

As Passed by the House

124th General Assembly

Regular Session

2001-2002

Am. Sub. H. B. No. 129

**REPRESENTATIVES Webster, Boccieri, Peterson, Cates, Jolivette, Hughes,
Allen, Husted, Calvert, Hoops, Faber, Carey, Carano, Coates, D. Miller,
Schmidt, Ogg, Hartnett, Seitz, Hagan, Collier, Sulzer, Perry, Raga, Otterman,
Barrett, Niehaus, Sferra, Schneider, Flowers, Fedor, Young**

A B I L L

To amend sections 118.13, 325.03, 325.14, 325.15, 1
3315.40, 3316.12, 3318.07, 5705.281, 5705.29, 2
5705.30, 5705.31, 5705.32, 5705.34, 5705.341, 3
5705.35, 5705.38, and 5705.51 of the Revised Code 4
to permit a county budget commission to waive the 5
requirement that a taxing authority adopt a tax 6
budget for a subdivision or taxing unit, and to 7
correct printing errors in county official salary 8
schedules. 9

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

Section 1. That sections 118.13, 325.03, 325.14, 325.15, 10
3315.40, 3316.12, 3318.07, 5705.281, 5705.29, 5705.30, 5705.31, 11
5705.32, 5705.34, 5705.341, 5705.35, 5705.38, and 5705.51 of the 12
Revised Code be amended to read as follows: 13

Sec. 118.13. (A) No appropriation measure may be adopted 14
contrary to the financial plan approved by the financial planning 15
and supervision commission. Any existing appropriation measure 16
inconsistent with the approved financial plan is ineffective for 17

purposes of any expenditures to the extent it authorizes 18
expenditures in excess of the revenues available after approval of 19
the financial plan, and shall be amended promptly by the 20
legislative authority of the municipal corporation, county, or 21
township to be consistent with the financial plan. Any 22
appropriation measure prior to approval by the legislative 23
authority of the municipal corporation, county, or township shall 24
be submitted to the commission or, when authorized by the 25
commission, the financial supervisor for review to determine 26
whether the measure is consistent with the financial plan. The 27
municipal corporation, county, or township, through the 28
appropriate representatives of the legislative authority and the 29
fiscal officer, shall cooperate with the commission or the 30
financial supervisor in such review. The commission or the 31
financial supervisor shall advise of any modifications in such 32
appropriation measure deemed necessary to conform to the financial 33
plan. 34

(B) Prior to giving a certificate of estimated resources or 35
amendment thereof to the municipal corporation, county, or 36
township, the county budget commission shall consult with the 37
commission, and the commission shall revise such certificate or 38
amended certificate in any respect in which the certificate or 39
amended certificate is, in its judgment, inconsistent with the 40
financial plan. 41

(C) Any tax budget of the municipal corporation, county, or 42
township shall be consistent with the financial plan approved by 43
the commission. Before submitting the tax budget to the county 44
auditor, the municipal corporation, county, or township shall 45
submit such tax budget to the commission and shall cooperate with 46
the commission in its review of such tax budget. The municipal 47
corporation, county, or township shall make such modifications in 48
the tax budget as the commission determines to be necessary to 49

conform to the financial plan. If the municipal corporation,
county, or township fails to make such modifications, the
commission shall certify to the budget commission the
modifications necessary to conform to the financial plan, and the
budget commission shall make such modifications. This division
does not apply to a county, township, or municipal corporation for
which the county budget commission has waived the requirement to
adopt a tax budget pursuant to section 5705.281 of the Revised
Code.

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(D) Nothing in this section, and no delay or failure or
refusal to act under or comply with the provisions of this
section, delays, modifies, or affects the expenditure restrictions
contained in section 118.12 of the Revised Code.

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(E) For purposes of the financial plan, tax budgets, and
certificates of estimated resources, the revenue estimates shall
not include revenues conditioned upon future favorable action by
the electorate of the municipal corporation, county, or township
or by the general assembly or congress, other than appropriations
of moneys for existing and continuing programs at current levels.
The estimate of revenues for any month shall separately state and
designate as conditional those revenues which are conditioned upon
the future issuance of debt obligations, transfers of funds,
advances from funds, payments or reimbursements from the sale of
debt obligations, sale of capital assets of the municipal
corporation, county, or township, increases in utility rates and
other charges, or imposition or increase in taxes, and shall be
accompanied by documentation showing that the council or official
with authority to act to achieve realization of such conditional
revenues ~~have~~ has acted in time for realization of such revenues
in the month or months indicated. In any event, there shall not be
included any source or amount which in the judgment of the
commission, or when authorized by the commission, the financial

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supervisor, is uncertain of realization to form a proper basis for 82
financial planning or budgeting. 83

Sec. 325.03. Each county auditor shall be classified, for 84
salary purposes, according to the population of the county. All 85
county auditors shall receive annual compensation in accordance 86
with the following schedules and in accordance with section 325.18 87
of the Revised Code: 88

(A) CLASSIFICATION AND COMPENSATION SCHEDULE 89

FOR ~~CALENDER~~ CALENDAR YEAR 2000 90

Class	Population Range	Compensation	
1	1 - 20,000	\$39,368	92
2	20,001 - 40,000	41,706	93
3	40,001 - 55,000	43,911	94
4	55,001 - 70,000	45,376	95
5	70,001 - 85,000	46,876	96
6	85,001 - 95,000	51,801	97
7	95,001 - 105,000	53,383	98
8	105,001 - 125,000	54,927	99
9	125,001 - 175,000	57,950	100
10	175,001 - 275,000	59,911	101
11	275,001 - 400,000	65,004	102
12	400,001 - 550,000	67,213	103
13	550,001 - 1,000,000	69,267	104
14	Over 1,000,000	71,225	105

(B) CLASSIFICATION AND COMPENSATION SCHEDULE 106

FOR ~~CALENDER~~ CALENDAR YEAR ~~2000~~ 2001 107

Class	Population Range	Compensation	
1	1 - 20,000	\$40,549	109
2	20,001 - 40,000	42,957	110
3	40,001 - 55,000	45,228	111
4	55,001 - 70,000	46,737	112
5	70,001 - 85,000	48,282	113

6	85,001 - 95,000	53,356	114
7	95,001 - 105,000	54,983	115
8	105,001 - 125,000	56,575	116
9	125,001 - 175,000	59,690	117
10	175,001 - 275,000	61,708	118
11	275,001 - 400,000	66,953	119
12	400,001 - 550,000	69,229	120
13	550,001 -1,000,000	71,345	121
14	Over 1,000,000	73,362	122

(C) CLASSIFICATION AND COMPENSATION SCHEDULE 123

FOR ~~CALENDER~~ CALENDAR YEAR 2002 124

Class	Population Range	Compensation	
1	1 - 20,000	\$41,765	126
2	20,001 - 40,000	44,246	127
3	40,001 - 55,000	46,585	128
4	55,001 - 70,000	48,139	129
5	70,001 - 85,000	49,731	130
6	85,001 - 95,000	54,957	131
7	95,001 - 105,000	56,633	132
8	105,001 - 125,000	58,272	133
9	125,001 - 175,000	61,480	134
10	175,001 - 275,000	63,560	135
11	275,001 - 400,000	68,962	136
12	400,001 - 550,000	71,306	137
13	550,001 -1,000,000	73,485	138
14	Over 1,000,000	75,563	139

