

AN ACT

To amend sections 133.18, 345.04, 511.28, 1545.21, 5705.192, 5705.194, 5705.197, 5705.21, 5705.25, 5705.251, 5705.71, 5748.02, and 5748.03 of the Revised Code to clarify that the ballot language concerning renewal of a school district income tax include a statement that the proposed tax is a renewal and to allow school district emergency levies to be placed on the ballot at specified special elections regardless of whether a primary election is scheduled, to permit school districts to propose the renewal of more than one property tax levy in a single ballot measure, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 133.18, 345.04, 511.28, 1545.21, 5705.192, 5705.194, 5705.197, 5705.21, 5705.25, 5705.251, 5705.71, 5748.02, and 5748.03 of the Revised Code be amended to read as follows:

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

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

- (1) Declares the necessity and purpose of the bond issue;
- (2) States the date of the authorized election at which the question shall be submitted to the electors;
- (3) States the amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;
- (4) Declares the necessity of levying a tax outside the tax limitation to pay the debt charges on the bonds and any anticipatory securities.

The estimated rate of interest, and any statutory or charter limit on interest rate that may then be in effect and that is subsequently amended, shall not be a limitation on the actual interest rate or rates on the securities when issued.

(C) The taxing authority shall certify a copy of the legislation passed under division (B) of this section to the county auditor. The county auditor shall promptly calculate and advise and, not later than seventy-five days before the election, confirm that advice by certification to, the taxing authority the estimated average annual property tax levy, expressed in cents or dollars and cents for each one hundred dollars of tax valuation and in mills for each one dollar of tax valuation, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. In calculating the estimated average annual property tax levy for this purpose, the county auditor shall assume that the bonds are issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the bonds may be paid as stated in that legislation, and that the amount of the tax valuation of the subdivision for the current year remains the same throughout the maturity of the bonds. If the tax valuation for the current year is not determined, the county auditor shall base the calculation on the estimated amount of the tax valuation submitted by the county auditor to the county budget commission. If the subdivision is located in more than one county, the county auditor shall obtain the assistance of the county auditors of the other counties, and those county auditors shall provide assistance, in establishing the tax valuation of the subdivision for purposes of certifying the estimated average annual property tax levy.

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

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

(2) The amount of the estimated average annual property tax levy, expressed in cents or dollars and cents for each one hundred dollars of tax valuation and in mills for each one dollar of tax valuation, as estimated and certified to the taxing authority by the county auditor.

(E)(1) The board of elections shall prepare the ballots and make other necessary arrangements for the submission of the question to the electors of

the subdivision. If the subdivision is located in more than one county, the board shall inform the boards of elections of the other counties of the filings with it, and those other boards shall if appropriate make the other necessary arrangements for the election in their counties. The election shall be conducted, canvassed, and certified in the manner provided in Title XXXV of the Revised Code.

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

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

- (a) The principal amount of the proposed bond issue;
- (b) The stated purpose for which the bonds are to be issued;
- (c) The maximum number of years over which the principal of the bonds may be paid;
- (d) The estimated additional average annual property tax levy, expressed in cents or dollars and cents for each one hundred dollars of tax valuation and in mills for each one dollar of tax valuation, to be levied outside the tax limitation, as estimated and certified to the taxing authority by the county auditor;
- (e) The first ~~month and~~ calendar year in which the tax ~~will~~ is expected to be levied due.

(F)(1) The form of the ballot to be used at the election shall be substantially either of the following, as applicable:

- (a) "Shall bonds be issued by the (name of subdivision) for the purpose of (purpose of the bond issue) in the principal amount of (principal amount of the bond issue), 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 (as applicable, "ten-mill" or "...charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue (number of mills) mills for each one dollar of tax valuation, which amounts to (rate expressed in cents

or dollars and cents, such as "36 cents" or "\$1.41") for each one hundred dollars of tax valuation, ~~beginning commencing~~ in (first ~~month and~~ 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?

