

**As Passed by the House**

**135th General Assembly**

**Regular Session**

**2023-2024**

**H. B. No. 496**

**Representative Hoops**

**Cosponsors: Representatives Troy, Brennan, Mathews, Callender, Claggett, Dean, Dell'Aquila, Dobos, Fowler Arthur, Hall, Hillyer, Jones, Lorenz, Miller, A., Mohamed, Pavliga, Ray, Robb Blasdel, Rogers, Schmidt, Seitz, Somani, Williams**

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**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 principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the \_\_\_\_\_ (as applicable, "ten-mill" or "\_\_\_charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised value, commencing in \_\_\_\_\_ (first year the tax will be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

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	For the bond issue
	Against the bond issue

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

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"Shall bonds be issued for \_\_\_\_\_ (name of library) for the purpose of \_\_\_\_\_ (purpose of the bond issue), in the principal amount of \$\_\_\_\_\_ (amount of the bond issue) by \_\_\_\_\_ (the name of the subdivision that is to issue the bonds and levy the tax) as the issuer of the bonds, to be repaid annually over a maximum period of \_\_\_\_\_ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average

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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

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	For the bond issue
	Against the bond issue

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(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 section do not apply to any securities authorized at an election under this section if at least ten per cent of the principal amount of the securities, including anticipatory securities, authorized has theretofore been issued, or if the securities are to be issued for the purpose of participating in any federally or state-assisted program.	216 217 218 219 220 221 222
(6) The certificate of the fiscal officer of the subdivision is conclusive proof of the facts referred to in this division.	223 224 225
(J) As used in this section, "the county auditor's appraised value" has the same meaning as in section 5705.01 of the Revised Code.	226 227 228
<b>Sec. 306.32.</b> Any county, or any two or more counties, municipal corporations, or townships, or any combination of these, may create a regional transit authority by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which is to create or to join in the creation of the regional transit authority. The resolution or ordinance shall state:	229 230 231 232 233 234 235 236 237
(A) The necessity for the creation of a regional transit authority;	238 239
(B) The counties, municipal corporations, or townships which are to create or to join in the creation of the regional transit authority;	240 241 242
(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 regional transit authority will be located or the manner in which it may be selected;	245 246 247
(E) The number, term, and compensation, or method for establishing compensation, of the members of the board of trustees of the regional transit authority. Compensation shall not exceed fifty dollars for each board and committee meeting attended by a member, except that if compensation is provided annually it shall not exceed six thousand dollars for the president of the board or four thousand eight hundred dollars for each other board member.	248 249 250 251 252 253 254 255
(F) The manner in which vacancies on the board of trustees of the regional transit authority shall be filled;	256 257
(G) The manner and to what extent the expenses of the regional transit authority shall be apportioned among the counties, municipal corporations, and townships creating it;	258 259 260
(H) The purposes, including the kinds of transit facilities, for which the regional transit authority is organized.	261 262 263
The regional transit authority provided for in the resolution or ordinance shall be deemed to be created upon the adoption of the resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance.	264 265 266 267 268 269
The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose,	270 271 272

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 the electors voting on the question, the board of trustees of the regional transit authority immediately shall amend the resolution or ordinance creating the regional transit authority to include the additional political subdivision.

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

(K) (1) If a majority of the political subdivisions comprising the regional transit authority approve the inclusion of the additional political subdivision without a time limit under division (D) of this section, the board of trustees of the regional transit authority may adopt a resolution to submit to the electors of the regional transit authority, as it would be enlarged by the inclusion, the question of including the political subdivision in the regional transit authority, of levying a tax under sections 5739.023 and 5741.022 of the

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 Code, to reflect the imposition of the sales and use tax, and shall amend its budget for the next fiscal year, and any resolution adopted pursuant to section 5705.34 of the Revised Code, to comply with division (K) (5) of this section. If the budget of the regional transit authority is amended pursuant to this division, the county auditor shall prepare and deliver an amended certificate of estimated resources to reflect the change in anticipated revenues of the regional transit authority.

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

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

**Sec. 319.54.** (A) On all moneys collected by the county treasurer on any tax duplicate of the county, other than estate tax duplicates, on all property tax relief reimbursements paid to the county under sections 323.156 and 4503.068 and divisions (F) and (I) of section 321.24 of the Revised Code, and on all moneys received as advance payments of personal property and

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 million dollars, three-quarters of one per cent;	694 695
(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.	696 697
(2) For payments made in or after 2011, the following percentages:	698 699
(a) On the first five hundred thousand dollars, four per cent;	700 701
(b) On the next ten million dollars, two per cent;	702
(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.	703 704
Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.	705 706 707 708
(D) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate.	709 710 711 712
(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement annually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731. of the Revised Code, two per cent of the amount collected and reported that year in excess of refunds distributed, for the use of the general fund of the county.	713 714 715 716 717 718 719

(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 amount that it considers equitable.

