applicable school district and its functions. 1995

(D) "School district" means a local, exempted village, or 1996
city school district as such districts are defined in Chapter 1997
3311. of the Revised Code, acting as an agency of state 1998
government, performing essential governmental functions of state 1999

government pursuant to sections 3318.01 to 3318.20 of the 2000
Revised Code. 2001

For purposes of assistance provided under sections 3318.40 2002
to 3318.45 of the Revised Code, the term "school district" as 2003
used in this section and in divisions (A), (C), and (D) of 2004
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 2005
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 2006
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 2007
3318.20 of the Revised Code means a joint vocational school 2008
district established pursuant to section 3311.18 of the Revised 2009
Code. 2010

(E) "School district board" means the board of education 2011
of a school district. 2012

(F) "Net bonded indebtedness" means the difference between 2013
the sum of the par value of all outstanding and unpaid bonds and 2014
notes which a school district board is obligated to pay and any 2015
amounts the school district is obligated to pay under lease- 2016
purchase agreements entered into under section 3313.375 of the 2017
Revised Code, and the amount held in the sinking fund and other 2018
indebtedness retirement funds for their redemption. Notes issued 2019
for school buses in accordance with section 3327.08 of the 2020
Revised Code, notes issued in anticipation of the collection of 2021
current revenues, and bonds issued to pay final judgments shall 2022
not be considered in calculating the net bonded indebtedness. 2023

"Net bonded indebtedness" does not include indebtedness 2024
arising from the acquisition of land to provide a site for 2025
classroom facilities constructed, acquired, or added to pursuant 2026
to sections 3318.01 to 3318.20 of the Revised Code or the par 2027
value of bonds that have been authorized by the electors and the 2028
proceeds of which will be used by the district to provide any 2029

part of its portion of the basic project cost. 2030

(G) "Board of elections" means the board of elections of 2031
the county containing the most populous portion of the school 2032
district. 2033

(H) "County auditor" means the auditor of the county in 2034
which the greatest value of taxable property of such school 2035
district is located. 2036

(I) "Tax duplicates" means the general tax lists and 2037
duplicates prescribed by sections 319.28 and 319.29 of the 2038
Revised Code. 2039

(J) "Required level of indebtedness" means: 2040

(1) In the case of school districts in the first 2041
percentile, five per cent of the district's valuation for the 2042
year preceding the year in which the controlling board approved 2043
the project under section 3318.04 of the Revised Code. 2044

(2) In the case of school districts ranked in a subsequent 2045
percentile, five per cent of the district's valuation for the 2046
year preceding the year in which the controlling board approved 2047
the project under section 3318.04 of the Revised Code, plus [two 2048
one-hundredths of one per cent multiplied by (the percentile in 2049
which the district ranks for the fiscal year preceding the 2050
fiscal year in which the controlling board approved the 2051
district's project minus one)]. 2052

(K) "Required percentage of the basic project costs" means 2053
one per cent of the basic project costs times the percentile in 2054
which the school district ranks for the fiscal year preceding 2055
the fiscal year in which the controlling board approved the 2056
district's project. 2057

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

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

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

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

Revised Code. 2088

(2) For a joint vocational school district that receives 2089
assistance under sections 3318.40 to 3318.45 of the Revised 2090
Code, a "school district's portion of the basic project cost" 2091
means the amount determined under division (C) of section 2092
3318.42 of the Revised Code. 2093

(N) "Child care facility" means space within a classroom 2094
facility in which the needs of infants, toddlers, preschool 2095
children, and school children are provided for by persons other 2096
than the parent or guardian of such children for any part of the 2097
day, including persons not employed by the school district 2098
operating such classroom facility. 2099

(O) "Community resource center" means space within a 2100
classroom facility in which comprehensive services that support 2101
the needs of families and children are provided by community- 2102
based social service providers. 2103

(P) "Valuation" means the total value of all property in 2104
the school district as listed and assessed for taxation on the 2105
tax duplicates. 2106

(Q) "Percentile" means the percentile in which the school 2107
district is ranked pursuant to section 3318.011 of the Revised 2108
Code. 2109

(R) "Installation of site utilities" means the 2110
installation of a site domestic water system, site fire 2111
protection system, site gas distribution system, site sanitary 2112
system, site storm drainage system, and site telephone and data 2113
system. 2114

(S) "Site preparation" means the earthwork necessary for 2115
preparation of the building foundation system, the paved 2116

pedestrian and vehicular circulation system, playgrounds on the 2117
project site, and lawn and planting on the project site. 2118

(T) "The county auditor's appraised value" and "~~estimated~~ 2119
effective rate" have the same meanings as in section 5705.01 of 2120
the Revised Code. 2121

Sec. 3318.061. This section applies only to school 2122
districts eligible to receive additional assistance under 2123
division (B) (2) of section 3318.04 of the Revised Code. 2124

The board of education of a school district in which a tax 2125
described by division (B) of section 3318.05 and levied under 2126
section 3318.06 of the Revised Code is in effect, may adopt a 2127
resolution by vote of a majority of its members to extend the 2128
term of that tax beyond the expiration of that tax as originally 2129
approved under that section. The school district board may 2130
include in the resolution a proposal to extend the term of that 2131
tax at the rate of not less than one-half mill for each dollar 2132
of taxable value for a period of twenty-three years from the 2133
year in which the school district board and the Ohio facilities 2134
construction commission enter into an agreement under division 2135
(B) (2) of section 3318.04 of the Revised Code or in the 2136
following year, as specified in the resolution. Such a 2137
resolution may be adopted at any time before such an agreement 2138
is entered into and before the tax levied pursuant to section 2139
3318.06 of the Revised Code expires. If the resolution is 2140
combined with a resolution to issue bonds to pay the school 2141
district's portion of the basic project cost, it shall conform 2142
with the requirements of divisions (A) (1), (2), and (3) of 2143
section 3318.06 of the Revised Code, except that the resolution 2144
also shall state that the tax levy proposed in the resolution is 2145
an extension of an existing tax levied under that section. A 2146

resolution proposing an extension adopted under this section 2147
does not take effect until it is approved by a majority of 2148
electors voting in favor of the resolution at a general, 2149
primary, or special election as provided in this section. 2150

A tax levy extended under this section is subject to the 2151
same terms and limitations to which the original tax levied 2152
under section 3318.06 of the Revised Code is subject under that 2153
section, except the term of the extension shall be as specified 2154
in this section. 2155

The school district board and the county auditor shall 2156
proceed in the same manner as required for a tax levy under 2157
section 5705.03 of the Revised Code. The board shall certify a 2158
copy of the resolution adopted under this section and the 2159
auditor's certification to the proper county board of elections 2160
not later than ninety days before the date set in the resolution 2161
as the date of the election at which the question will be 2162
submitted to electors. The notice of the election shall conform 2163
with the requirements of division (A)(3) of section 3318.06 of 2164
the Revised Code, except that the notice also shall state that 2165
the maintenance tax levy is an extension of an existing tax 2166
levy, the levy's estimated annual collections, and the levy's 2167
~~estimated~~ effective rate, expressed in dollars for each one 2168
hundred thousand dollars of the county auditor's appraised 2169
value. 2170

The form of the ballot shall be as follows: 2171

"Shall the existing tax levied to pay the cost of 2172
maintaining (or upgrading if approved by the Ohio facilities 2173
construction commission) classroom facilities constructed with 2174
the proceeds of the previously issued bonds, that the county 2175
auditor estimates will collect \$_____ annually, at the rate of 2176

_____ (here insert the number of mills, which shall not be
less than one-half mill) mills for each \$1 of taxable value,
which amounts to \$_____ (~~estimated~~ effective rate) for each
\$100,000 of the county auditor's appraised value, be extended
until _____ (here insert the year that is twenty-three years
after the year in which the district and commission will enter
into an agreement under division (B)(2) of section 3318.04 of
the Revised Code or the following year)?

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

"

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

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

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

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

	For the bond issue
	Against the bond issue

"

(C) If it is necessary for the school district to acquire
a site for the classroom facilities to be acquired pursuant to
sections 3318.40 to 3318.45 of the Revised Code, the district
board may propose either to issue bonds of the board or to levy
a tax to pay for the acquisition of such site and may combine

the question of doing so with the question specified by 2228
reference in division (A) of this section or the question 2229
specified in division (B) of this section. Bonds issued under 2230
this division for the purpose of acquiring a site are a general 2231
obligation of the school district and are Chapter 133. 2232
securities. 2233

The form of that portion of the ballot to include the 2234
question of either issuing bonds or levying a tax for site 2235
acquisition purposes shall be one of the following: 2236

(1) "Shall bonds be issued by the _____ (here 2237
insert name of the joint vocational school district) joint 2238
vocational school district to pay costs of acquiring a site for 2239
classroom facilities under the State of Ohio Joint Vocational 2240
School Facilities Assistance Program in the principal amount of 2241
\$_____ (here insert principal amount of the bond issue), to 2242
be repaid annually over a maximum period of _____ (here 2243
insert maximum number of years over which the principal of the 2244
bonds may be paid) years, and an annual levy of property taxes 2245
be made outside the ten-mill limitation, estimated by the county 2246
auditor to average over the repayment period of the bond issue 2247
_____ mills for each \$1 of taxable value, which amounts to 2248
\$_____ for each \$100,000 of the county auditor's appraised 2249
value, to pay the annual debt charges on the bonds and to pay 2250
debt charges on any notes issued in anticipation of the bonds?" 2251

(2) "Shall an additional levy of taxes outside the ten- 2252
mill limitation be made for the benefit of the _____ (here 2253
insert name of the joint vocational school district) joint 2254
vocational school district for the purpose of acquiring a site 2255
for classroom facilities in the sum of \$_____ (here insert 2256
annual amount the levy is to produce) estimated by the county 2257

auditor to collect \$_____ annually and to average _____ mills 2258
for each \$1 of taxable value, which amounts to \$_____ for 2259
each \$100,000 of the county auditor's appraised value, for a 2260
period of _____ (here insert number of years the millage is 2261
to be imposed) years?" 2262

Where it is necessary to combine the question of issuing 2263
bonds of the joint vocational school district as described in 2264
division (A) of this section with the question of issuing bonds 2265
of the school district for acquisition of a site, the question 2266
specified in that division to be voted on shall be "For the bond 2267
issues" and "Against the bond issues." 2268

Where it is necessary to combine the question of issuing 2269
bonds of the joint vocational school district as described in 2270
division (A) of this section with the question of levying a tax 2271
for the acquisition of a site, the question specified in that 2272
division to be voted on shall be "For the bond issue and the tax 2273
levy" and "Against the bond issue and the tax levy." 2274

(D) Where the school district board chooses to combine a 2275
question specified in this section with any of the additional 2276
questions described in division (C) of section 3318.44 of the 2277
Revised Code, the question to be voted on shall be "For the bond 2278
issues and the tax levies" and "Against the bond issues and the 2279
tax levies." 2280

(E) If a majority of those voting upon a proposition 2281
prescribed in this section which includes the question of 2282
issuing bonds vote in favor of that issuance and if the 2283
agreement prescribed in section 3318.08 of the Revised Code has 2284
been entered into, the school district board may proceed under 2285
Chapter 133. of the Revised Code with the issuance of bonds or 2286
bond anticipation notes in accordance with the terms of the 2287

agreement. 2288

Sec. 3381.03. Any county, or any two or more counties, 2289
municipal corporations, or townships, or any combination of 2290
these may create a regional arts and cultural district by the 2291
adoption of a resolution or ordinance by the board of county 2292
commissioners of each county, the legislative authority of each 2293
municipal corporation, and the board of township trustees of 2294
each township that desires to create or to join in the creation 2295
of the district. The resolution or ordinance shall state all of 2296
the following: 2297

(A) The purposes for the creation of the district; 2298

(B) The counties, municipal corporations, or townships 2299
that are to be included in the district; 2300

(C) The official name by which the district shall be 2301
known; 2302

(D) The location of the principal office of the district 2303
or the manner in which the location shall be selected; 2304

(E) Subject to section 3381.05 of the Revised Code, the 2305
number, term, and compensation, which shall not exceed the sum 2306
of fifty dollars for each board and committee meeting attended 2307
by a member, of the members of the board of trustees of the 2308
district; 2309

(F) Subject to section 3381.05 of the Revised Code, the 2310
manner in which members of the board of trustees of the district 2311
shall be appointed; the method of filling vacancies; and the 2312
period, if any, for which a trustee continues in office after 2313
expiration of the trustee's term pending the appointment of the 2314
trustee's successor; 2315

(G) The manner of apportioning expenses of the district 2316
among the participating counties, municipal corporations, and 2317
townships. 2318

The resolution or ordinance may also provide that the 2319
authority of the districts to make grants under section 3381.20 2320
of the Revised Code may be totally or partially delegated to one 2321
or more area arts councils, as defined in section 757.03 of the 2322
Revised Code, located within the district. 2323

The district provided for in the resolution or ordinance 2324
shall be created upon the adoption of the resolution or 2325
ordinance by the board of county commissioners of each county, 2326
the legislative authority of each municipal corporation, and the 2327
board of township trustees of each township enumerated in the 2328
resolution or ordinance. The resolution or ordinance may be 2329
amended to include additional counties, municipal corporations, 2330
or townships or for any other purpose by the adoption of an 2331
amendment by the board of county commissioners of each county, 2332
the legislative authority of each municipal corporation, and the 2333
board of township trustees of each township that has created or 2334
joined or proposes to join the district. 2335

After each county, municipal corporation, and township has 2336
adopted a resolution or ordinance approving inclusion of 2337
additional counties, municipal corporations, or townships in the 2338
district, a copy of the resolution or ordinance shall be filed 2339
with the clerk of the board of the county commissioners of each 2340
county, the clerk of the legislative authority of each municipal 2341
corporation, and the fiscal officer of the board of trustees of 2342
each township proposed to be included in the district. The 2343
inclusion is effective when all such filing is completed unless 2344
the district to which territory is to be added has authority to 2345

levy an ad valorem tax on property within its territory, in 2346
which event the inclusion shall become effective upon voter 2347
approval of the joinder and the tax. 2348

If a tax on property is to be levied, the board and the 2349
county auditor shall proceed in the same manner as required for 2350
a tax levy under section 5705.03 of the Revised Code, except 2351
that the levy's annual collections shall be estimated assuming 2352
that the additional territory has been added to the district. 2353
The board of trustees shall promptly certify the proposal and 2354
the auditor's certification to the board or boards of elections 2355
for the purpose of having the proposal placed on the ballot at 2356
the next general or primary election that occurs not less than 2357
sixty days after the date of the meeting of the board of 2358
trustees, or at a special election held on a date specified in 2359
the certification that is not less than sixty days after the 2360
date of the meeting of the board. If territory of more than one 2361
county, municipal corporation, or township is to be added to the 2362
regional arts and cultural district, the electors of the 2363
territories of the counties, municipal corporations, or 2364
townships which are to be added shall vote as a district, and 2365
the outcome of the election shall be determined by the vote cast 2366
in the entire district. Upon certification of a proposal to the 2367
board or boards of elections pursuant to this section, the board 2368
or boards of elections shall make the necessary arrangements for 2369
the submission of the questions to the electors of the territory 2370
to be added to the district, and the election shall be held, 2371
canvassed, and certified in the manner provided for the 2372
submission of tax levies under section 5705.19 of the Revised 2373
Code, except that the question appearing on the ballot shall 2374
read: 2375

"Shall the territory within the _____ (name 2376

or names of political subdivisions to be joined) be added to 2377
_____ (name) regional arts and 2378
cultural district? And shall a property tax that the county 2379
auditor estimates will collect \$_____ annually at a rate not 2380
exceeding _____ mills for each \$1 of taxable value, which 2381
amounts to \$_____ (~~estimated~~ effective rate) for each \$100,000 2382
of the county auditor's appraised value, be levied for purposes 2383
of such district?" 2384

If the question is approved by a majority of the electors 2385
voting on the question, the joinder is effective immediately, 2386
and the district may extend the levy of the tax against all the 2387
taxable property within the territory that has been added. If 2388
the question is approved at a general election or at a special 2389
election occurring prior to a general election but after the 2390
fifteenth day of July in any calendar year, the district may 2391
amend its budget and resolution adopted pursuant to section 2392
5705.34 of the Revised Code, and the levy shall be placed on the 2393
current tax list and duplicate and collected as other taxes are 2394
collected from all taxable property within the territory of the 2395
district, including the territory added as a result of the 2396
election. 2397

The territory of a district shall be coextensive with the 2398
territory of the counties, municipal corporations, and townships 2399
included within the district, provided that the same territory 2400
may not be included in more than one regional arts and cultural 2401
district, and provided, that if a district includes only a 2402
portion of an entire county, a district may be created in the 2403
remaining portion of the same county by resolution of the board 2404
of county commissioners acting alone or in conjunction with 2405
municipal corporations and townships as provided in this 2406
section. 2407

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

Sec. 4503.06. (A) The owner of each manufactured or mobile home that has acquired situs in this state shall pay either a real property tax pursuant to Title LVII of the Revised Code or a manufactured home tax pursuant to division (C) of this section.

(B) The owner of a manufactured or mobile home shall pay real property taxes if either of the following applies:

(1) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred on or after January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.

(b) The home is located on land that is owned by the owner of the home.

(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code.

(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply:

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code.

(b) The home is located on land that is owned by the owner

of the home. 2436

(c) The owner of the home has elected to have the home 2437
taxed as real property and, pursuant to section 4505.11 of the 2438
Revised Code, has surrendered the certificate of title to the 2439
auditor of the county containing the taxing district in which 2440
the home has its situs, together with proof that all taxes have 2441
been paid. 2442

(d) The county auditor has placed the home on the real 2443
property tax list and delivered the certificate of title to the 2444
clerk of the court of common pleas that issued it and the clerk 2445
has inactivated the certificate. 2446

(C) (1) Any mobile or manufactured home that is not taxed 2447
as real property as provided in division (B) of this section is 2448
subject to an annual manufactured home tax, payable by the 2449
owner, for locating the home in this state. The tax as levied in 2450
this section is for the purpose of supplementing the general 2451
revenue funds of the local subdivisions in which the home has 2452
its situs pursuant to this section. 2453

(2) The year for which the manufactured home tax is levied 2454
commences on the first day of January and ends on the following 2455
thirty-first day of December. The state shall have the first 2456
lien on any manufactured or mobile home on the list for the 2457
amount of taxes, penalties, and interest charged against the 2458
owner of the home under this section. The lien of the state for 2459
the tax for a year shall attach on the first day of January to a 2460
home that has acquired situs on that date. The lien for a home 2461
that has not acquired situs on the first day of January, but 2462
that acquires situs during the year, shall attach on the next 2463
first day of January. The lien shall continue until the tax, 2464
including any penalty or interest, is paid. 2465

(3) (a) The situs of a manufactured or mobile home located 2466
in this state on the first day of January is the local taxing 2467
district in which the home is located on that date. 2468

(b) The situs of a manufactured or mobile home not located 2469
in this state on the first day of January, but located in this 2470
state subsequent to that date, is the local taxing district in 2471
which the home is located thirty days after it is acquired or 2472
first enters this state. 2473

(4) The tax is collected by and paid to the county 2474
treasurer of the county containing the taxing district in which 2475
the home has its situs. 2476

(D) The manufactured home tax shall be computed and 2477
assessed by the county auditor of the county containing the 2478
taxing district in which the home has its situs as follows: 2479

(1) On a home that acquired situs in this state prior to 2480
January 1, 2000: 2481

(a) By multiplying the assessable value of the home by the 2482
tax rate of the taxing district in which the home has its situs, 2483
and deducting from the product thus obtained any reduction 2484
authorized under section 4503.065 of the Revised Code. The tax 2485
levied under this formula shall not be less than thirty-six 2486
dollars, unless the home qualifies for a reduction in assessable 2487
value under section 4503.065 of the Revised Code, in which case 2488
there shall be no minimum tax and the tax shall be the amount 2489
calculated under this division. 2490

(b) The assessable value of the home shall be forty per 2491
cent of the amount arrived at by the following computation: 2492

(i) If the cost to the owner, or market value at time of 2493
purchase, whichever is greater, of the home includes the 2494

furnishings and equipment, such cost or market value shall be 2495
multiplied according to the following schedule: 2496

2497

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first 2498
day of January and the thirty-first day of December of the first 2499
year. 2500

(ii) If the cost to the owner, or market value at the time 2501
of purchase, whichever is greater, of the home does not include 2502
the furnishings and equipment, such cost or market value shall 2503

be multiplied according to the following schedule: 2504

2505

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%
B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 2506
day of January and the thirty-first day of December of the first 2507
year. 2508

(2) On a home in which ownership was transferred or that 2509
first acquired situs in this state on or after January 1, 2000: 2510

(a) By multiplying the assessable value of the home by the 2511
effective tax rate, as defined in section 323.08 of the Revised 2512

Code, for residential real property of the taxing district in 2513
which the home has its situs, and deducting from the product 2514
thus obtained the reductions required or authorized under 2515
section 319.302, division (B) of section 323.152, or section 2516
4503.065 of the Revised Code. 2517

(b) The assessable value of the home shall be thirty-five 2518
per cent of its true value as determined under division (L) of 2519
this section. 2520

(3) On or before the fifteenth day of January each year, 2521
the county auditor shall record the assessable value and the 2522
amount of tax on the manufactured or mobile home on the tax list 2523
and deliver a duplicate of the list to the county treasurer. In 2524
the case of an emergency as defined in section 323.17 of the 2525
Revised Code, the tax commissioner, by journal entry, may extend 2526
the times for delivery of the duplicate for an additional 2527
fifteen days upon receiving a written application from the 2528
county auditor regarding an extension for the delivery of the 2529
duplicate, or from the county treasurer regarding an extension 2530
of the time for the billing and collection of taxes. The 2531
application shall contain a statement describing the emergency 2532
that will cause the unavoidable delay and must be received by 2533
the tax commissioner on or before the last day of the month 2534
preceding the day delivery of the duplicate is otherwise 2535
required. When an extension is granted for delivery of the 2536
duplicate, the time period for payment of taxes shall be 2537
extended for a like period of time. When a delay in the closing 2538
of a tax collection period becomes unavoidable, the tax 2539
commissioner, upon application by the county auditor and county 2540
treasurer, may order the time for payment of taxes to be 2541
extended if the tax commissioner determines that penalties have 2542
accrued or would otherwise accrue for reasons beyond the control 2543

of the taxpayers of the county. The order shall prescribe the 2544
final extended date for payment of taxes for that collection 2545
period. 2546

(4) After January 1, 1999, the owner of a manufactured or 2547
mobile home taxed pursuant to division (D)(1) of this section 2548
may elect to have the home taxed pursuant to division (D)(2) of 2549
this section by filing a written request with the county auditor 2550
of the taxing district in which the home is located on or before 2551
the first day of December of any year. Upon the filing of the 2552
request, the county auditor shall determine whether all taxes 2553
levied under division (D)(1) of this section have been paid, and 2554
if those taxes have been paid, the county auditor shall tax the 2555
manufactured or mobile home pursuant to division (D)(2) of this 2556
section commencing in the next tax year. 2557

(5) A manufactured or mobile home that acquired situs in 2558
this state prior to January 1, 2000, shall be taxed pursuant to 2559
division (D)(2) of this section if no manufactured home tax had 2560
been paid for the home and the home was not exempted from 2561
taxation pursuant to division (E) of this section for the year 2562
for which the taxes were not paid. 2563

(6) (a) Immediately upon receipt of any manufactured home 2564
tax duplicate from the county auditor, but not less than twenty 2565
days prior to the last date on which the first one-half taxes 2566
may be paid without penalty as prescribed in division (F) of 2567
this section, the county treasurer shall cause to be prepared 2568
and mailed or delivered to each person charged on that duplicate 2569
with taxes, or to an agent designated by such person, the tax 2570
bill prescribed by the tax commissioner under division (D)(7) of 2571
this section. When taxes are paid by installments, the county 2572
treasurer shall mail or deliver to each person charged on such 2573

duplicate or the agent designated by that person a second tax 2574
bill showing the amount due at the time of the second tax 2575
collection. The second half tax bill shall be mailed or 2576
delivered at least twenty days prior to the close of the second 2577
half tax collection period. A change in the mailing address, 2578
electronic mail address, or telephone number of any tax bill 2579
shall be made in writing to the county treasurer. Failure to 2580
receive a bill required by this section does not excuse failure 2581
or delay to pay any taxes shown on the bill or, except as 2582
provided in division (B) (1) of section 5715.39 of the Revised 2583
Code, avoid any penalty, interest, or charge for such delay. 2584

A policy adopted by a county treasurer under division (A) 2585
(2) of section 323.13 of the Revised Code shall also allow any 2586
person required to receive a tax bill under division (D) (6) (a) 2587
of this section to request electronic delivery of that tax bill 2588
in the same manner. A person may rescind such a request in the 2589
same manner as a request made under division (A) (2) of section 2590
323.13 of the Revised Code. The request shall terminate upon a 2591
change in the name of the person charged with the taxes pursuant 2592
to section 4503.061 of the Revised Code. 2593

(b) After delivery of the copy of the delinquent 2594
manufactured home tax list under division (H) of this section, 2595
the county treasurer may prepare and mail to each person in 2596
whose name a home is listed an additional tax bill showing the 2597
total amount of delinquent taxes charged against the home as 2598
shown on the list. The tax bill shall include a notice that the 2599
interest charge prescribed by division (G) of this section has 2600
begun to accrue. 2601