For the bond issue

Against the bond issue

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

"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 over the repayment period of the bond issue (number of mills) mills for each one dollar of tax valuation, which amounts to (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each one hundred dollars of tax valuation, ~~beginning commencing~~ in (first ~~month and~~ 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?

For the bond issue

Against the bond issue

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

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

of the Revised Code in which the plaintiff prevails.

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

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

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

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

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

(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.

(6) The certificate of the fiscal officer of the subdivision is conclusive

proof of the facts referred to in this division.

Sec. 345.04. The form of the ballot cast at a general election, as provided by sections 345.01 to 345.03 of the Revised Code, shall be: "An additional tax for the benefit of (name of subdivision) for the purpose of (state purpose stated in the resolution) at a rate not exceeding mills for each one dollar of valuation which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation for (the number of years the levy is to run).

For the Tax Levy

Against the Tax Levy

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

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

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, not less than seventy-five days before a general or primary election in any year. The board of elections shall submit the proposal to the electors as provided in section 511.27 of the Revised Code at the succeeding general or primary election. A resolution to renew an existing levy may not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The board of park commissioners shall cause notice that the vote will be taken to be published once a week for four consecutive weeks prior to the election in a newspaper of general circulation in the county within which the park district is located.

The notice shall state the purpose of the proposed levy, the annual rate proposed expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of consecutive years during which the levy shall be in effect, and the time and place of the election.

The form of the ballots cast at the election shall be: "An additional tax for the benefit of (name of township park district) for the purpose of (purpose stated in the order of the board) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (number of years the levy is to run)"

FOR THE TAX LEVY

AGAINST THE TAX LEVY

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If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in this section may be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in the case of a proposal to renew an existing levy in the same amount; the words "A renewal of mills and an increase of mills to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of mills, to constitute a" in the case of a decrease in the rate of the existing levy.

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

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

Sec. 1545.21. The board of park commissioners, by resolution, may submit to the electors of the park district the question of levying taxes for the use of the district. The resolution shall declare the necessity of levying such taxes, shall specify the purpose for which such taxes shall be used, the annual rate proposed, and the number of consecutive years the rate shall be

levied. Such resolution shall be forthwith certified to the board of elections in each county in which any part of such district is located, not later than the seventy-fifth day before the day of the election, and the question of the levy of taxes as provided in such resolution shall be submitted to the electors of the district at a special election to be held on whichever of the following occurs first:

(A) The day of the next general election;

(B) The first Tuesday after the first Monday in May in any calendar year, except that if a presidential primary election is held in that calendar year, then the day of that election. The ballot shall set forth the purpose for which the taxes shall be levied, the annual rate of levy, and the number of years of such levy. If the tax is to be placed on the current tax list, the form of the ballot shall state that the tax will be levied in the current tax year and shall indicate the ~~month of that~~ first calendar year ~~when~~ the tax will ~~first~~ be ~~levied~~ due. 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 ballot may include a statement that: "an existing levy of ... mills (stating the original levy millage), 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. 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 valuation. When a tax levy has been authorized as provided in this section or in section 1545.041 of the Revised Code, the board of park commissioners may issue bonds pursuant to section 133.24 of the Revised Code in anticipation of the collection of such levy, provided that such bonds shall be issued only for the purpose of acquiring and improving lands. Such levy, when collected, shall be applied in payment of the bonds so issued and the interest thereon. The amount of bonds so issued and outstanding at any time shall not exceed one per cent of the total tax valuation in such district. Such bonds shall bear interest at a rate not to exceed the rate determined as provided in section 9.95 of the Revised Code.