When the estimated cost to purchase fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, buildings, or fire-alarm communications equipment or services exceeds the amount specified in section 9.17 of the Revised Code, the contract shall be let by competitive bidding. No purchase or other transaction subject to this section shall be divided into component parts in order to avoid the requirements of this section. When competitive bidding is required, the board shall advertise once a week for not less than two consecutive weeks in a newspaper of general circulation within the township. The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site. If the board posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper of general circulation within the township, provided that the first notice published in such newspaper meets all of the following requirements:

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

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

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

(4) It includes instructions describing how the notice may

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 1226  
separate name by which it shall be known. 1227

Additional unincorporated territory of the township may be 1228  
added to a fire district upon the board's adoption of a 1229  
resolution authorizing the addition. A municipal corporation, or 1230  
a portion of a municipal corporation, that is within or 1231  
adjoining the township may be added to a fire district upon the 1232  
board's adoption of a resolution authorizing the addition and 1233  
the municipal legislative authority's adoption of a resolution 1234  
or ordinance requesting the addition of the municipal 1235  
corporation or a portion of the municipal corporation to the 1236  
fire district. 1237

If the township fire district imposes a tax, additional 1238  
unincorporated territory of the township or a municipal 1239  
corporation or a portion of a municipal corporation that is 1240  
within or adjoining the township shall become part of the fire 1241  
district only after all of the following have occurred: 1242

(1) Adoption by the board of township trustees of a 1243  
resolution approving the expansion of the territorial limits of 1244  
the district and, if the resolution proposes to add a municipal 1245  
corporation or a portion of a municipal corporation, adoption by 1246  
the municipal legislative authority of a resolution or ordinance 1247  
requesting the addition of the municipal corporation or a 1248  
portion of the municipal corporation to the district; 1249

(2) Adoption by the board of township trustees of a 1250

resolution recommending the extension of the tax to the 1251  
additional territory; 1252

(3) The board requests and obtains from the county auditor 1253  
the information required for a tax levy under section 5705.03 of 1254  
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 district, the question shall be modified by adding, at the end of the question, the following: ", and shall a property tax be levied in the new township police district, replacing the tax in 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 1550  
shall submit the proposal to the electors as provided in section 1551  
511.27 of the Revised Code at the succeeding general or primary 1552  
election. A resolution to renew an existing levy may not be 1553  
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 1583  
decrease an existing levy, the form of the ballot specified in 1584  
this section shall be changed by substituting for the words "An 1585  
additional" at the beginning of the form, the words "A renewal 1586  
of a" in the case of a proposal to renew an existing levy in the 1587  
same amount; the words "A renewal of \_\_\_\_\_ mills and an 1588  
increase of \_\_\_\_\_ mills for each \$1 of taxable value to 1589  
constitute a" in the case of an increase; or the words "A 1590  
renewal of part of an existing levy, being a reduction of 1591  
\_\_\_\_\_ mills for each \$1 of taxable value, to constitute a" 1592  
in the case of a decrease in the rate of the existing levy. 1593  
Additionally, the ~~estimated~~ effective rate, in lieu of the rate, 1594  
shall be expressed for each one hundred thousand dollars of the 1595  
county auditor's appraised value. 1596

If the tax is to be placed on the current tax list, the 1597  
form of the ballot shall be modified by adding, after the 1598  
statement of the number of years the levy is to run, the phrase 1599  
", commencing in \_\_\_\_\_ (first year the tax is to be 1600  
levied), first due in calendar year \_\_\_\_\_ (first calendar 1601  
year in which the tax shall be due)." 1602

The question covered by the order shall be submitted as a 1603  
separate proposition, but may be printed on the same ballot with 1604  
any other proposition submitted at the same election, other than 1605

the election of officers. More than one such question may be 1606  
submitted at the same election. 1607

As used in this section, "the county auditor's appraised 1608  
value" and "~~estimated~~-effective rate" have the same meanings as 1609  
in section 5705.01 of the Revised Code. 1610

**Sec. 513.18.** In the event any township, contiguous to a 1611  
joint township hospital district, desires to become a part of 1612  
such district in existence under sections 513.07 to 513.18 of 1613  
the Revised Code, its board of township trustees, by a two- 1614  
thirds favorable vote of the members of such board, after the 1615  
existing joint township hospital board has, by a majority 1616  
favorable vote of the members thereof, approved the terms under 1617  
which such township proposes to join the district, shall become 1618  
a part of the joint township district hospital board under such 1619  
terms and with all the rights, privileges, and responsibilities 1620  
enjoyed by and extended to the existing members of the hospital 1621  
board under such sections, including representation on the board 1622  
of hospital governors by the appointment of an elector of such 1623  
township as a member thereof. 1624