(7) Each tax bill prepared and mailed or delivered under 2602
division (D) (6) of this section shall be in the form and contain 2603

the information required by the tax commissioner. The 2604
commissioner may prescribe different forms for each county and 2605
may authorize the county auditor to make up tax bills and tax 2606
receipts to be used by the county treasurer. The tax bill shall 2607
not contain or be mailed or delivered with any information or 2608
material that is not required by this section or that is not 2609
authorized by section 321.45 of the Revised Code or by the tax 2610
commissioner. In addition to the information required by the 2611
commissioner, each tax bill shall contain the following 2612
information: 2613

(a) The taxes levied and the taxes charged and payable 2614
against the manufactured or mobile home; 2615

(b) The following notice: "Notice: If the taxes are not 2616
paid within sixty days after the county auditor delivers the 2617
delinquent manufactured home tax list to the county treasurer, 2618
you and your home may be subject to collection proceedings for 2619
tax delinquency." Failure to provide such notice has no effect 2620
upon the validity of any tax judgment to which a home may be 2621
subjected. 2622

(c) In the case of manufactured or mobile homes taxed 2623
under division (D) (2) of this section, the following additional 2624
information: 2625

(i) The effective tax rate. The words "effective tax rate" 2626
shall appear in boldface type. 2627

(ii) The following notice: "Notice: If the taxes charged 2628
against this home have been reduced by the 2-1/2 per cent tax 2629
reduction for residences occupied by the owner but the home is 2630
not a residence occupied by the owner, the owner must notify the 2631
county auditor's office not later than March 31 of the year for 2632

which the taxes are due. Failure to do so may result in the 2633
owner being convicted of a fourth degree misdemeanor, which is 2634
punishable by imprisonment up to 30 days, a fine up to \$250, or 2635
both, and in the owner having to repay the amount by which the 2636
taxes were erroneously or illegally reduced, plus any interest 2637
that may apply. 2638

If the taxes charged against this home have not been 2639
reduced by the 2-1/2 per cent tax reduction and the home is a 2640
residence occupied by the owner, the home may qualify for the 2641
tax reduction. To obtain an application for the tax reduction or 2642
further information, the owner may contact the county auditor's 2643
office at _____ (insert the address and telephone number of 2644
the county auditor's office). 2645

(E) (1) A manufactured or mobile home is not subject to 2646
this section when any of the following applies: 2647

(a) It is taxable as personal property pursuant to section 2648
5709.01 of the Revised Code. Any manufactured or mobile home 2649
that is used as a residence shall be subject to this section and 2650
shall not be taxable as personal property pursuant to section 2651
5709.01 of the Revised Code. 2652

(b) It bears a license plate issued by any state other 2653
than this state unless the home is in this state in excess of an 2654
accumulative period of thirty days in any calendar year. 2655

(c) The annual tax has been paid on the home in this state 2656
for the current year. 2657

(d) The tax commissioner has determined, pursuant to 2658
section 5715.27 of the Revised Code, that the property is exempt 2659
from taxation, or would be exempt from taxation under Chapter 2660
5709. of the Revised Code if it were classified as real 2661

property. 2662

(2) A travel trailer or park trailer, as these terms are 2663
defined in section 4501.01 of the Revised Code, is not subject 2664
to this section if it is unused or unoccupied and stored at the 2665
owner's normal place of residence or at a recognized storage 2666
facility. 2667

(3) A travel trailer or park trailer, as these terms are 2668
defined in section 4501.01 of the Revised Code, is subject to 2669
this section and shall be taxed as a manufactured or mobile home 2670
if it has a situs longer than thirty days in one location and is 2671
connected to existing utilities, unless either of the following 2672
applies: 2673

(a) The situs is in a state facility or a camping or park 2674
area as defined in division (C), (Q), (S), or (V) of section 2675
3729.01 of the Revised Code. 2676

(b) The situs is in a camping or park area that is a tract 2677
of land that has been limited to recreational use by deed or 2678
zoning restrictions and subdivided for sale of five or more 2679
individual lots for the express or implied purpose of occupancy 2680
by either self-contained recreational vehicles as defined in 2681
division (T) of section 3729.01 of the Revised Code or by 2682
dependent recreational vehicles as defined in division (D) of 2683
section 3729.01 of the Revised Code. 2684

(F) Except as provided in division (D) (3) of this section, 2685
the manufactured home tax is due and payable as follows: 2686

(1) When a manufactured or mobile home has a situs in this 2687
state, as provided in this section, on the first day of January, 2688
one-half of the amount of the tax is due and payable on or 2689
before the first day of March and the balance is due and payable 2690

on or before the thirty-first day of July. At the option of the 2691
owner of the home, the tax for the entire year may be paid in 2692
full on the first day of March. 2693

(2) When a manufactured or mobile home first acquires a 2694
situs in this state after the first day of January, no tax is 2695
due and payable for that year. 2696

(G) (1) (a) Except as otherwise provided in division (G) (1) 2697
(b) of this section, if one-half of the current taxes charged 2698
under this section against a manufactured or mobile home, 2699
together with the full amount of any delinquent taxes, are not 2700
paid on or before the first day of March in that year, or on or 2701
before the last day for such payment as extended pursuant to 2702
section 4503.063 of the Revised Code, a penalty of ten per cent 2703
shall be charged against the unpaid balance of such half of the 2704
current taxes. If the total amount of all such taxes is not paid 2705
on or before the thirty-first day of July, next thereafter, or 2706
on or before the last day for payment as extended pursuant to 2707
section 4503.063 of the Revised Code, a like penalty shall be 2708
charged on the balance of the total amount of the unpaid current 2709
taxes. 2710

(b) After a valid delinquent tax contract that includes 2711
unpaid current taxes from a first-half collection period 2712
described in division (F) of this section has been entered into 2713
under section 323.31 of the Revised Code, no ten per cent 2714
penalty shall be charged against such taxes after the second- 2715
half collection period while the delinquent tax contract remains 2716
in effect. On the day a delinquent tax contract becomes void, 2717
the ten per cent penalty shall be charged against such taxes and 2718
shall equal the amount of penalty that would have been charged 2719
against unpaid current taxes outstanding on the date on which 2720

the second-half penalty would have been charged thereon under 2721
division (G) (1) (a) of this section if the contract had not been 2722
in effect. 2723

(2) (a) On the first day of the month following the last 2724
day the second installment of taxes may be paid without penalty 2725
beginning in 2000, interest shall be charged against and 2726
computed on all delinquent taxes other than the current taxes 2727
that became delinquent taxes at the close of the last day such 2728
second installment could be paid without penalty. The charge 2729
shall be for interest that accrued during the period that began 2730
on the preceding first day of December and ended on the last day 2731
of the month that included the last date such second installment 2732
could be paid without penalty. The interest shall be computed at 2733
the rate per annum prescribed by section 5703.47 of the Revised 2734
Code and shall be entered as a separate item on the delinquent 2735
manufactured home tax list compiled under division (H) of this 2736
section. 2737

(b) On the first day of December beginning in 2000, the 2738
interest shall be charged against and computed on all delinquent 2739
taxes. The charge shall be for interest that accrued during the 2740
period that began on the first day of the month following the 2741
last date prescribed for the payment of the second installment 2742
of taxes in the current year and ended on the immediately 2743
preceding last day of November. The interest shall be computed 2744
at the rate per annum prescribed by section 5703.47 of the 2745
Revised Code and shall be entered as a separate item on the 2746
delinquent manufactured home tax list. 2747

(c) After a valid undertaking has been entered into for 2748
the payment of any delinquent taxes, no interest shall be 2749
charged against such delinquent taxes while the undertaking 2750

remains in effect in compliance with section 323.31 of the Revised Code. If a valid undertaking becomes void, interest shall be charged against the delinquent taxes for the periods that interest was not permitted to be charged while the undertaking was in effect. The interest shall be charged on the day the undertaking becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (G) (1) and (2) of this section had the undertaking not been in effect.

(3) If the full amount of the taxes due at either of the times prescribed by division (F) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in this division for failure to make that payment by the prescribed time.

(4) The treasurer shall compile and deliver to the county auditor a list of all tax payments the treasurer has received as provided in division (G) (3) of this section. The list shall include any information required by the auditor for the remission of the penalties waived by the treasurer. The taxes so collected shall be included in the settlement next succeeding the settlement then in process.

(H) (1) The county auditor shall compile annually a "delinquent manufactured home tax list" consisting of homes the county treasurer's records indicate have taxes that were not paid within the time prescribed by divisions (D) (3) and (F) of this section, have taxes that remain unpaid from prior years, or have unpaid tax penalties or interest that have been assessed.

(2) Within thirty days after the settlement under division

(H) (2) of section 321.24 of the Revised Code, the county auditor 2781
shall deliver a copy of the delinquent manufactured home tax 2782
list to the county treasurer. The auditor shall update and 2783
publish the delinquent manufactured home tax list annually in 2784
the same manner as delinquent real property tax lists are 2785
published. The county auditor may apportion the cost of 2786
publishing the list among taxing districts in proportion to the 2787
amount of delinquent manufactured home taxes so published that 2788
each taxing district is entitled to receive upon collection of 2789
those taxes, or the county auditor may charge the owner of a 2790
home on the list a flat fee established under section 319.54 of 2791
the Revised Code for the cost of publishing the list and, if the 2792
fee is not paid, may place the fee upon the delinquent 2793
manufactured home tax list as a lien on the listed home, to be 2794
collected as other manufactured home taxes. 2795

(3) When taxes, penalties, or interest are charged against 2796
a person on the delinquent manufactured home tax list and are 2797
not paid within sixty days after the list is delivered to the 2798
county treasurer, the county treasurer shall, in addition to any 2799
other remedy provided by law for the collection of taxes, 2800
penalties, and interest, enforce collection of such taxes, 2801
penalties, and interest by civil action in the name of the 2802
treasurer against the owner for the recovery of the unpaid taxes 2803
following the procedures for the recovery of delinquent real 2804
property taxes in sections 323.25 to 323.28 of the Revised Code. 2805
The action may be brought in municipal or county court, provided 2806
the amount charged does not exceed the monetary limitations for 2807
original jurisdiction for civil actions in those courts. 2808

It is sufficient, having made proper parties to the suit, 2809
for the county treasurer to allege in the treasurer's bill of 2810
particulars or petition that the taxes stand chargeable on the 2811

books of the county treasurer against such person, that they are 2812
due and unpaid, and that such person is indebted in the amount 2813
of taxes appearing to be due the county. The treasurer need not 2814
set forth any other matter relating thereto. If it is found on 2815
the trial of the action that the person is indebted to the 2816
state, judgment shall be rendered in favor of the county 2817
treasurer prosecuting the action. The judgment debtor is not 2818
entitled to the benefit of any law for stay of execution or 2819
exemption of property from levy or sale on execution in the 2820
enforcement of the judgment. 2821

Upon the filing of an entry of confirmation of sale or an 2822
order of forfeiture in a proceeding brought under this division, 2823
title to the manufactured or mobile home shall be in the 2824
purchaser. The clerk of courts shall issue a certificate of 2825
title to the purchaser upon presentation of proof of filing of 2826
the entry of confirmation or order and, in the case of a 2827
forfeiture, presentation of the county auditor's certificate of 2828
sale. 2829

(I) The total amount of taxes collected shall be 2830
distributed in the following manner: four per cent shall be 2831
allowed as compensation to the county auditor for the county 2832
auditor's service in assessing the taxes; two per cent shall be 2833
allowed as compensation to the county treasurer for the services 2834
the county treasurer renders as a result of the tax levied by 2835
this section. Such amounts shall be paid into the county 2836
treasury, to the credit of the county general revenue fund, on 2837
the warrant of the county auditor. Fees to be paid to the credit 2838
of the real estate assessment fund shall be collected pursuant 2839
to division (C) of section 319.54 of the Revised Code and paid 2840
into the county treasury, on the warrant of the county auditor. 2841
The balance of the taxes collected shall be distributed among 2842

the taxing subdivisions of the county in which the taxes are 2843
collected and paid in the same ~~ratio as those taxes were~~ 2844
~~collected for the benefit of the taxing subdivision~~ proportions 2845
that the amount of manufactured home tax levied by each taxing 2846
subdivision of the county in the current tax year bears to the 2847
amount of such tax levied by all such subdivisions in the county 2848
in the current tax year. The taxes levied and revenues collected 2849
under this section shall be in lieu of any general property tax 2850
and any tax levied with respect to the privilege of using or 2851
occupying a manufactured or mobile home in this state except as 2852
provided in sections 4503.04 and 5741.02 of the Revised Code. 2853

(J) An agreement to purchase or a bill of sale for a 2854
manufactured home shall show whether or not the furnishings and 2855
equipment are included in the purchase price. 2856

(K) If the county treasurer and the county prosecuting 2857
attorney agree that an item charged on the delinquent 2858
manufactured home tax list is uncollectible, they shall certify 2859
that determination and the reasons to the county board of 2860
revision. If the board determines the amount is uncollectible, 2861
it shall certify its determination to the county auditor, who 2862
shall strike the item from the list. 2863

(L) (1) The county auditor shall appraise at its true value 2864
any manufactured or mobile home in which ownership is 2865
transferred or which first acquires situs in this state on or 2866
after January 1, 2000, and any manufactured or mobile home the 2867
owner of which has elected, under division (D) (4) of this 2868
section, to have the home taxed under division (D) (2) of this 2869
section. The true value shall include the value of the home, any 2870
additions, and any fixtures, but not any furnishings in the 2871
home. In determining the true value of a manufactured or mobile 2872

home, the auditor shall consider all facts and circumstances 2873
relating to the value of the home, including its age, its 2874
capacity to function as a residence, any obsolete 2875
characteristics, and other factors that may tend to prove its 2876
true value. 2877

(2) (a) If a manufactured or mobile home has been the 2878
subject of an arm's length sale between a willing seller and a 2879
willing buyer within a reasonable length of time prior to the 2880
determination of true value, the county auditor shall consider 2881
the sale price of the home to be the true value for taxation 2882
purposes. 2883

(b) The sale price in an arm's length transaction between 2884
a willing seller and a willing buyer shall not be considered the 2885
true value of the home if either of the following occurred after 2886
the sale: 2887

(i) The home has lost value due to a casualty. 2888

(ii) An addition or fixture has been added to the home. 2889

(3) The county auditor shall have each home viewed and 2890
appraised at least once in each six-year period in the same year 2891
in which real property in the county is appraised pursuant to 2892
Chapter 5713. of the Revised Code, and shall update the 2893
appraised values in the third calendar year following the 2894
appraisal. The person viewing or appraising a home may enter the 2895
home to determine by actual view any additions or fixtures that 2896
have been added since the last appraisal. In conducting the 2897
appraisals and establishing the true value, the auditor shall 2898
follow the procedures set forth for appraising real property in 2899
sections 5713.01 and 5713.03 of the Revised Code. 2900

(4) The county auditor shall place the true value of each 2901

home on the manufactured home tax list upon completion of an 2902
appraisal. 2903

(5) (a) If the county auditor changes the true value of a 2904
home, the auditor shall notify the owner of the home in writing, 2905
delivered by mail or in person. The notice shall be given at 2906
least thirty days prior to the issuance of any tax bill that 2907
reflects the change. Failure to receive the notice does not 2908
invalidate any proceeding under this section. 2909

(b) Any owner of a home or any other person or party that 2910
would be authorized to file a complaint under division (A) of 2911
section 5715.19 of the Revised Code if the home was real 2912
property may file a complaint against the true value of the home 2913
as appraised under this section. The complaint shall be filed 2914
with the county auditor on or before the thirty-first day of 2915
March of the current tax year or the date of closing of the 2916
collection for the first half of manufactured home taxes for the 2917
current tax year, whichever is later. The auditor shall present 2918
to the county board of revision all complaints filed with the 2919
auditor under this section. The board shall hear and investigate 2920
the complaint and may take action on it as provided under 2921
sections 5715.11 to 5715.19 of the Revised Code. 2922

(c) If the county board of revision determines, pursuant 2923
to a complaint against the valuation of a manufactured or mobile 2924
home filed under this section, that the amount of taxes, 2925
assessments, or other charges paid was in excess of the amount 2926
due based on the valuation as finally determined, then the 2927
overpayment shall be refunded in the manner prescribed in 2928
section 5715.22 of the Revised Code. 2929

(d) Payment of all or part of a tax under this section for 2930
any year for which a complaint is pending before the county 2931

board of revision does not abate the complaint or in any way 2932
affect the hearing and determination thereof. 2933

(M) If the county auditor determines that any tax or other 2934
charge or any part thereof has been erroneously charged as a 2935
result of a clerical error as defined in section 319.35 of the 2936
Revised Code, the county auditor shall call the attention of the 2937
county board of revision to the erroneous charges. If the board 2938
finds that the taxes or other charges have been erroneously 2939
charged or collected, it shall certify the finding to the 2940
auditor. Upon receipt of the certification, the auditor shall 2941
remove the erroneous charges on the manufactured home tax list 2942
or delinquent manufactured home tax list in the same manner as 2943
is prescribed in section 319.35 of the Revised Code for 2944
erroneous charges against real property, and refund any 2945
erroneous charges that have been collected, with interest, in 2946
the same manner as is prescribed in section 319.36 of the 2947
Revised Code for erroneous charges against real property. 2948

(N) As used in this section and section 4503.061 of the 2949
Revised Code: 2950

(1) "Manufactured home taxes" includes taxes, penalties, 2951
and interest charged under division (C) or (G) of this section 2952
and any penalties charged under division (G) or (H) (5) of 2953
section 4503.061 of the Revised Code. 2954

(2) "Current taxes" means all manufactured home taxes 2955
charged against a manufactured or mobile home that have not 2956
appeared on the manufactured home tax list for any prior year. 2957
Current taxes become delinquent taxes if they remain unpaid 2958
after the last day prescribed for payment of the second 2959
installment of current taxes without penalty, whether or not 2960
they have been certified delinquent. 2961

(3) "Delinquent taxes" means: 2962

(a) Any manufactured home taxes that were charged against 2963
a manufactured or mobile home for a prior year, including any 2964
penalties or interest charged for a prior year and the costs of 2965
publication under division (H) (2) of this section, and that 2966
remain unpaid; 2967

(b) Any current manufactured home taxes charged against a 2968
manufactured or mobile home that remain unpaid after the last 2969
day prescribed for payment of the second installment of current 2970
taxes without penalty, whether or not they have been certified 2971
delinquent, including any penalties or interest and the costs of 2972
publication under division (H) (2) of this section. 2973

Sec. 4503.066. (A) (1) To obtain a tax reduction under 2974
section 4503.065 of the Revised Code, the owner of the home 2975
shall file an application with the county auditor of the county 2976
in which the home is located. An application for reduction in 2977
taxes based upon a physical disability shall be accompanied by a 2978
certificate signed by a physician, and an application for 2979
reduction in taxes based upon a mental disability shall be 2980
accompanied by a certificate signed by a physician or 2981
psychologist licensed to practice in this state. The certificate 2982
shall attest to the fact that the applicant is permanently and 2983
totally disabled, shall be in a form that the department of 2984
taxation requires, and shall include the definition of totally 2985
and permanently disabled as set forth in section 4503.064 of the 2986
Revised Code. An application for reduction in taxes based upon a 2987
disability certified as permanent and total by a state or 2988
federal agency having the function of so classifying persons 2989
shall be accompanied by a certificate from that agency. 2990

An application by a disabled veteran or the surviving 2991

spouse of a disabled veteran for the reduction under division 2992
(B) (1) or (2) of section 4503.065 of the Revised Code shall be 2993
accompanied by a letter or other written confirmation from the 2994
United States department of veterans affairs, or its predecessor 2995
or successor agency, showing that the veteran qualifies as a 2996
disabled veteran. 2997

An application by the surviving spouse of a public service 2998
officer killed in the line of duty for the reduction under 2999
division (C) of section 4503.065 of the Revised Code shall be 3000
accompanied by a letter or other written confirmation from an 3001
officer or employee of the board of trustees of a retirement or 3002
pension fund in this state or another state or from the chief or 3003
other chief executive of the department, agency, or other 3004
employer for which the public service officer served when killed 3005
in the line of duty affirming that the public service officer 3006
was killed in the line of duty. 3007

(2) Each application shall constitute a continuing 3008
application for a reduction in taxes for each year in which the 3009
manufactured or mobile home is occupied by the applicant. 3010
Failure to receive a new application or notification under 3011
division (B) of this section after an application for reduction 3012
has been approved is prima-facie evidence that the original 3013
applicant is entitled to the reduction calculated on the basis 3014
of the information contained in the original application. The 3015
original application and any subsequent application shall be in 3016
the form of a signed statement and shall be filed on or before 3017
the thirty-first day of December of the year preceding the year 3018
for which the reduction is sought. The statement shall be on a 3019
form, devised and supplied by the tax commissioner, that shall 3020
require no more information than is necessary to establish the 3021
applicant's eligibility for the reduction in taxes and the 3022

amount of the reduction to which the applicant is entitled. The 3023
form shall contain a statement that signing such application 3024
constitutes a delegation of authority by the applicant to the 3025
tax commissioner or the county auditor, individually or in 3026
consultation with each other, to examine any tax or financial 3027
records that relate to the income of the applicant as stated on 3028
the application for the purpose of determining eligibility 3029
under, or possible violation of, division (C) or (D) of this 3030
section. The form also shall contain a statement that conviction 3031
of willfully falsifying information to obtain a reduction in 3032
taxes or failing to comply with division (B) of this section 3033
shall result in the revocation of the right to the reduction for 3034
a period of three years. 3035

(3) A late application for a reduction in taxes for the 3036
year preceding the year for which an original application is 3037
filed may be filed with an original application. If the auditor 3038
determines that the information contained in the late 3039
application is correct, the auditor shall determine both the 3040
amount of the reduction in taxes to which the applicant would 3041
have been entitled for the current tax year had the application 3042
been timely filed and approved in the preceding year, and the 3043
amount the taxes levied under section 4503.06 of the Revised 3044
Code for the current year would have been reduced as a result of 3045
the reduction. When an applicant is permanently and totally 3046
disabled on the first day of January of the year in which the 3047
applicant files a late application, the auditor, in making the 3048
determination of the amounts of the reduction in taxes under 3049
division (A) (3) of this section, is not required to determine 3050
that the applicant was permanently and totally disabled on the 3051
first day of January of the preceding year. 3052

The amount of the reduction in taxes pursuant to a late 3053

application shall be treated as an overpayment of taxes by the 3054
applicant. The auditor shall credit the amount of the 3055
overpayment against the amount of the taxes or penalties then 3056
due from the applicant, and, at the next succeeding settlement, 3057
the amount of the credit shall be deducted from the amount of 3058
any taxes or penalties distributable to the county or any taxing 3059
unit in the county ~~that has received the benefit of the taxes or~~ 3060
~~penalties previously overpaid, in proportion to the benefits~~ 3061
~~previously received~~same proportions that the amount of 3062
manufactured home tax levied by the county or each taxing unit 3063
in the county in the current tax year bears to the amount of 3064
such tax levied by the county and all such units in the county 3065
in the current tax year. If, after the credit has been made, 3066
there remains a balance of the overpayment, or if there are no 3067
taxes or penalties due from the applicant, the auditor shall 3068
refund that balance to the applicant by a warrant drawn on the 3069
county treasurer in favor of the applicant. The treasurer shall 3070
pay the warrant from the general fund of the county. If there is 3071
insufficient money in the general fund to make the payment, the 3072
treasurer shall pay the warrant out of any undivided 3073
manufactured or mobile home taxes subsequently received by the 3074
treasurer for distribution to the county or taxing district in 3075
the county that received the benefit of the overpaid taxes, in 3076
proportion to the benefits previously received, and the amount 3077
paid from the undivided funds shall be deducted from the money 3078
otherwise distributable to the county or taxing district in the 3079
county at the next or any succeeding distribution. At the next 3080
or any succeeding distribution after making the refund, the 3081
treasurer shall reimburse the general fund for any payment made 3082
from that fund by deducting the amount of that payment from the 3083
money distributable to the county or other taxing unit in the 3084
county that has received the benefit of the taxes, in proportion 3085

to the benefits previously received. On the second Monday in 3086
September of each year, the county auditor shall certify the 3087
total amount of the reductions in taxes made in the current year 3088
under division (A) (3) of this section to the tax commissioner 3089
who shall treat that amount as a reduction in taxes for the 3090
current tax year and shall make reimbursement to the county of 3091
that amount in the manner prescribed in section 4503.068 of the 3092
Revised Code, from moneys appropriated for that purpose. 3093

(B) (1) If in any year for which an application for 3094
reduction in taxes has been approved the owner no longer 3095
qualifies for the reduction, the owner shall notify the county 3096
auditor that the owner is not qualified for a reduction in 3097
taxes. 3098

(2) If the county auditor or county treasurer discovers 3099
that an owner not entitled to the reduction in manufactured home 3100
taxes under section 4503.065 of the Revised Code failed to 3101
notify the county auditor as required by division (B) (1) of this 3102
section, a charge shall be imposed against the manufactured or 3103
mobile home in the amount by which taxes were reduced under that 3104
section for each tax year the county auditor ascertains that the 3105
manufactured or mobile home was not entitled to the reduction 3106
and was owned by the current owner. Interest shall accrue in the 3107
manner prescribed by division (G) (2) of section 4503.06 of the 3108
Revised Code on the amount by which taxes were reduced for each 3109
such tax year as if the reduction became delinquent taxes at the 3110
close of the last day the second installment of taxes for that 3111
tax year could be paid without penalty. The county auditor shall 3112
notify the owner, by ordinary mail, of the charge, of the 3113
owner's right to appeal the charge, and of the manner in which 3114
the owner may appeal. The owner may appeal the imposition of the 3115
charge and interest by filing an appeal with the county board of 3116

revision not later than the last day prescribed for payment of 3117
manufactured home taxes under section 4503.06 of the Revised 3118
Code following receipt of the notice and occurring at least 3119
ninety days after receipt of the notice. The appeal shall be 3120
treated in the same manner as a complaint relating to the 3121
valuation or assessment of manufactured or mobile homes under 3122
section 5715.19 of the Revised Code. The charge and any interest 3123
shall be collected as other delinquent taxes. 3124