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

A taxing authority may propose to replace an existing levy that the taxing authority is authorized to levy, regardless of the section of the Revised Code under which the authority is granted, except a school district emergency levy proposed pursuant to sections 5705.194 to 5705.197 of the Revised Code. The taxing authority may propose to replace the existing levy in its entirety at the rate at which it is authorized to be levied; may propose to replace a portion of the existing levy at a lesser rate; or may propose to replace the existing levy in its entirety and increase the rate at which it is levied. If the taxing authority proposes to replace an existing levy, the proposed levy shall be called a replacement levy and shall be so designated on the ballot. A replacement levy shall be limited to the purpose of the existing levy, shall appear separately on the ballot from, and shall not be conjoined with the renewal of any other existing levy. The resolution proposing a replacement levy shall specify the purpose of the levy; its proposed rate expressed in mills; whether the proposed rate is the same as the rate of the existing levy, a reduction, or an increase; the extent of any reduction or increase expressed in mills; the first calendar year in which the levy will be ~~imposed~~ due; and the term of the levy, expressed in years or, if applicable, that it will be levied for a continuing period of time.

The sections of the Revised Code governing the maximum rate and term of the existing levy, the contents of the resolution that proposed the levy, the adoption of the resolution, the arrangements for the submission of the question of the levy, and notice of the election also govern the respective provisions of the proposal to replace the existing levy, except that the date on which the election is held shall be as follows:

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

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

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

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

"A replacement of a tax for the benefit of (name of subdivision or public library) for the purpose of (the purpose stated in the

resolution) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars in valuation, for (number of years levy is to run, or that it will be levied for a continuous period of time)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of mills, to constitute" after the words "a replacement of."

If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall be modified by adding at the end of the form the phrase "beginning commencing in (first month and year the replacement tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

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

(C) Two existing levies, or any portion of those levies, may be combined into one replacement levy, so long as both of the existing levies are for the same purpose and either both are due to expire the same year or both are for a continuing period of time. The question of combining all or portions of the two existing levies into the replacement levy shall appear as one ballot proposition before the electors. If the electors approve the ballot proposition, all or the stated portions of the two existing levies are replaced by one replacement levy.

(D) A levy approved in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of a levy approved under this section, the levy shall be extended on the tax lists after the February settlement succeeding the election at which the levy was approved. If the levy is to be placed on the tax lists 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 elections to the taxing authority, which shall forthwith make the necessary

vy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

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

This section does not authorize a tax to be levied in any year after the year in which revenue is not needed for the purpose for which the tax is levied.

Sec. 5705.194. The board of education of any city, local, exempted village, cooperative education, or joint vocational school district ~~may~~ at any time may declare by resolution that the revenue that will be raised by all tax levies which the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit, and that it is therefore necessary to levy an additional tax in excess of the ten-mill limitation. ~~Such~~ The resolution shall be confined to a single purpose and shall specify ~~the~~ that purpose ~~thereof~~. If the levy is proposed to renew all or a portion of the proceeds derived from one or more existing levies imposed pursuant to this section, it shall be called a renewal levy and shall be so designated on the ballot. ~~No~~ If two or more existing levies ~~shall~~ are to be included in a single renewal levy ~~unless they~~ but are not scheduled to expire in the same year, The resolution shall specify that the existing levies to be renewed shall not be levied after the year preceding the year in which the renewal levy is first imposed. Notwithstanding the original purpose of any one or more existing levies that are to be in any single renewal levy, the purpose of ~~such~~ the renewal levy may be either to avoid an operating deficit or to provide for the emergency requirements of the school district. The resolution shall further specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed; if a renewal levy, whether the levy is to renew all, or a portion of, the proceeds derived from one or more existing levies; and the number of years in which the millage is to be in effect, which may include a levy upon the current year's tax list. The number of years may be any number not exceeding five. ~~The~~

The question shall be submitted at a special election on a date specified in the resolution. The date shall not be earlier than eighty days after the adoption and certification of ~~such~~ the resolution to the county auditor and

hall be consistent with the requirements of section 3501.01 of the Revised Code. A resolution for a renewal levy shall not be placed on the ballot unless the question is submitted on ~~the a date of the general or primary election held~~ on which a special election may be held under division (D) of section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in February and August, during the last year the levy ~~or levies~~ to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year, except that if the resolution proposes renewing two or more existing levies, the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on that list and duplicate, or at any election held during the ensuing year. For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the real and public utility property tax list and duplicate.