If the terms under which such township proposes to join 1625  
the hospital district involve a tax levy for the purpose of 1626  
sharing the existing obligations, including bonded indebtedness, 1627  
of the district or the necessary operating expenses of such 1628  
hospital, such township shall not become a part of the district 1629  
until its electors have approved such levy as provided in this 1630  
section. In such a case, the board of township trustees and the 1631  
county auditor shall proceed in the same manner as required for 1632  
a tax levy under section 5705.03 of the Revised Code, except 1633  
that the levy's annual collections shall be estimated assuming 1634  
that the township has been added to the hospital district. 1635



Upon request of the board of township trustees of the 1636  
township proposing to join such district, by resolution approved 1637  
by a two-thirds vote of its members, the board of elections of 1638  
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 value" and "~~estimated~~-effective rate" have the same meanings as 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  
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, be in  
effect for \_\_\_\_\_ (here insert the number of years  
the tax is to be in effect)?"

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

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

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 1760  
decrease any existing levy shall not be placed on the ballot 1761  
unless the question is submitted at the general election held 1762  
during the last year the tax to be renewed may be extended on 1763  
the tax list, or at any election described in division (A) (1) or 1764  
(2) of this section in the ensuing year. Such a resolution may 1765  
specify that the renewal, increase, or decrease of the existing 1766  
levy shall be extended on the tax list for the tax year 1767  
specified in the resolution, which may be the last year the 1768  
existing levy may be extended on the list for the ensuing year. 1769  
If the renewal, increase, or decrease is to be extended on the 1770  
tax list for the last tax year the existing levy would otherwise 1771  
be extended, the existing levy shall not be extended on the tax 1772  
list for that last year unless the question of the renewal, 1773  
increase, or decrease is not approved by a majority of electors 1774  
voting on the question, in which case the existing levy shall be 1775  
extended on the tax list for that last year. 1776

Except as otherwise prescribed in division (B) of this 1777  
section, the ballot shall set forth the purpose for which the 1778  
taxes shall be levied, the levy's estimated annual collections, 1779  
the annual rate of levy, expressed in mills for each dollar of 1780  
taxable value and in dollars for each one hundred thousand 1781  
dollars of the county auditor's appraised value, and the number 1782  
of years of such levy. If the tax is to be placed on the current 1783  
tax list, the form of the ballot shall state that the tax will 1784  
be levied in the current tax year and shall indicate the first 1785  
calendar year the tax will be due. 1786

(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 Revised Code.

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

(C) If a majority of the electors voting upon the question of such levy vote in favor thereof, such taxes shall be levied and shall be in addition to the taxes authorized by section 1545.20 of the Revised Code, and all other taxes authorized by law. The rate submitted to the electors at any one time shall not exceed two mills annually upon each dollar of taxable value unless the purpose of the levy includes providing operating revenues for one of Ohio's major metropolitan zoos, as defined in section 4503.74 of the Revised Code, in which case the rate

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 district proposing to join the county school financing district) \_\_\_\_\_ be added to \_\_\_\_\_ (name) \_\_\_\_\_ county school financing district, and a property tax for the purposes of \_\_\_\_\_ (here insert purposes), 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, \_\_\_\_\_ be in effect for \_\_\_\_\_ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable) \_\_\_\_\_?"

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

(D) The board of any city, local, or exempted village school district whose territory is part of a county school financing district may withdraw its territory from the county school financing district thirty days after submitting to the governing board that is the taxing authority of the district and the state board a resolution proclaiming such withdrawal, adopted by a majority vote of its members, but any county school financing district tax levied in such territory on the effective date of the withdrawal shall remain in effect in such territory until such tax expires or is renewed. No board may adopt a resolution withdrawing from a county school financing district that would take effect during the forty-five days preceding the date of an election at which a levy proposed under section

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  
proceeds of which will be used by the district to provide any  
part of its portion of the basic project cost.

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

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

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

(J) "Required level of indebtedness" means:

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

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

(K) "Required percentage of the basic project costs" means  
one per cent of the basic project costs times the percentile in  
which the school district ranks for the fiscal year preceding  
the fiscal year in which the controlling board approved the

district's project. 2057

(L) "Basic project cost" means a cost amount determined in 2058  
accordance with rules adopted under section 111.15 of the 2059  
Revised Code by the Ohio facilities construction commission. The 2060  
basic project cost calculation shall take into consideration the 2061  
square footage and cost per square foot necessary for the grade 2062  
levels to be housed in the classroom facilities, the variation 2063  
across the state in construction and related costs, the cost of 2064  
the installation of site utilities and site preparation, the 2065  
cost of demolition of all or part of any existing classroom 2066  
facilities that are abandoned under the project, the cost of 2067  
insuring the project until it is completed, any contingency 2068  
reserve amount prescribed by the commission under section 2069  
3318.086 of the Revised Code, and the professional planning, 2070  
administration, and design fees that a school district may have 2071  
to pay to undertake a classroom facilities project. 2072