(D) CLASSIFICATION AND COMPENSATION SCHEDULE 140

AFTER ~~CALENDER~~ CALENDAR YEAR ~~2000~~ 2002 141

Class	Population Range	Compensation	
1	1 - 20,000	\$45,573	143
2	20,001 - 35,000	47,983	144
3	35,001 - 55,000	49,584	145
4	55,001 - 95,000	58,332	146

5	95,001 - 200,000	65,466	147
6	200,001 - 400,000	73,445	148
7	400,001 - 1,000,000	77,829	149
8	1,000,001 or more	80,164	150

Sec. 325.14. (A) Each county engineer shall be classified, 151
for salary purposes, according to the population of the county. 152
All county engineers shall receive annual compensation in 153
accordance with the following schedules and in accordance with 154
section 325.18 of the Revised Code: 155

CLASSIFICATION AND COMPENSATION SCHEDULE 156
FOR ~~CALENDER~~ CALENDAR YEAR 2000 FOR 157
COUNTY ENGINEERS WITH A PRIVATE PRACTICE 158
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Class	Population Range	Compensation	
1	1 - 20,000	\$44,898	160
2	20,001 - 40,000	46,893	161
3	40,001 - 55,000	48,889	162
4	55,001 - 70,000	50,884	163
5	70,001 - 85,000	52,215	164
6	85,001 - 95,000	53,545	165
7	95,001 - 105,000	54,875	166
8	105,001 - 125,000	55,707	167
9	125,001 - 175,000	57,370	168
10	175,001 - 275,000	59,033	169
11	275,001 - 400,000	60,695	170
12	400,001 - 600,000	62,358	171
13	600,001 - 1,000,000	64,021	172
14	Over 1,000,000	66,516	173

CLASSIFICATION AND COMPENSATION SCHEDULE 174
FOR ~~CALENDER~~ CALENDAR YEAR 2000 FOR 175
COUNTY ENGINEERS ~~WITH~~ WITHOUT A PRIVATE PRACTICE 176
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Class	Population Range	Compensation	
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1	1 - 20,000	\$64,694	179
2	20,001 - 40,000	66,690	180
3	40,001 - 55,000	68,686	181
4	55,001 - 70,000	70,681	182
5	70,001 - 85,000	72,011	183
6	85,001 - 95,000	73,342	184
7	95,001 - 105,000	74,672	185
8	105,001 - 125,000	75,503	186
9	125,001 - 175,000	77,166	187
10	175,001 - 275,000	78,829	188
11	275,001 - 400,000	80,492	189
12	400,001 - 600,000	82,155	190
13	600,001 - 1,000,000	83,818	191
14	Over 1,000,000	86,312	192

CLASSIFICATION AND COMPENSATION SCHEDULE 193
 FOR ~~CALENDER~~ CALENDAR YEAR ~~2000~~ 2001 FOR 194
 COUNTY ENGINEERS WITH A PRIVATE PRACTICE 195

Class	Population Range	Compensation	
1	1 - 20,000	\$48,300	197
2	20,001 - 35,000	50,356	198
3	35,001 - 55,000	52,411	199
4	55,001 - 95,000	56,521	200
5	95,001 - 200,000	60,803	201
6	200,001 - 400,000	64,229	202
7	400,001 - 1,000,000	68,510	203
8	1,000,001 or more	71,182	204

CLASSIFICATION AND COMPENSATION SCHEDULE 205
 FOR ~~CALENDER~~ CALENDAR YEAR ~~2000~~ 2001 FOR 206
 COUNTY ENGINEERS ~~WITH~~ WITHOUT A PRIVATE PRACTICE 207

Class	Population Range	Compensation	
1	1 - 20,000	\$68,691	209
2	20,001 - 35,000	70,746	210
3	35,001 - 55,000	72,801	211

4	55,001 - 95,000	76,912	212
5	95,001 - 200,000	81,193	213
6	200,001 - 400,000	84,619	214
7	400,001 - 1,000,000	88,901	215
8	1,000,001 or more	91,568	216

Such salary may be paid monthly out of the general county 217
fund or out of the county's share of the fund derived from the 218
receipts from motor vehicle licenses, as distributed by section 219
4501.04 of the Revised Code, and the county's share of the fund 220
derived from the motor vehicle fuel tax, as distributed by section 221
5735.27 of the Revised Code, as the board of county commissioners 222
directs, upon the warrant of the county auditor and shall be in 223
lieu of all fees, costs, per diem or other allowances, and other 224
perquisites, of whatever kind, which any engineer collects and 225
receives. The engineer shall be the county tax map draftperson, 226
but shall receive no additional compensation for performing the 227
duties of that position. When the engineer performs service in 228
connection with ditches or drainage works, the engineer shall 229
charge and collect the per diem allowances or other fees provided 230
by law and shall pay all of those allowances and fees, monthly, 231
into the county treasury to the credit of the general county fund. 232
The engineer shall pay into the county treasury all allowances and 233
fees collected when the engineer performs services under sections 234
315.28 to 315.34 of the Revised Code. 235

(B) A county engineer may elect to engage or not to engage in 236
the private practice of engineering or surveying before the 237
commencement of each new term of office, and a county engineer who 238
elects not to engage in the private practice of engineering or 239
surveying may, for a period of six months after taking office, 240
engage in the private practice of engineering or surveying for the 241
purpose of concluding the affairs of private practice without any 242
diminution of salary as provided in division (A) of this section 243

and in section 325.18 of the Revised Code.

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Sec. 325.15. (A) Each coroner shall be classified, for salary purposes, according to the population of the county. All coroners shall receive annual compensation in accordance with the following schedules and in accordance with section 325.18 of the Revised Code:

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CLASSIFICATION AND COMPENSATION SCHEDULE

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FOR ~~CALENDER~~ CALENDAR YEAR 2000 FOR

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CORONERS WITH A PRIVATE PRACTICE

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Class	Population Range	Compensation
1	1 - 20,000	\$16,628
2	20,001 - 40,000	18,293
3	40,001 - 55,000	20,786
4	55,001 - 70,000	23,280
5	70,001 - 85,000	25,774
6	85,001 - 95,000	31,595
7	95,001 - 105,000	34,089
8	105,001 - 125,000	36,584
9	125,001 - 175,000	39,909
10	175,001 - 275,000	42,404
11	275,001 - 400,000	49,054
12	400,001 - 600,000	52,380
13	600,001 - 1,000,000	55,706
14	Over 1,000,000	59,032

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CLASSIFICATION AND COMPENSATION SCHEDULE

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FOR ~~CALENDER~~ CALENDAR YEAR 2000 FOR

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CORONERS ~~WITH~~ WITHOUT A PRIVATE PRACTICE

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Class	Population Range	Compensation
10	175,001 - 275,000	\$95,815
11	275,001 - 400,000	95,815
12	400,001 - 600,000	95,815
13	600,001 - 1,000,000	95,815

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14 Over 1,000,000 95,815 276

CLASSIFICATION AND COMPENSATION SCHEDULE 277

FOR CALENDAR YEAR 2001 FOR 278

CORONERS WITH A PRIVATE PRACTICE 279

Class	Population Range	Compensation	280
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1	1 - 20,000	\$18,842	281
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2	20,001 - 35,000	21,410	282
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3	35,001 - 55,000	23,978	283
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4	55,001 - 95,000	35,112	284
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5	95,001 - 200,000	43,676	285
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6	200,001 - 400,000	53,951	286
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7	400,001 - 1,000,000	60,803	287
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8	1,000,001 or more	64,451	288
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CLASSIFICATION AND COMPENSATION SCHEDULE 289