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.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of ~~such the~~ resolution shall immediately after its passing be certified to the county auditor of the proper county. Section 5705.195 of the Revised Code shall govern the arrangements for the submission of ~~such question~~ questions to the electors under this section and other matters concerning ~~such the~~ election. Publication of notice of ~~such the~~ election shall be made in one or more newspapers of general circulation in the county once a week for three consecutive weeks. If a majority of the electors voting on the question ~~se~~ submitted in an election vote in favor of ~~such the~~ levy, the board of education of the school district may ~~forthwith~~ make the additional levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution. ~~Such The~~ tax levy shall be included in the next tax budget that is certified to the county budget commission.

After the approval of the levy and prior to the time when the first tax collection from ~~such the~~ levy can be made, the board of education may anticipate a fraction of the proceeds of ~~such the~~ levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy.

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

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

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

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

For the Tax Levy

Against the Tax Levy

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

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after "years," the phrase ", ~~beginning~~ commencing in (first ~~month and~~ year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

If the levy submitted is a proposal to renew all or a portion of an existing levy, the form of the ballot specified in this section may be changed by adding the following at the beginning of the form, after the words "shall a levy":

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

(B) "Renewing dollars and providing an increase of dollars" in the case of an increase;

(C) "Renewing part of an existing levy, being a reduction of dollars" in the case of a renewal of only part of an existing levy.

If the levy submitted is a proposal to renew all or a portion of more than one existing levy, the form of the ballot may be changed in any of the manners provided in division (A), (B), or (C) of this section, or any combination ~~thereof~~ of those manners, as appropriate, so long as the form of the ballot reflects the number of levies to be renewed, whether the amount of any of the levies will be increased or decreased, ~~and, for each such levy,~~ the amount of any such increase or decrease for each levy, and that none of the existing levies to be renewed will be levied after the year preceding the

year in which the renewal levy is first imposed. The form of the ballot shall be changed by adding the following statement after "for a period of years?" and before "for the tax levy" and "against the tax levy":

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

Sec. 5705.21. (A) At any time the board of education of any city, local, exempted village, cooperative education, or joint vocational school district by a vote of two-thirds of all its members may declare by resolution that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the school district, that it is necessary to levy a tax in excess of such limitation for one of the purposes specified in division (A), (D), (F), (H), or (DD) of section 5705.19 of the Revised Code, for general, on-going permanent improvements, for the purpose of operating a cultural center, or for the purpose of providing education technology, and that the question of such additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution.

As used in this section, "cultural center" means a freestanding building, separate from a public school building, that is open to the public for educational, musical, artistic, and cultural purposes.

As used in this section, "education technology" means, but is not limited to, computer hardware, equipment, materials, and accessories, equipment used for two-way audio or video, and software.

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.

(B) Such resolution shall be confined to a single purpose and shall specify the amount of the increase in rate that it is necessary to levy, the purpose ~~thereof~~ of the levy, and the number of years during which the increase in rate shall be in effect. The number of years may be any number not exceeding five or, if the levy is for current expenses of the district or for general, on-going permanent improvements, for a continuing period of time. The resolution shall specify the date of holding such election, which shall not be earlier than seventy-five days after the adoption and certification of ~~such~~ the resolution and which shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution may propose to renew one or more existing levies imposed under this section or to increase or

rease a single levy imposed under this section.