(3) During January of each year, the county auditor shall 3125
furnish each person whose application for reduction has been 3126
approved, by ordinary mail, a form on which to report any 3127
changes in total income, ownership, occupancy, disability, and 3128
other information earlier furnished the auditor relative to the 3129
application. The form shall be completed and returned to the 3130
auditor not later than the thirty-first day of December if the 3131
changes would affect the person's eligibility for the reduction. 3132

(C) No person shall knowingly make a false statement for 3133
the purpose of obtaining a reduction in taxes under section 3134
4503.065 of the Revised Code. 3135

(D) No person shall knowingly fail to notify the county 3136
auditor of any change required by division (B) of this section 3137
that has the effect of maintaining or securing a reduction in 3138
taxes under section 4503.065 of the Revised Code. 3139

(E) No person shall knowingly make a false statement or 3140
certification attesting to any person's physical or mental 3141
condition for purposes of qualifying such person for tax relief 3142
pursuant to sections 4503.064 to 4503.069 of the Revised Code. 3143

(F) Whoever violates division (C), (D), or (E) of this 3144
section is guilty of a misdemeanor of the fourth degree. 3145

Sec. 4503.068. On or before the second Monday in September 3146
of each year, the county treasurer shall total the amount by 3147
which the manufactured home taxes levied in that year were 3148
reduced pursuant to section 4503.065 of the Revised Code, and 3149
certify that amount to the tax commissioner. Within ninety days 3150
of the receipt of the certification, the commissioner shall 3151
provide for payment to the county treasurer, from the general 3152
revenue fund, of the amount certified, which shall be credited 3153
upon receipt to the county's undivided income tax fund, and an 3154
amount equal to two per cent of the amount by which taxes were 3155
reduced, which shall be credited upon receipt to the county 3156
general fund as a payment, ~~in addition to the fees and charges~~ 3157
~~authorized by sections 319.54 and 321.26 of the Revised Code,~~ to 3158
the county auditor and county treasurer for the costs of 3159
administering sections 4503.064 to 4503.069 of the Revised Code. 3160

Immediately upon receipt of funds into the county 3161
undivided income tax fund under this section, the county auditor 3162
shall distribute the ~~full amount thereof~~ among the taxing 3163
districts in the county as though it had been received as taxes 3164
under section 4503.06 of the Revised Code from each person for 3165
whom taxes were reduced under section 4503.065 of the Revised 3166
Code. 3167

Sec. 4503.0611. Whenever it is made to appear to the 3168
county auditor, ~~by the oath of the owner or one of the owners of~~ 3169
~~a manufactured home,~~ based on inspection by the county auditor 3170
or based on notice provided to the county auditor, on a form 3171
prescribed by the department of taxation, by an owner of the 3172
manufactured home ~~or by the affidavit of two disinterested~~ 3173
persons who are residents of the township or municipal 3174
corporation in which the manufactured home is or was situated, 3175
that the home is subject to taxation for the current year under 3176

section 4503.06 of the Revised Code and has been destroyed or 3177
injured after the first day of January of the current year, the 3178
county auditor shall investigate the matter, and shall refund or 3179
waive the payment of the current year's taxes on such home as 3180
prescribed by divisions (A) and (B) of this section. ~~The oath or~~ 3181
~~affidavit required by this section.~~ If a form has not been filed 3182
with the county auditor by either an owner or two disinterested 3183
persons but it appears to the county auditor, based on an 3184
inspection and investigation, that the owner's manufactured home 3185
is subject to taxation for the current year under section 3186
4503.06 of the Revised Code and has been destroyed or injured 3187
after the first day of January of the current year, the auditor 3188
may complete the form on behalf of an owner. 3189

To obtain a deduction under this section, an owner or two 3190
disinterested persons shall be filed file the form with the 3191
county auditor, or the county auditor shall complete the form on 3192
behalf of an owner, not later than the thirty-first day of 3193
January of the year after the year in which the manufactured 3194
home was injured or destroyed. 3195

(A) If the auditor determines the injury or destruction 3196
occurred during the first half of the calendar year, the auditor 3197
shall deduct from the taxes payable on the manufactured home for 3198
the current year an amount that, in the county auditor's 3199
judgment, bears the same ratio to those taxes as the extent of 3200
the injury or destruction bears to the cost or market value of 3201
the manufactured home. The auditor shall draw a warrant on the 3202
county treasurer to refund that amount. If the taxes have not 3203
been paid at the time of the auditor's determination, the 3204
auditor may waive the payment of the portion of the tax that 3205
would otherwise be refunded under this division. 3206

(B) If the auditor determines the injury or destruction 3207
occurred during the second half of the calendar year, the 3208
auditor shall deduct from the taxes payable on the manufactured 3209
home for the current year one-half of the amount that, in the 3210
county auditor's judgment, bears the same ratio to those taxes 3211
as the extent of the injury or destruction bears to the cost or 3212
market value of the manufactured home. The auditor shall draw a 3213
warrant on the county treasurer to refund that amount. If the 3214
taxes have not been paid at the time of the auditor's 3215
determination, the auditor may waive the payment of the portion 3216
of the tax that would otherwise be refunded under this division. 3217

(C) Taxes refunded under this section shall be paid from 3218
the county undivided general property tax fund. 3219

Sec. 4582.024. After a port authority has been created, 3220
any municipal corporation, township, or county, acting by 3221
ordinance, resolution of the township trustees, or resolution of 3222
the county commissioners, respectively, which is contiguous to 3223
such port authority, or to any municipal corporation, township, 3224
or county which proposes to join such port authority at the same 3225
time and is contiguous to such port authority, or any county 3226
within which such port authority is situated, may join such port 3227
authority and thereupon the jurisdiction and territory of such 3228
port authority shall include such municipal corporation, county, 3229
or township. If more than one such political subdivision is to 3230
be joined to the port authority at the same time, then each such 3231
ordinance or resolution shall designate the political 3232
subdivisions which are to be so joined. Any territory or 3233
municipal corporation not included in a port authority and which 3234
is annexed to a municipal corporation included within the 3235
jurisdiction and territory of a port authority shall, on such 3236
annexation and without further proceedings, be annexed to and be 3237

included in the jurisdiction and territory of such port 3238
authority. Before such political subdivision or subdivisions are 3239
joined to a port authority, other than by annexation to a 3240
municipality, the political subdivision or subdivisions 3241
theretofore comprising such port authority shall agree upon the 3242
terms and conditions pursuant to which such political 3243
subdivision or subdivisions are to be joined. For all purposes 3244
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 3245
such political subdivision or subdivisions shall be considered 3246
to have participated in the creation of such port authority, 3247
except that the initial term of any director of the port 3248
authority appointed by such a political subdivision shall be 3249
four years. After each ordinance or resolution proposing joinder 3250
to the port authority has become effective and the terms and 3251
conditions of joinder have been agreed to, the board of 3252
directors of the port authority shall by resolution either 3253
accept or reject such joinder. Such joinder shall be effective 3254
on adoption of the resolution accepting such joinder, unless the 3255
port authority to which a political subdivision or subdivisions 3256
including a county within which such port authority is located, 3257
are to be joined has authority under section 4582.14 of the 3258
Revised Code to levy a tax on property within its jurisdiction, 3259
then such joinder shall not be effective until approved by the 3260
affirmative vote of a majority of the electors voting on the 3261
question of such joinder. If more than one political subdivision 3262
is to be joined to the port authority, then the electors of such 3263
subdivision shall vote as a district and the majority 3264
affirmative vote shall be determined by the vote cast in such 3265
district as a whole. 3266

If a tax on property is to be levied, the board of 3267
directors of the port authority and the county auditor shall 3268

proceed in the same manner as required for a tax levy under 3269
section 5705.03 of the Revised Code, except that the levy's 3270
annual collections shall be estimated assuming that the 3271
additional subdivision or subdivisions have joined the port 3272
authority. 3273

The election shall be called by the board of directors of 3274
the port authority and shall be held, canvassed, and certified 3275
in the manner provided for the submission of tax levies under 3276
section 5705.191 of the Revised Code except that the question 3277
appearing on the ballot shall read: 3278

"Shall _____ 3279

(name or names of political subdivisions to be joined) 3280

be joined to _____ (name) port authority and the 3281
existing tax levy (levies) of such port authority, that the 3282
county auditor estimates will collect \$_____ annually, at a rate 3283
not exceeding 3284

_____ mill(s) for each \$1 of taxable value, which amounts to 3285
\$_____ (~~estimated~~ effective rate) for each \$100,000 of the 3286
county auditor's appraised value, be authorized to be 3287
levied against properties within 3288

_____ " 3289

(name or names of political subdivisions to be joined) 3290

If the question is approved such joinder shall be 3291
immediately effective and the port authority shall be authorized 3292
to extend the levy of such tax against all the taxable property 3293
within the political subdivision or political subdivisions which 3294
have been joined. If such question is approved at a general 3295

election then the port authority may amend its budget and 3296
resolution adopted pursuant to section 5705.34 of the Revised 3297
Code and such levy shall be placed on the current tax list and 3298
duplicate and collected as other taxes are collected from all 3299
taxable property within the port authority including the 3300
political subdivision or political subdivisions joined as a 3301
result of such election. 3302

As used in this section, "the county auditor's appraised 3303
value" and "~~estimated~~ effective rate" have the same meanings as 3304
in section 5705.01 of the Revised Code. 3305

Sec. 4582.26. After a port authority has been created, any 3306
municipal corporation, township, county, or other political 3307
subdivision, acting by ordinance or resolution, which is 3308
contiguous to any municipal corporation, township, county, or 3309
other political subdivision which participated in the creation 3310
of such port authority or to any municipal corporation, 3311
township, county, or other political subdivision which proposes 3312
to join the port authority at the same time and is contiguous to 3313
any municipal corporation, township, county, or other political 3314
subdivision which participated in the creation of such port 3315
authority, may join such port authority, and thereupon the 3316
jurisdiction and territory of the port authority includes the 3317
municipal corporation, county, township, or other political 3318
subdivision so joining. If more than one such political 3319
subdivision is to be joined to the port authority at the same 3320
time, then each such ordinance or resolution shall designate the 3321
political subdivisions which are to be so joined. Any territory 3322
or municipal corporation not included in a port authority and 3323
which is annexed to a municipal corporation included within the 3324
jurisdiction and territory of a port authority shall, on such 3325
annexation and without further proceedings, be annexed to and be 3326

included in the jurisdiction and territory of the port 3327
authority. Before such political subdivision or subdivisions are 3328
joined to a port authority, other than by annexation to a 3329
municipal corporation, the political subdivision or subdivisions 3330
theretofore comprising such port authority shall agree upon the 3331
terms and conditions pursuant to which such political 3332
subdivision or subdivisions are to be joined. For all purposes 3333
of sections 4582.21 to 4582.59 of the Revised Code, such 3334
political subdivision or subdivisions shall be considered to 3335
have participated in the creation of such port authority, except 3336
that the initial term of any director of the port authority 3337
appointed by such a political subdivision shall be four years. 3338
After each ordinance or resolution proposing joinder to the port 3339
authority has become effective and the terms and conditions of 3340
joinder have been agreed to, the board of directors of the port 3341
authority shall by resolution either accept or reject such 3342
joinder. Such joinder shall be effective upon adoption of the 3343
resolution accepting such joinder, unless the port authority to 3344
which a political subdivision or subdivisions, including a 3345
county within which such port authority is located, are to be 3346
joined, has authority under section 4582.40 of the Revised Code 3347
to levy a tax on property within its jurisdiction, then such 3348
joinder shall not be effective until approved by the affirmative 3349
vote of a majority of the electors voting on the question of the 3350
joinder. If more than one political subdivision is to be joined 3351
to the port authority, then the electors of such subdivisions 3352
shall vote as a district and the majority affirmative vote shall 3353
be determined by the vote cast in such district as a whole. 3354

If a tax on property is to be levied, the board of 3355
directors of the port authority and the county auditor shall 3356
proceed in the manner as required for a tax levy under section 3357

5705.03 of the Revised Code, except that the levy's annual 3358
collections shall be estimated assuming that the additional 3359
subdivision or subdivisions have joined the port authority. 3360

The election shall be called by the board of directors of 3361
the port authority and shall be held, canvassed, and certified 3362
in the manner provided for the submission of tax levies under 3363
section 5705.191 of the Revised Code except that the question 3364
appearing on the ballot shall read: 3365

"Shall _____ 3366

(Name or names of political subdivisions to be joined) 3367

_____ 3368

be joined to _____ (Name) port authority 3369

and the existing tax levy (levies) of such port authority, that 3370
the county auditor estimates will collect \$_____ annually, at a 3371
rate not exceeding _____ mill(s) for each \$1 of 3372
taxable value, which amounts to \$_____ (~~estimated~~ effective 3373
rate) for each \$100,000 of the county auditor's appraised value, 3374

be authorized to be levied against properties within 3375

_____?" 3376

(Name or names of political subdivisions to be joined) 3377

If the question is approved the joinder becomes 3378
immediately effective and the port authority is authorized to 3379
extend the levy of such tax against all the taxable property 3380
within the political subdivision or political subdivisions which 3381
have been joined. If such question is approved at a general 3382
election, then the port authority may amend its budget and 3383
resolution adopted pursuant to section 5705.34 of the Revised 3384

Code and such levy shall be placed on the current tax list and 3385
duplicate and collected as other taxes are collected from all 3386
taxable property within the port authority including the 3387
political subdivision or political subdivisions joined as a 3388
result of the election. 3389

As used in this section, "the county auditor's appraised 3390
value" and "~~estimated~~-effective rate" have the same meanings as 3391
in section 5705.01 of the Revised Code. 3392

Sec. 5705.01. As used in this chapter: 3393

(A) "Subdivision" means any county; municipal corporation; 3394
township; township police district; joint police district; 3395
township fire district; joint fire district; joint ambulance 3396
district; joint emergency medical services district; fire and 3397
ambulance district; joint recreation district; township waste 3398
disposal district; township road district; community college 3399
district; technical college district; detention facility 3400
district; a district organized under section 2151.65 of the 3401
Revised Code; a combined district organized under sections 3402
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 3403
drug addiction, and mental health service district; a drainage 3404
improvement district created under section 6131.52 of the 3405
Revised Code; a lake facilities authority created under Chapter 3406
353. of the Revised Code; a union cemetery district; a county 3407
school financing district; a city, local, exempted village, 3408
cooperative education, joint vocational school district; a 3409
regional student education district created under section 3410
3313.83 of the Revised Code; or a career-technical cooperative 3411
education district created under section 3313.831 of the Revised 3412
Code. 3413

(B) "Municipal corporation" means all municipal 3414

corporations, including those that have adopted a charter under 3415
Article XVIII, Ohio Constitution. 3416

(C) "Taxing authority" or "bond issuing authority" means, 3417
in the case of any county, the board of county commissioners; in 3418
the case of a municipal corporation, the council or other 3419
legislative authority of the municipal corporation; in the case 3420
of a city, local, exempted village, cooperative education, or 3421
joint vocational school district, the board of education; in the 3422
case of a community college district, the board of trustees of 3423
the district; in the case of a technical college district, the 3424
board of trustees of the district; in the case of a detention 3425
facility district, a district organized under section 2151.65 of 3426
the Revised Code, or a combined district organized under 3427
sections 2152.41 and 2151.65 of the Revised Code, the joint 3428
board of county commissioners of the district; in the case of a 3429
township, the board of township trustees; in the case of a joint 3430
police district, the joint police district board; in the case of 3431
a joint fire district, the board of fire district trustees; in 3432
the case of a joint recreation district, the joint recreation 3433
district board of trustees; in the case of a joint-county 3434
alcohol, drug addiction, and mental health service district, the 3435
district's board of alcohol, drug addiction, and mental health 3436
services; in the case of a joint ambulance district or a fire 3437
and ambulance district, the board of trustees of the district; 3438
in the case of a union cemetery district, the legislative 3439
authority of the municipal corporation and the board of township 3440
trustees, acting jointly as described in section 759.341 of the 3441
Revised Code; in the case of a drainage improvement district, 3442
the board of county commissioners of the county in which the 3443
drainage district is located; in the case of a lake facilities 3444
authority, the board of directors; in the case of a joint 3445

emergency medical services district, the joint board of county 3446
commissioners of all counties in which all or any part of the 3447
district lies; and in the case of a township police district, a 3448
township fire district, a township road district, or a township 3449
waste disposal district, the board of township trustees of the 3450
township in which the district is located. "Taxing authority" 3451
also means the educational service center governing board that 3452
serves as the taxing authority of a county school financing 3453
district as provided in section 3311.50 of the Revised Code, the 3454
board of directors of a regional student education district 3455
created under section 3313.83 of the Revised Code, and the board 3456
of directors of a career-technical cooperative education 3457
district created under section 3313.831 of the Revised Code. 3458

(D) "Fiscal officer" in the case of a county, means the 3459
county auditor; in the case of a municipal corporation, the city 3460
auditor or village clerk, or an officer who, by virtue of the 3461
charter, has the duties and functions of the city auditor or 3462
village clerk, except that in the case of a municipal university 3463
the board of directors of which have assumed, in the manner 3464
provided by law, the custody and control of the funds of the 3465
university, the chief accounting officer of the university shall 3466
perform, with respect to the funds, the duties vested in the 3467
fiscal officer of the subdivision by sections 5705.41 and 3468
5705.44 of the Revised Code; in the case of a school district, 3469
the treasurer of the board of education; in the case of a county 3470
school financing district, the treasurer of the educational 3471
service center governing board that serves as the taxing 3472
authority; in the case of a township, the township fiscal 3473
officer; in the case of a joint police district, the treasurer 3474
of the district; in the case of a joint fire district, the clerk 3475
of the board of fire district trustees; in the case of a joint 3476

ambulance district, the clerk of the board of trustees of the 3477
district; in the case of a joint emergency medical services 3478
district, the person appointed as fiscal officer pursuant to 3479
division (D) of section 307.053 of the Revised Code; in the case 3480
of a fire and ambulance district, the person appointed as fiscal 3481
officer pursuant to division (B) of section 505.375 of the 3482
Revised Code; in the case of a joint recreation district, the 3483
person designated pursuant to section 755.15 of the Revised 3484
Code; in the case of a union cemetery district, the clerk of the 3485
municipal corporation designated in section 759.34 of the 3486
Revised Code; in the case of a children's home district, 3487
educational service center, general health district, joint- 3488
county alcohol, drug addiction, and mental health service 3489
district, county library district, detention facility district, 3490
district organized under section 2151.65 of the Revised Code, a 3491
combined district organized under sections 2152.41 and 2151.65 3492
of the Revised Code, or a metropolitan park district for which 3493
no treasurer has been appointed pursuant to section 1545.07 of 3494
the Revised Code, the county auditor of the county designated by 3495
law to act as the auditor of the district; in the case of a 3496
metropolitan park district which has appointed a treasurer 3497
pursuant to section 1545.07 of the Revised Code, that treasurer; 3498
in the case of a drainage improvement district, the auditor of 3499
the county in which the drainage improvement district is 3500
located; in the case of a lake facilities authority, the fiscal 3501
officer designated under section 353.02 of the Revised Code; in 3502
the case of a regional student education district, the fiscal 3503
officer appointed pursuant to section 3313.83 of the Revised 3504
Code; in the case of a career-technical cooperative education 3505
district, the fiscal officer appointed pursuant to section 3506
3313.831 of the Revised Code; and in all other cases, the 3507
officer responsible for keeping the appropriation accounts and 3508

drawing warrants for the expenditure of the moneys of the 3509
district or taxing unit. 3510

(E) "Permanent improvement" or "improvement" means any 3511
property, asset, or improvement with an estimated life or 3512
usefulness of five years or more, including land and interests 3513
therein, and reconstructions, enlargements, and extensions 3514
thereof having an estimated life or usefulness of five years or 3515
more. 3516

(F) "Current operating expenses" and "current expenses" 3517
mean the lawful expenditures of a subdivision, except those for 3518
permanent improvements, and except payments for interest, 3519
sinking fund, and retirement of bonds, notes, and certificates 3520
of indebtedness of the subdivision. 3521

(G) "Debt charges" means interest, sinking fund, and 3522
retirement charges on bonds, notes, or certificates of 3523
indebtedness. 3524

(H) "Taxing unit" means any subdivision or other 3525
governmental district having authority to levy taxes on the 3526
property in the district or issue bonds that constitute a charge 3527
against the property of the district, including conservancy 3528
districts, metropolitan park districts, sanitary districts, road 3529
districts, and other districts. 3530

(I) "District authority" means any board of directors, 3531
trustees, commissioners, or other officers controlling a 3532
district institution or activity that derives its income or 3533
funds from two or more subdivisions, such as the educational 3534
service center, the trustees of district children's homes, the 3535
district board of health, a joint-county alcohol, drug 3536
addiction, and mental health service district's board of 3537

alcohol, drug addiction, and mental health services, detention 3538
facility districts, a joint recreation district board of 3539
trustees, districts organized under section 2151.65 of the 3540
Revised Code, combined districts organized under sections 3541
2152.41 and 2151.65 of the Revised Code, and other such boards. 3542

(J) "Tax list" and "tax duplicate" mean the general tax 3543
lists and duplicates prescribed by sections 319.28 and 319.29 of 3544
the Revised Code. 3545

(K) "Property" as applied to a tax levy means taxable 3546
property listed on general tax lists and duplicates. 3547

(L) "Association library district" means a territory, the 3548
boundaries of which are defined by the state library board 3549
pursuant to division (I) of section 3375.01 of the Revised Code, 3550
in which a library association or private corporation maintains 3551
a free public library. 3552

(M) "Library district" means a territory, the boundaries 3553
of which are defined by the state library board pursuant to 3554
section 3375.01 of the Revised Code, in which the board of 3555
trustees of a county, municipal corporation, school district, or 3556
township public library maintains a free public library. 3557

(N) "Qualifying library levy" means either of the 3558
following: 3559

(1) A levy for the support of a library association or 3560
private corporation that has an association library district 3561
with boundaries that are not identical to those of a 3562
subdivision; 3563

(2) A levy proposed under section 5705.23 of the Revised 3564
Code for the support of the board of trustees of a public 3565
library that has a library district with boundaries that are not 3566

identical to those of a subdivision. 3567

(O) "School library district" means a school district in 3568
which a free public library has been established that is under 3569
the control and management of a board of library trustees as 3570
provided in section 3375.15 of the Revised Code. 3571

(P) "The county auditor's appraised value" means the true 3572
value in money of real property. 3573

~~(Q) "Estimated effective (Q) (1) "Effective rate" means one~~ 3574
~~of the quotient obtained by dividing (1) an estimate of the~~ 3575
~~taxes that will be charged and payable in a year against~~ 3576
~~following:~~ 3577

(a) For a levy that is the renewal of an existing levy or 3578
an existing levy extended to additional territory, the effective 3579
tax rate of the levy on class one property, as most recently 3580
determined by the county auditor under section 323.08 of the 3581
Revised Code; 3582

(b) For a levy that is the increase of an existing levy, 3583
the effective tax rate of the portion of the levy equal to the 3584
rate of the existing levy on class one property, as most 3585
recently determined by the county auditor under section 323.08 3586
of the Revised Code, plus the rate of the additional portion of 3587
the levy; 3588

(c) For a levy that is the decrease of an existing levy, 3589
the effective tax rate of the levy on class one property, as 3590
most recently determined by the county auditor under section 3591
323.08 of the Revised Code, and as proportionately reduced to 3592
account for the decrease pursuant to rules adopted by the tax 3593
commissioner. 3594

(2) As used in division (Q) (1) of this section: 3595

(a) "Effective tax rate" has the same meaning in section 3596
323.08 of the Revised Code. 3597

(b) "Class one property" means real property classified as 3598
residential or agricultural under section 5713.041 of the 3599
Revised Code ~~from either (a) a levy that is a renewal, increase,~~ 3600
~~or decrease of an existing levy or (b) an existing levy that is~~ 3601
~~extended to additional territory, assuming that the additional~~ 3602
~~territory has been added to the subdivision, by (2) an estimate~~ 3603
~~of the total taxable value of that class of property for that~~ 3604
~~year.~~ 3605

Sec. 5705.03. (A) The taxing authority of each subdivision 3606
may levy taxes annually, subject to the limitations of sections 3607
5705.01 to 5705.47 of the Revised Code, on the real and personal 3608
property within the subdivision for the purpose of paying the 3609
current operating expenses of the subdivision and acquiring or 3610
constructing permanent improvements. The taxing authority of 3611
each subdivision and taxing unit shall, subject to the 3612
limitations of such sections, levy such taxes annually as are 3613
necessary to pay the interest and sinking fund on and retire at 3614
maturity the bonds, notes, and certificates of indebtedness of 3615
such subdivision and taxing unit, including levies in 3616
anticipation of which the subdivision or taxing unit has 3617
incurred indebtedness. 3618

(B) (1) When a taxing authority determines that it is 3619
necessary to levy a tax outside the ten-mill limitation for any 3620
purpose authorized by the Revised Code, the taxing authority 3621
shall certify to the county auditor a resolution or ordinance 3622
requesting that the county auditor certify to the taxing 3623
authority the amounts described in division (B) (2) of this 3624
section. The resolution or ordinance shall state all of the 3625

following: 3626

(a) The proposed rate of the tax, expressed in mills for 3627
each one dollar of taxable value, or the dollar amount of 3628
revenue to be generated by the proposed tax; 3629

(b) The purpose of the tax; 3630

(c) Whether the tax is an additional levy, a renewal or a 3631
replacement of an existing tax, a renewal or replacement of an 3632
existing tax with an increase or a decrease, a reduction or 3633
decrease of an existing tax, or an extension of an existing tax 3634
to additional territory; 3635

(d) The section of the Revised Code authorizing submission 3636
of the question of the tax; 3637

(e) The term of years of the tax or if the tax is for a 3638
continuing period of time; 3639

(f) That the tax is to be levied upon the entire territory 3640
of the subdivision or, if authorized by the Revised Code, a 3641
description of the portion of the territory of the subdivision 3642
in which the tax is to be levied; 3643

(g) The date of the election at which the question of the 3644
tax shall appear on the ballot; 3645

(h) That the ballot measure shall be submitted to the 3646
entire territory of the subdivision or, if authorized by the 3647
Revised Code, a description of the portion of the territory of 3648
the subdivision to which the ballot measure shall be submitted; 3649

(i) The tax year in which the tax will first be levied and 3650
the calendar year in which the tax will first be collected; 3651

(j) Each such county in which the subdivision has 3652

territory. 3653

(2) Upon receipt of a resolution or ordinance certified 3654
under division (B) (1) of this section, the county auditor shall 3655
certify to the taxing authority each of the following, as 3656
applicable to that levy: 3657

(a) The total current tax valuation of the subdivision. 3658

(b) The number of mills for each one dollar of taxable 3659
value that is required to generate a specified amount of 3660
revenue. 3661

(c) ~~Either of the following, calculated using the tax list~~ 3662
~~for the current year, and if this is not determined, the~~ 3663
~~estimated amount submitted by the auditor to the county budget~~ 3664
~~commission:~~ 3665

(i) If the levy is to renew, renew and increase, renew and 3666
decrease, reduce or decrease, or extend to additional territory 3667
an existing levy that is subject to reduction under section 3668
319.301 of the Revised Code, the levy's ~~estimated effective~~ 3669
~~rate, calculated using the rate described in division (B) (2) (b)~~ 3670
~~or (d) of this section,~~ expressed in dollars, rounded to the 3671
nearest dollar, for each one hundred thousand dollars of the 3672
county auditor's appraised value; 3673

(ii) For all other levies, the levy's rate, described in 3674
division (B) (2) (b) or (d) of this section, expressed in dollars, 3675
rounded to the nearest dollar, for each one hundred thousand 3676
dollars of the county auditor's appraised value. 3677

(d) The dollar amount of revenue, rounded to the nearest 3678
dollar, that would be generated by a specified number of mills 3679
for each one dollar of taxable value. 3680

(e) For any levy or portion of a levy except a levy or
portion of a levy to pay debt charges, an estimate of the levy's
annual collections, rounded to the nearest ~~one thousand~~
~~dollars~~dollar, which shall be calculated assuming that the
amount of the tax list of the taxing authority remains
throughout the life of the levy the same as the amount of the
tax list ~~for the current year, and if this is not determined,~~
~~the estimated amount submitted by the auditor to the county~~
~~budget commission~~most recently certified by the auditor under
division (A) of section 319.28 of the Revised Code.