For a joint vocational school district that receives 2073  
assistance under sections 3318.40 to 3318.45 of the Revised 2074  
Code, the basic project cost calculation for a project under 2075  
those sections shall also take into account the types of 2076  
laboratory spaces and program square footages needed for the 2077  
vocational education programs for high school students offered 2078  
by the school district. 2079

For a district that opts to divide its entire classroom 2080  
facilities needs into segments, as authorized by section 2081  
3318.034 of the Revised Code, "basic project cost" means the 2082  
cost determined in accordance with this division of a segment. 2083

(M) (1) Except for a joint vocational school district that 2084  
receives assistance under sections 3318.40 to 3318.45 of the 2085  
Revised Code, a "school district's portion of the basic project 2086

cost" means the amount determined under section 3318.032 of the Revised Code. 2087  
2088

(2) 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 division (C) of section 3318.42 of the Revised Code. 2089  
2090  
2091  
2092  
2093

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

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

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

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

(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system. 2110  
2111  
2112  
2113  
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 2177  
 less than one-half mill) mills for each \$1 of taxable value, 2178  
 which amounts to \$\_\_\_\_\_ (~~estimated~~-effective rate) for each 2179  
 \$100,000 of the county auditor's appraised value, be extended 2180  
 until \_\_\_\_\_ (here insert the year that is twenty-three years 2181  
 after the year in which the district and commission will enter 2182  
 into an agreement under division (B) (2) of section 3318.04 of 2183  
 the Revised Code or the following year)? 2184

2185

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

"

Section 3318.07 of the Revised Code applies to ballot 2186  
 questions under this section. 2187

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 2188  
 of the Revised Code applies, if a joint vocational school 2189  
 district board of education proposes to issue securities to 2190  
 generate all or part of the school district's portion of the 2191  
 basic project cost of the school district's project under 2192  
 sections 3318.40 to 3318.45 of the Revised Code, the school 2193  
 district board shall adopt a resolution in accordance with 2194  
 Chapter 133. and section 3311.20 of the Revised Code. Unless the 2195  
 school district board seeks authority to issue securities in 2196  
 more than one series, the school district board shall adopt the 2197  
 form of the ballot prescribed in section 133.18 of the Revised 2198  
 Code. 2199

(B) If authority is sought to issue bonds in more than one 2200

series, the form of the ballot shall be: 2201

"Shall bonds be issued by the \_\_\_\_\_ (here insert name 2202  
of joint vocational school district) joint vocational school 2203  
district to pay the local share of school construction under the 2204  
State of Ohio Joint Vocational School Facilities Assistance 2205  
Program in the total principal amount of \$\_\_\_\_\_ (total 2206  
principal amount of the bond issue), to be issued in \_\_\_\_\_ 2207  
(number of series) series, each series to be repaid annually 2208  
over not more than \_\_\_\_\_ (maximum number of years over which 2209  
the principal of each series may be paid) years, and an annual 2210  
levy of property taxes be made outside the ten-mill limitation 2211  
to pay the annual debt charges on the bonds and on any notes 2212  
issued in anticipation of the bonds, at a rate estimated by the 2213  
county auditor to average over the repayment period of each 2214  
series as follows: \_\_\_\_\_ [insert the following for each 2215  
series: "the \_\_\_\_\_ series, in a principal amount of 2216  
\$\_\_\_\_\_ ~~dollars~~, that the county auditor estimates will 2217  
require \_\_\_\_\_ mills for each \$1 of taxable value, which amounts 2218  
to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 2219  
value, commencing in \_\_\_\_\_ and first payable in 2220  
\_\_\_\_\_"]? 2221

2222

	For the bond issue	
	Against the bond issue	"

(C) If it is necessary for the school district to acquire 2223  
a site for the classroom facilities to be acquired pursuant to 2224  
sections 3318.40 to 3318.45 of the Revised Code, the district 2225

board may propose either to issue bonds of the board or to levy 2226  
a tax to pay for the acquisition of such site and may combine 2227  
the question of doing so with the 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 2408  
value" and "~~estimated~~ effective rate" have the same meanings as 2409  
in section 5705.01 of the Revised Code. 2410

**Sec. 4503.06.** (A) The owner of each manufactured or mobile 2411  
home that has acquired situs in this state shall pay either a 2412  
real property tax pursuant to Title LVII of the Revised Code or 2413  
a manufactured home tax pursuant to division (C) of this 2414  
section. 2415

(B) The owner of a manufactured or mobile home shall pay 2416  
real property taxes if either of the following applies: 2417

(1) The manufactured or mobile home acquired situs in the 2418  
state or ownership in the home was transferred on or after 2419  
January 1, 2000, and all of the following apply: 2420