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

The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of ~~such the~~ resolution shall immediately after its passing be certified to the board of elections of the proper county in the manner provided by section 5705.25 of the Revised Code, and that section shall govern the arrangements for the submission of such question and other matters concerning such election, to which that section refers, except that such election shall be held on the date specified in the resolution. Publication of notice of such election shall be made in one or more newspapers of general circulation in the county once a week for four consecutive weeks. If a majority of the electors voting on the question so submitted in an election vote in favor of ~~such the~~ levy, the board of education may ~~forthwith~~ make the necessary levy within ~~such the~~ school district at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. A levy for a continuing period of time may be reduced pursuant to section 5705.261 of the Revised Code. ~~Such~~ The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(C)(1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district and prior to the time when the first tax collection from ~~such the~~ levy can be made, the board of education may anticipate a fraction of the proceeds of ~~such the~~ levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

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

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

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

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

Sec. 5705.25. (A) A copy of any resolution adopted as provided in section 5705.19 of the Revised Code shall be certified by the taxing authority to the board of elections of the proper county not less than seventy-five days before the general election in any year, and the board shall submit the proposal to the electors of the subdivision at the succeeding November election. Except as otherwise provided in this division, a resolution to renew an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed or replaced may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew part of an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general or tuberculosis hospitals. The the limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.21 of the Revised Code, in which case the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held during the ensuing year. for purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on that tax list and duplicate.

The board shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for four consecutive weeks prior to the election, stating the purpose, the proposed increase in rate, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of years during which ~~such~~ the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

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

"An additional tax for the benefit of (name of subdivision or public library) for the purpose of (purpose stated in the resolution) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (life of indebtedness or number of years the levy is to run).

For the Tax Levy

Against the Tax Levy

"

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

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

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

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.21 of the Revised Code, the form of the ballot

specified in division (b) of this section shall be modified by substituting for the words "an additional tax" the words "a renewal of(insert the number of levies to be renewed) existing taxes."

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

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of ~~such the~~ levy, it shall be extended on the tax lists after the February settlement succeeding ~~such the~~ election. If ~~such the~~ 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 elections to the taxing authority, who shall ~~forthwith~~ make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5705.251. (A) A copy of a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be certified by the board of education to the board of elections of the proper county not less than seventy-five days before the date of the election specified in the resolution, and the board of elections shall submit the proposal to the electors of the school district at a special election to be held on that date. The board of elections shall make the necessary arrangements for the submission of the question or questions to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the school district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for four consecutive weeks prior to the election.

(1) In the case of a resolution adopted under section 5705.212 of the Revised Code, the notice shall state separately, for each tax being proposed, the purpose; the proposed increase in rate, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation; the number of years during which the increase will be in effect; and the first calendar year in which the tax ~~is first authorized to~~ will be levied due. For an election on the question of a renewal levy, the notice shall state the purpose; the proposed rate, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation; and the number of years the tax will be in effect.

(2) In the case of a resolution adopted under section 5705.213 of the Revised Code, the notice shall state the purpose; the amount proposed to be raised by the tax in the first year it is levied; the estimated average additional tax rate for the first year it is proposed to be levied, expressed in mills for each one dollar of valuation and in dollars and cents for each one hundred dollars of valuation; the number of years during which the increase will be in effect; and the first calendar year in which the tax ~~is first authorized to~~ will be levied due. The notice also shall state the amount by which the amount to be raised by the tax may be increased in each year after the first year. The amount of the allowable increase may be expressed in terms of a dollar increase over, or a percentage of, the amount raised by the tax in the immediately preceding year. For an election on the question of a renewal levy, the notice shall state the purpose; the amount proposed to be raised by the tax; the estimated tax rate, expressed in mills for each one dollar of valuation and in dollars and cents for each one hundred dollars of valuation; and the number of years the tax will be in effect.

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

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

"Shall the school district be authorized to levy taxes for current expenses, the aggregate rate of which may increase in (number) increment(s) of not more than mill(s) for each dollar of valuation, from an original rate of mill(s) for each dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, to a maximum rate of mill(s) for each dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation? The original tax is first proposed to be levied in (the first year of the tax), and the incremental tax in (the first year of the increment) (if more than one incremental tax is proposed in the resolution, the first year that each incremental tax is proposed to be levied shall be stated in the preceding format, and the increments shall be referred to as the first, second, third, or fourth increment, depending on their number). The aggregate rate of tax so authorized will (insert either, "expire with the original rate of tax which shall be in effect for years" or "be in effect for a continuing period of time").