FOR CALENDAR YEAR 2001 FOR 290

CORONERS WITHOUT A PRIVATE PRACTICE 291

Class	Population Range	Compensation	292
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5	175,001 - 200,000	98,689	293
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6	200,001 - 400,000	98,689	294
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7	400,001 - 1,000,000	101,085	295
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8	1,000,001 or more	103,480	296
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(B) A coroner in a county with a population of one hundred 297
seventy-five thousand one or more shall not engage in the private 298
practice of medicine unless, before taking office, the coroner 299
notifies the board of county commissioners of the intention to 300
engage in that private practice. 301

A coroner in a county with a population of one hundred 302
seventy-five thousand one or more shall elect to engage or not to 303
engage in the private practice of medicine before the commencement 304
of each new term of office, and a coroner in such a county who 305
engages in the private practice of medicine but who intends not to 306
engage in the private practice of medicine during the coroner's 307

next term of office shall so notify the board of county
commissioners as specified in this division. For a period of six
months after taking office, a coroner who elects not to engage in
the private practice of medicine may engage in the private
practice of medicine, without any reduction of the salary as
provided in division (A) of this section and in section 325.18 of
the Revised Code, for the purpose of concluding the affairs of the
coroner's private practice of medicine.

Sec. 3315.40. The board of education of a city, local,
exempted village, or joint vocational school district or the
governing board of any educational service center may establish an
education foundation fund. Moneys in the fund shall consist of
proceeds paid into the fund under division (B) of section 3313.36
of the Revised Code. In addition, by resolution adopted by a
majority of its members, a city, local, exempted village, or joint
vocational board may annually direct the school district treasurer
to pay into the education foundation fund an amount from the
school district general fund not to exceed one-half of one per
cent of the total ~~estimated~~ appropriations ~~included in of~~ the
school district's tax budget adopted pursuant to section 5705.28
of the Revised Code district as estimated by the board at the time
the resolution is adopted or as set forth in the annual
appropriation measure as most recently amended or supplemented;
and any governing board, by resolution adopted by a majority of
its members, may annually direct the service center treasurer to
pay into the education foundation fund an amount not to exceed
one-half of one per cent of the funds received by the governing
board pursuant to section 3317.11 of the Revised Code.

Income from the investment of moneys in the fund shall be
paid into the fund. A board, by resolution adopted by a majority
of its members, may accept a trust created under section 3315.41
of the Revised Code for the investment of money in the educational

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foundation fund and direct the school district or service center 340
treasurer to pay to the trustee, the initial trust principal 341
contemplated by the instrument creating the trust. A board that 342
has accepted a trust created under section 3315.41 of the Revised 343
Code may do any of the following by resolution adopted by a 344
majority of its members: direct the school district or service 345
center treasurer to pay additional amounts to the trust principal, 346
amend the trust, revoke the trust, or provide for payment of 347
compensation to the trustee. 348

Moneys in the fund shall be expended only by resolution 349
adopted by a majority of the members of the board for operating or 350
capital costs of any existing or new and innovative program 351
designed to enhance or promote education within the district or 352
service center, such as scholarships for students or teachers. 353

A board of education or governing board may appoint a 354
committee of administrators to administer the education foundation 355
fund and to make recommendations for the use of the fund. Members 356
of the committee shall serve at the discretion of the appointing 357
board. Members shall receive no compensation, but may be 358
reimbursed for actual and necessary expenses incurred in the 359
performance of their official duties. 360

Sec. 3316.12. (A) No appropriation measure may be adopted nor 361
any expenditure made contrary to the financial recovery plan 362
adopted by a school district financial planning and supervision 363
commission. Any existing appropriation measure inconsistent with 364
the adopted financial recovery plan is ineffective for purposes of 365
any expenditures to the extent that it authorizes expenditures in 366
excess of the revenues available after adoption of the financial 367
recovery plan, and, if not amended by the commission, shall be 368
amended promptly by the board of education of the school district 369
to be consistent with the plan. Any appropriation measure prior to 370

approval by the board of education of the school district shall be 371
submitted to the commission for review to determine whether the 372
measure is consistent with the financial recovery plan. The school 373
district, through the appropriate representatives of the board of 374
education and the fiscal officer, shall cooperate with the 375
commission in this review. The commission shall report any 376
modifications in the appropriation measure considered necessary to 377
conform to the financial recovery plan. 378

(B) Prior to giving a certificate of estimated resources or 379
amendment of it to the school district, the county budget 380
commission shall consult with the commission, and the commission 381
shall revise the certificate or amended certificate in any respect 382
in which the certificate or amended certificate is, in its 383
judgment, inconsistent with the financial recovery plan. 384

(C) Any tax budget of the school district shall be consistent 385
with the financial recovery plan approved by the commission. 386
Before submitting a tax budget to the county auditor, the school 387
district board of education shall submit the tax budget to the 388
commission for amendments. The commission shall make such 389
modifications in the tax budget as the commission determines to be 390
necessary to conform to the financial recovery plan. This division 391
does not apply to a school district for which the county budget 392
commission has waived the requirement to adopt a tax budget 393
pursuant to section 5705.281 of the Revised Code. 394

(D) For purposes of the financial recovery plan, tax budgets, 395
and certificates of estimated resources, the revenue estimates 396
shall not include revenues conditioned upon future favorable 397
action by the electorate of the school district or by the general 398
assembly or congress, other than appropriations of moneys for 399
existing and continuing programs at current levels. The estimate 400
of revenues for any month shall separately state and designate as 401
conditional those revenues that are conditioned upon the future 402

issuance of debt obligations, transfers of funds, advances from
funds, payments or reimbursements from the sale of debt
obligations, sale of capital assets of the school district,
increases in or implementation of fees or other charges, or
imposition of or increases in taxes, and shall be accompanied by
documentation showing that the officials with authority to act to
achieve realization of such conditional revenues have acted in
time for realization of such revenues in the month or months
indicated. In any event, there shall not be included any source or
amount that in the judgment of the commission is uncertain of
realization to form a proper basis for financial planning or
budgeting.

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Sec. 3318.07. The board of elections shall certify the result
of the election to the tax commissioner, to the auditor of the
county or counties in which the school district is located, to the
treasurer of the school district board, and to the Ohio school
facilities commission. The necessary tax levy for debt service on
the bonds shall be included in the annual tax budget that is
certified to the county budget commission or, if adoption of the
tax budget is waived under section 5705.281 of the Revised Code,
included among the tax rates required to be provided to the budget
commission under that section.