(a) The home is affixed to a permanent foundation as 2421  
defined in division (C) (5) of section 3781.06 of the Revised 2422  
Code. 2423

(b) The home is located on land that is owned by the owner 2424  
of the home. 2425

(c) The certificate of title has been inactivated by the 2426  
clerk of the court of common pleas that issued it, pursuant to 2427  
division (H) of section 4505.11 of the Revised Code. 2428

(2) The manufactured or mobile home acquired situs in the 2429  
state or ownership in the home was transferred before January 1, 2430  
2000, and all of the following apply: 2431

(a) The home is affixed to a permanent foundation as 2432  
defined in division (C) (5) of section 3781.06 of the Revised 2433  
Code. 2434

(b) The home is located on land that is owned by the owner 2435  
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 purchase, whichever is greater, of the home includes the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

				2493
				2494
				2495
				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 day of January and the thirty-first day of December of the first year.

(ii) If the cost to the owner, or market value at the time

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

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

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

(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  
county auditor's office not later than March 31 of the year for  
which the taxes are due. Failure to do so may result in the  
owner being convicted of a fourth degree misdemeanor, which is  
punishable by imprisonment up to 30 days, a fine up to \$250, or  
both, and in the owner having to repay the amount by which the  
taxes were erroneously or illegally reduced, plus any interest  
that may apply.

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

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

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

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

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

(d) The tax commissioner has determined, pursuant to  
section 5715.27 of the Revised Code, that the property is exempt

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 2751  
Revised Code. If a valid undertaking becomes void, interest 2752  
shall be charged against the delinquent taxes for the periods 2753  
that interest was not permitted to be charged while the 2754  
undertaking was in effect. The interest shall be charged on the 2755  
day the undertaking becomes void and shall equal the amount of 2756  
interest that would have been charged against the unpaid 2757  
delinquent taxes outstanding on the dates on which interest 2758  
would have been charged thereon under divisions (G) (1) and (2) 2759  
of this section had the undertaking not been in effect. 2760

(3) If the full amount of the taxes due at either of the 2761  
times prescribed by division (F) of this section is paid within 2762  
ten days after such time, the county treasurer shall waive the 2763  
collection of and the county auditor shall remit one-half of the 2764  
penalty provided for in this division for failure to make that 2765  
payment by the prescribed time. 2766

(4) The treasurer shall compile and deliver to the county 2767  
auditor a list of all tax payments the treasurer has received as 2768  
provided in division (G) (3) of this section. The list shall 2769  
include any information required by the auditor for the 2770  
remission of the penalties waived by the treasurer. The taxes so 2771  
collected shall be included in the settlement next succeeding 2772  
the settlement then in process. 2773

(H) (1) The county auditor shall compile annually a 2774  
"delinquent manufactured home tax list" consisting of homes the 2775  
county treasurer's records indicate have taxes that were not 2776  
paid within the time prescribed by divisions (D) (3) and (F) of 2777  
this section, have taxes that remain unpaid from prior years, or 2778



have unpaid tax penalties or interest that have been assessed. 2779

(2) Within thirty days after the settlement under division 2780  
(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  
additions, and any fixtures, but not any furnishings in the  
home. In determining the true value of a manufactured or mobile  
home, the auditor shall consider all facts and circumstances  
relating to the value of the home, including its age, its  
capacity to function as a residence, any obsolete  
characteristics, and other factors that may tend to prove its  
true value.

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

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

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

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

(3) The county auditor shall have each home viewed and  
appraised at least once in each six-year period in the same year  
in which real property in the county is appraised pursuant to  
Chapter 5713. of the Revised Code, and shall update the  
appraised values in the third calendar year following the  
appraisal. The person viewing or appraising a home may enter the  
home to determine by actual view any additions or fixtures that  
have been added since the last appraisal. In conducting the  
appraisals and establishing the true value, the auditor shall

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 county treasurer to refund that amount. If the taxes have not been paid at the time of the auditor's determination, the auditor may waive the payment of the portion of the tax that would otherwise be refunded under this division.

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

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

**Sec. 4582.024.** After a port authority has been created, any municipal corporation, township, or county, acting by ordinance, resolution of the township trustees, or resolution of the county commissioners, respectively, which is contiguous to such port authority, or to any municipal corporation, township, or county which proposes to join such port authority at the same time and is contiguous to such port authority, or any county within which such port authority is situated, may join such port authority and thereupon the jurisdiction and territory of such port authority shall include such municipal corporation, county, or township. If more than one such political subdivision is to be joined to the port authority at the same time, then each such