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

(3) Upon receiving the certification from the county
auditor under division (B) (2) of this section, the taxing
authority may adopt a resolution or ordinance stating the rate
of the tax levy, expressed in mills for each one dollar of
taxable value and the rate or ~~estimated~~ effective rate, as
applicable, in dollars for each one hundred thousand dollars of
the county auditor's appraised value, as estimated by the county
auditor, and that the taxing authority will proceed with the
submission of the question of the tax to electors. The taxing
authority shall certify this resolution or ordinance, a copy of
the county auditor's certifications, and the resolution or
ordinance the taxing authority adopted under division (B) (1) of
this section to the proper county board of elections in the
manner and within the time prescribed by the section of the

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

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

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

Sec. 5705.195. Within ten days after the resolution is
certified to the county auditor as provided by section 5705.194
of the Revised Code, the auditor shall calculate and certify to
the taxing authority the annual levy, expressed in dollars for
each one hundred thousand dollars of the county auditor's
appraised value as well as in mills for each one dollar of
taxable value, throughout the life of the levy which will be

required to produce the annual amount set forth in the 3742
resolution assuming that the amount of the tax list of such 3743
subdivision remains throughout the life of the levy the same as 3744
the amount of the tax list ~~for the current year, and if this is~~ 3745
~~not determined, the estimated amount submitted by most recently~~ 3746
~~certified by the county auditor to the county budget~~ 3747
~~commission~~under division (A) of section 319.28 of the Revised 3748
Code. 3749

Upon receiving the certification from the county auditor, 3750
if the taxing authority desires to proceed with the submission 3751
of the question it shall, not less than ninety days before the 3752
day of such election, certify its resolution, together with the 3753
amount of the average tax levy, expressed in dollars for each 3754
one hundred thousand dollars of the county auditor's appraised 3755
value as well as in mills for each one dollar of taxable value, 3756
as certified by the county auditor, and the number of years the 3757
levy is to run to the board of elections of the county which 3758
shall prepare the ballots and make other necessary arrangements 3759
for the submission of the question to the voters of the 3760
subdivision. 3761

Sec. 5705.21. (A) At any time, the board of education of 3762
any city, local, exempted village, cooperative education, or 3763
joint vocational school district, by a vote of two-thirds of all 3764
its members, may declare by resolution that the amount of taxes 3765
that may be raised within the ten-mill limitation by levies on 3766
the current tax list will be insufficient to provide an adequate 3767
amount for the necessary requirements of the school district, 3768
that it is necessary to levy a tax in excess of such limitation 3769
for one of the purposes specified in division (A), (D), (F), 3770
(H), or (DD) of section 5705.19 of the Revised Code, for general 3771
permanent improvements, for the purpose of operating a cultural 3772

center, for the purpose of providing for school safety and 3773
security, or for the purpose of providing education technology, 3774
and that the question of such additional tax levy shall be 3775
submitted to the electors of the school district at a special 3776
election on a day to be specified in the resolution. In the case 3777
of a qualifying library levy for the support of a library 3778
association or private corporation, the question shall be 3779
submitted to the electors of the association library district. 3780
If the resolution states that the levy is for the purpose of 3781
operating a cultural center, the ballot shall state that the 3782
levy is "for the purpose of operating the_____ (name of 3783
cultural center)." 3784

As used in this division, "cultural center" means a 3785
freestanding building, separate from a public school building, 3786
that is open to the public for educational, musical, artistic, 3787
and cultural purposes; "education technology" means, but is not 3788
limited to, computer hardware, equipment, materials, and 3789
accessories, equipment used for two-way audio or video, and 3790
software; "general permanent improvements" means permanent 3791
improvements without regard to the limitation of division (F) of 3792
section 5705.19 of the Revised Code that the improvements be a 3793
specific improvement or a class of improvements that may be 3794
included in a single bond issue; and "providing for school 3795
safety and security" includes but is not limited to providing 3796
for permanent improvements to provide or enhance security, 3797
employment of or contracting for the services of safety 3798
personnel, providing mental health services and counseling, or 3799
providing training in safety and security practices and 3800
responses. 3801

A resolution adopted under this division shall be confined 3802
to a single purpose and shall specify the amount of the increase 3803

in rate that it is necessary to levy, the purpose of the levy, 3804
and the number of years during which the increase in rate shall 3805
be in effect. The number of years may be any number not 3806
exceeding five or, if the levy is for current expenses of the 3807
district or for general permanent improvements, for a continuing 3808
period of time. 3809

(B) (1) The board of education of a qualifying school 3810
district, by resolution, may declare that it is necessary to 3811
levy a tax in excess of the ten-mill limitation for the purpose 3812
of paying the current expenses of partnering community schools 3813
and, if any of the levy proceeds are so allocated, of the 3814
district. A qualifying school district that is not a municipal 3815
school district may allocate all of the levy proceeds to 3816
partnering community schools. A municipal school district shall 3817
allocate a portion of the levy proceeds to the current expenses 3818
of the district. The resolution shall declare that the question 3819
of the additional tax levy shall be submitted to the electors of 3820
the school district at a special election on a day to be 3821
specified in the resolution. The resolution shall state the 3822
purpose of the levy, the rate of the tax expressed in mills for 3823
each one dollar of taxable value, the number of such mills to be 3824
levied for the current expenses of the partnering community 3825
schools and the number of such mills, if any, to be levied for 3826
the current expenses of the school district, the number of years 3827
the tax will be levied, and the first year the tax will be 3828
levied. The number of years the tax may be levied may be any 3829
number not exceeding ten years, or for a continuing period of 3830
time. 3831

The levy of a tax for the current expenses of a partnering 3832
community school under this section and the distribution of 3833
proceeds from the tax by a qualifying school district to 3834

partnering community schools is hereby determined to be a proper 3835
public purpose. 3836

(2) (a) If any portion of the levy proceeds are to be 3837
allocated to the current expenses of the qualifying school 3838
district, the form of the ballot at an election held pursuant to 3839
division (B) of this section shall be as follows: 3840

"Shall a levy be imposed by the_____ (insert the name 3841
of the qualifying school district) for the purpose of current 3842
expenses of the school district and of partnering community 3843
schools, that the county auditor estimates will collect \$_____ 3844
annually, at a rate not exceeding_____ mills for each \$1 of 3845
taxable value, of which_____ (insert the number of mills to be 3846
allocated to partnering community schools) mills is to be 3847
allocated to partnering community schools, which amounts to 3848
\$_____ for each \$100,000 of the county auditor's appraised 3849
value, for_____ (insert the number of years the levy is to be 3850
imposed, or that it will be levied for a continuing period of 3851
time), beginning_____ (insert first year the tax is to be 3852
levied), which will first be payable in calendar year_____ 3853
(insert the first calendar year in which the tax would be 3854
payable)? 3855

3856

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

(b) If all of the levy proceeds are to be allocated to the 3857
current expenses of partnering community schools, the form of 3858
the ballot shall be as follows: 3859

"Shall a levy be imposed by the_____ (insert the name
of the qualifying school district) for the purpose of current
expenses of partnering community schools, that the county
auditor estimates will collect \$_____ annually, at a rate not
exceeding_____ mills for each \$1 of taxable value which amounts
to \$_____ for each \$100,000 of the county auditor's appraised
value, for_____ (insert the number of years the levy is to be
imposed, or that it will be levied for a continuing period of
time), beginning_____ (insert first year the tax is to be
levied), which will first be payable in calendar year_____
(insert the first calendar year in which the tax would be
payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

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

(a) If the qualifying school district is a municipal
school district, the board of education shall distribute the
partnering community schools amount among the then qualifying
community schools not more than forty-five days after the school
district receives and deposits each tax distribution. From each
tax distribution, each such partnering community school shall

receive a portion of the partnering community schools amount in 3885
the proportion that the number of its resident students bears to 3886
the aggregate number of resident students of all such partnering 3887
community schools as of the date of receipt and deposit of the 3888
tax distribution. 3889

(b) If the qualifying school district is not a municipal 3890
school district, the board of education may distribute all or a 3891
portion of the amount in the partnering community schools fund 3892
during a fiscal year to partnering community schools on or 3893
before the first day of June of the preceding fiscal year. Each 3894
such partnering community school shall receive a portion of the 3895
amount distributed by the board from the partnering community 3896
schools fund during the fiscal year in the proportion that the 3897
number of its resident students bears to the aggregate number of 3898
resident students of all such partnering community schools as of 3899
the date the school district received and deposited the most 3900
recent tax distribution. On or before the fifteenth day of June 3901
of each fiscal year, the board of education shall announce an 3902
estimated allocation to partnering community schools for the 3903
ensuing fiscal year. The board is not required to allocate to 3904
partnering community schools the entire partnering community 3905
schools amount in the fiscal year in which a tax distribution is 3906
received and deposited in the partnering community schools fund. 3907
The estimated allocation shall be published on the web site of 3908
the school district and expressed as a dollar amount per 3909
resident student. The actual allocation to community schools in 3910
a fiscal year need not conform to the estimate published by the 3911
school district so long if the estimate was made in good faith. 3912

Distributions by a school district under division (B) (3) 3913
(b) of this section shall be made in accordance with 3914
distribution agreements entered into by the board of education 3915

and each partnering community school eligible for distributions 3916
under this division. The distribution agreements shall be 3917
certified to the department of education each fiscal year before 3918
the thirtieth day of July. Each agreement shall provide for at 3919
least three distributions by the school district to the 3920
partnering community school during the fiscal year and shall 3921
require the initial distribution be made on or before the 3922
thirtieth day of July. 3923

(c) For the purposes of division (B) of this section, the 3924
number of resident students shall be the number of such students 3925
reported under section 3317.03 of the Revised Code and 3926
established by the department of education as of the date of 3927
receipt and deposit of the tax distribution. 3928

(4) To the extent an agreement whereby the qualifying 3929
school district and a community school endorse each other's 3930
programs is necessary for the community school to qualify as a 3931
partnering community school under division (B)(6)(b) of this 3932
section, the board of education of the school district shall 3933
certify to the department of education the agreement along with 3934
the determination that such agreement satisfies the requirements 3935
of that division. The board's determination is conclusive. 3936

(5) For the purposes of Chapter 3317. of the Revised Code 3937
or other laws referring to the "taxes charged and payable" for a 3938
school district, the taxes charged and payable for a qualifying 3939
school district that levies a tax under division (B) of this 3940
section includes only the taxes charged and payable under that 3941
levy for the current expenses of the school district, and does 3942
not include the taxes charged and payable for the current 3943
expenses of partnering community schools. The taxes charged and 3944
payable for the current expenses of partnering community schools 3945

shall not affect the calculation of "state education aid" as 3946
defined in section 5751.20 of the Revised Code. 3947

(6) As used in division (B) of this section: 3948

(a) "Qualifying school district" means a municipal school 3949
district, as defined in section 3311.71 of the Revised Code or a 3950
school district that contains within its territory a partnering 3951
community school. 3952

(b) "Partnering community school" means a community school 3953
established under Chapter 3314. of the Revised Code that is 3954
located within the territory of the qualifying school district 3955
and meets one of the following criteria: 3956

(i) If the qualifying school district is a municipal 3957
school district, the community school is sponsored by the 3958
district or is a party to an agreement with the district whereby 3959
the district and the community school endorse each other's 3960
programs; 3961

(ii) If the qualifying school district is not a municipal 3962
school district, the community school is sponsored by a sponsor 3963
that was rated as "exemplary" in the ratings most recently 3964
published under section 3314.016 of the Revised Code before the 3965
resolution proposing the levy is certified to the board of 3966
elections. 3967

(c) "Partnering community schools amount" means the 3968
product obtained, as of the receipt and deposit of the tax 3969
distribution, by multiplying the amount of a tax distribution by 3970
a fraction, the numerator of which is the number of mills per 3971
dollar of taxable value of the property tax to be allocated to 3972
partnering community schools, and the denominator of which is 3973
the total number of mills per dollar of taxable value authorized 3974

by the electors in the election held under division (B) of this 3975
section, each as set forth in the resolution levying the tax. If 3976
the resolution allocates all of the levy proceeds to partnering 3977
community schools, the "partnering schools amount" equals the 3978
amount of the tax distribution. 3979

(d) "Partnering community schools fund" means a separate 3980
fund established by the board of education of a qualifying 3981
school district for the deposit of partnering community school 3982
amounts under this section. 3983

(e) "Resident student" means a student enrolled in a 3984
partnering community school who is entitled to attend school in 3985
the qualifying school district under section 3313.64 or 3313.65 3986
of the Revised Code. 3987

(f) "Tax distribution" means a distribution of proceeds of 3988
the tax authorized by division (B) of this section under section 3989
321.24 of the Revised Code and distributions that are 3990
attributable to that tax under sections 323.156 and 4503.068 of 3991
the Revised Code or other applicable law. 3992

(C) A resolution adopted under this section shall specify 3993
the date of holding the election, which shall not be earlier 3994
than ninety days after the adoption and certification of the 3995
resolution and which shall be consistent with the requirements 3996
of section 3501.01 of the Revised Code. 3997

A resolution adopted under this section may propose to 3998
renew one or more existing levies imposed under division (A) or 3999
(B) of this section or to increase or decrease a single levy 4000
imposed under either such division. 4001

If the board of education imposes one or more existing 4002
levies for the purpose specified in division (F) of section 4003

5705.19 of the Revised Code, the resolution may propose to renew 4004
one or more of those existing levies, or to increase or decrease 4005
a single such existing levy, for the purpose of general 4006
permanent improvements. 4007

If the resolution proposes to renew two or more existing 4008
levies, the levies shall be levied for the same purpose. The 4009
resolution shall identify those levies and the rates at which 4010
they are levied. The resolution also shall specify that the 4011
existing levies shall not be extended on the tax lists after the 4012
year preceding the year in which the renewal levy is first 4013
imposed, regardless of the years for which those levies 4014
originally were authorized to be levied. 4015

If the resolution proposes to renew an existing levy 4016
imposed under division (B) of this section, the rates allocated 4017
to the qualifying school district and to partnering community 4018
schools each may be increased or decreased or remain the same, 4019
and the total rate may be increased, decreased, or remain the 4020
same. The resolution and notice of election shall specify the 4021
number of the mills to be levied for the current expenses of the 4022
partnering community schools and the number of the mills, if 4023
any, to be levied for the current expenses of the qualifying 4024
school district. 4025

A resolution adopted under this section shall go into 4026
immediate effect upon its passage, and no publication of the 4027
resolution shall be necessary other than that provided for in 4028
the notice of election. A copy of the resolution shall 4029
immediately after its passing be certified, along with the 4030
county auditor's certification provided under section 5705.03 of 4031
the Revised Code, to the board of elections of the proper county 4032
in the manner provided by section 5705.25 of the Revised Code. 4033

That section shall govern the arrangements for the submission of 4034
such question and other matters concerning the election to which 4035
that section refers, including publication of notice of the 4036
election, except that the election shall be held on the date 4037
specified in the resolution. In the case of a resolution adopted 4038
under division (B) of this section, the publication of notice of 4039
that election shall state the number of the mills, if any, to be 4040
levied for the current expenses of partnering community schools 4041
and the number of the mills to be levied for the current 4042
expenses of the qualifying school district. If a majority of the 4043
electors voting on the question so submitted in an election vote 4044
in favor of the levy, the board of education may make the 4045
necessary levy within the school district or, in the case of a 4046
qualifying library levy for the support of a library association 4047
or private corporation, within the association library district, 4048
at the additional rate, or at any lesser rate in excess of the 4049
ten-mill limitation on the tax list, for the purpose stated in 4050
the resolution. A levy for a continuing period of time may be 4051
reduced pursuant to section 5705.261 of the Revised Code. The 4052
tax levy shall be included in the next tax budget that is 4053
certified to the county budget commission. 4054

(D) (1) After the approval of a levy on the current tax 4055
list and duplicate for current expenses, for recreational 4056
purposes, for community centers provided for in section 755.16 4057
of the Revised Code, or for a public library of the district 4058
under division (A) of this section, and prior to the time when 4059
the first tax collection from the levy can be made, the board of 4060
education may anticipate a fraction of the proceeds of the levy 4061
and issue anticipation notes in a principal amount not exceeding 4062
fifty per cent of the total estimated proceeds of the levy to be 4063
collected during the first year of the levy. 4064

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

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

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

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

(4) After the approval of a levy on the current tax list
and duplicate under division (B) of this section, and prior to
the time when the first tax collection from the levy can be
made, the board of education may anticipate a fraction of the

proceeds of the levy for the current expenses of the school 4095
district and issue anticipation notes in a principal amount not 4096
exceeding fifty per cent of the estimated proceeds of the levy 4097
to be collected during the first year of the levy and allocated 4098
to the school district. The portion of the levy proceeds to be 4099
allocated to partnering community schools under that division 4100
shall not be included in the estimated proceeds anticipated 4101
under this division and shall not be used to pay debt charges on 4102
any anticipation notes. 4103

The notes shall be issued as provided in section 133.24 of 4104
the Revised Code, shall have principal payments during each year 4105
after the year of their issuance over a period not to exceed 4106
five years, and may have a principal payment in the year of 4107
their issuance. 4108

(E) The submission of questions to the electors under this 4109
section is subject to the limitation on the number of election 4110
dates established by section 5705.214 of the Revised Code. 4111

(F) The board of education of any school district that 4112
levies a tax under this section for the purpose of providing for 4113
school safety and security may report to the department of 4114
education how the district is using revenue from that tax. 4115

The board of education of any school district that 4116
proposes to levy a tax for the purpose of providing for school 4117
safety and security may share the proceeds of the tax with 4118
chartered nonpublic schools, as defined by section 3310.01 of 4119
the Revised Code, that are located in the territory of the 4120
school district as provided in this division. The resolution 4121
levying the tax and the form of the ballot shall state that 4122
proceeds from the levy are to be shared with chartered nonpublic 4123
schools and shall state the percentage of the proceeds that is 4124

to be shared with those schools. 4125

If a percentage of the proceeds of such a tax are to be 4126
shared with chartered nonpublic schools under this division, 4127
such proceeds shall be shared with all chartered nonpublic 4128
schools located in the territory of the school district. Of the 4129
percentage of the proceeds to be shared with chartered nonpublic 4130
schools, each such school shall receive an amount that bears the 4131
same proportion of that percentage that the number of resident 4132
students attending that school bears to the total number of 4133
resident students attending all such schools in the territory of 4134
the school district. For the purposes of this section, a 4135
resident student is a student enrolled in a chartered nonpublic 4136
school located in the territory of the school district who is 4137
entitled to attend school in the school district under section 4138
3313.64 or 3313.65 of the Revised Code. 4139

All proceeds of the levy shall be credited to a fund of 4140
the school district created for that purpose, and the board of 4141
education shall pay each chartered nonpublic school its share of 4142
the proceeds from that fund not less frequently than once after 4143
each settlement of taxes under divisions (A) and (C) of section 4144
321.24 of the Revised Code. Any chartered nonpublic school 4145
receiving payments under this section shall use all of such 4146
payments only for providing for school safety and security. 4147

Sec. 5705.212. (A) (1) The board of education of any school 4148
district, at any time and by a vote of two-thirds of all of its 4149
members, may declare by resolution that the amount of taxes that 4150
may be raised within the ten-mill limitation will be 4151
insufficient to provide an adequate amount for the present and 4152
future requirements of the school district, that it is necessary 4153
to levy not more than five taxes in excess of that limitation 4154

for current expenses, and that each of the proposed taxes first 4155
will be levied in a different year, over a specified period of 4156
time. The board shall identify the taxes proposed under this 4157
section as follows: the first tax to be levied shall be called 4158
the "original tax." Each tax subsequently levied shall be called 4159
an "incremental tax." The rate of each incremental tax shall be 4160
identical, but the rates of such incremental taxes need not be 4161
the same as the rate of the original tax. The resolution also 4162
shall state that the question of these additional taxes shall be 4163
submitted to the electors of the school district at a special 4164
election. The resolution shall specify separately for each tax 4165
proposed: the amount of the increase in rate that it is 4166
necessary to levy, expressed separately for the original tax and 4167
each incremental tax; that the purpose of the levy is for 4168
current expenses; the number of years during which the original 4169
tax shall be in effect; a specification that the last year in 4170
which the original tax is in effect shall also be the last year 4171
in which each incremental tax shall be in effect; and the year 4172
in which each tax first is proposed to be levied. The original 4173
tax may be levied for any number of years not exceeding ten, or 4174
for a continuing period of time. The resolution shall specify 4175
the date of holding the special election, which shall not be 4176
earlier than ninety days after the adoption and certification of 4177
the resolution and shall be consistent with the requirements of 4178
section 3501.01 of the Revised Code. 4179

(2) The board of education, by a vote of two-thirds of all 4180
of its members, may adopt a resolution proposing to renew taxes 4181
levied other than for a continuing period of time under division 4182
(A) (1) of this section. Such a resolution shall provide for 4183
levying a tax and specify all of the following: 4184

(a) That the tax shall be called and designated on the 4185

ballot as a renewal levy; 4186

(b) The rate of the renewal tax, which shall be a single 4187
rate that combines the rate of the original tax and each 4188
incremental tax into a single rate. The rate of the renewal tax 4189
shall not exceed the aggregate rate of the original and 4190
incremental taxes. 4191

(c) The number of years, not to exceed ten, that the 4192
renewal tax will be levied, or that it will be levied for a 4193
continuing period of time; 4194

(d) That the purpose of the renewal levy is for current 4195
expenses; 4196

(e) Subject to the certification and notification 4197
requirements of section 5705.251 of the Revised Code, that the 4198
question of the renewal levy shall be submitted to the electors 4199
of the school district at the general election held during the 4200
last year the original tax may be extended on the real and 4201
public utility property tax list and duplicate or at a special 4202
election held during the ensuing year. 4203