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Sec. 5705.281. ~~If Notwithstanding section 5705.28 of the
Revised Code, the county budget commission has provided for the
apportionment of the county undivided local government fund and
the county undivided local government revenue assistance fund
under an alternative method or formula basis pursuant to sections
5747.53 and 5747.63 of the Revised Code for any fiscal year, the
commission, by an affirmative vote of a majority of the
commission, including an affirmative vote by the county auditor,
may waive the requirement that the taxing authority of a~~

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subdivision or other taxing unit ~~entitled to a share of such fund~~ 434
adopt a tax budget as provided under section ~~5709.28~~ 5705.28 of 435
the Revised Code, ~~or may permit~~ but shall require such a taxing 436
authority to ~~adopt a tax budget containing only~~ provide such 437
information as may be required by the commission to ~~apportion~~ 438
~~those funds under the alternative method or formula,~~ 439
~~notwithstanding any provision for a tax budget in the resolution~~ 440
~~approving the alternative method or formula~~ perform its duties 441
under this chapter, including the rate of each of the 442
subdivision's or taxing unit's tax levies as divided under section 443
5705.04 of the Revised Code. 444

Sec. 5705.29. This section does not apply to a subdivision or 445
taxing unit for which the county budget commission has waived the 446
requirement to adopt a tax budget pursuant to section 5705.281 of 447
the Revised Code. The tax budget shall present the following 448
information in such detail as is prescribed by the auditor of 449
state, ~~unless an alternative form of the budget is permitted under~~ 450
~~section 5705.281 of the Revised Code:~~ 451

(A)(1) A statement of the necessary current operating 452
expenses for the ensuing fiscal year for each department and 453
division of the subdivision, classified as to personal services 454
and other expenses, and the fund from which such expenditures are 455
to be made. Except in the case of a school district, this estimate 456
may include a contingent expense not designated for any particular 457
purpose, and not to exceed three per cent of the total amount of 458
appropriations for current expenses. In the case of a school 459
district, this estimate may include a contingent expense not 460
designated for any particular purpose and not to exceed thirteen 461
per cent of the total amount of appropriations for current 462
expenses. 463

(2) A statement of the expenditures for the ensuing fiscal 464

year necessary for permanent improvements, exclusive of any 465
expense to be paid from bond issues, classified as to the 466
improvements contemplated by the subdivision and the fund from 467
which such expenditures are to be made; 468

(3) The amounts required for the payment of final judgments; 469

(4) A statement of expenditures for the ensuing fiscal year 470
necessary for any purpose for which a special levy is authorized, 471
and the fund from which such expenditures are to be made; 472

(5) Comparative statements, so far as possible, in parallel 473
columns of corresponding items of expenditures for the current 474
fiscal year and the two preceding fiscal years. 475

(B)(1) An estimate of receipts from other sources than the 476
general property tax during the ensuing fiscal year, which shall 477
include an estimate of unencumbered balances at the end of the 478
current fiscal year, and the funds to which such estimated 479
receipts are credited; 480

(2) The amount each fund requires from the general property 481
tax, which shall be the difference between the contemplated 482
expenditure from the fund and the estimated receipts, as provided 483
in this section. The section of the Revised Code under which the 484
tax is authorized shall be set forth. 485

(3) Comparative statements, so far as possible, in parallel 486
columns of taxes and other revenues for the current fiscal year 487
and the two preceding fiscal years. 488

(C)(1) The amount required for debt charges; 489

(2) The estimated receipts from sources other than the tax 490
levy for payment of such debt charges, including the proceeds of 491
refunding bonds to be issued to refund bonds maturing in the next 492
succeeding fiscal year; 493

(3) The net amount for which a tax levy shall be made, 494

classified as to bonds authorized and issued prior to January 1, 495
1922, and those authorized and issued subsequent to such date, and 496
as to what portion of the levy will be within and what in excess 497
of the ten-mill limitation. 498

(D) An estimate of amounts from taxes authorized to be levied 499
in excess of the ten-mill limitation on the tax rate, and the fund 500
to which such amounts will be credited, together with the sections 501
of the Revised Code under which each such tax is exempted from all 502
limitations on the tax rate. 503

(E)(1) A board of education may include in its budget for the 504
fiscal year in which a levy proposed under section 5705.194, 505
5705.21, or 5705.213, or the original levy under section 5705.212 506
of the Revised Code is first extended on the tax list and 507
duplicate an estimate of expenditures to be known as a voluntary 508
contingency reserve balance, which shall not be greater than 509
twenty-five per cent of the total amount of the levy estimated to 510
be available for appropriation in such year. 511

(2) A board of education may include in its budget for the 512
fiscal year following the year in which a levy proposed under 513
section 5705.194, 5705.21, or 5705.213, or the original levy under 514
section 5705.212 of the Revised Code is first extended on the tax 515
list and duplicate an estimate of expenditures to be known as a 516
voluntary contingency reserve balance, which shall not be greater 517
than twenty per cent of the amount of the levy estimated to be 518
available for appropriation in such year. 519

(3) Except as provided in division (E)(4) of this section, 520
the full amount of any reserve balance the board includes in its 521
budget shall be retained by the county auditor and county 522
treasurer out of the first semiannual settlement of taxes until 523
the beginning of the next succeeding fiscal year, and thereupon, 524
with the depository interest apportioned thereto, it shall be 525
turned over to the board of education, to be used for the purposes 526

of such fiscal year.

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(4) A board of education, by a two-thirds vote of all members of the board, may appropriate any amount withheld as a voluntary contingency reserve balance during the fiscal year for any lawful purpose, provided that prior to such appropriation the board of education has authorized the expenditure of all amounts appropriated for contingencies under section 5705.40 of the Revised Code. Upon request by the board of education, the county auditor shall draw a warrant on the district's account in the county treasury payable to the district in the amount requested.

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(F)(1) A board of education may include a spending reserve in its budget for fiscal years ending on or before June 30, 2002. The spending reserve shall consist of an estimate of expenditures not to exceed the district's spending reserve balance. A district's spending reserve balance is the amount by which the designated percentage of the district's estimated personal property taxes to be settled during the calendar year in which the fiscal year ends exceeds the estimated amount of personal property taxes to be so settled and received by the district during that fiscal year. Moneys from a spending reserve shall be appropriated in accordance with section 133.301 of the Revised Code.

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(2) For the purposes of computing a school district's spending reserve balance for a fiscal year, the designated percentage shall be as follows:

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Fiscal year ending in:	Designated percentage	
1998	50%	552
1999	40%	553
2000	30%	554
2001	20%	555
2002	10%	556

(G) Except as otherwise provided in this division, the county budget commission shall not reduce the taxing authority of a

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subdivision as a result of the creation of a reserve balance 559
account. Except as otherwise provided in this division, the county 560
budget commission shall not consider the amount in a reserve 561
balance account of a township, county, or municipal corporation as 562
an unencumbered balance or as revenue for the purposes of division 563
(E)(3) or (4) of section 5747.51 or division (E)(3) or (4) of 564
section 5747.62 of the Revised Code. The county budget commission 565
may require documentation of the reasonableness of the reserve 566
balance held in any reserve balance account. The commission shall 567
consider any amount in a reserve balance account that it 568
determines to be unreasonable as unencumbered and as revenue for 569
the purposes of sections 5747.51 and 5747.62 of the Revised Code 570
and may take such amounts into consideration when determining 571
whether to reduce the taxing authority of a subdivision. 572

Sec. 5705.30. This section does not apply to a subdivision 574
for which the county budget commission has waived the requirement 575
to adopt a tax budget under section 5705.281 of the Revised Code. 576