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 3681  
portion of a levy to pay debt charges, an estimate of the levy's 3682  
annual collections, rounded to the nearest ~~one thousand~~ 3683  
~~dollars~~dollar, which shall be calculated assuming that the 3684  
amount of the tax list of the taxing authority remains 3685  
throughout the life of the levy the same as the amount of the 3686  
tax list ~~for the current year, and if this is not determined,~~ 3687  
~~the estimated amount submitted by the auditor to the county~~ 3688  
~~budget commission~~most recently certified by the auditor under 3689  
division (A) of section 319.28 of the Revised Code. 3690

If a subdivision is located in more than one county, the 3691  
county auditor shall obtain from the county auditor of each 3692  
other county in which the subdivision is located the current tax 3693  
valuation for the portion of the subdivision in that county. The 3694  
county auditor shall issue the certification to the taxing 3695  
authority within ten days after receiving the taxing authority's 3696  
resolution or ordinance requesting it. 3697

(3) Upon receiving the certification from the county 3698  
auditor under division (B) (2) of this section, the taxing 3699  
authority may adopt a resolution or ordinance stating the rate 3700  
of the tax levy, expressed in mills for each one dollar of 3701  
taxable value and the rate or ~~estimated~~ effective rate, as 3702  
applicable, in dollars for each one hundred thousand dollars of 3703  
the county auditor's appraised value, as estimated by the county 3704  
auditor, and that the taxing authority will proceed with the 3705  
submission of the question of the tax to electors. The taxing 3706

authority shall certify this resolution or ordinance, a copy of 3707  
the county auditor's certifications, and the resolution or 3708  
ordinance the taxing authority adopted under division (B) (1) of 3709  
this section to the proper county board of elections in the 3710  
manner and within the time prescribed by the section of the 3711  
Revised Code governing submission of the question. The county 3712  
board of elections shall not submit the question of the tax to 3713  
electors unless a copy of the county auditor's certification 3714  
accompanies the resolutions or ordinances the taxing authority 3715  
certifies to the board. Before requesting a taxing authority to 3716  
submit a tax levy, any agency or authority authorized to make 3717  
that request shall first request the certification from the 3718  
county auditor provided under this section. 3719

(4) This division is supplemental to, and not in 3720  
derogation of, any similar requirement governing the 3721  
certification by the county auditor of the tax valuation of a 3722  
subdivision or necessary tax rates for the purposes of the 3723  
submission of the question of a tax in excess of the ten-mill 3724  
limitation, including sections 133.18 and 5705.195 of the 3725  
Revised Code. 3726

(C) All taxes levied on property shall be extended on the 3727  
tax list and duplicate by the county auditor of the county in 3728  
which the property is located, and shall be collected by the 3729  
county treasurer of such county in the same manner and under the 3730  
same laws and rules as are prescribed for the assessment and 3731  
collection of county taxes. The proceeds of any tax levied by or 3732  
for any subdivision when received by its fiscal officer shall be 3733  
deposited in its treasury to the credit of the appropriate fund. 3734

**Sec. 5705.195.** Within ten days after the resolution is 3735  
certified to the county auditor as provided by section 5705.194 3736



of the Revised Code, the auditor shall calculate and certify to 3737  
the taxing authority the annual levy, expressed in dollars for 3738  
each one hundred thousand dollars of the county auditor's 3739  
appraised value as well as in mills for each one dollar of 3740  
taxable value, throughout the life of the levy which will be 3741  
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	"
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(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 3860  
of the qualifying school district) for the purpose of current 3861  
expenses of partnering community schools, that the county 3862  
auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not 3863  
exceeding\_\_\_\_\_ mills for each \$1 of taxable value which amounts 3864  
to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised 3865  
value, for\_\_\_\_\_ (insert the number of years the levy is to be 3866  
imposed, or that it will be levied for a continuing period of 3867  
time), beginning\_\_\_\_\_ (insert first year the tax is to be 3868  
levied), which will first be payable in calendar year\_\_\_\_\_ 3869  
(insert the first calendar year in which the tax would be 3870  
payable)? 3871

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

(3) Upon each receipt of a tax distribution by the 3873  
qualifying school district, the board of education shall credit 3874  
the portion allocated to partnering community schools to the 3875  
partnering community schools fund. All income from the 3876  
investment of money in the partnering community schools fund 3877  
shall be credited to that fund. 3878

(a) If the qualifying school district is a municipal 3879

school district, the board of education shall distribute the 3880  
partnering community schools amount among the then qualifying 3881  
community schools not more than forty-five days after the school 3882  
district receives and deposits each tax distribution. From each 3883  
tax distribution, each such partnering community school shall 3884  
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 4065  
improvements for a specified number of years or for permanent 4066  
improvements having the purpose specified in division (F) of 4067  
section 5705.19 of the Revised Code, the board of education may 4068  
anticipate a fraction of the proceeds of the levy and issue 4069  
anticipation notes in a principal amount not exceeding fifty per 4070  
cent of the total estimated proceeds of the levy remaining to be 4071  
collected in each year over a period of five years after the 4072  
issuance of the notes. 4073