(3) A resolution adopted under division (A) (1) or (2) of 4204
this section shall go into immediate effect upon its adoption 4205
and no publication of the resolution is necessary other than 4206
that provided for in the notice of election. Immediately after 4207
its adoption, a copy of the resolution shall be certified to the 4208
board of elections of the proper county in the manner provided 4209
by division (A) of section 5705.251 of the Revised Code, and 4210
that division shall govern the arrangements for the submission 4211
of the question and other matters concerning the election to 4212
which that section refers. The election shall be held on the 4213
date specified in the resolution. If a majority of the electors 4214

voting on the question so submitted in an election vote in favor 4215
of the taxes or a renewal tax, the board of education, if the 4216
original or a renewal tax is authorized to be levied for the 4217
current year, immediately may make the necessary levy within the 4218
school district at the authorized rate, or at any lesser rate in 4219
excess of the ten-mill limitation, for the purpose stated in the 4220
resolution. No tax shall be imposed prior to the year specified 4221
in the resolution as the year in which it is first proposed to 4222
be levied. The rate of the original tax and the rate of each 4223
incremental tax shall be cumulative, so that the aggregate rate 4224
levied in any year is the sum of the rates of both the original 4225
tax and all incremental taxes levied in or prior to that year 4226
under the same proposal. A tax levied for a continuing period of 4227
time under this section may be reduced pursuant to section 4228
5705.261 of the Revised Code. 4229

(B) Notwithstanding section 133.30 of the Revised Code, 4230
after the approval of a tax to be levied in the current or the 4231
succeeding year and prior to the time when the first tax 4232
collection from that levy can be made, the board of education 4233
may anticipate a fraction of the proceeds of the levy and issue 4234
anticipation notes in an amount not to exceed fifty per cent of 4235
the total estimated proceeds of the levy to be collected during 4236
the first year of the levy. The notes shall be sold as provided 4237
in Chapter 133. of the Revised Code. If anticipation notes are 4238
issued, they shall mature serially and in substantially equal 4239
amounts during each year over a period not to exceed five years; 4240
and the amount necessary to pay the interest and principal as 4241
the anticipation notes mature shall be deemed appropriated for 4242
those purposes from the levy, and appropriations from the levy 4243
by the board of education shall be limited each fiscal year to 4244
the balance available in excess of that amount. 4245

If the auditor of state has certified a deficit pursuant 4246
to section 3313.483 of the Revised Code, the notes authorized 4247
under this section may be sold in accordance with Chapter 133. 4248
of the Revised Code, except that the board may sell the notes 4249
after providing a reasonable opportunity for competitive 4250
bidding. 4251

(C) (1) The board of education of a qualifying school 4252
district, at any time and by a vote of two-thirds of all its 4253
members, may declare by resolution that it is necessary to levy 4254
not more than five taxes in excess of the ten-mill limitation 4255
for the current expenses of partnering community schools and, if 4256
any of the levy proceeds are so allocated, of the school 4257
district, and that each of the proposed taxes first will be 4258
levied in a different year, over a specified period of time. A 4259
qualifying school district that is not a municipal school 4260
district may allocate all of the levy proceeds to partnering 4261
community schools. A municipal school district shall allocate a 4262
portion of the levy proceeds to the current expenses of the 4263
district. The board shall identify the taxes proposed under this 4264
division in the same manner as in division (A) (1) of this 4265
section. The rate of each incremental tax shall be identical, 4266
but the rates of such incremental taxes need not be the same as 4267
the rate of the original tax. In addition to the specifications 4268
required of the resolution in division (A) of this section, the 4269
resolution shall state the number of the mills to be levied each 4270
year for the current expenses of the partnering community 4271
schools and the number of the mills, if any, to be levied each 4272
year for the current expenses of the school district. The number 4273
of mills for the current expenses of partnering community 4274
schools shall be the same for each of the incremental taxes, and 4275
the number of mills for the current expenses of the qualifying 4276

school district shall be the same for each of the incremental 4277
taxes. 4278

The levy of taxes for the current expenses of a partnering 4279
community school under division (C) of this section and the 4280
distribution of proceeds from the tax by a qualifying school 4281
district to partnering community schools is hereby determined to 4282
be a proper public purpose. 4283

(2) The board of education, by a vote of two-thirds of all 4284
of its members, may adopt a resolution proposing to renew taxes 4285
levied other than for a continuing period of time under division 4286
(C) (1) of this section. In such a renewal levy, the rates 4287
allocated to the qualifying school district and to partnering 4288
community schools each may be increased or decreased or remain 4289
the same, and the total rate may be increased, decreased, or 4290
remain the same. In addition to the requirements of division (A) 4291
(2) of this section, the resolution shall state the number of 4292
the mills to be levied for the current expenses of the 4293
partnering community schools and the number of the mills to be 4294
levied for the current expenses of the school district. 4295

(3) A resolution adopted under division (C) (1) or (2) of 4296
this section is subject to the rules and procedures prescribed 4297
by division (A) (3) of this section. 4298

(4) The proceeds of each tax levied under division (C) (1) 4299
or (2) of this section shall be credited and distributed in the 4300
manner prescribed by division (B) (3) of section 5705.21 of the 4301
Revised Code, and divisions (B) (4), (5), and (6) of that section 4302
apply to taxes levied under division (C) of this section. 4303

(5) Notwithstanding section 133.30 of the Revised Code, 4304
after the approval of a tax to be levied under division (C) (1) 4305

or (2) of this section, in the current or succeeding year and 4306
prior to the time when the first tax collection from that levy 4307
can be made, the board of education may anticipate a fraction of 4308
the proceeds of the levy for the current expenses of the 4309
qualifying school district and issue anticipation notes in a 4310
principal amount not exceeding fifty per cent of the estimated 4311
proceeds of the levy to be collected during the first year of 4312
the levy and allocated to the school district. The portion of 4313
levy proceeds to be allocated to partnering community schools 4314
shall not be included in the estimated proceeds anticipated 4315
under this division and shall not be used to pay debt charges on 4316
any anticipation notes. 4317

The notes shall be sold as provided in Chapter 133. of the 4318
Revised Code. If anticipation notes are issued, they shall 4319
mature serially and in substantially equal amounts during each 4320
year over a period not to exceed five years. The amount 4321
necessary to pay the interest and principal as the anticipation 4322
notes mature shall be deemed appropriated for those purposes 4323
from the levy, and appropriations from the levy by the board of 4324
education shall be limited each fiscal year to the balance 4325
available in excess of that amount. 4326

If the auditor of state has certified a deficit pursuant 4327
to section 3313.483 of the Revised Code, the notes authorized 4328
under this section may be sold in accordance with Chapter 133. 4329
of the Revised Code, except that the board may sell the notes 4330
after providing a reasonable opportunity for competitive 4331
bidding. 4332

As used in division (C) of this section, "qualifying 4333
school district" and "partnering community schools" have the 4334
same meanings as in section 5705.21 of the Revised Code. 4335

(D) The submission of questions to the electors under this 4336
section is subject to the limitation on the number of election 4337
dates established by section 5705.214 of the Revised Code. 4338

(E) When a school board certifies a resolution to the 4339
county auditor under division (B) (1) of section 5705.03 of the 4340
Revised Code proposing to levy a tax under division (A) (1) or 4341
(C) (1) of this section, the county auditor shall certify, in 4342
addition to the other information the auditor is required to 4343
certify under that section, an estimate of both the levy's 4344
annual collections for the tax year for which the original tax 4345
applies and the levies' aggregate annual collections for the tax 4346
year for which the final incremental tax applies, in both cases 4347
rounded to the nearest ~~one thousand dollars~~dollar, which shall 4348
be calculated assuming that the amount of the tax list of the 4349
taxing authority remains throughout the life of the levy the 4350
same as the amount of the tax list ~~for the current year, and if~~ 4351
~~this is not determined, the estimated amount submitted by the~~ 4352
~~auditor to the county budget commission~~most recently certified 4353
by the county auditor under division (A) of section 319.28 of 4354
the Revised Code. If a school district is located in more than 4355
one county, the county auditor shall obtain from the county 4356
auditor of each other county in which the district is located 4357
the current tax valuation for the portion of the district in 4358
that county. 4359

Sec. 5705.213. (A) (1) The board of education of any school 4360
district, at any time and by a vote of two-thirds of all of its 4361
members, may declare by resolution that the amount of taxes that 4362
may be raised within the ten-mill limitation will be 4363
insufficient to provide an adequate amount for the present and 4364
future requirements of the school district and that it is 4365
necessary to levy a tax in excess of that limitation for current 4366

expenses. The resolution also shall state that the question of 4367
the additional tax shall be submitted to the electors of the 4368
school district at a special election. The resolution shall 4369
specify, for each year the levy is in effect, the amount of 4370
money that the levy is proposed to raise, which may, for years 4371
after the first year the levy is made, be expressed in terms of 4372
a dollar or percentage increase over the prior year's amount. 4373
The resolution also shall specify that the purpose of the levy 4374
is for current expenses, the number of years during which the 4375
tax shall be in effect which may be for any number of years not 4376
exceeding ten, and the year in which the tax first is proposed 4377
to be levied. The resolution shall specify the date of holding 4378
the special election, which shall not be earlier than ninety- 4379
five days after the adoption and certification of the resolution 4380
to the county auditor and not earlier than ninety days after 4381
certification to the board of elections. The date of the 4382
election shall be consistent with the requirements of section 4383
3501.01 of the Revised Code. 4384

(2) The board of education, by a vote of two-thirds of all 4385
of its members, may adopt a resolution proposing to renew a tax 4386
levied under division (A)(1) of this section. Such a resolution 4387
shall provide for levying a tax and specify all of the 4388
following: 4389

(a) That the tax shall be called and designated on the 4390
ballot as a renewal levy; 4391

(b) The amount of the renewal tax, which shall be no more 4392
than the amount of tax levied during the last year the tax being 4393
renewed is authorized to be in effect; 4394

(c) The number of years, not to exceed ten, that the 4395
renewal tax will be levied, or that it will be levied for a 4396

continuing period of time; 4397

(d) That the purpose of the renewal levy is for current 4398
expenses; 4399

(e) Subject to the certification and notification 4400
requirements of section 5705.251 of the Revised Code, that the 4401
question of the renewal levy shall be submitted to the electors 4402
of the school district at the general election held during the 4403
last year the tax being renewed may be extended on the real and 4404
public utility property tax list and duplicate or at a special 4405
election held during the ensuing year. 4406

(3) A resolution adopted under division (A) (1) or (2) of 4407
this section shall go into immediate effect upon its adoption 4408
and no publication of the resolution is necessary other than 4409
that provided for in the notice of election. Immediately after 4410
its adoption, a copy of the resolution shall be certified to the 4411
county auditor of the proper county, who shall, within ten days, 4412
calculate and certify to the board of education the estimated 4413
levy, for the first year, and for each subsequent year for which 4414
the tax is proposed to be in effect. The estimates shall be made 4415
both in mills for each one dollar of taxable value and in 4416
dollars for each one hundred thousand dollars of the county 4417
auditor's appraised value. In making the estimates, the auditor 4418
shall assume that the amount of the tax list remains throughout 4419
the life of the levy, the same as the tax list ~~for the current-~~ 4420
~~year~~ most recently certified by the county auditor under division 4421
(A) of section 319.28 of the Revised Code. ~~If the tax list for-~~ 4422
~~the current year is not determined, the auditor shall base the~~ 4423
~~auditor's estimates on the estimated amount of the tax list for-~~ 4424
~~the current year as submitted to the county budget commission.~~ 4425

If the board desires to proceed with the submission of the 4426

question, it shall certify its resolution, with the estimated 4427
tax levy expressed in mills for each one dollar of taxable value 4428
and dollars for each one hundred thousand dollars of the county 4429
auditor's appraised value for each year that the tax is proposed 4430
to be in effect, to the board of elections of the proper county 4431
in the manner provided by division (A) of section 5705.251 of 4432
the Revised Code. Section 5705.251 of the Revised Code shall 4433
govern the arrangements for the submission of the question and 4434
other matters concerning the election to which that section 4435
refers. The election shall be held on the date specified in the 4436
resolution. If a majority of the electors voting on the question 4437
so submitted in an election vote in favor of the tax, and if the 4438
tax is authorized to be levied for the current year, the board 4439
of education immediately may make the additional levy necessary 4440
to raise the amount specified in the resolution or a lesser 4441
amount for the purpose stated in the resolution. 4442

(4) The submission of questions to the electors under this 4443
section is subject to the limitation on the number of election 4444
dates established by section 5705.214 of the Revised Code. 4445

(B) Notwithstanding section 133.30 of the Revised Code, 4446
after the approval of a tax to be levied in the current or the 4447
succeeding year and prior to the time when the first tax 4448
collection from that levy can be made, the board of education 4449
may anticipate a fraction of the proceeds of the levy and issue 4450
anticipation notes in an amount not to exceed fifty per cent of 4451
the total estimated proceeds of the levy to be collected during 4452
the first year of the levy. The notes shall be sold as provided 4453
in Chapter 133. of the Revised Code. If anticipation notes are 4454
issued, they shall mature serially and in substantially equal 4455
amounts during each year over a period not to exceed five years; 4456
and the amount necessary to pay the interest and principal as 4457

the anticipation notes mature shall be deemed appropriated for 4458
those purposes from the levy, and appropriations from the levy 4459
by the board of education shall be limited each fiscal year to 4460
the balance available in excess of that amount. 4461

If the auditor of state has certified a deficit pursuant 4462
to section 3313.483 of the Revised Code, the notes authorized 4463
under this section may be sold in accordance with Chapter 133. 4464
of the Revised Code, except that the board may sell the notes 4465
after providing a reasonable opportunity for competitive 4466
bidding. 4467

Sec. 5705.215. (A) The governing board of an educational 4468
service center that is the taxing authority of a county school 4469
financing district, upon receipt of identical resolutions 4470
adopted within a sixty-day period by a majority of the members 4471
of the board of education of each school district that is within 4472
the territory of the county school financing district, may 4473
submit a tax levy to the electors of the territory in the same 4474
manner as a school board may submit a levy under division (C) of 4475
section 5705.21 of the Revised Code, except that: 4476

(1) The levy may be for a period not to exceed ten years, 4477
or, if the levy is solely for the purpose or purposes described 4478
in division (A) (2) (a), (c), or (f) of this section, for a 4479
continuing period of time. 4480

(2) The purpose of the levy shall be one or more of the 4481
following: 4482

(a) For current expenses for the provision of special 4483
education and related services within the territory of the 4484
district; 4485

(b) For permanent improvements within the territory of the 4486

district for special education and related services; 4487

(c) For current expenses for specified educational 4488
programs within the territory of the district; 4489

(d) For permanent improvements within the territory of the 4490
district for specified educational programs; 4491

(e) For permanent improvements within the territory of the 4492
district; 4493

(f) For current expenses for school safety and security 4494
and mental health services, including training and employment of 4495
or contracting for the services of safety personnel, mental 4496
health personnel, social workers, and counselors. 4497

(B) If the levy provides for but is not limited to current 4498
expenses, the resolutions shall apportion the annual rate of the 4499
levy between current expenses and the other purposes. The 4500
apportionment need not be the same for each year of the levy, 4501
but the respective portions of the rate actually levied each 4502
year for current expenses and the other purposes shall be 4503
limited by that apportionment. 4504

(C) Prior to the application of section 319.301 of the 4505
Revised Code, the rate of a levy that is limited to, or to the 4506
extent that it is apportioned to, purposes other than current 4507
expenses shall be reduced in the same proportion in which the 4508
district's total valuation increases during the life of the levy 4509
because of additions to such valuation that have resulted from 4510
improvements added to the tax list and duplicate. 4511

(D) After the approval of a county school financing 4512
district levy under this section, the taxing authority may 4513
anticipate a fraction of the proceeds of such levy and may from 4514
time to time during the life of such levy, but in any given year 4515

prior to the time when the tax collection from such levy can be 4516
made for that year, issue anticipation notes in an amount not 4517
exceeding fifty per cent of the estimated proceeds of the levy 4518
to be collected in each year up to a period of five years after 4519
the date of the issuance of such notes, less an amount equal to 4520
the proceeds of such levy obligated for each year by the 4521
issuance of anticipation notes, provided that the total amount 4522
maturing in any one year shall not exceed fifty per cent of the 4523
anticipated proceeds of the levy for that year. Each issue of 4524
notes shall be sold as provided in Chapter 133. of the Revised 4525
Code, and shall, except for the limitation that the total amount 4526
of such notes maturing in any one year shall not exceed fifty 4527
per cent of the anticipated proceeds of such levy for that year, 4528
mature serially in substantially equal installments during each 4529
year over a period not to exceed five years after their 4530
issuance. 4531

(E) (1) In a resolution to be submitted to the taxing 4532
authority of a county school financing district under division 4533
(A) of this section calling for a ballot issue on the question 4534
of the levying of a tax for a continuing period of time by the 4535
taxing authority, the board of education of a school district 4536
that is part of the territory of the county school financing 4537
district also may propose to reduce the rate of one or more of 4538
that school district's property taxes levied for a continuing 4539
period of time in excess of the ten-mill limitation. The 4540
reduction in the rate of a property tax may be any amount, not 4541
exceeding the rate at which the tax is authorized to be levied. 4542
The reduction in the rate of a tax shall first take effect in 4543
the same year that the county school financing district tax 4544
takes effect, and shall continue for each year that the county 4545
school financing district tax is in effect. A board of 4546

education's resolution proposing to reduce the rate of one or 4547
more of its school district property taxes shall, in addition to 4548
including information required for a resolution under division 4549
(B) (1) of section 5705.03 of the Revised Code, specifically 4550
identify each such tax and shall state for each tax the maximum 4551
rate at which it currently may be levied and the maximum rate at 4552
which it could be levied after the proposed reduction, expressed 4553
in mills for each one dollar of taxable value. 4554

Before submitting the resolution to the taxing authority 4555
of the county school financing district, the board of education 4556
of the school district shall certify a copy of it to the tax 4557
commissioner and the county auditor. The county auditor shall 4558
certify to the board all information required under division (B) 4559
(2) of section 5705.03 of the Revised Code, in the manner 4560
required under that division, and both of the following: 4561

(a) An estimate of the levy's annual collections beginning 4562
for the first year for which the reduction applies, rounded to 4563
the nearest ~~one thousand dollars~~dollar, which shall be 4564
calculated assuming that the amount of the tax list of the 4565
taxing authority remains throughout the life of the reduced levy 4566
the same as the amount of the tax list ~~for the current year, and~~ 4567
~~if this is not determined, the estimated amount submitted by the~~ 4568
~~auditor to the county budget commission~~most recently certified 4569
by the county auditor under division (A) of section 319.28 of 4570
the Revised Code. 4571

If a school district is located in more than one county, 4572
the county auditor shall obtain from the county auditor of each 4573
other county in which the district is located the current tax 4574
valuation for the portion of the district in that county. 4575

(b) The ~~estimated~~ effective rate of the levy for the last 4576

year before the proposed reduction and the first year that the 4577
reduction applies, both expressed in dollars for each one 4578
hundred thousand dollars of the county auditor's appraised 4579
value. ~~Estimated effective rates shall be calculated using the~~ 4580
~~tax list for the current year, and if this is not determined,~~ 4581
~~the estimated amount submitted by the auditor to the county~~ 4582
~~budget commission.~~ 4583

The tax commissioner, within ten days of receiving the 4584
resolution, shall certify to the board the reduction in the 4585
school district's total effective tax rate for each class of 4586
property that would have resulted if the proposed reduction in 4587
the rate or rates had been in effect the previous year. As used 4588
in this paragraph, "effective tax rate" has the same meaning as 4589
in section 323.08 of the Revised Code. 4590

After receiving these certifications from the commissioner 4591
and the auditor, the board may amend its resolution to change 4592
the proposed property tax rate reduction before submitting the 4593
resolution to the financing district taxing authority, provided 4594
the board certifies a copy of the amended resolution to the 4595
county auditor with a request to provide the information 4596
required under divisions (E) (1) (a) and (b) of this section and 4597
the auditor transmits that information to the taxing authority. 4598

If the board of education of a school district that is 4599
part of the territory of a county school financing district 4600
adopts a resolution proposing to reduce the rate of one or more 4601
of its property taxes in conjunction with the levying of a tax 4602
by the financing district, the resolution submitted by the board 4603
to the taxing authority of the financing district under division 4604
(A) of this section does not have to be identical in this 4605
respect to the resolutions submitted by the boards of education 4606

of the other school districts that are part of the territory of 4607
the county school financing district. 4608

(2) Each school district that is part of the territory of 4609
a county school financing district may tailor to its own 4610
situation a proposed reduction in one or more property tax rates 4611
in conjunction with the proposed levying of a tax by the county 4612
school financing district; if one such school district proposes 4613
a reduction in one or more tax rates, another school district 4614
may propose a reduction of a different size or may propose no 4615
reduction. Within each school district that is part of the 4616
territory of the county school financing district, the electors 4617
shall vote on one ballot issue combining the question of the 4618
levying of the tax by the taxing authority of the county school 4619
financing district with, if any such reduction is proposed, the 4620
question of the reduction in the rate of one or more taxes of 4621
the school district. If a majority of the electors of the county 4622
school financing district voting on the question of the proposed 4623
levying of a tax by the taxing authority of the financing 4624
district vote to approve the question, any tax reductions 4625
proposed by school districts that are part of the territory of 4626
the financing district also are approved. 4627

(3) The form of the ballot for an issue proposing to levy 4628
a county school financing district tax in conjunction with the 4629
reduction of the rate of one or more school district taxes shall 4630
be as follows: 4631

"Shall the _____ (name of the county school financing 4632
district) be authorized to levy an additional tax for _____ 4633
(purpose stated in the resolutions), that the county auditor 4634
estimates will collect \$_____ annually, at a rate not exceeding 4635
_____ mills for each \$1 of taxable value, which amounts to 4636

\$_____ for each \$100,000 of the county auditor's appraised 4637
value, for a continuing period of time? If the county school 4638
financing district tax is approved, the rate of an existing tax 4639
currently levied by the _____ (name of the school district of 4640
which the elector is a resident) at the rate of _____ mills 4641
shall be reduced to _____ mills for each \$1 of taxable value, 4642
which amounts to a reduction from \$_____ (~~estimated~~-effective 4643
rate) to \$_____ (~~estimated~~-effective rate) for each \$100,000 4644
of the county auditor's appraised value, that the county auditor 4645
estimates will collect \$_____ annually, until any such time as 4646
the county school financing district tax is decreased or 4647
repealed. 4648

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the board of education of the school district proposes 4650
to reduce the rate of more than one of its existing taxes, the 4651
second sentence of the ballot language shall be modified for 4652
residents of that district to express the rates and ~~estimated~~- 4653
effective rates at which those taxes currently are levied and 4654
the rates and ~~estimated~~-effective rates to which they would be 4655
reduced as well as each levy's estimated annual collections, as 4656
provided by the county auditor under division (E)(1)(a) of this 4657
section. If the board of education of the school district does 4658
not propose to reduce the rate of any of its taxes, the second 4659
sentence of the ballot language shall not be used for residents 4660
of that district. In any case, the first sentence of the ballot 4661
language shall be the same for all the electors in the county 4662

school financing district, but the second sentence shall be 4663
different in each school district depending on whether and in 4664
what amount the board of education of the school district 4665
proposes to reduce the rate of one or more of its property 4666
taxes. 4667

(4) If the rate of a school district property tax is 4668
reduced pursuant to this division, the tax commissioner shall 4669
compute the percentage required to be computed for that tax 4670
under division (D) of section 319.301 of the Revised Code each 4671
year the rate is reduced as if the tax had been levied in the 4672
preceding year at the rate to which it has been reduced. If the 4673
reduced rate of a tax is increased under division (E) (5) of this 4674
section, the commissioner shall compute the percentage required 4675
to be computed for that tax under division (D) of section 4676
319.301 of the Revised Code each year the rate is increased as 4677
if the tax had been levied in the preceding year at the rate to 4678
which it has been increased. 4679

(5) After the levying of a county school financing 4680
district tax in conjunction with the reduction of the rate of 4681
one or more school district taxes is approved by the electors 4682
under this division, if the rate of the county school financing 4683
district tax is decreased pursuant to an election under section 4684
5705.261 of the Revised Code, the rate of each school district 4685
tax that had been reduced shall be increased by the number of 4686
mills obtained by multiplying the number of mills of the 4687
original reduction by the same percentage that the financing 4688
district tax rate is decreased. If the county school financing 4689
district tax is repealed pursuant to an election under section 4690
5705.261 of the Revised Code, each school district may resume 4691
levying the property taxes that had been reduced at the full 4692
rate originally approved by the electors. A reduction in the 4693

rate of a school district property tax under this division is a 4694
reduction in the rate at which the board of education may levy 4695
that tax only for the period during which the county school 4696
financing district tax is levied prior to any decrease or repeal 4697
under section 5705.261 of the Revised Code. The resumption of 4698
the authority of the board of education to levy an increased or 4699
the full rate of tax does not constitute the levying of a new 4700
tax in excess of the ten-mill limitation. 4701

(F) If a county school financing district has a tax in 4702
effect under this section, the territory of a city, local, or 4703
exempted village school district that is not a part of the 4704
county school financing district shall not become a part of the 4705
county school financing district unless approved by the electors 4706
of the city, local, or exempted village school district in 4707
accordance with division (C) of section 3311.50 of the Revised 4708
Code. 4709

Sec. 5705.25. (A) (1) A copy of any resolution adopted as 4710
provided in section 5705.19 or 5705.2111 of the Revised Code 4711
shall be certified by the taxing authority to the board of 4712
elections of the proper county not less than ninety days before 4713
the general election in any year, and the board shall submit the 4714
proposal to the electors of the subdivision at the succeeding 4715
November election. In the case of a qualifying library levy, the 4716
board shall submit the question to the electors of the library 4717
district or association library district. 4718