In addition to the information required by section 5705.29 of 577
the Revised Code, the budget of each subdivision and school 578
library district shall include such other information as is 579
prescribed by the auditor of state ~~unless an alternative form of~~ 580
~~the budget is permitted under section 5705.281 of the Revised~~ 581
~~Code.~~ At least two copies of the budget shall be filed in the 582
office of the fiscal officer of the subdivision for public 583
inspection not less than ten days before its adoption by the 584
taxing authority, and such taxing authority shall hold at least 585
one public hearing thereon, of which public notice shall be given 586
by at least one publication not less than ten days prior to the 587
date of hearing in the official publication of such subdivision, 588
or in a newspaper having general circulation in the subdivision. 589
The budget, after adoption, shall be submitted to the county 590

auditor on or before the twentieth day of July, or in the case of 591
a school district, by the twentieth day of January. The tax 592
commissioner may prescribe a later date for the submission of a 593
subdivision's tax budget. Any subdivision that fails to submit its 594
budget to the county auditor on or before the twentieth day of 595
July, unless the commissioner on or before the twentieth day of 596
July prescribes a later date for submission of the budget by that 597
subdivision, shall not receive an apportionment from the undivided 598
local government fund distribution for the ensuing calendar year, 599
unless upon review of the matter the commissioner determines that 600
the budget was adopted by the subdivision on or before the 601
fifteenth day of July, but was not submitted to the county auditor 602
by the twentieth day of July or the later time prescribed by the 603
commissioner because of ministerial error by the subdivision or 604
its officers, employees, or other representatives. 605

Sec. 5705.31. The county auditor shall present to the county 606
budget commission the annual tax budgets submitted under sections 607
5705.01 to 5705.47 of the Revised Code, together with an estimate 608
prepared by the auditor of the amount of any state levy, the rate 609
of any school tax levy as previously determined, the tax 610
commissioner's estimate of the amount to be received in the county 611
library and local government support fund, the tax rates provided 612
under section 5705.281 of the Revised Code if adoption of the tax 613
budget was waived under that section, and such other information 614
as the commission requests or the tax commissioner prescribes. The 615
budget commission shall examine such budget and ascertain the 616
total amount proposed to be raised in the county for the purposes 617
of each subdivision and other taxing units in the county. 618

The commission shall ascertain that the following levies have 619
been properly authorized and, if so authorized, shall approve them 620
without modification: 621

(A) All levies in excess of the ten-mill limitation; 622

(B) All levies for debt charges not provided for by levies in excess of the ten-mill limitation, including levies necessary to pay notes issued for emergency purposes;

(C) The levies prescribed by division (B) of sections 742.33 and 742.34 of the Revised Code;

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate. Except as provided in section 5705.312 of the Revised Code, if the levies required in divisions (B) and (C) of this section for the subdivision or taxing unit equal or exceed the entire minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision. Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.

If a municipal corporation and a township have entered into an annexation agreement under section 709.192 of the Revised Code in which they agree to reallocate their shares of the minimum levies established under this division and if that annexation agreement is submitted along with the annual tax budget of both the township and the municipal corporation, then, when determining the minimum levy under this division, the auditor shall allocate,

to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.

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(E) The levies prescribed by section 3709.29 of the Revised Code.

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Divisions (A) to (E) of this section are mandatory and commissions shall be without discretion to reduce such minimum levies except as provided in such divisions.

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If any debt charge is omitted from the budget, the commission shall include it therein.

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Sec. 5705.32. (A) The county budget commission shall adjust the estimated amounts required from the general property tax for each fund, as shown by ~~such the tax~~ budgets or other information required to be provided under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within the limitations specified in sections 5705.01 to 5705.47 of the Revised Code, for such levies, but no levy shall be reduced below a minimum fixed by law. The commission may revise and adjust the estimate of balances and receipts from all sources for each fund and shall determine the total appropriations that may be made therefrom.

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(B) The commission shall fix the amount of the county library and local government support fund to be distributed to each board of public library trustees that has qualified under section 5705.28 of the Revised Code for participation in the proceeds of such fund. The amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by the county auditor. The commission shall base the amount for distribution on the needs of such library for the

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construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. In determining the needs of each library board of trustees, and in calculating the amount to be distributed to any library board of trustees on the basis of its needs, the commission shall make no reduction in its allocation from the fund on account of additional revenues realized by a library from increased taxes or service charges voted by its electorate, from revenues received through federal or state grants, projects, or programs, or from grants from private sources.

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(C) Notwithstanding the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount, if any, of the county library and local government support fund to be distributed to each board of township park commissioners, the county, and each municipal corporation in accordance with the following:

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(1) Each municipal corporation in the county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating in such municipal corporation in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are coextensive with or contained within the boundaries of the municipal corporation.

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(2) The county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget

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commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

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(D) The commission shall separately set forth the amounts fixed and determined under divisions (B) and (C) of this section in the "official certificate of estimated resources," as provided in section 5705.35 of the Revised Code, and separately certify such amount to the county auditor who shall be guided thereby in the distribution of the county library and local government support fund for and during the fiscal year. In determining such amounts, the commission shall be guided by the estimate certified by the tax commissioner and presented by the auditor under section 5705.31 of the Revised Code, as to the total amount of revenue to be received in the county library and local government support fund during such fiscal year.

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(E)(1) At least five days before the date of any meeting at which the budget commission plans to discuss the distribution of the county library and local government support fund, it shall notify each legislative authority and board of public library trustees, county commissioners, and township park commissioners eligible to participate in the distribution of the fund of the date, time, place, and agenda for the meeting. Any legislative authority or board entitled to notice under this division may designate an officer or employee of such legislative authority or board to whom the commission shall deliver the notice.

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(2) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs.

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(F) If any public library receives and expends any funds

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allocated to it under this section for the construction of new
library buildings or parts of buildings, such library shall be
free and open to the inhabitants of the county in which it is
located. Any board of library trustees that receives funds under
this section and section 5747.48 of the Revised Code shall have
its financial records open for public inspection at all reasonable
times.

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Sec. 5705.34. When the budget commission has completed its
work with respect to a tax budget or other information required to
be provided under section 5705.281 of the Revised Code, it shall
certify its action to the taxing authority, together with an
estimate by the county auditor of the rate of each tax necessary
to be levied by the taxing authority within its subdivision or
taxing unit, and what part thereof is in excess of, and what part
within, the ten-mill tax limitation. The certification shall also
indicate the date on which each tax levied by the taxing authority
will expire.

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If a taxing authority levies a tax for a fixed sum of money
or to pay debt charges for the tax year for which the tax budget
is prepared, and a payment on account of that tax is payable to
the taxing authority for the tax year under section 5727.85 or
5727.86 of the Revised Code, the county auditor, when estimating
the rate at which the tax shall be levied in the current year,
shall estimate the rate necessary to raise the required sum less
the estimated amount of any payments made for the tax year to a
taxing unit for fixed-sum levies under sections 5727.85 and
5727.86 of the Revised Code. The estimated rate shall be the rate
of the levy that the budget commission certifies with its action
under this section.

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Each taxing authority, by ordinance or resolution, shall
authorize the necessary tax levies and certify them to the county

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auditor before the first day of October in each year, or at such
later date as is approved by the tax commissioner, except that the
certification by a board of education shall be made by the first
day of April or at such later date as is approved by the
commissioner, and except that a township board of park
commissioners that is appointed by the board of township trustees
and oversees a township park district that contains only
unincorporated territory shall authorize only those taxes approved
by, and only at the rate approved by, the board of township
trustees as required by division (C) of section 511.27 of the
Revised Code. If the levying of a tax to be placed on the
duplicate of the current year is approved by the electors of the
subdivision under sections 5705.01 to 5705.47 of the Revised Code;
if the rate of a school district tax is increased due to the
repeal of a school district income tax and property tax rate
reduction at an election held pursuant to section 5748.04 of the
Revised Code; or if refunding bonds to refund all or a part of the
principal of bonds payable from a tax levy for the ensuing fiscal
year are issued or sold and in the process of delivery, the budget
commission shall reconsider and revise its action on the budget of
the subdivision or school library district for whose benefit the
tax is to be levied after the returns of such election are fully
canvassed, or after the issuance or sale of such refunding bonds
is certified to it.