The notes shall be issued as provided in section 133.24 of 4074  
the Revised Code, shall have principal payments during each year 4075  
after the year of their issuance over a period not to exceed 4076  
five years, and may have a principal payment in the year of 4077  
their issuance. 4078

(3) After approval of a levy for general permanent 4079  
improvements for a continuing period of time, the board of 4080  
education may anticipate a fraction of the proceeds of the levy 4081  
and issue anticipation notes in a principal amount not exceeding 4082  
fifty per cent of the total estimated proceeds of the levy to be 4083  
collected in each year over a specified period of years, not 4084  
exceeding ten, after the issuance of the notes. 4085

The notes shall be issued as provided in section 133.24 of 4086  
the Revised Code, shall have principal payments during each year 4087  
after the year of their issuance over a period not to exceed ten 4088  
years, and may have a principal payment in the year of their 4089

issuance. 4090

(4) After the approval of a levy on the current tax list 4091  
and duplicate under division (B) of this section, and prior to 4092  
the time when the first tax collection from the levy can be 4093  
made, the board of education may anticipate a fraction of the 4094  
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 Revised Code, and divisions (B) (4), (5), and (6) of that section apply to taxes levied under division (C) of this section.

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

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

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes

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 the current year is not determined, the auditor shall base the auditor's estimates on the estimated amount of the tax list for the current year as submitted to the county budget commission.~~ 4422  
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If the board desires to proceed with the submission of the question, it shall certify its resolution, with the estimated tax levy expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's appraised value for each year that the tax is proposed to be in effect, to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution. 4426  
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(4) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code. 4443  
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(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of 4446  
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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 education and related services within the territory of the district;	4483 4484 4485
(b) For permanent improvements within the territory of the district for special education and related services;	4486 4487
(c) For current expenses for specified educational programs within the territory of the district;	4488 4489
(d) For permanent improvements within the territory of the district for specified educational programs;	4490 4491
(e) For permanent improvements within the territory of the district;	4492 4493
(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.	4494 4495 4496 4497
(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.	4498 4499 4500 4501 4502 4503 4504
(C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy	4505 4506 4507 4508 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 district) be authorized to levy an additional tax for \_\_\_\_\_ (purpose stated in the resolutions), that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's appraised value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the \_\_\_\_\_ (name of the school district of which the elector is a resident) at the rate of \_\_\_\_\_ mills shall be reduced to \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to a reduction from \$\_\_\_\_\_ (~~estimated~~ effective rate) to \$\_\_\_\_\_ (~~estimated~~ effective rate) for each \$100,000 of the county auditor's appraised value, that the county auditor estimates will collect \$\_\_\_\_\_ annually, until any such time as the county school financing district tax is decreased or repealed.

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates and ~~estimated~~ effective rates at which those taxes currently are levied and the rates and ~~estimated~~ effective rates to which they would be reduced as well as each levy's estimated annual collections, as provided by the county auditor under division (E) (1) (a) of this

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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

4939

	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 4958  
under division (C) (2) of section 5705.212 of the Revised Code 4959  
and the total rate and the rates allocated to the school 4960  
district and partnering community schools are to remain the same 4961  
as those of the levy being renewed, the form of the ballot shall 4962  
be modified by adding, after the phrase "each \$1 of taxable 4963  
value," the following: "(of which \_\_\_\_\_ mills is to be 4964  
allocated to partnering community schools)." If the total rate 4965  
is to be increased, the form of the ballot shall state that the 4966  
proposal is to renew the existing tax with an increase in rate 4967  
and shall state the increase in rate, the total rate resulting 4968  
from the increase, and, of that rate, the portion of the rate to 4969  
be allocated to partnering community schools. If the total rate 4970  
is to be decreased, the form of the ballot shall state that the 4971  
proposal is to renew a part of the existing tax and shall state 4972  
the reduction in rate, the total rate resulting from the 4973  
decrease, and, of that rate, the portion of the rate to be 4974  
allocated to partnering community schools. 4975

(3) If a tax proposed by a ballot form prescribed in 4976  
division (B) (1) or (2) of this section is to be placed on the 4977  
current tax list, the form of the ballot shall be modified by 4978

adding, after the statement of the number of years the levy is 4979  
to be in effect, the phrase ", commencing in \_\_\_\_\_ (first 4980  
year the tax is to be levied), first due in calendar year 4981  
\_\_\_\_\_ (first calendar year in which the tax shall be due)." 4982

(C) The form of the ballot in an election on a tax 4983  
proposed under section 5705.213 of the Revised Code shall be as 4984  
follows: 4985