(2) Except as otherwise provided in this division, a 4719
resolution to renew or to renew and increase or renew and 4720
decrease an existing levy, regardless of the section of the 4721
Revised Code under which the tax was imposed, shall not be 4722
placed on the ballot unless the question is submitted at the 4723

general election held during the last year the tax to be renewed 4724
may be extended on the real and public utility property tax list 4725
and duplicate, or at any election held in the ensuing year. The 4726
limitation of the foregoing sentence does not apply to a 4727
resolution to renew and increase or to renew and decrease an 4728
existing levy that was imposed under section 5705.191 of the 4729
Revised Code to supplement the general fund for the purpose of 4730
making appropriations for one or more of the following purposes: 4731
for public assistance, human or social services, relief, 4732
welfare, hospitalization, health, and support of general 4733
hospitals. The limitation of the second preceding sentence also 4734
does not apply to a resolution that proposes to renew two or 4735
more existing levies imposed under section 5705.222 or division 4736
(L) of section 5705.19 of the Revised Code, or under section 4737
5705.21 or 5705.217 of the Revised Code, in which case the 4738
question shall be submitted on the date of the general or 4739
primary election held during the last year at least one of the 4740
levies to be renewed may be extended on the real and public 4741
utility property tax list and duplicate, or at any election held 4742
during the ensuing year. A resolution proposing to renew or 4743
renew and increase or decrease an existing levy may specify that 4744
the renewal, increase, or decrease of the existing levy shall be 4745
extended on the tax list for the tax year specified in the 4746
resolution, which may be the last year the existing levy may be 4747
extended on the list or the ensuing year. If the renewal, 4748
increase, or decrease is to be extended on the tax list for the 4749
last tax year the existing levy would otherwise be extended, the 4750
existing levy shall not be extended on the tax list for that 4751
last year unless the question of the renewal, increase, or 4752
decrease is not approved by a majority of electors voting on the 4753
question, in which case the existing levy shall be extended on 4754
the tax list for that last year. 4755

For purposes of this section, a levy shall be considered 4756
to be an "existing levy" through the year following the last 4757
year it can be placed on the tax list and duplicate. 4758

(3) The board of elections shall make the necessary 4759
arrangements for the submission of such questions to the 4760
electors of such subdivision, library district, or association 4761
library district, and the election shall be conducted, 4762
canvassed, and certified in the same manner as regular elections 4763
in such subdivision, library district, or association library 4764
district for the election of county officers. Notice of the 4765
election shall be published in a newspaper of general 4766
circulation in the subdivision, library district, or association 4767
library district once a week for two consecutive weeks, or as 4768
provided in section 7.16 of the Revised Code, prior to the 4769
election. If the board of elections operates and maintains a web 4770
site, the board of elections shall post notice of the election 4771
on its web site for thirty days prior to the election. The 4772
notice shall state the purpose, the levy's estimated annual 4773
collections if the levy is not to pay debt charges, the proposed 4774
increase in rate, expressed in mills for each one dollar of 4775
taxable value, either that rate or the ~~estimated~~-effective rate, 4776
as applicable, expressed in dollars for each one hundred 4777
thousand dollars of the county auditor's appraised value, the 4778
number of years during which the increase will be in effect, the 4779
first month and year in which the tax will be levied, and the 4780
time and place of the election. 4781

(B) The form of the ballots cast at an election held 4782
pursuant to division (A) of this section shall be as follows: 4783

"An additional tax for the benefit of (name of subdivision 4784
or public library) _____ for the purpose of (purpose stated 4785

in the resolution) _____, that the county auditor estimates 4786
will collect \$_____ annually, at a rate not exceeding _____ 4787
mills for each \$1 of taxable value, which amounts to 4788
\$_____ for each \$100,000 of the county auditor's 4789
appraised value, for _____ (life of indebtedness or number of 4790
years the levy is to run). 4791

4792

	For the Tax Levy
	Against the Tax Levy

(C) If the levy is to be in effect for a continuing period 4793
of time, the notice of election and the form of ballot shall so 4794
state instead of setting forth a specified number of years for 4795
the levy. 4796

If the additional tax or the renewal, increase, or 4797
decrease of an existing levy is to be placed on the current tax 4798
list, the form of the ballot shall be modified by adding, after 4799
the statement of the number of years the levy is to run, the 4800
phrase ", commencing in _____ (first year the tax is to be 4801
levied), first due in calendar year _____ (first calendar 4802
year in which the tax shall be due)." 4803

If the levy submitted is a proposal to renew, increase, or 4804
decrease an existing levy, the form of the ballot specified in 4805
division (B) of this section must be changed by substituting for 4806
the words "An additional" at the beginning of the form, the 4807
words "A renewal of a" in case of a proposal to renew an 4808
existing levy in the same amount; the words "A renewal of 4809
_____ mills and an increase of _____ mills for each \$1 of 4810

taxable value to constitute a" in the case of an increase; or 4811
the words "A renewal of part of an existing levy, being a 4812
reduction of _____ mills for each \$1 of taxable value, to 4813
constitute a" in the case of a decrease in the proposed levy. 4814
Additionally, the ~~estimated~~ effective rate, in lieu of the rate, 4815
shall be expressed for each one hundred thousand dollars of the 4816
county auditor's appraised value. 4817

If the levy submitted is a proposal to renew two or more 4818
existing levies imposed under section 5705.222 or division (L) 4819
of section 5705.19 of the Revised Code, or under section 5705.21 4820
or 5705.217 of the Revised Code, the form of the ballot 4821
specified in division (B) of this section shall be modified by 4822
substituting for the words "an additional tax" the words "a 4823
renewal of ____ (insert the number of levies to be renewed) 4824
existing taxes." 4825

If the levy submitted is a levy under section 5705.72 of 4826
the Revised Code or a proposal to renew, increase, or decrease 4827
an existing levy imposed under that section, the name of the 4828
subdivision shall be "the unincorporated area of _____ 4829
(name of township)." 4830

If the levy is for the payment of debt charges, the form 4831
of the ballot shall be modified by omitting the phrase ", that 4832
the county auditor estimates will collect \$_____ annually." 4833

The question covered by a resolution adopted under this 4834
section shall be submitted as a separate proposition but may be 4835
printed on the same ballot with any other proposition submitted 4836
at the same election, other than the election of officers. More 4837
than one such question may be submitted at the same election. 4838

(D) A levy voted in excess of the ten-mill limitation 4839

under this section shall be certified to the tax commissioner. 4840
In the first year of the levy, it shall be extended on the tax 4841
lists after the February settlement succeeding the election. If 4842
the additional tax is to be placed upon the tax list of the 4843
current year, as specified in the resolution providing for its 4844
submission, the result of the election shall be certified 4845
immediately after the canvass by the board of elections to the 4846
taxing authority, who shall make the necessary levy and certify 4847
it to the county auditor, who shall extend it on the tax lists 4848
for collection. After the first year, the tax levy shall be 4849
included in the annual tax budget that is certified to the 4850
county budget commission. 4851

Sec. 5705.251. (A) A copy of a resolution adopted under 4852
section 5705.212 or 5705.213 of the Revised Code shall be 4853
certified by the board of education to the board of elections of 4854
the proper county not less than ninety days before the date of 4855
the election specified in the resolution, and the board of 4856
elections shall submit the proposal to the electors of the 4857
school district at a special election to be held on that date. 4858
The board of elections shall make the necessary arrangements for 4859
the submission of the question or questions to the electors of 4860
the school district, and the election shall be conducted, 4861
canvassed, and certified in the same manner as regular elections 4862
in the school district for the election of county officers. 4863
Notice of the election shall be published in a newspaper of 4864
general circulation in the subdivision once a week for two 4865
consecutive weeks, or as provided in section 7.16 of the Revised 4866
Code, prior to the election. If the board of elections operates 4867
and maintains a web site, the board of elections shall post 4868
notice of the election on its web site for thirty days prior to 4869
the election. 4870

(1) In the case of a resolution adopted under section 4871
5705.212 of the Revised Code, the notice shall state separately, 4872
for each tax being proposed, the purpose; the proposed increase 4873
in rate, expressed in dollars for each one hundred thousand 4874
dollars of the county auditor's appraised value as well as in 4875
mills for each one dollar of taxable value; the number of years 4876
during which the increase will be in effect; and the first 4877
calendar year in which the tax will be due. The notice shall 4878
also state the original tax's estimated annual collections and 4879
the estimated aggregate annual collections of all such taxes. 4880
For an election on the question of a renewal levy, the notice 4881
shall state the purpose; the levy's estimated annual 4882
collections; the proposed rate, expressed in mills for each one 4883
dollar of taxable value; the ~~estimated~~-effective rate, expressed 4884
in dollars for each one hundred thousand dollars of the county 4885
auditor's appraised value; and the number of years the tax will 4886
be in effect. If the resolution is adopted under division (C) of 4887
that section, the rate of each tax being proposed shall be 4888
expressed as both the total rate and the portion of the total 4889
rate to be allocated to the qualifying school district and the 4890
portion to be allocated to partnering community schools. 4891

(2) In the case of a resolution adopted under section 4892
5705.213 of the Revised Code, the notice shall state the 4893
purpose; the amount proposed to be raised by the tax in the 4894
first year it is levied; the estimated average additional tax 4895
rate for the first year it is proposed to be levied, expressed 4896
in mills for each one dollar of taxable value and in dollars for 4897
each one hundred thousand dollars of the county auditor's 4898
appraised value; the number of years during which the increase 4899
will be in effect; and the first calendar year in which the tax 4900
will be due. The notice also shall state the amount by which the 4901

amount to be raised by the tax may be increased in each year 4902
after the first year. The amount of the allowable increase may 4903
be expressed in terms of a dollar increase over, or a percentage 4904
of, the amount raised by the tax in the immediately preceding 4905
year. For an election on the question of a renewal levy, the 4906
notice shall state the purpose; the amount proposed to be raised 4907
by the tax; the estimated tax rate, expressed in mills for each 4908
one dollar of taxable value and in dollars for each one hundred 4909
thousand dollars of the county auditor's appraised value; and 4910
the number of years the tax will be in effect. 4911

In any case, the notice also shall state the time and 4912
place of the election. 4913

(B) (1) The form of the ballot in an election on taxes 4914
proposed under section 5705.212 of the Revised Code shall be as 4915
follows: 4916

"Shall the _____ school district be authorized to 4917
levy taxes for current expenses, the aggregate rate of which may 4918
increase in _____ (number) increment(s) of not more than _____ 4919
mill(s) for each \$1 of taxable value, from an original rate of 4920
_____ mill(s) for each \$1 of taxable value, which amounts to 4921
\$_____ for each \$100,000 of the county auditor's appraised 4922
value, that the county auditor estimates will collect \$_____ 4923
annually, to a maximum rate of _____ mill(s) for each \$1 of 4924
taxable value, which amounts to \$_____ for each \$100,000 of the 4925
county auditor's appraised value, that the county auditor 4926
estimates will collect \$_____ annually? The original tax is 4927
first proposed to be levied in _____ (the first year of the 4928
tax), and the incremental tax in _____ (the first year of the 4929
increment) (if more than one incremental tax is proposed in the 4930
resolution, the first year that each incremental tax is proposed 4931

to be levied shall be stated in the preceding format, and the 4932
increments shall be referred to as the first, second, third, or 4933
fourth increment, depending on their number). The aggregate rate 4934
of tax so authorized will _____ (insert either, "expire 4935
with the original rate of tax which shall be in effect for 4936
_____ years" or "be in effect for a continuing period of 4937
time"). 4938

	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

If the tax is proposed by a qualifying school district 4940
under division (C)(1) of section 5705.212 of the Revised Code, 4941
the form of the ballot shall be modified by adding, after the 4942
phrase "each \$1 of taxable value," the following: "(of which 4943
_____ mills is to be allocated to partnering community 4944
schools)." 4945

(2) The form of the ballot in an election on the question 4946
of a renewal levy under section 5705.212 of the Revised Code 4947
shall be as follows: 4948

"Shall the _____ school district be authorized to 4949
renew a tax for current expenses, that the county auditor 4950
estimates will collect \$_____ annually, at a rate not exceeding 4951
_____ mills for each \$1 of taxable value, which amounts to 4952
\$_____ (~~estimated~~ effective rate) for each \$100,000 of the 4953
county auditor's appraised value, for _____ (number of 4954
years the levy shall be in effect, or a continuing period of 4955
time)? 4956

4957

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

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

(3) If a tax proposed by a ballot form prescribed in
division (B) (1) or (2) of this section is to be placed on the
current tax list, the form of the ballot shall be modified by
adding, after the statement of the number of years the levy is
to be in effect, the phrase ", commencing in _____ (first
year the tax is to be levied), first due in calendar year
_____ (first calendar year in which the tax shall be due)."

(C) The form of the ballot in an election on a tax

proposed under section 5705.213 of the Revised Code shall be as follows:

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

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

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

"Shall the _____ school district be authorized to renew a tax for current expenses which will raise \$_____, estimated by the county auditor to be _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's appraised value? The tax shall

be in effect for _____ (the number of years the levy shall 5009
be in effect, or a continuing period of time). 5010

5011

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the tax is to be placed on the current tax list, the 5012
form of the ballot shall be modified by adding, after the 5013
statement of the number of years the levy is to be in effect, 5014
the phrase ", commencing in _____ (first year the tax is to 5015
be levied), first due in calendar year _____ (first 5016
calendar year in which the tax shall be due)." 5017

(D) The question covered by a resolution adopted under 5018
section 5705.212 or 5705.213 of the Revised Code shall be 5019
submitted as a separate question, but may be printed on the same 5020
ballot with any other question submitted at the same election, 5021
other than the election of officers. More than one question may 5022
be submitted at the same election. 5023

(E) Taxes voted in excess of the ten-mill limitation under 5024
division (B) or (C) of this section shall be certified to the 5025
tax commissioner. If an additional tax is to be placed upon the 5026
tax list of the current year, as specified in the resolution 5027
providing for its submission, the result of the election shall 5028
be certified immediately after the canvass by the board of 5029
elections to the board of education. The board of education 5030
immediately shall make the necessary levy and certify it to the 5031
county auditor, who shall extend it on the tax list for 5032
collection. After the first year, the levy shall be included in 5033

the annual tax budget that is certified to the county budget 5034
commission. 5035

Sec. 5705.261. (A) The question of decrease of an 5036
increased rate of levy approved for a continuing period of time 5037
by the voters of a subdivision or, in the case of a qualifying 5038
library levy, the voters of the library district or association 5039
library district, may be initiated by the filing of a petition 5040
with the board of elections of the proper county not less than 5041
ninety days before the general election in any year requesting 5042
that an election be held on such question. Such petition shall 5043
state the amount of the proposed decrease in the rate of levy 5044
and shall be signed by qualified electors residing in the 5045
subdivision, library district, or association library district 5046
equal in number to at least ten per cent of the total number of 5047
votes cast in the subdivision, library district, or association 5048
library district for the office of governor at the most recent 5049
general election for that office. Only one such petition may be 5050
filed during each five-year period following the election at 5051
which the voters approved the increased rate for a continuing 5052
period of time. 5053

After determination by it that such petition is valid, the 5054
board of elections shall do both of the following: 5055

(1) Request that the county auditor certify to the board, 5056
in the same manner as required for a tax levy under section 5057
5705.03 of the Revised Code, an estimate of the levy's annual 5058
collections and the levy's ~~estimated~~-effective rate in both the 5059
last year before the proposed decrease and the first year that 5060
the decrease applies, stated in dollars, rounded to the nearest 5061
dollar, for each one hundred thousand dollars of the county 5062
auditor's appraised value. ~~Estimated effective rates shall be~~ 5063

~~calculated using the tax list for the current year, and if this~~ 5064
~~is not determined, the estimated amount submitted by the auditor~~ 5065
~~to the county budget commission.~~ If the subdivision, library 5066
district, or association library district is located in more 5067
than one county, the county auditor shall obtain from the county 5068
auditor of each other county in which the subdivision or 5069
district is located the tax valuation applicable to the portion 5070
of the subdivision or district in that county. 5071

The county auditor shall certify such information to the 5072
board of elections within ten days after receiving the board's 5073
request. 5074

(2) Submit the question to the electors of the 5075
subdivision, library district, or association library district 5076
at the succeeding general election pursuant to division (B) of 5077
this section. 5078

(B) The election shall be conducted, canvassed, and 5079
certified in the same manner as regular elections in such 5080
subdivision, library district, or association library district 5081
for county offices. Notice of the election shall be published in 5082
a newspaper of general circulation in the district once a week 5083
for two consecutive weeks, or as provided in section 7.16 of the 5084
Revised Code, prior to the election. If the board of elections 5085
operates and maintains a web site, the board of elections shall 5086
post notice of the election on its web site for thirty days 5087
prior to the election. The notice shall state the purpose, the 5088
levy's estimated annual collections, the amount of the proposed 5089
decrease in rate, expressed in mills for each one dollar of 5090
taxable value, the ~~estimated~~ effective rate of the levy in the 5091
year before the proposed decrease and the first year that the 5092
decrease applies, both expressed in dollars for each one hundred 5093

thousand dollars of the county auditor's appraised value, and 5094
the time and place of the election. The form of the ballot cast 5095
at such election shall be prescribed by the secretary of state 5096
but must include all information required to be included in the 5097
notice. The question covered by the petition shall be submitted 5098
as a separate proposition but it may be printed on the same 5099
ballot with any other propositions submitted at the same 5100
election other than the election of officers. If a majority of 5101
the qualified electors voting on the question of a decrease at 5102
such election approve the proposed decrease in rate, the result 5103
of the election shall be certified immediately after the canvass 5104
by the board of elections to the appropriate taxing authority, 5105
which shall thereupon, after the current year, cease to levy 5106
such increased rate or levy such tax at such reduced rate upon 5107
the tax list of the subdivision, library district, or 5108
association library district. If notes have been issued in 5109
anticipation of the collection of such levy, the taxing 5110
authority shall continue to levy and collect under authority of 5111
the election authorizing the original levy such amounts as will 5112
be sufficient to pay the principal of and interest on such 5113
anticipation notes as the same fall due. 5114

In the case of a levy for the current expenses of a 5115
qualifying school district and of partnering community schools 5116
imposed under section 5705.192, division (B) of section 5705.21, 5117
division (C) of section 5705.212, or division (J) of section 5118
5705.218 of the Revised Code for a continuing period of time, 5119
the rate allocated to the school district and to partnering 5120
community schools shall each be decreased by a number of mills 5121
per dollar that is proportionate to the decrease in the rate of 5122
the levy in proportion to the rate at which the levy was imposed 5123
before the decrease. 5124

Sec. 5713.083. (A) The owner of property appearing on the 5125
exempt list shall notify the county auditor, on a form 5126
prescribed by the tax commissioner, if the use of the property 5127
~~ceases to qualify~~ changes from the use stated on the application 5128
for exemption filed for the property. The notification shall be 5129
filed with the county auditor on or before the last day of the 5130
tax year for which the ~~property ceases to qualify for~~ 5131
~~exemption~~ property's use so changes. Upon receipt of the 5132
notification, the county auditor shall return the property to 5133
the tax list. 5134

(B) If the county auditor discovers that an owner failed 5135
to properly notify the auditor as required under division (A) of 5136
this section, the auditor shall impose a charge against the 5137
property described in that division equal to the total amount by 5138
which taxes were reduced for any of the five preceding tax years 5139
that the auditor ascertains the property was not entitled to the 5140
exemption and was owned by the current owner. The auditor shall 5141
notify the owner, by ordinary mail, of the charge, the owner's 5142
right to appeal the charge, and the manner in which the owner 5143
may appeal the charge. The owner may appeal the imposition of 5144
the charge by filing an exemption application with the tax 5145
commissioner under section 5715.27 of the Revised Code. 5146
Notwithstanding division (A) of section 5713.081 of the Revised 5147
Code, if the tax commissioner determines that the property was 5148
entitled to an exemption for one or more tax years for which a 5149
charge was imposed under this division, the tax commissioner may 5150
order the charge to be removed for those years and may remit any 5151
taxes, penalties, and interest paid for those years in the 5152
manner prescribed by section 5715.22 of the Revised Code. The 5153
charge shall be collected in the same manner as other delinquent 5154
taxes. 5155

Sec. 5715.19. (A) As used in this section: 5156

"Member" has the same meaning as in section 1706.01 of the 5157
Revised Code. 5158

"Internet identifier of record" has the same meaning as in 5159
section 9.312 of the Revised Code. 5160

"Interim" period" means, for each county, the tax year to 5161
which section 5715.24 of the Revised Code applies and each 5162
subsequent tax year until the tax year in which that section 5163
applies again. 5164

"Legislative authority" means a board of county 5165
commissioners, a board of township trustees of any township with 5166
territory in the county, the board of education of any school 5167
district with territory in the county, or the legislative 5168
authority of a municipal corporation with territory in the 5169
county. 5170

"Original complaint" means a complaint filed under 5171
division (A) of this section. 5172

"Counter-complaint" means a complaint filed under division 5173
(B) of this section in response to an original complaint. 5174

"Third party complainant" means a complainant other than 5175
the property owner, the owner's spouse, a tenant authorized to 5176
file an original complaint, or any person acting on behalf of a 5177
property owner. "Third party complainant" does not include a 5178
legislative authority or a mayor of a municipal corporation, but 5179
does include the prosecuting attorney or treasurer of a county. 5180

(1) Subject to division (A) (2) of this section, a 5181
complaint against any of the following determinations for the 5182
current tax year shall be filed with the county auditor on or 5183

before the thirty-first day of March of the ensuing tax year or 5184
the date of closing of the collection for the first half of real 5185
and public utility property taxes for the current tax year, 5186
whichever is later: 5187

(a) Any classification made under section 5713.041 of the 5188
Revised Code; 5189

(b) Any determination made under section 5713.32 or 5190
5713.35 of the Revised Code; 5191

(c) Any recoupment charge levied under section 5713.35 of 5192
the Revised Code; 5193

(d) The determination of the total valuation or assessment 5194
of any parcel that appears on the tax list, except parcels 5195
assessed by the tax commissioner pursuant to section 5727.06 of 5196
the Revised Code; 5197

(e) The determination of the total valuation of any parcel 5198
that appears on the agricultural land tax list, except parcels 5199
assessed by the tax commissioner pursuant to section 5727.06 of 5200
the Revised Code; 5201

(f) Any determination made under division (A) of section 5202
319.302 of the Revised Code. 5203

If such a complaint is filed by mail or certified mail, 5204
~~the date of the complaint shall be considered timely filed if~~ 5205
~~the complaint is received by the county auditor or postmarked by~~ 5206
~~the United States postmark placed on the envelope or sender's~~ 5207
~~receipt by the postal service before the filing deadline. In~~ 5208
~~either case, the date the auditor receives the complaint shall~~ 5209
be treated as the date of filing. A private meter postmark on an 5210
envelope is not a valid postmark for purposes of establishing 5211
~~the filing date~~ whether a complaint has been timely filed. 5212

Subject to division (A) (6) of this section, any person 5213
owning taxable real property in the county or in a taxing 5214
district with territory in the county; such a person's spouse; a 5215
tenant of the property owner, if the property is classified as 5216
to use for tax purposes as commercial or industrial, the lease 5217
requires the tenant to pay the entire amount of taxes charged 5218
against the property, and the lease allows, or the property 5219
owner otherwise authorizes, the tenant to file such a complaint 5220
with respect to the property; an individual who is retained by 5221
such a person or tenant and who holds a designation from a 5222
professional assessment organization, such as the institute for 5223
professionals in taxation, the national council of property 5224
taxation, or the international association of assessing 5225
officers; a public accountant who holds a permit under section 5226
4701.10 of the Revised Code, a general or residential real 5227
estate appraiser licensed or certified under Chapter 4763. of 5228
the Revised Code, or a real estate broker licensed under Chapter 5229
4735. of the Revised Code, who is retained by such a person or 5230
tenant; if the person or tenant is a firm, company, association, 5231
partnership, limited liability company, or corporation, an 5232
officer, a salaried employee, a partner, or a member of that 5233
person or tenant; if the person or tenant is a trust, a trustee 5234
of the trust; the prosecuting attorney or treasurer of the 5235
county; or the legislative authority of a subdivision or the 5236
mayor of a municipal corporation may file such a complaint 5237
regarding any such determination affecting any real property in 5238
the county, except that a person owning taxable real property in 5239
another county may file such a complaint only with regard to any 5240
such determination affecting real property in the county that is 5241
located in the same taxing district as that person's real 5242
property is located. The county auditor shall present to the 5243
county board of revision all complaints filed with the auditor. 5244

(2) No person, legislative authority, or officer shall 5245
file a complaint against the valuation or assessment of any 5246
parcel that appears on the tax list if it filed a complaint 5247
against the valuation or assessment of that parcel for any prior 5248
tax year in the same interim period, unless the person, 5249
legislative authority, or officer alleges that the valuation or 5250
assessment should be changed due to one or more of the following 5251
circumstances that occurred after the tax lien date for the tax 5252
year for which the prior complaint was filed and that the 5253
circumstances were not taken into consideration with respect to 5254
the prior complaint: 5255

(a) The property was sold in an arm's length transaction, 5256
as described in section 5713.03 of the Revised Code; 5257

(b) The property lost value due to some casualty; 5258

(c) Substantial improvement was added to the property; 5259

(d) An increase or decrease of at least fifteen per cent 5260
in the property's occupancy has had a substantial economic 5261
impact on the property. 5262