Sec. 5705.341. Any person required to pay taxes on real,
public utility, or tangible personal property in any taxing
district or other political subdivision of this state may appeal
to the board of tax appeals from the action of the county budget
commission of any county which relates to the fixing of uniform
rates of taxation and the rate necessary to be levied by each
taxing authority within its subdivision or taxing unit and which
action has been certified by the county budget commission to the

taxing authority of any political subdivision or other taxing 813
district within the county. 814

Such appeal shall be in writing and shall ~~specify, in detail,~~ 815
set forth the tax rate complained of and the reason that such a 816
tax rate is not necessary to produce the revenue needed by the 817
taxing district or political subdivision for the ensuing fiscal 818
year as those needs are set out in the tax budget of said taxing 819
unit or, if adoption of a tax budget was waived under section 820
5705.281 of the Revised Code, as set out in such other information 821
the district or subdivision was required to provide under that 822
section, or that the action of the budget commission appealed from 823
does not otherwise comply with sections 5705.01 to 5705.47 of the 824
Revised Code. The notice of appeal shall be filed with the board 825
of tax appeals, and a true copy thereof shall be filed with the 826
tax commissioner, the county auditor, and with the fiscal officer 827
of each taxing district or political subdivision authorized to 828
levy the tax complained of, and such notice of appeal and copies 829
thereof must be filed within thirty days after the budget 830
commission has certified its action as provided by section 5705.34 831
of the Revised Code. Such notice of appeal and the copies thereof 832
may be filed either in person or by certified mail. If filed by 833
certified mail, the date of the United States postmark placed on 834
the sender's receipt by the postal employee to whom the notice of 835
appeal is presented shall be treated as the date of filing. 836

Prior to filing the appeal provided by this section, the 837
appellant shall deposit with the county auditor of the county or, 838
in the event the appeal concerns joint taxing districts in two or 839
more counties, with the county auditor of the county with the 840
greatest valuation of taxable property the sum of five hundred 841
dollars to cover the costs of the proceeding. The county auditor 842
shall forthwith issue ~~his~~ a pay-in order and pay such money into 843
the county treasury to the credit of the general fund. The 844

appellant shall produce the receipt of the county treasurer for 845
such deposit and shall file such receipt with the notice of 846
appeal. 847

The board of tax appeals shall forthwith consider the matter 848
presented on appeal from the action of the county budget 849
commission and may modify any action of the commission with 850
reference to the fixing of tax rates, to the end that no tax rate 851
shall be levied above that necessary to produce the revenue ~~set~~ 852
~~out in the budget of~~ needed by the taxing district or political 853
subdivision ~~as necessary~~ for the ensuing fiscal year and to the 854
end that the action of the budget commission appealed from shall 855
otherwise be in conformity with sections 5705.01 to 5705.47 of the 856
Revised Code. The findings of the board of tax appeals shall be 857
substituted for the findings of the budget commission and shall be 858
certified to the county auditor and the taxing authority of the 859
taxing district or political subdivision affected as the action of 860
such budget commission under sections 5705.01 to 5705.47 of the 861
Revised Code and to the tax commissioner. 862

The board of tax appeals shall promptly prepare a cost bill 863
listing the expenses incurred by the board in conducting any 864
hearing on the appeal and certify the cost bill to the county 865
auditor of the county receiving the deposit for costs, who shall 866
forthwith draw ~~his~~ a warrant on the general fund of the county in 867
favor of the person or persons named in the bill of costs 868
certified by the board of tax appeals. 869

In the event the appellant prevails, the board of tax appeals 870
promptly shall direct the county auditor to refund the deposit to 871
the appellant and the costs shall be taxed to the taxing district 872
or political subdivision involved in the appeal. The county 873
auditor shall withhold from any funds then or thereafter in ~~his~~ 874
the auditor's possession belonging to the taxing district or 875
political subdivision named in the order of the board of tax 876

appeals and shall reimburse the general fund of the county. 877

If the appellant fails, the costs shall be deducted from the 878
deposit provided for in this section and any balance which remains 879
shall be refunded promptly to the appellant by warrant of the 880
county auditor drawn on the general fund of the county. 881

Nothing in this section or any section of the Revised Code 882
shall permit or require the levying of any rate of taxation, 883
whether within the ten-mill limitation or whether the levy has 884
been approved by the electors of the taxing district, the 885
political subdivision or the charter of a municipal corporation in 886
excess of such ten-mill limitation, unless such rate of taxation 887
for the ensuing fiscal year is clearly required by a budget or 888
appropriation measure of the taxing district or political 889
subdivision properly and lawfully ~~advertised,~~ adopted, ~~and filed~~ 890
~~pursuant to the provisions of sections 5705.01 to 5705.47 of the~~ 891
~~Revised Code~~ under this chapter. 892

In the event more than one appeal is filed involving the same 893
taxing district or political subdivision, all such appeals may be 894
consolidated by the board of tax appeals and heard at the same 895
time. 896

Nothing herein contained shall be construed to bar or 897
prohibit the tax commissioner from initiating an investigation or 898
hearing on ~~its~~ the commissioner's own motion. 899

The tax commissioner shall adopt and issue such orders, 900
rules, and instructions, not inconsistent with law, as ~~he~~ the 901
commissioner deems necessary, as to the exercise of the powers and 902
the discharge of the duties of any particular county budget 903
commission, county auditor, or other officer which relate to the 904
budget, the assessment of property, or the levy and collection of 905
taxes. The commissioner shall cause the orders and instructions 906
issued by ~~him~~ the commissioner to be obeyed. 907

Sec. 5705.35. (A) The certification of the budget commission 908
to the taxing authority of each subdivision or taxing unit, as set 909
forth in section 5705.34 of the Revised Code, shall show the 910
various funds of such subdivisions other than funds to be created 911
by transfer and shall be filed by the county budget commission 912
with such taxing authority on or before the first day of March in 913
the case of school districts and on or before the first day of 914
September in each year in the case of all other taxing 915
authorities. There shall be set forth on the credit side of each 916
fund the estimated unencumbered balances and receipts, and if a 917
tax is to be levied for such fund, the estimated revenue to be 918
derived therefrom, the rate of the levy, and what portion thereof 919
is within, and what in excess of, the ten-mill tax limitation, and 920
on the debit side, the total appropriations that may be made 921
therefrom. Subject to division (G) of section 5705.29 of the 922
Revised Code, any reserve balance in an account established under 923
section 5705.13 of the Revised Code for the purpose described in 924
division (A)(1) of that section, and the principal of a 925
nonexpendable trust fund established under section 5705.131 of the 926
Revised Code and any additions to principal arising from sources 927
other than the reinvestment of investment earnings arising from 928
that fund, are not unencumbered balances for the purposes of this 929
section. There shall be attached to the certification a summary, 930
which shall be known as the "official certificate of estimated 931
resources," that shall state the total estimated resources of each 932
fund of the subdivision that are available for appropriation in 933
the fiscal year, other than funds to be created by transfer, and a 934
statement of the amount of the total tax duplicate of the school 935
district to be used in the collection of taxes for the following 936
calendar year. Before the end of the fiscal year, the taxing 937
authority of each subdivision and other taxing unit shall revise 938
its tax budget, if one was adopted, so that the total contemplated 939

expenditures from any fund during the ensuing fiscal year will not 940
exceed the total appropriations that may be made from such fund, 941
as determined by the budget commission in its certification; and 942
such revised budget shall be the basis of the annual appropriation 943
measure. 944