"Shall the \_\_\_\_\_ school district be authorized to levy 4986  
the following tax for current expenses? The tax will first be 4987  
levied in \_\_\_\_\_ (year) to raise \$\_\_\_\_\_. In the \_\_\_\_\_ (number 4988  
of years) following years, the tax will increase by not more 4989  
than \_\_\_\_\_ (per cent or dollar amount of increase) each year, 4990  
so that, during \_\_\_\_\_ (last year of the tax), the tax will 4991  
raise approximately \_\_\_\_\_ (dollars). The county auditor 4992  
estimates that the rate will be \_\_\_\_\_ mill(s) for each \$1 of 4993  
taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the 4994  
county auditor's appraised value, both during \_\_\_\_\_ (first year 4995  
of the tax) and \_\_\_\_\_ mill(s) for each \$1 of taxable value, 4996  
which amounts to \$\_\_\_\_\_ for each \$100,000 of the county 4997  
auditor's appraised value, during \_\_\_\_\_ (last year of the tax). 4998  
The tax will not be levied after \_\_\_\_\_ (year). 4999

5000

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

The form of the ballot in an election on the question of a 5001  
renewal levy under section 5705.213 of the Revised Code shall be 5002  
as follows: 5003

"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  
be in effect, or a continuing period of time).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

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 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)."

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

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

be certified immediately after the canvass by the board of 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,  
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 receipt by the postal service before the filing deadline. In either case, the date the auditor receives the complaint shall~~ 5207  
be treated as the date of filing. A private meter postmark on an envelope is not a valid postmark for purposes of establishing ~~the filing date whether a complaint has been timely filed.~~ 5208  
5209  
5210  
5211  
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 Revised Code, a general or residential real estate appraiser licensed or certified under Chapter 4763. of the Revised Code, or a real estate broker licensed under Chapter 4735. of the Revised Code, who is retained by such an owner or tenant; or, if the owner or tenant is a firm, company, association, partnership, limited liability company, corporation, or trust, an officer, a salaried employee, a partner, a member, or trustee of that owner or tenant, may file a counter-complaint in support of or objecting to the amount of alleged overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination stated in a previously filed original complaint or objecting to the current valuation.

A board of education may file a counter-complaint only if the original complaint states an amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least seventeen thousand five hundred dollars in taxable value. The board shall file the counter-complaint within thirty days ~~after the original complaint is filed~~after the last day such complaints may be filed, and any other person shall file the counter-complaint within thirty days after receiving the notice required under this division.

Upon the filing of a counter-complaint, the board of education, property owner, or tenant shall be made a party to the action.

(C) Each board of revision shall notify any complainant and counter-complainant, and also the property owner, if the property owner's address is known, and the complaint is filed by one other than the property owner, not less than ten days prior

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. 5636

The notice also shall state that, if the forfeited land is 5637  
sold for an amount that is less than the amount of the 5638  
delinquent taxes, assessments, charges, penalties, and interest 5639  
against it, and, if division (B) (2) of section 5721.17 of the 5640  
Revised Code is applicable, any notes issued by a receiver 5641  
pursuant to division (F) of section 3767.41 of the Revised Code 5642  
and any receiver's lien as defined in division (C) (4) of section 5643  
5721.18 of the Revised Code, the court, in a separate order, may 5644  
enter a deficiency judgment against the last owner of record of 5645  
the land before its forfeiture to the state, for the amount of 5646  
the difference; and that, if that owner of record is a 5647  
corporation, the court may enter the deficiency judgment against 5648  
the stockholder holding a majority of that corporation's stock. 5649

**Sec. 5723.06.** (A) (1) The county auditor shall, on the day 5650  
set for the sale of forfeited lands provided in section 5723.04 5651  
of the Revised Code and at a location within the county 5652  
designated by the auditor, ~~shall attend at the courthouse and~~ 5653  
offer for sale the whole of each tract of land as contained in 5654  
the list provided for in ~~such~~ section 5723.04 of the Revised 5655  
Code, at public auction, to the highest bidder, for an amount 5656  
sufficient to pay the lesser of the amounts described in 5657  
divisions (A) (1) and (2) of section 5721.16 of the Revised Code. 5658

The county auditor shall offer each tract separately, 5659  
beginning with the first tract contained in the list. 5660

(2) If no bid is received for any of the tracts in an 5661  
amount sufficient to pay the required amount, and no notice is 5662  
given under section 5722.04 of the Revised Code or division (B) 5663  
of this section, the auditor may offer such tract for sale 5664  
forthwith, and sell it for the best price obtainable. The county 5665  
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

\_\_\_\_\_ 5794

County Auditor 5795

\_\_\_\_\_ 5796

(Date of Notice) 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 the district the question of a tax on school district income on the taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of the Revised Code if that tax would be in addition to an existing tax on the taxable income of individuals as defined in division (E) (1) (b) of that section.

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

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

	FOR THE TAX
	AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the

"school district income of individuals and of estates." 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

	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  
income of individuals and estates." 6184  
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