FOR THE TAX LEVYS
AGAINST THE TAX LEVYS

"

The form of the ballot in an election on the question of a renewal levy under section 5705.212 of the Revised Code shall be as follows:

"Shall the school district be authorized to renew a tax for current expenses at a rate not exceeding mills for each dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (number of years the levy shall be in effect, or a continuing period of time)?

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the tax is 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 ", ~~beginning~~ commencing in (first ~~month~~ and year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

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

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

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

"Shall the school district be authorized to renew a tax for current expenses which will raise (dollars), estimated by the county auditor to be mills for each dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation? 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 LEVY
AGAINST THE TAX LEVY

"

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 ", ~~beginning~~ commencing in (first ~~month and~~ 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 elections to the board of education. The board of education immediately shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5705.71. (A) The electors of a county may initiate the question of a tax levy for support of senior citizens services or facilities by the filing of a petition with the board of elections of that county not less than seventy-five days before the date of any primary or general election requesting that an election be held on such question. The petition shall be signed by at least ten per cent of the qualified electors residing in the county and voting for the office of governor at the last general election.

(B) The petition shall state the purpose for which the senior citizens tax levy is being proposed, shall specify the amount of the proposed increase in rate, the period of time during which the increase is to be in effect, and whether the levy is to be imposed in the current year. The number of years may be any number not exceeding five, except that when the additional rate is for the payment of debt charges the increased rate shall be for the life of the indebtedness.

(C) After determination by it that such petition is valid, the board of elections shall submit the question to the electors of the county at the succeeding primary or general election.

(D) The election shall be conducted, canvassed, and certified in the same manner as regular elections in such county for county offices. Notice of the election shall be published in a newspaper of general circulation in the county once a week for four consecutive weeks prior to the election, stating the purpose, the amount of the proposed increase in rate, and the time and

place of the election.

(E) The form of the ballot cast at such election shall be prescribed by the secretary of state. If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall include a statement to that effect and shall indicate the first ~~month and~~ calendar year the tax will be ~~levied~~ due. The question covered by such petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers.

(F) If a majority of electors voting on the question vote in favor of the levy, the board of county commissioners shall levy a tax, for the period and the purpose stated within the petition. If the tax is to be placed upon the tax list of the current year, as specified in the petition, the result of the election shall be certified immediately after the canvass by the board of elections to the board of county commissioners, which shall forthwith make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5748.02. (A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. A copy of the resolution shall be certified to the tax commissioner no later than eighty-five days prior to the date of the election at which the board intends to propose a levy under this section. Upon receipt of the copy of the resolution, the tax commissioner shall estimate both of the following:

- (1) The property tax rate that would have to be imposed in the current year by the district to produce an equivalent amount of money;
- (2) The income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money from a school district income tax.

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

(B)(1) Upon the receipt of a certification from the tax commissioner under division (A) of this section, a majority of the members of a board of education may adopt a resolution proposing the levy of an annual tax for school district purposes on the school district income of individuals and of estates. The proposed levy may be for a continuing period of time or for a specified number of years. The resolution shall set forth the purpose for which the tax is to be imposed, the rate of the tax, which shall be the rate set forth in the commissioner's certification rounded to the nearest one-fourth of one per cent, the number of years the tax will be levied or that it will be levied for a continuing period of time, the date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted, and the date of the election at which the proposal shall be submitted to the electors of the district, which shall be on the date of a primary, general, or special election the date of which is consistent with section 3501.01 of the Revised Code. If the board of education currently imposes an income tax pursuant to this chapter that is due to expire and a question is submitted under this section for a proposed income tax to take effect upon the expiration of the existing tax, the board may specify in the resolution that the proposed tax renews the expiring tax and is not an additional income tax, provided that the tax rate being proposed is no higher than the tax rate that is currently imposed.