(B)(1) Except as otherwise provided in division (B)(2) of 945
this section, revenues from real property taxes scheduled to be 946
settled on or before the tenth day of August and the fifteenth day 947
of February of a fiscal year under divisions (A) and (C) of 948
section 321.24 of the Revised Code, and revenue from taxes levied 949
on personal property used in business scheduled to be settled on 950
or before the thirty-first day of October and the thirtieth day of 951
June of a fiscal year under divisions (B) and (D) of section 952
321.24 of the Revised Code shall not be available for 953
appropriation by a board of education prior to the fiscal year in 954
which such latest scheduled settlement date occurs, except that 955
moneys advanced to the treasurer of a board of education under 956
division (A)(2)(b) of section 321.34 of the Revised Code shall be 957
available for appropriation in the fiscal year in which they are 958
paid to the treasurer under such section. If the date for any 959
settlement of taxes is extended under division (E) of section 960
321.24 of the Revised Code, the latest date set forth in divisions 961
(A) to (D) of that section shall be used to determine in which 962
fiscal year the revenues are first available for appropriation. 963

(2) Revenues available for appropriation by a school district 964
during a fiscal year may include amounts borrowed in that fiscal 965
year under section 133.301 of the Revised Code in anticipation of 966
the collection of taxes that are to be included in the settlements 967
made under divisions (C) and (D) of section 321.24 of the Revised 968
Code in the ensuing fiscal year. 969

Sec. 5705.38. (A) This division does not apply to school 970
district appropriation measures. On or about the first day of each 971

year, the taxing authority of each subdivision or other taxing 972
unit shall pass an appropriation measure, and thereafter during 973
the year it may pass any supplemental appropriation measures as it 974
finds necessary, based on the revised tax budget ~~and or~~ the 975
official certificate of estimated resources or amendments of the 976
certificate. ~~If adoption of a tax budget was waived under section~~ 977
~~5705.281 of the Revised Code, appropriation measures shall be~~ 978
~~based on the official certificate of estimated resources.~~ If it 979
desires to postpone the passage of the annual appropriation 980
measure until an amended certificate is received based on the 981
actual balances, it may pass a temporary appropriation measure for 982
meeting the ordinary expenses of the taxing unit until no later 983
than the first day of April of the current year, and the 984
appropriations made in the temporary measure shall be chargeable 985
to the appropriations in the annual appropriation measure for that 986
fiscal year when passed. 987

(B) A board of education shall pass its annual appropriation 988
measure by the first day of October. If, by the first day of 989
October, a board has not received either the amended certificates 990
of estimated resources required by division (B) of section 5705.36 991
of the Revised Code or certifications that no amended certificates 992
need be issued, the adoption of the annual appropriation measure 993
shall be delayed until the amended certificates or certifications 994
are received. Prior to the passage of the annual appropriation 995
measure, the board may pass a temporary appropriation measure for 996
meeting the ordinary expenses of the district until it passes an 997
annual appropriation measure, and appropriations made in the 998
temporary measure shall be chargeable to the appropriations in the 999
annual appropriation measure for that fiscal year when passed. 1000
During the fiscal year and after the passage of the annual 1001
appropriation measure, a district may pass any supplemental 1002
appropriation measures as it finds necessary, based on the revised 1003

tax budget ~~and~~ or the official certificate of estimated resources 1004
or amendments of the certificate. School district appropriation 1005
measures shall be in the form as the auditor of state, after 1006
consultation with the tax commissioner, prescribes. 1007

(C) Appropriation measures shall be classified so as to set 1008
forth separately the amounts appropriated for each office, 1009
department, and division, and, within each, the amount 1010
appropriated for personal services. In the case of a municipal 1011
university, the board of directors of which have assumed, in the 1012
manner provided by law, custody and control of the funds of the 1013
university, funds shall be appropriated as a lump sum for the use 1014
of the university. 1015

Sec. 5705.51. (A) As used in this section: 1016

(1) "Indirect debt limit" means such limitation, in effect at 1017
the time of issuance, upon the issuance of unvoted general 1018
obligation bonds, notes, or certificates of indebtedness by a 1019
subdivision as results from a restriction on the amount of unvoted 1020
taxes which may be levied annually upon the general tax lists and 1021
duplicates. 1022

(2) "Direct debt limit" means those respective limitations on 1023
the principal amount of net indebtedness which may be created or 1024
incurred by a municipal corporation, school district, county, or 1025
township, imposed by sections 133.05, 133.06, 133.07, and 133.09 1026
of the Revised Code. 1027

(3) "Ten-mill limit" means unvoted taxes of ten mills 1028
annually on each dollar of tax valuation of property on the 1029
general tax lists and duplicates. 1030

(4) "One per cent limit" means unvoted taxes at such rates 1031
upon the tax value as amounts to one per cent annually of the true 1032
value in money of property that is listed on the general tax lists 1033

and duplicates.

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(5) "Exempt obligations" means unvoted general obligation bonds, notes, and certificates of indebtedness of a municipal corporation, school district, county, or township that are excluded, exempted, or not considered in calculating or ascertaining the direct debt limit of such a subdivision; and also includes unvoted general obligation bonds, notes, and certificates of indebtedness of a municipal corporation if the ordinance authorizing their issuance provides that the debt charges thereon, or, in the case of bond anticipation notes, the debt charges on the bonds in anticipation of which they are issued, shall be paid from lawfully available municipal income taxes to the extent needed to meet such debt charges, and contains a covenant, hereby authorized, to appropriate annually from such municipal income taxes such amount as is necessary to meet such annual debt charges, and further makes provision that any ad valorem property taxes which are provided for pursuant to section 133.22 or 133.23 of the Revised Code shall, in addition to any other reduction permitted by those sections, be reduced by the amount of such municipal income taxes to be applied to such debt charges in compliance with such covenant.

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(B) For the purposes of calculating the indirect debt limit, the debt charges on outstanding or proposed exempt obligations required to be taken into consideration in determining the indirect debt limit shall first be allocated to the computed amount of taxes in excess of the ten-mill limit that would result if ad valorem property taxes were levied to the full extent of the one per cent limit, and any balance of such debt charges shall be allocated to the ten-mill limit. This section does not enlarge the direct debt limits.

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(C) Upon request of the bond issuing authority or the fiscal officer of a subdivision, the appropriate county auditor or county

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auditors shall promptly certify all data necessary to make the
determinations under division (B) of this section and to ascertain
the indirect debt limits, including, for each overlapping
subdivision, the tax value and the true value in money of property
on the general tax lists and duplicates of the subdivision, stated
separately for each classification of property the tax value of
which is determined by applying a different percentage to true
value, the applicable debt charges, and such other data as is
necessary for the purpose. For such purpose, the aggregate true
value in money of each such classification of property may be
determined by application of the appropriate mathematical factor
to the aggregate tax value of such classification of property on
the general tax lists and duplicates. The fiscal officer of each
overlapping subdivision and the tax commissioner shall promptly
provide to the county auditor such additional information as is
needed by the county auditor to make the certification required by
this division, including certification to the county auditor by
each such fiscal officer as to the then exempt obligations of the
subdivision. The certificate of the county auditor shall be
conclusive as to the data therein set forth for the purposes of
determining the indirect debt limit. The calculations and
certifications provided for in this section relating to the one
per cent limit need not be made or provided where the annual debt
charges required to be taken into consideration in ascertaining
the indirect debt limit will not exceed the ten-mill limit.