(3) If a county board of revision, the board of tax 5263
appeals, or any court dismisses a complaint filed under this 5264
section or section 5715.13 of the Revised Code for the reason 5265
that the act of filing the complaint was the unauthorized 5266
practice of law or the person filing the complaint was engaged 5267
in the unauthorized practice of law, the party affected by a 5268
decrease in valuation or the party's agent, or the person owning 5269
taxable real property in the county or in a taxing district with 5270
territory in the county, may refile the complaint, 5271
notwithstanding division (A) (2) of this section. 5272

(4) (a) No complaint filed under this section or section 5273

5715.13 of the Revised Code shall be dismissed for the reason 5274
that the complaint fails to accurately identify the owner of the 5275
property that is the subject of the complaint. 5276

(b) If a complaint fails to accurately identify the owner 5277
of the property that is the subject of the complaint, the board 5278
of revision shall exercise due diligence to ensure the correct 5279
property owner is notified as required by divisions (B) and (C) 5280
of this section. 5281

(5) Notwithstanding division (A) (2) of this section, a 5282
person, legislative authority, or officer may file a complaint 5283
against the valuation or assessment of any parcel that appears 5284
on the tax list if it filed a complaint against the valuation or 5285
assessment of that parcel for any prior tax year in the same 5286
interim period if the person, legislative authority, or officer 5287
withdrew the complaint before the complaint was heard by the 5288
board. 5289

(6) The legislative authority of a subdivision, the mayor 5290
of a municipal corporation, or a third party complainant shall 5291
not file an original complaint with respect to property the 5292
subdivision or complainant does not own or lease unless both of 5293
the following conditions are met: 5294

(a) If the complaint is based on a determination described 5295
in division (A) (1) (d) or (e) of this section, the property was 5296
(i) sold in an arm's length transaction, as described in section 5297
5713.03 of the Revised Code, before, but not after, the tax lien 5298
date for the tax year for which the complaint is to be filed, 5299
and (ii) the sale price exceeds the true value of the property 5300
appearing on the tax list for that tax year by both ten per cent 5301
and the amount of the filing threshold determined under division 5302
(J) of this section; 5303

(b) If the complaint is filed by a legislative authority 5304
or mayor, the legislative authority or, in the case of a mayor, 5305
the legislative authority of the municipal corporation, first 5306
adopts a resolution authorizing the filing of the original 5307
complaint at a public meeting of the legislative authority. 5308

(7) A resolution adopted under division (A) (6) (b) of this 5309
section shall include all of the following information: 5310

(a) Identification of the parcel or parcels that are the 5311
subject of the original complaint by street address, if 5312
available from online records of the county auditor, and by 5313
permanent parcel number; 5314

(b) The name of at least one of the record owners of the 5315
parcel or parcels; 5316

(c) The basis for the complaint under divisions (A) (1) (a) 5317
to (f) of this section relative to each parcel identified in the 5318
resolution; 5319

(d) The tax year for which the complaint will be filed, 5320
which shall be a year for which a complaint may be timely filed 5321
under this section at the time of the resolution's adoption. 5322

A legislative authority shall not adopt a resolution 5323
required under division (A) (6) (b) of this section that 5324
identifies more than one parcel under division (A) (7) (a) of this 5325
section, except that a single resolution may identify more than 5326
one parcel under that division if each parcel has the same 5327
record owner or the same record owners, as applicable. A 5328
legislative authority may adopt multiple resolutions required 5329
under division (A) (6) (b) of this section by a single vote, 5330
provided that the vote is separate from the question of whether 5331
to adopt any resolution that is not adopted under division (A) 5332

(6) (b) of this section. 5333

Before adopting a resolution required by division (A) (6) 5334
(b) of this section, the legislative authority shall mail a 5335
written notice to at least one of the record owners of the 5336
parcel or parcels identified in the resolution stating the 5337
intent of the legislative authority in adopting the resolution, 5338
the proposed date of adoption, and the basis for the complaint 5339
under divisions (A) (1) (a) to (f) of this section relative to 5340
each parcel identified in the resolution. The notice shall be 5341
sent by certified mail to the last known tax-mailing address of 5342
at least one of the record owners and, if different from that 5343
tax-mailing address, to the street address of the parcel or 5344
parcels identified in the resolution. Alternatively, if the 5345
legislative authority has record of an internet identifier of 5346
record associated with at least one of the record owners, the 5347
legislative authority may send the notice by ordinary mail and 5348
by that internet identifier of record. The notice shall be 5349
postmarked or, if sent by internet identifier of record, sent at 5350
least seven calendar days before the legislative authority 5351
adopts the resolution. 5352

A board of revision has jurisdiction to consider a 5353
complaint filed pursuant to a resolution adopted under division 5354
(A) (6) (b) of this section only if the legislative authority 5355
notifies the board of revision of the resolution in the manner 5356
prescribed in division (A) (8) of this section. The failure to 5357
accurately identify the street address or the name of the record 5358
owners of the parcel in the resolution does not invalidate the 5359
resolution nor is it a cause for dismissal of the complaint. 5360

(8) A complaint form prescribed by a board of revision or 5361
the tax commissioner for the purpose of this section shall 5362

include a box that must be checked, when a legislative authority 5363
files an original complaint, to indicate that a resolution 5364
authorizing the complaint was adopted in accordance with 5365
divisions (A) (6) (b) and (7) of this section and that notice was 5366
mailed or sent in accordance with division (A) (7) of this 5367
section before adoption of the resolution to at least one of the 5368
record owners of the property that is the subject of the 5369
complaint. 5370

(B) Within thirty days after the last date such complaints 5371
may be filed, the auditor shall give notice of each complaint in 5372
which the stated amount of overvaluation, undervaluation, 5373
discriminatory valuation, illegal valuation, or incorrect 5374
determination is at least seventeen thousand five hundred 5375
dollars in taxable value to each property owner whose property 5376
is the subject of the complaint, if the complaint was not filed 5377
by the owner or the owner's spouse. A board of education, 5378
subject to this division; a property owner; the owner's spouse; 5379
a tenant of the owner, if that tenant would be eligible to file 5380
a complaint under division (A) of this section with respect to 5381
the property; an individual who is retained by such an owner or 5382
tenant and who holds a designation from a professional 5383
assessment organization, such as the institute for professionals 5384
in taxation, the national council of property taxation, or the 5385
international association of assessing officers; a public 5386
accountant who holds a permit under section 4701.10 of the 5387
Revised Code, a general or residential real estate appraiser 5388
licensed or certified under Chapter 4763. of the Revised Code, 5389
or a real estate broker licensed under Chapter 4735. of the 5390
Revised Code, who is retained by such an owner or tenant; or, if 5391
the owner or tenant is a firm, company, association, 5392
partnership, limited liability company, corporation, or trust, 5393

an officer, a salaried employee, a partner, a member, or trustee 5394
of that owner or tenant, may file a counter-complaint in support 5395
of or objecting to the amount of alleged overvaluation, 5396
undervaluation, discriminatory valuation, illegal valuation, or 5397
incorrect determination stated in a previously filed original 5398
complaint or objecting to the current valuation. 5399

A board of education may file a counter-complaint only if 5400
the original complaint states an amount of overvaluation, 5401
undervaluation, discriminatory valuation, illegal valuation, or 5402
incorrect determination of at least seventeen thousand five 5403
hundred dollars in taxable value. The board shall file the 5404
counter-complaint within thirty days ~~after the original~~ 5405
~~complaint is filed~~after the last day such complaints may be 5406
filed, and any other person shall file the counter-complaint 5407
within thirty days after receiving the notice required under 5408
this division. 5409

Upon the filing of a counter-complaint, the board of 5410
education, property owner, or tenant shall be made a party to 5411
the action. 5412

(C) Each board of revision shall notify any complainant 5413
and counter-complainant, and also the property owner, if the 5414
property owner's address is known, and the complaint is filed by 5415
one other than the property owner, not less than ten days prior 5416
to the hearing, either by certified mail or, if the board has 5417
record of an internet identifier of record associated with the 5418
owner, by ordinary mail and by that internet identifier of 5419
record of the time and place the same will be heard. The board 5420
of revision shall hear and render its decision on an original 5421
complaint within one hundred eighty days after the last day such 5422
a complaint may be filed with the board under division (A) (1) of 5423

this section or, if a counter-complaint is filed, within one 5424
hundred eighty days after such filing. If the original complaint 5425
is filed by the legislative authority of a subdivision, the 5426
mayor of a municipal corporation with territory in the county, 5427
or a third party complainant, and if the board of revision has 5428
not rendered its decision on the complaint within one year after 5429
the date the complaint was filed, the board ~~is without~~ 5430
~~jurisdiction to hear, and shall may dismiss,~~ the complaint. 5431

(D) The determination of any such original complaint or 5432
counter-complaint shall relate back to the date when the lien 5433
for taxes or recoupment charges for the current year attached or 5434
the date as of which liability for such year was determined. 5435
Liability for taxes and recoupment charges for such year and 5436
each succeeding year until the complaint is finally determined 5437
and for any penalty and interest for nonpayment thereof within 5438
the time required by law shall be based upon the determination, 5439
valuation, or assessment as finally determined. Each complaint 5440
shall state the amount of overvaluation, undervaluation, 5441
discriminatory valuation, illegal valuation, or incorrect 5442
classification or determination upon which the complaint is 5443
based. The treasurer shall accept any amount tendered as taxes 5444
or recoupment charge upon property concerning which a complaint 5445
is then pending, computed upon the claimed valuation as set 5446
forth in the complaint. Unless dismissal is required under 5447
division (C) of this section, if an original complaint or 5448
counter-complaint filed for the current year is not determined 5449
by the board within the time prescribed for such determination, 5450
the complaint and any proceedings in relation thereto shall be 5451
continued by the board as a valid complaint for any ensuing year 5452
until that original complaint or counter-complaint is finally 5453
determined by the board or upon any appeal from a decision of 5454

the board. In such case, the original complaint and counter- 5455
complaint shall continue in effect without further filing by the 5456
original taxpayer, the original taxpayer's assignee, or any 5457
other person or entity authorized to file a complaint under this 5458
section. 5459

(E) If a taxpayer files a complaint as to the 5460
classification, valuation, assessment, or any determination 5461
affecting the taxpayer's own property and tenders less than the 5462
full amount of taxes or recoupment charges as finally 5463
determined, an interest charge shall accrue as follows: 5464

(1) If the amount finally determined is less than the 5465
amount billed but more than the amount tendered, the taxpayer 5466
shall pay interest at the rate per annum prescribed by section 5467
5703.47 of the Revised Code, computed from the date that the 5468
taxes were due on the difference between the amount finally 5469
determined and the amount tendered. This interest charge shall 5470
be in lieu of any penalty or interest charge under section 5471
323.121 of the Revised Code unless the taxpayer failed to file a 5472
complaint and tender an amount as taxes or recoupment charges 5473
within the time required by this section, in which case section 5474
323.121 of the Revised Code applies. 5475

(2) If the amount of taxes finally determined is equal to 5476
or greater than the amount billed and more than the amount 5477
tendered, the taxpayer shall pay interest at the rate prescribed 5478
by section 5703.47 of the Revised Code from the date the taxes 5479
were due on the difference between the amount finally determined 5480
and the amount tendered, such interest to be in lieu of any 5481
interest charge but in addition to any penalty prescribed by 5482
section 323.121 of the Revised Code. 5483

(F) Upon request of a complainant, the tax commissioner 5484

shall determine the common level of assessment of real property 5485
in the county for the year stated in the request that is not 5486
valued under section 5713.31 of the Revised Code, which common 5487
level of assessment shall be expressed as a percentage of true 5488
value and the common level of assessment of lands valued under 5489
such section, which common level of assessment shall also be 5490
expressed as a percentage of the current agricultural use value 5491
of such lands. Such determination shall be made on the basis of 5492
the most recent available sales ratio studies of the 5493
commissioner and such other factual data as the commissioner 5494
deems pertinent. 5495

(G) A complainant shall provide to the board of revision 5496
all information or evidence within the complainant's knowledge 5497
or possession that affects the real property that is the subject 5498
of the complaint. A complainant who fails to provide such 5499
information or evidence is precluded from introducing it on 5500
appeal to the board of tax appeals or the court of common pleas, 5501
except that the board of tax appeals or court may admit and 5502
consider the evidence if the complainant shows good cause for 5503
the complainant's failure to provide the information or evidence 5504
to the board of revision. 5505

(H) In case of the pendency of any proceeding in court 5506
based upon an alleged excessive, discriminatory, or illegal 5507
valuation or incorrect classification or determination, the 5508
taxpayer may tender to the treasurer an amount as taxes upon 5509
property computed upon the claimed valuation as set forth in the 5510
complaint to the court. The treasurer may accept the tender. If 5511
the tender is not accepted, no penalty shall be assessed because 5512
of the nonpayment of the full taxes assessed. 5513

(I) A legislative authority may not enter into a private 5514

payment agreement with respect to any complaint filed or 5515
contemplated under this section or section 5715.13 of the 5516
Revised Code, and any such agreement is void and unenforceable. 5517
As used in this division, "private payment agreement" means any 5518
type of agreement in which a property owner, a tenant authorized 5519
to file a complaint under division (A) of this section, or any 5520
person acting on behalf of a property owner or such a tenant 5521
agrees to make one or more payments to a subdivision in exchange 5522
for the legislative authority of that subdivision doing any of 5523
the following: 5524

(1) Refraining from filing a complaint or counter- 5525
complaint under this section; 5526

(2) Dismissing a complaint or counter-complaint filed by 5527
the legislative authority under this section; 5528

(3) Resolving a claim under this section by settlement 5529
agreement. 5530

A "private payment agreement" does not include any 5531
agreement to resolve a claim under this section pursuant to 5532
which an agreed-upon valuation for the property that is the 5533
subject of the claim is approved by the county auditor and 5534
reflected on the tax list, provided that agreement does not 5535
require any payments described in this division. 5536

(J) For the purpose of division ~~(A) (6) (b)~~ (A) (6) (a) of 5537
this section, the filing threshold for tax year 2022 equals five 5538
hundred thousand dollars. For tax year 2023 and each tax year 5539
thereafter, the tax commissioner shall adjust the filing 5540
threshold used in that division by completing the following 5541
calculations in September of each year: 5542

~~(a)~~ (1) Determine the percentage increase in the gross 5543

domestic product deflator determined by the bureau of economic 5544
analysis of the United States department of commerce from the 5545
first day of January of the preceding year to the last day of 5546
December of the preceding year; 5547

~~(b)~~ (2) Multiply that percentage increase by the filing 5548
threshold for the current year; 5549

~~(c)~~ (3) Add the resulting product to the filing threshold 5550
for the current year; 5551

~~(d)~~ (4) Round the resulting sum to the nearest multiple of 5552
one thousand dollars. 5553

The commissioner shall certify the amount resulting from 5554
the adjustment to each county auditor not later than the first 5555
day of October each year. The certified amount applies to 5556
complaints filed for the tax year in which the amount is 5557
certified. The commissioner shall not make the adjustment for 5558
any tax year in which the amount resulting from the adjustment 5559
would be less than the filing threshold for the current tax 5560
year. 5561

Sec. 5715.22. If upon consideration of any complaint 5562
against the valuation or assessment of real property filed under 5563
section 5715.19 of the Revised Code, or any appeal from the 5564
determination on such complaint, it is found that the amount of 5565
taxes, assessments, or recoupment charges paid for the year to 5566
which the complaint relates was in excess of the amount due, 5567
then, whether or not the payment of said taxes, assessments, or 5568
charges was made under protest or duress, the county auditor 5569
shall, within thirty days after the certification to ~~him~~ the 5570
auditor of the final action upon such complaint or appeal, 5571
credit the amount of such overpayment upon the amount of any 5572

taxes, assessments, or charges then due from the person having 5573
made such overpayment, and at the next or any succeeding 5574
settlement the amount of any such credit shall be deducted from 5575
the amounts of any taxes, assessments, or charges distributable 5576
to the county or any taxing unit therein ~~which has received the~~ 5577
~~benefit of the taxes, assessments, or charges previously~~ 5578
~~overpaid, in proportion to the benefits previously received~~the 5579
same proportions that the amount of real and public utility 5580
property taxes levied by the county or each taxing unit in the 5581
county in the preceding tax year bears to the amount of such 5582
taxes levied by the county and all such units in the county in 5583
the preceding tax year. If after such credit has been made, 5584
there remains any balance of such overpayment, or if there are 5585
no taxes, assessments, or charges due from such person, upon 5586
application of the person overpaying such taxes the auditor 5587
shall forthwith draw a warrant on the county treasurer in favor 5588
of the person who has made such overpayment for the amount of 5589
such balance. The treasurer shall pay such warrant from the 5590
general revenue fund of the county. If there is insufficient 5591
money in said general revenue fund to make such payment, the 5592
treasurer shall pay such warrant out of any undivided tax funds 5593
thereafter received by ~~him~~ the treasurer for distribution to any 5594
county or any taxing unit therein ~~which has received the benefit~~ 5595
~~of the taxes, assessments, or charges overpaid, in proportion to~~ 5596
~~the benefits previously received~~the same proportions that the 5597
amount of real and public utility property taxes levied by the 5598
county or each taxing unit in the preceding tax year bears to 5599
the amount of such taxes levied by the county and all such units 5600
in the preceding tax year, and the amount paid from the 5601
undivided tax funds shall be deducted from the money otherwise 5602
distributable to such county or other taxing unit of the county 5603
at the next or any succeeding settlement. At the next or any 5604

succeeding settlement after the refunding of such taxes, 5605
assessments, or charges, the treasurer shall reimburse the 5606
general revenue fund of the county for any payment made from 5607
such fund by deducting the amount of such payment from the money 5608
otherwise distributable to the county or other taxing unit in 5609
the county ~~which has received the benefit of the taxes,~~ 5610
~~assessments, or charges overpaid, in proportion to the benefits~~ 5611
~~previously received~~the same proportions that the amount of real 5612
and public utility property taxes levied by the county or each 5613
taxing unit in the county in the preceding tax year bears to the 5614
amount of such taxes levied by the county and all such units in 5615
the preceding tax year. 5616

Sec. 5723.05. If the taxes, assessments, charges, 5617
penalties, interest, and costs due on the forfeited lands have 5618
not been paid when the county auditor fixes the date for the 5619
sale of forfeited lands, the auditor shall give notice of them 5620
once a week for two consecutive weeks prior to the date fixed by 5621
the auditor for the sale, as provided in section 5721.03 of the 5622
Revised Code. The notice shall state that if the taxes, 5623
assessments, charges, penalties, interest, and costs charged 5624
against the lands forfeited to the state for nonpayment of taxes 5625
are not paid into the county treasury, and the county 5626
treasurer's receipt produced for the payment before the time 5627
specified in the notice for the sale of the lands, which day 5628
shall be named in the notice, each forfeited tract on which the 5629
taxes, assessments, charges, penalties, interest, and costs 5630
remain unpaid will be offered for sale beginning on the date set 5631
by the auditor, ~~at the courthouse in a location within the~~ 5632
county designated by the auditor, in order to satisfy the unpaid 5633
taxes, assessments, charges, penalties, interest, and costs, and 5634
that the sale will continue from day to day until each of the 5635

tracts is sold or offered for sale.

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The notice also shall state that, if the forfeited land is sold for an amount that is less than the amount of the delinquent taxes, assessments, charges, penalties, and interest against it, and, if division (B) (2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C) (4) of section 5721.18 of the Revised Code, the court, in a separate order, may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the amount of the difference; and that, if that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.

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Sec. 5723.06. (A) (1) The county auditor shall, on the day set for the sale of forfeited lands provided in section 5723.04 of the Revised Code and at a location within the county designated by the auditor, ~~shall attend at the courthouse and~~ offer for sale the whole of each tract of land as contained in the list provided for in ~~such~~ section 5723.04 of the Revised Code, at public auction, to the highest bidder, for an amount sufficient to pay the lesser of the amounts described in divisions (A) (1) and (2) of section 5721.16 of the Revised Code.

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The county auditor shall offer each tract separately, beginning with the first tract contained in the list.

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(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount, and no notice is given under section 5722.04 of the Revised Code or division (B) of this section, the auditor may offer such tract for sale forthwith, and sell it for the best price obtainable. The county

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auditor shall continue through such list and may adjourn the 5666
sale from day to day until the county auditor has disposed of or 5667
offered for sale each tract of land specified in the notice. The 5668
county auditor may offer a tract of land two or more times at 5669
the same sale. 5670

(3) Notwithstanding the minimum sales price provisions of 5671
divisions (A) (1) and (2) of this section to the contrary, 5672
forfeited lands sold pursuant to this section shall not be sold 5673
in either of the following circumstances: 5674

(a) To any person that is delinquent on real property 5675
taxes in this state; 5676

(b) For less than the total amount of the taxes, 5677
assessments, penalties, interest, and costs that stand charged 5678
against the land if the highest bidder is the owner of record of 5679
the parcel immediately prior to the judgment of foreclosure or 5680
foreclosure and forfeiture, or a member of the following class 5681
of parties connected to that owner: a member of that owner's 5682
immediate family, a person with a power of attorney appointed by 5683
that owner who subsequently transfers the parcel to the owner, a 5684
sole proprietorship owned by that owner or a member of that 5685
owner's immediate family, or a partnership, trust, business 5686
trust, corporation, or association in which the owner or a 5687
member of the owner's immediate family owns or controls directly 5688
or indirectly more than fifty per cent. 5689

If a parcel sells for less than the total amount of the 5690
taxes, assessments, penalties, interest, and costs that stand 5691
charged against it, the officer conducting the sale shall 5692
require the buyer to complete an affidavit prepared by the 5693
officer stating that the buyer is not the owner of record 5694
immediately prior to the judgment of foreclosure or foreclosure 5695

and forfeiture, or a member of the specified class of parties 5696
connected to that owner, and the affidavit shall become part of 5697
the court records of the proceeding. If the county auditor 5698
discovers within three years after the date of the sale that a 5699
parcel was sold to that owner or a member of the specified class 5700
of parties connected to that owner for a price less than the 5701
amount so described, and if the parcel is still owned by that 5702
owner or a member of the specified class of parties connected to 5703
that owner, the auditor within thirty days after such discovery 5704
shall add the difference between that amount and the sale price 5705
to the amount of taxes that then stand charged against the 5706
parcel and is payable at the next succeeding date for payment of 5707
real property taxes. As used in this paragraph, "immediate 5708
family" means a spouse who resides in the same household and 5709
children. 5710

(B) The director of natural resources may give written 5711
notice to the auditor prior to the time of the sale of the 5712
director's intention to purchase forfeited land for the state. 5713
Such notice is a legal minimum bid at the time of the sale, and, 5714
if no bid is received in an amount sufficient to pay the lesser 5715
of the amounts described in divisions (A)(1) and (2) of section 5716
5721.16 of the Revised Code, the land is deemed sold to the 5717
state for no consideration. The director of natural resources 5718
shall record the deed. 5719

(C) The sale of forfeited land under this section conveys 5720
the title to the tract or parcel of land, divested of all 5721
liability for any taxes, assessments, charges, penalties, 5722
interest, and costs due at the time of sale that remain after 5723
applying the amount for which it was sold, except as otherwise 5724
provided in division (D) of this section. 5725

(D) If the parcel is sold for the amount described in 5726
division (A) (2) of section 5721.16 of the Revised Code, and the 5727
county treasurer's estimate of that amount exceeds the amount of 5728
taxes, assessments, interest, penalties, and costs actually 5729
payable when the deed is transferred to the purchaser, the 5730
county auditor shall refund to the purchaser the difference 5731
between the estimate and the amount actually payable. If the 5732
amount of taxes, assessments, interest, penalties, and costs 5733
actually payable when the deed is transferred to the purchaser 5734
exceeds the county treasurer's estimate, the county auditor 5735
shall certify the amount of the excess to the treasurer, who 5736
shall enter that amount on the real and public utility property 5737
tax duplicate opposite the property; the amount of the excess 5738
shall be payable at the next succeeding date prescribed for 5739
payment of taxes in section 323.12 of the Revised Code. 5740

Sec. 5723.10. (A) The notice of sale prescribed in section 5741
5723.05 of the Revised Code, shall be in substance as follows: 5742

FORFEITED LAND SALES 5743

The lands, lots, and parts of lots, in the county of 5744
_____, forfeited to the state for the nonpayment of 5745
taxes, together with the taxes, assessments, charges, penalties, 5746
interest, and costs charged on them, agreeably to law, and the 5747
dates on which the lands, lots, and parts of lots will be 5748
offered for sale, are contained and described in the following 5749
list: 5750

(Here insert list, together with the day on which each 5751
parcel or groups of parcels will be offered for sale for the 5752
first time.) 5753

Notice is hereby given to all concerned, that if the 5754

taxes, assessments, charges, penalties, interest, and costs 5755
charged on the list are not paid into the county treasury, and 5756
the county treasurer's receipt produced for the payment, before 5757
the respective dates mentioned in this notice for the sale, each 5758
tract, lot, and part of lot, so forfeited, on which the taxes, 5759
assessments, charges, penalties, interest, and costs remain 5760
unpaid, will be offered for sale on the respective dates and at 5761
the location mentioned in this notice for the sale, ~~at the~~ 5762
~~courthouse in the county,~~ in order to satisfy such taxes, 5763
assessments, charges, penalties, interest, and costs, and that 5764
the sale will be adjourned from day to day until each tract, 5765
lot, and part of lot specified in the list has been disposed of, 5766
or offered for sale. 5767