(2) A board of education adopting a resolution under division (B)(1) of this section proposing a school district income tax for a continuing period of time and limited to the purpose of current expenses may propose in that resolution to reduce the rate or rates of one or more of the school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation for the purpose of current expenses. The reduction in the rate of a property tax may be any amount, expressed in mills per one dollar in valuation, not exceeding the rate at which the tax is authorized to be levied. The reduction in the rate of a tax shall first take effect for the tax year that includes the day on which the school district income tax first takes effect, and shall continue for each tax year that both the school district income tax and the property tax levy are in effect.

In addition to the matters required to be set forth in the resolution under division (B)(1) of this section, a resolution containing a proposal to reduce the rate of one or more property taxes shall state for each such tax the maximum rate at which it currently may be levied and the maximum rate at which the tax could be levied after the proposed reduction, expressed in mills per one dollar in valuation, and that the tax is levied for a continuing period of time.

If a board of education proposes to reduce the rate of one or more property taxes under division (B)(2) of this section, the board, when it makes the certification required under division (A) of this section, shall designate the specific levy or levies to be reduced, the maximum rate at which each levy currently is authorized to be levied, and the rate by which each levy is proposed to be reduced. The tax commissioner, when making the certification to the board under division (A) of this section, also shall certify the reduction in the total effective tax rate for current expenses for each class of property that would have resulted if the proposed reduction in the rate or rates had been in effect the previous tax year. As used in this paragraph, "effective tax rate" has the same meaning as in section 323.08 of the Revised Code.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least seventy-five days prior to the election at which the question will appear on the ballot, a copy of the resolution shall be certified to the board of elections of the proper county, which shall submit the proposal to the electors on the date specified in the resolution. The form of the ballot shall be as provided in section 5748.03 of the Revised Code. Publication of notice of the election shall be made in one or more newspapers of general circulation in the county once a week for four consecutive weeks. The notice shall contain the time and place of the election and the question to be submitted to the electors. The question covered by the resolution shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers.

(D) No board of education shall submit the question of a tax on school district income to the electors of the district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

Sec. 5748.03. 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

"

If the question submitted to electors proposes to renew an expiring income tax, the ballot shall be modified by adding the following language immediately after the name of the school district that would impose the tax: "to renew an income tax expiring at the end of (state the last year the existing income tax may be levied)."

If the question includes a proposal under division (B)(2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of mills, be REDUCED to mills until any such time as the income tax is repealed." In lieu of "for the tax" and "against the tax," the phrases "for the issue" and "against the issue," respectively, shall be used. If a board of education proposes a reduction in the rates of more than one tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are levied and the rates to which the taxes will be reduced.

The board of elections shall certify the results of the election to the board of education and to the tax commissioner. If a majority of the electors voting on the question vote in favor of it, the income tax, the applicable provisions of Chapter 5747. of the Revised Code, and the reduction in the rate or rates of existing property taxes if the question included such a reduction shall take effect on the date specified in the resolution. If the question approved by the voters includes a reduction in the rate of a school district property tax, the board of education shall not levy the tax at a rate greater than the rate to which the tax is reduced, unless the school district income tax is repealed in an election under section 5748.04 of the Revised Code.

If the rate at which a property tax is levied and collected is reduced pursuant to a question approved under this section, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate at which it has been reduced. If the rate of a property tax increases due to the repeal of the school district income tax pursuant to section 5748.04 of the Revised Code, the tax commissioner, for the first year for which the rate

increases, shall compute the percentage as if the tax in the preceding year had been levied at the rate at which the tax was authorized to be levied prior to any rate reduction.

SECTION 2. That existing sections 133.18, 345.04, 511.28, 1545.21, 5705.192, 5705.194, 5705.197, 5705.21, 5705.25, 5705.251, 5705.71, 5748.02, and 5748.03 of the Revised Code are hereby repealed.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for this necessity is to enable the ballot language included in the act to be available as soon as possible to be used in preparing ballots for the November 1999 general election. Therefore, this act shall go into immediate effect.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____