(D) A municipal corporation which has outstanding exempt
obligations supported by municipal income taxes as provided in
division (A)(5) of this section shall, to the extent necessary
therefor, levy and continue to levy such income tax and apply the
proceeds thereof in accordance with its covenants made in the
issuance of such obligations, and to such extent such tax shall
not be subject to diminution by initiative or referendum, or

diminution by statute unless provision is made therein for an 1098
adequate substitute therefor, other than unvoted taxes on the 1099
general tax lists and duplicates, assigned by law to such purpose. 1100

(E) If the tax budget or the official certificate of 1101
estimated resources of a subdivision shows that funds available 1102
for the purpose, including municipal income taxes under division 1103
(D) of this section, but excluding unvoted taxes within the 1104
ten-mill limit, will be insufficient to pay the debt charges on 1105
all outstanding obligations of the subdivision that have been 1106
shown as exempt obligations on any certificate by the fiscal 1107
officer delivered to the county auditor pursuant to division (C) 1108
of this section, whether or not qualifying as such in any 1109
subsequent certificate, sections 5705.31 and 5705.32 of the 1110
Revised Code shall be specially applied as follows with respect to 1111
the debt charges on such obligations: 1112

(1) The amount of such debt charges and the debt charges on 1113
other unvoted general obligations of the subdivision, not 1114
otherwise provided for, shall be charged against the minimum levy 1115
of such subdivision provided pursuant to division (D) of section 1116
5705.31 of the Revised Code to the full amount of such minimum 1117
levy, if necessary, without preserving to such subdivision any 1118
operating levy within the ten-mill limit; 1119

(2) If the debt charges on such obligations, and on any other 1120
outstanding unvoted general obligations of the subdivision not 1121
otherwise provided for, exceed the minimum levy of such 1122
subdivision, there shall be levied millage upon the tax value of 1123
property on the general tax lists and duplicates of the 1124
subdivision in excess of the ten-mill limit, but within the one 1125
per cent limit as to any property, in such amounts as are 1126
necessary to make up such deficiency to the extent that such 1127
deficiency does not exceed the debt charges, not otherwise 1128
provided for, on the exempt obligations referred to in this 1129

division; 1130

(3) Only if the debt charges on such exempt obligations of 1131
the subdivision are not fully provided for after application of 1132
divisions (E)(1) and (2) of this section, the balance of such debt 1133
charges shall be provided by adjustment of other minimum levies 1134
pursuant to division (D) of section 5705.31 of the Revised Code. 1135

If the subdivision is a municipal corporation that by charter 1136
provides a tax-rate limitation pursuant to section 5705.18 of the 1137
Revised Code, divisions (E)(1), (2), and (3) of this section shall 1138
be applied only in a manner consistent with the applicable charter 1139
provisions. If a levy for current operating expenses, whether or 1140
not part of a levy for other purposes, is to be provided under 1141
such charter in lieu of a minimum levy provided by division (D) of 1142
section 5705.31 of the Revised Code, as a first step, such charter 1143
levy shall be reduced by the amount of the levy for debt charges 1144
on such exempt obligations only if and to the extent provided by 1145
such charter, and if no part of such debt charges is to be paid 1146
from a levy within the limitations imposed by the charter, the 1147
full amount of such debt charges shall be considered the 1148
deficiency under division (E) (2) of this section. The levy for 1149
such debt charges under such subdivision shall not exceed any 1150
applicable charter limitation. Any references in applicable 1151
charter provisions to the limitations provided by the constitution 1152
or laws or to a ten-mill limitation of Section 2, Article XII, 1153
Ohio Constitution, shall be viewed by the county budget commission 1154
as meaning the one per cent limit applicable under this section. 1155
Division (E)(3) of this section shall not be applied to reduce any 1156
levy within a charter tax-rate limitation. 1157

This section does not alter the right of holders of exempt 1158
obligations to share equally in taxes levied within the ten-mill 1159
limit nor the general obligation character of such exempt 1160
obligations, and the full faith and credit of the subdivision is 1161

pledged thereto.

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(F) If any levy is made under division (E)(2) of this section, the amount of millage to be applied to tax values on the general tax lists and duplicates shall be determined for each classification of property the tax value of which is computed by applying a different percentage to true value. The millage rates applied to such classifications of property shall be calculated to produce revenues in the aggregate amount to be provided under division (E)(2) of this section, provided that no such millage shall be added to the taxes on property that is already taxed to the full extent of the one per cent limit, and the millage on each other classification of property shall not result in a tax thereon in excess of the one per cent limit, but the millage amount levied under division (E)(2) of this section shall be the same as to all classifications of property which may be taxed at the same millage without exceeding the one per cent limit. In any event, the millage amount levied under division (E)(2) of this section on all land and improvements thereon in the subdivision shall be the same.

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(G) Nothing in this section shall be applied to impair the authority of a municipal corporation under section 5705.18 of the Revised Code. Levies which are authorized by the charter of a municipal corporation without necessity for further vote and which are available for debt charges shall continue to be treated as levies outside the ten-mill limit and outside the one per cent limit in determining the indirect debt limit.

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Section 2. That existing sections 118.13, 325.03, 325.14, 325.15, 3315.40, 3316.12, 3318.07, 5705.281, 5705.29, 5705.30, 5705.31, 5705.32, 5705.34, 5705.341, 5705.35, 5705.38, and 5705.51 of the Revised Code are hereby repealed.

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Section 3. The amendments by this act to sections 325.03, 1192
325.14, and 325.15 of the Revised Code conform the language of the 1193
sections to the exact language in which they were passed in Sub. 1194
H.B. 712 of the 123rd General Assembly. Because of an 1195
unintentional computer formatting translation error, enrolled Sub. 1196
H.B. 712 as it affected the three sections was not printed in the 1197
exact language in which it was passed. The error, and thus the 1198
amendments of this act correcting it, are nonsubstantive for three 1199
reasons. First, study of the schedule sequencing in divisions (A), 1200
(B), (C), and (D) of section 325.03 of the Revised Code, both 1201
independently and in comparison with the schedule sequencing in 1202
related sections 325.04, 325.06, 325.08, 325.09, and 325.10 of the 1203
Revised Code, indicates erroneous schedule sequence labeling in 1204
section 325.03 of the Revised Code. Second, study of the schedule 1205
sequencing and pay differentials in sections 325.14 and 325.15 of 1206
the Revised Code, both independently and in comparison with the 1207
schedule sequencing and pay differentials in related section 1208
325.11 of the Revised Code, indicate erroneous schedule sequence 1209
and pay differential labeling in sections 325.14 and 325.15 of the 1210
Revised Code. And finally, "calendar" is misspelled in sections 1211
325.03, 325.14, and 325.15 of the Revised Code. For these reasons, 1212
the amendments of this act to sections 325.03, 325.14, and 325.15 1213
of the Revised Code are to be construed as having the effects 1214
specified in division (A) of section 1.30 of the Revised Code. 1215
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