If the tract, lot, or part of lot, so forfeited, is sold 5768
for an amount that is less than the amount of the delinquent 5769
taxes, assessments, charges, penalties, and interest against it, 5770
the court, in a separate order, may enter a deficiency judgment 5771
against the last owner of record of the tract, lot, or part of 5772
lot before its forfeiture to the state, for the amount of the 5773
difference; if that owner of record is a corporation, the court 5774
may enter the deficiency judgment against the stockholder 5775
holding a majority of the corporation's stock. 5776

(B) If the title search that is required by division (B) 5777
of section 5721.14 or section 5721.18 of the Revised Code that 5778
relates to a parcel subject to an in rem action, or if the 5779
search that relates to a parcel subject to an in personam action 5780
under division (A) of section 5721.18 of the Revised Code, 5781
indicated that a federal tax lien exists relative to the parcel, 5782
then the notice of sale as described in division (A) of this 5783
section additionally shall include the following statement in 5784
boldface type: 5785

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 5786
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 5787
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 5788
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 5789
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 5790
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 5791

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 5792
OR PART OF LOT). 5793

County Auditor 5795

(Date of Notice) 5796
5797

(C) If the forfeited lands were foreclosed upon as a 5798
result of proceedings for foreclosure instituted under division 5799
(C) of section 5721.18 of the Revised Code, then the form of the 5800
advertisement of sale as described in division (A) of this 5801
section with respect to those lands additionally shall include 5802
the following statement in boldface type: 5803

"Notice is hereby given to all concerned that the 5804
following forfeited tracts, lots, and parts of lots that are 5805
offered for sale pursuant to this notice will be sold subject to 5806
all liens and encumbrances with respect to those tracts, lots, 5807
and parts of lots, other than the liens for land taxes, 5808
assessments, charges, penalties, and interest for which the lien 5809
was foreclosed and in satisfaction of which the property is 5810
sold: 5811

(Insert here the description of each relevant tract, lot, 5812
or part of lot). 5813

	5814
County Auditor	5815
	5816
(Date of Notice)"	5817
Sec. 5748.01. As used in this chapter:	5818
(A) "School district income tax" means an income tax	5819
adopted under one of the following:	5820
(1) Former section 5748.03 of the Revised Code as it	5821
existed prior to its repeal by Amended Substitute House Bill No.	5822
291 of the 115th general assembly;	5823
(2) Section 5748.03 of the Revised Code as enacted in	5824
Substitute Senate Bill No. 28 of the 118th general assembly;	5825
(3) Section 5748.08 of the Revised Code as enacted in	5826
Amended Substitute Senate Bill No. 17 of the 122nd general	5827
assembly;	5828
(4) Section 5748.021 of the Revised Code;	5829
(5) Section 5748.081 of the Revised Code;	5830
(6) Section 5748.09 of the Revised Code.	5831
(B) "Individual" means an individual subject to the tax	5832
levied by section 5747.02 of the Revised Code.	5833
(C) "Estate" means an estate subject to the tax levied by	5834
section 5747.02 of the Revised Code.	5835
(D) "Taxable year" means a taxable year as defined in	5836
division (M) of section 5747.01 of the Revised Code.	5837
(E) "Taxable income" means:	5838

(1) In the case of an individual, one of the following, as 5839
specified in the resolution imposing the tax: 5840

(a) Modified adjusted gross income for the taxable year, 5841
as defined in section 5747.01 of the Revised Code, less the 5842
exemptions provided by section ~~5747.02~~5747.025 of the Revised 5843
Code; 5844

(b) Wages, salaries, tips, and other employee compensation 5845
to the extent included in modified adjusted gross income as 5846
defined in section 5747.01 of the Revised Code, and net earnings 5847
from self-employment, as defined in section 1402(a) of the 5848
Internal Revenue Code, to the extent included in modified 5849
adjusted gross income. 5850

(2) In the case of an estate, taxable income for the 5851
taxable year as defined in division (S) of section 5747.01 of 5852
the Revised Code. 5853

(F) "Resident" of the school district means: 5854

(1) An individual who is a resident of this state as 5855
defined in division (I) of section 5747.01 of the Revised Code 5856
during all or a portion of the taxable year and who, during all 5857
or a portion of such period of state residency, is domiciled in 5858
the school district or lives in and maintains a permanent place 5859
of abode in the school district; 5860

(2) An estate of a decedent who, at the time of death, was 5861
domiciled in the school district. 5862

(G) "School district income" means: 5863

(1) With respect to an individual, the portion of the 5864
taxable income of an individual that is received by the 5865
individual during the portion of the taxable year that the 5866

individual is a resident of the school district and the school 5867
district income tax is in effect in that school district. An 5868
individual may have school district income with respect to more 5869
than one school district. 5870

(2) With respect to an estate, the taxable income of the 5871
estate for the portion of the taxable year that the school 5872
district income tax is in effect in that school district. 5873

(H) "Taxpayer" means an individual or estate having school 5874
district income upon which a school district income tax is 5875
imposed. 5876

(I) "School district purposes" means any of the purposes 5877
for which a tax may be levied pursuant to division (A) of 5878
section 5705.21 of the Revised Code, including the combined 5879
purposes authorized by section 5705.217 of the Revised Code. 5880

(J) "The county auditor's appraised value" and "~~estimated~~- 5881
effective rate" have the same meanings as in section 5705.01 of 5882
the Revised Code. 5883

Sec. 5748.02. (A) The board of education of any school 5884
district, except a joint vocational school district, may 5885
declare, by resolution, the necessity of raising annually a 5886
specified amount of money for school district purposes. The 5887
resolution shall specify whether the income that is to be 5888
subject to the tax is taxable income of individuals and estates 5889
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 5890
the Revised Code or taxable income of individuals as defined in 5891
division (E)(1)(b) of that section. A copy of the resolution 5892
shall be certified to the tax commissioner no later than one 5893
hundred days prior to the date of the election at which the 5894
board intends to propose a levy under this section. Upon receipt 5895

of the copy of the resolution, the tax commissioner shall 5896
estimate both of the following: 5897

(1) The property tax rate that would have to be imposed in 5898
the current year by the district to produce an equivalent amount 5899
of money; 5900

(2) The income tax rate that would have had to have been 5901
in effect for the current year to produce an equivalent amount 5902
of money from a school district income tax. 5903

Within ten days of receiving the copy of the board's 5904
resolution, the commissioner shall prepare these estimates and 5905
certify them to the board. Upon receipt of the certification, 5906
the board may adopt a resolution proposing an income tax under 5907
division (B) of this section at the estimated rate contained in 5908
the certification rounded to the nearest one-fourth of one per 5909
cent. The commissioner's certification applies only to the 5910
board's proposal to levy an income tax at the election for which 5911
the board requested the certification. If the board intends to 5912
submit a proposal to levy an income tax at any other election, 5913
it shall request another certification for that election in the 5914
manner prescribed in this division. 5915

(B) (1) Upon the receipt of a certification from the tax 5916
commissioner under division (A) of this section, a majority of 5917
the members of a board of education may adopt a resolution 5918
proposing the levy of an annual tax for school district purposes 5919
on school district income. The proposed levy may be for a 5920
continuing period of time or for a specified number of years. 5921
The resolution shall set forth the purpose for which the tax is 5922
to be imposed, the rate of the tax, which shall be the rate set 5923
forth in the commissioner's certification rounded to the nearest 5924
one-fourth of one per cent, the number of years the tax will be 5925

levied or that it will be levied for a continuing period of 5926
time, the date on which the tax shall take effect, which shall 5927
be the first day of January of any year following the year in 5928
which the question is submitted, and the date of the election at 5929
which the proposal shall be submitted to the electors of the 5930
district, which shall be on the date of a primary, general, or 5931
special election the date of which is consistent with section 5932
3501.01 of the Revised Code. The resolution shall specify 5933
whether the income that is to be subject to the tax is taxable 5934
income of individuals and estates as defined in divisions (E) (1) 5935
(a) and (2) of section 5748.01 of the Revised Code or taxable 5936
income of individuals as defined in division (E) (1) (b) of that 5937
section. The specification shall be the same as the 5938
specification in the resolution adopted and certified under 5939
division (A) of this section. 5940

If the tax is to be levied for current expenses and 5941
permanent improvements, the resolution shall apportion the 5942
annual rate of the tax. The apportionment may be the same or 5943
different for each year the tax is levied, but the respective 5944
portions of the rate actually levied each year for current 5945
expenses and for permanent improvements shall be limited by the 5946
apportionment. 5947

If the board of education currently imposes an income tax 5948
pursuant to this chapter that is due to expire and a question is 5949
submitted under this section for a proposed income tax to take 5950
effect upon the expiration of the existing tax, the board may 5951
specify in the resolution that the proposed tax renews the 5952
expiring tax. Two or more expiring income taxes may be renewed 5953
under this paragraph if the taxes are due to expire on the same 5954
date. If the tax rate being proposed is no higher than the total 5955
tax rate imposed by the expiring tax or taxes, the resolution 5956

may state that the proposed tax is not an additional income tax. 5957

(2) A board of education adopting a resolution under 5958
division (B)(1) of this section proposing a school district 5959
income tax for a continuing period of time and limited to the 5960
purpose of current expenses may propose in that resolution to 5961
reduce the rate or rates of one or more of the school district's 5962
property taxes levied for a continuing period of time in excess 5963
of the ten-mill limitation for the purpose of current expenses. 5964
The reduction in the rate of a property tax may be any amount, 5965
not exceeding the rate at which the tax is authorized to be 5966
levied. The reduction in the rate of a tax shall first take 5967
effect for the tax year that includes the day on which the 5968
school district income tax first takes effect, and shall 5969
continue for each tax year that both the school district income 5970
tax and the property tax levy are in effect. 5971

In addition to the matters required to be set forth in the 5972
resolution under division (B)(1) of this section, a resolution 5973
containing a proposal to reduce the rate of one or more property 5974
taxes shall state for each such tax the maximum rate at which it 5975
currently may be levied and the maximum rate at which the tax 5976
could be levied after the proposed reduction, expressed in mills 5977
for each one dollar of taxable value, and that the tax is levied 5978
for a continuing period of time. 5979

A board proposing to reduce the rate of one or more 5980
property taxes under division (B)(2) of this section shall 5981
comply with division (B) of section 5705.03 of the Revised Code. 5982
In addition to the amounts required in division (B)(2) of that 5983
section, the county auditor shall certify to the board the 5984
levy's ~~estimated~~ effective rate for both the last year before 5985
the levy's proposed reduction and the first year that the 5986

reduction applies, both expressed in dollars for each one 5987
hundred thousand dollars of the county auditor's appraised 5988
value. ~~Estimated effective rates shall be calculated using the~~ 5989
~~tax list for the current year, and if this is not determined,~~ 5990
~~the estimated amount submitted by the auditor to the county~~ 5991
~~budget commission.~~ 5992

If a board of education proposes to reduce the rate of one 5993
or more property taxes under division (B) (2) of this section, 5994
the board, when it makes the certification required under 5995
division (A) of this section, shall designate the specific levy 5996
or levies to be reduced, the maximum rate at which each levy 5997
currently is authorized to be levied, and the rate by which each 5998
levy is proposed to be reduced. The tax commissioner, when 5999
making the certification to the board under division (A) of this 6000
section, also shall certify the reduction in the total effective 6001
tax rate for current expenses for each class of property that 6002
would have resulted if the proposed reduction in the rate or 6003
rates had been in effect the previous tax year. As used in this 6004
paragraph, "effective tax rate" has the same meaning as in 6005
section 323.08 of the Revised Code. 6006

(C) A resolution adopted under division (B) of this 6007
section shall go into immediate effect upon its passage, and no 6008
publication of the resolution shall be necessary other than that 6009
provided for in the notice of election. Immediately after its 6010
adoption and at least ninety days prior to the election at which 6011
the question will appear on the ballot, a copy of the resolution 6012
and, if applicable, the county auditor's certifications under 6013
section 5705.03 of the Revised Code shall be certified to the 6014
board of elections of the proper county, which shall submit the 6015
proposal to the electors on the date specified in the 6016
resolution. The form of the ballot shall be as provided in 6017

section 5748.03 of the Revised Code. Publication of notice of 6018
the election shall be made in a newspaper of general circulation 6019
in the county once a week for two consecutive weeks, or as 6020
provided in section 7.16 of the Revised Code, prior to the 6021
election. If the board of elections operates and maintains a web 6022
site, the board of elections shall post notice of the election 6023
on its web site for thirty days prior to the election. The 6024
notice shall contain the time and place of the election and the 6025
question to be submitted to the electors. The question covered 6026
by the resolution shall be submitted as a separate proposition, 6027
but may be printed on the same ballot with any other proposition 6028
submitted at the same election, other than the election of 6029
officers. 6030

(D) No board of education shall submit the question of a 6031
tax on school district income to the electors of the district 6032
more than twice in any calendar year. If a board submits the 6033
question twice in any calendar year, one of the elections on the 6034
question shall be held on the date of the general election. 6035

(E) (1) No board of education may submit to the electors of 6036
the district the question of a tax on school district income on 6037
the taxable income of individuals as defined in division (E) (1) 6038
(b) of section 5748.01 of the Revised Code if that tax would be 6039
in addition to an existing tax on the taxable income of 6040
individuals and estates as defined in divisions (E) (1) (a) and 6041
(2) of that section. 6042

(2) No board of education may submit to the electors of 6043
the district the question of a tax on school district income on 6044
the taxable income of individuals and estates as defined in 6045
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6046
Code if that tax would be in addition to an existing tax on the 6047

taxable income of individuals as defined in division (E) (1) (b) 6048
of that section. 6049

Sec. 5748.03. (A) The form of the ballot on a question 6050
submitted to the electors under section 5748.02 of the Revised 6051
Code shall be as follows: 6052

"Shall an annual income tax of _____ (state the proposed 6053
rate of tax) on the school district income of individuals and of 6054
estates be imposed by _____ (state the name of the school 6055
district), for _____ (state the number of years the tax would 6056
be levied, or that it would be levied for a continuing period of 6057
time), beginning _____ (state the date the tax would first 6058
take effect), for the purpose of _____ (state the purpose of 6059
the tax)? 6060

6061

	FOR THE TAX	"
	AGAINST THE TAX	

(B) (1) If the question submitted to electors proposes a 6062
school district income tax only on the taxable income of 6063
individuals as defined in division (E) (1) (b) of section 5748.01 6064
of the Revised Code, the form of the ballot shall be modified by 6065
stating that the tax is to be levied on the "earned income of 6066
individuals residing in the school district" in lieu of the 6067
"school district income of individuals and of estates." 6068

(2) If the question submitted to electors proposes to 6069
renew one or more expiring income tax levies, the ballot shall 6070
be modified by adding the following language immediately after 6071
the name of the school district that would impose the tax: "to 6072

renew an income tax (or income taxes) expiring at the end of 6073
_____ (state the last year the existing income tax or taxes 6074
may be levied)." 6075

(3) If the question includes a proposal under division (B) 6076
(2) of section 5748.02 of the Revised Code to reduce the rate of 6077
one or more school district property taxes, the ballot shall 6078
state that the purpose of the school district income tax is for 6079
current expenses, and the form of the ballot shall be modified 6080
by adding the following language immediately after the statement 6081
of the purpose of the proposed income tax: ", and shall the rate 6082
of an existing tax on property, currently levied for the purpose 6083
of current expenses at the rate of _____ mills, be REDUCED to 6084
_____ mills for each \$1 of taxable value, which amounts to a 6085
reduction from \$_____ (~~estimated~~-effective rate) to \$_____ 6086
(~~estimated~~-effective rate) for each \$100,000 of the county 6087
auditor's appraised value, that the county auditor estimates 6088
will collect \$_____ annually, the reduction continuing until any 6089
such time as the income tax is repealed." In lieu of "for the 6090
tax" and "against the tax," the phrases "for the issue" and 6091
"against the issue," respectively, shall be used. If a board of 6092
education proposes a reduction in the rates of more than one 6093
tax, the ballot language shall be modified accordingly to 6094
express the rates at which those taxes currently are levied and 6095
the rates to which the taxes will be reduced. 6096

(C) The board of elections shall certify the results of 6097
the election to the board of education and to the tax 6098
commissioner. If a majority of the electors voting on the 6099
question vote in favor of it, the income tax, the applicable 6100
provisions of Chapter 5747. of the Revised Code, and the 6101
reduction in the rate or rates of existing property taxes if the 6102
question included such a reduction shall take effect on the date 6103

specified in the resolution. If the question approved by the 6104
voters includes a reduction in the rate of a school district 6105
property tax, the board of education shall not levy the tax at a 6106
rate greater than the rate to which the tax is reduced, unless 6107
the school district income tax is repealed in an election under 6108
section 5748.04 of the Revised Code. 6109

(D) If the rate at which a property tax is levied and 6110
collected is reduced pursuant to a question approved under this 6111
section, the tax commissioner shall compute the percentage 6112
required to be computed for that tax under division (D) of 6113
section 319.301 of the Revised Code each year the rate is 6114
reduced as if the tax had been levied in the preceding year at 6115
the rate at which it has been reduced. If the rate of a property 6116
tax increases due to the repeal of the school district income 6117
tax pursuant to section 5748.04 of the Revised Code, the tax 6118
commissioner, for the first year for which the rate increases, 6119
shall compute the percentage as if the tax in the preceding year 6120
had been levied at the rate at which the tax was authorized to 6121
be levied prior to any rate reduction. 6122

Sec. 5748.04. (A) The question of the repeal of a school 6123
district income tax levied for more than five years may be 6124
initiated not more than once in any five-year period by filing 6125
with the board of elections of the appropriate counties not 6126
later than ninety days before the general election in any year 6127
after the year in which it is approved by the electors a 6128
petition requesting that an election be held on the question. 6129
The petition shall be signed by qualified electors residing in 6130
the school district levying the income tax equal in number to 6131
ten per cent of those voting for governor at the most recent 6132
gubernatorial election. 6133

The board of elections shall determine whether the 6134
petition is valid, and if it so determines, it shall do both of 6135
the following: 6136

(1) Submit the question to the electors of the district at 6137
the next general election; 6138

(2) If the rate of one or more property tax levies was 6139
reduced for the duration of the income tax levy pursuant to 6140
division (B) (2) of section 5748.02 of the Revised Code, request 6141
that the county auditor certify to the board, in the same manner 6142
as required for a tax levy under section 5705.03 of the Revised 6143
Code, an estimate of the levies' annual collections for the 6144
first year in which the levies are increased, rounded to the 6145
nearest ~~one thousand dollars~~dollar, and the levies' ~~estimated~~ 6146
effective rates for the year before the proposed increase and 6147
the levies' ~~estimated~~ effective rates for the first year that 6148
the increase applies, both of which shall be expressed in 6149
dollars, rounded to the nearest dollar, for each one hundred 6150
thousand dollars of the county auditor's appraised value. 6151
~~Estimated effective rates shall be calculated using the tax list~~ 6152
~~for the current year, and if this is not determined, the~~ 6153
~~estimated amount submitted by the auditor to the county budget~~ 6154
~~commission.~~ 6155

The county auditor shall certify such information to the 6156
board of elections within ten days after receiving the board's 6157
request. If a school district is located in more than one 6158
county, the county auditor shall obtain from the county auditor 6159
of each other county in which the district is located the tax 6160
valuation applicable to the portion of the district in that 6161
county. 6162

The election shall be conducted, canvassed, and certified 6163

in the same manner as regular elections for county offices in 6164
the county. Notice of the election shall be published in a 6165
newspaper of general circulation in the district once a week for 6166
two consecutive weeks, or as provided in section 7.16 of the 6167
Revised Code, prior to the election. If the board of elections 6168
operates and maintains a web site, the board of elections shall 6169
post notice of the election on its web site for thirty days 6170
prior to the election. The notice shall state the time and place 6171
of the election and the question to be submitted to the 6172
electors. The form of the ballot cast at the election shall be 6173
as follows: 6174

"Shall the annual income tax of _____ per cent, currently 6175
levied on the school district income of individuals and estates 6176
by _____ (state the name of the school district) for the 6177
purpose of _____ (state purpose of the tax), be repealed? 6178

6179

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

"

(B) (1) If the tax is imposed on taxable income as defined 6180
in division (E) (1) (b) of section 5748.01 of the Revised Code, 6181
the form of the ballot shall be modified by stating that the tax 6182
currently is levied on the "earned income of individuals 6183
residing in the school district" in lieu of the "school district 6184
income of individuals and estates." 6185

(2) If the rate of one or more property tax levies was 6186
reduced for the duration of the income tax levy pursuant to 6187
division (B) (2) of section 5748.02 of the Revised Code, the form 6188

of the ballot shall be modified by adding the following language 6189
immediately after "repealed": ", and shall the rate of an 6190
existing tax on property for the purpose of current expenses, 6191
which rate was reduced for the duration of the income tax, be 6192
INCREASED from _____ mills to _____ mills for each \$1 of taxable 6193
value which amounts to an increase from \$_____ (~~estimated~~ 6194
effective rate) to \$_____ (~~estimated~~-effective rate) for each 6195
\$100,000 of the county auditor's appraised value, that the 6196
county auditor estimates will collect \$_____ annually, beginning 6197
in _____ (state the first year for which the rate of the 6198
property tax will increase)." In lieu of "for repeal of the 6199
income tax" and "against repeal of the income tax," the phrases 6200
"for the issue" and "against the issue," respectively, shall be 6201
substituted. 6202

(3) If the rate of more than one property tax was reduced 6203
for the duration of the income tax, the ballot language shall be 6204
modified accordingly to express the rates at which those taxes 6205
currently are levied and the rates to which the taxes would be 6206
increased. 6207

(C) The question covered by the petition shall be 6208
submitted as a separate proposition, but it may be printed on 6209
the same ballot with any other proposition submitted at the same 6210
election other than the election of officers. If a majority of 6211
the qualified electors voting on the question vote in favor of 6212
it, the result shall be certified immediately after the canvass 6213
by the board of elections to the board of education of the 6214
school district and the tax commissioner, who shall thereupon, 6215
after the current year, cease to levy the tax, except that if 6216
notes have been issued pursuant to section 5748.05 of the 6217
Revised Code the tax commissioner shall continue to levy and 6218
collect under authority of the election authorizing the levy an 6219

annual amount, rounded upward to the nearest one-fourth of one 6220
per cent, as will be sufficient to pay the debt charges on the 6221
notes as they fall due. 6222

(D) If a school district income tax repealed pursuant to 6223
this section was approved in conjunction with a reduction in the 6224
rate of one or more school district property taxes as provided 6225
in division (B) (2) of section 5748.02 of the Revised Code, then 6226
each such property tax may be levied after the current year at 6227
the rate at which it could be levied prior to the reduction, 6228
subject to any adjustments required by the county budget 6229
commission pursuant to Chapter 5705. of the Revised Code. Upon 6230
the repeal of a school district income tax under this section, 6231
the board of education may resume levying a property tax, the 6232
rate of which has been reduced pursuant to a question approved 6233
under section 5748.02 of the Revised Code, at the rate the board 6234
originally was authorized to levy the tax. A reduction in the 6235
rate of a property tax under section 5748.02 of the Revised Code 6236
is a reduction in the rate at which a board of education may 6237
levy that tax only for the period during which a school district 6238
income tax is levied prior to any repeal pursuant to this 6239
section. The resumption of the authority to levy the tax upon 6240
such a repeal does not constitute a tax levied in excess of the 6241
one per cent limitation prescribed by Section 2 of Article XII, 6242
Ohio Constitution, or in excess of the ten-mill limitation. 6243

(E) This section does not apply to school district income 6244
tax levies that are levied for five or fewer years. 6245

Section 2. That existing sections 133.18, 306.32, 306.322, 6246
319.05, 319.54, 321.24, 321.26, 323.156, 505.37, 505.48, 6247
505.481, 511.28, 513.18, 755.181, 1545.21, 3311.50, 3318.01, 6248
3318.061, 3318.45, 3381.03, 4503.06, 4503.066, 4503.068, 6249

4503.0611, 4582.024, 4582.26, 5705.01, 5705.03, 5705.195, 6250
5705.21, 5705.212, 5705.213, 5705.215, 5705.25, 5705.251, 6251
5705.261, 5713.083, 5715.19, 5715.22, 5723.05, 5723.06, 5723.10, 6252
5748.01, 5748.02, 5748.03, and 5748.04 of the Revised Code are 6253
hereby repealed. 6254

Section 3. (A) The amendment by this act of sections 6255
133.18, 306.32, 306.322, 505.37, 505.48, 505.481, 511.28, 6256
513.18, 755.181, 1545.21, 3311.50, 3318.01, 3318.061, 3318.45, 6257
3381.03, 4582.024, 4582.26, 5705.01, 5705.03, 5705.195, 5705.21, 6258
5705.212, 5705.213, 5705.215, 5705.25, 5705.251, 5705.261, 6259
5748.01, 5748.02, 5748.03, and 5748.04 of the Revised Code 6260
applies to elections held on or after the one hundredth day 6261
after the effective date of this section. 6262

(B) The amendment by this act of section 5715.19 of the 6263
Revised Code applies to any complaint filed under that section 6264
for any tax year ending on or after the effective date of this 6265
section. 6266

Section 4. Section 306.322 of the Revised Code is 6267
presented in this act as a composite of the section as amended 6268
by both H.B. 140 and H.B. 74 of the 134th General Assembly. The 6269
General Assembly, applying the principle stated in division (B) 6270
of section 1.52 of the Revised Code that amendments are to be 6271
harmonized if reasonably capable of simultaneous operation, 6272
finds that the composite is the resulting version of the section 6273
in effect prior to the effective date of the section as 6274
presented in this act. 6275