

# AN ACT

To amend sections 3.02, 133.06, 133.18, 302.03, 302.09, 303.11, 303.12, 303.25, 305.02, 305.31, 306.32, 306.321, 306.70, 306.71, 307.676, 307.677, 307.695, 307.697, 307.791, 307.94, 307.95, 322.02, 322.021, 324.02, 324.021, 345.03, 351.26, 503.02, 503.161, 503.24, 503.41, 504.01, 504.03, 505.13, 505.14, 511.01, 511.22, 511.27, 511.28, 511.33, 511.34, 513.06, 513.13, 513.18, 517.05, 519.11, 519.12, 519.25, 705.01, 707.21, 709.29, 709.39, 709.45, 709.462, 709.48, 709.50, 715.69, 715.691, 715.70, 715.71, 715.77, 718.01, 718.09, 718.10, 731.03, 731.28, 731.29, 733.09, 733.261, 733.262, 733.31, 733.48, 749.021, 755.01, 757.02, 759.25, 1515.28, 1545.21, 1545.36, 1711.30, 1901.07, 1901.10, 1901.31, 1907.13, 2101.43, 2301.02, 3311.053, 3311.059, 3311.21, 3311.213, 3311.22, 3311.231, 3311.25, 3311.26, 3311.37, 3311.38, 3311.50, 3311.73, 3316.08, 3318.06, 3318.061, 3318.361, 3354.12, 3355.02, 3355.09, 3357.02, 3357.11, 3375.19, 3375.201, 3375.211, 3375.212, 3501.02, 3501.05, 3501.11, 3501.39, 3503.19, 3505.01, 3505.10, 3505.32, 3506.02, 3509.01, 3509.03, 3509.04, 3509.05, 3511.01, 3511.02, 3511.03, 3511.04, 3511.05, 3511.06, 3511.08, 3511.09, 3511.10, 3511.11, 3511.12, 3511.13, 3513.01, 3513.02, 3513.041, 3513.05, 3513.052, 3513.121, 3513.122, 3513.151, 3513.251, 3513.253, 3513.254, 3513.255, 3513.256, 3513.257, 3513.259, 3513.263, 3513.30, 3513.31, 3513.311, 3513.312, 3519.08, 3519.16, 3709.051, 3709.071, 3709.29, 3767.05, 3769.27, 4117.10, 4301.33, 4301.331, 4301.332,

4301.333, 4301.334, 4301.356, 4301.421, 4301.424, 4303.29, 4305.14, 4504.021, 4504.15, 4504.16, 4504.21, 4928.20, 4929.26, 4931.51, 4931.52, 4931.53, 4951.44, 4955.05, 5705.19, 5705.191, 5705.195, 5705.199, 5705.20, 5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.22, 5705.221, 5705.222, 5705.23, 5705.24, 5705.25, 5705.251, 5705.261, 5705.27, 5705.71, 5739.021, 5739.022, 5739.026, 5743.021, 5743.024, 5743.026, 5747.01, 5748.02, 5748.04, 5748.08, 6105.18, 6105.20, 6119.31, and 6119.32, and to enact sections 3501.012, 3503.191, 3511.021, 3511.14, 5906.01, 5906.02, 5906.03, and 5906.99, and to repeal section 3509.022 of the Revised Code and to amend Section 409.10 of Am. Sub. H.B. 1 of the 128th General Assembly to provide up to two weeks of leave for any employee who is the spouse, parent, or a person who has or had legal custody of a member of the uniformed services who is called to active duty or is injured, wounded, or hospitalized while serving on active duty, to revise the election calendar, to revise the law governing absent voter's ballots for uniformed services and overseas voters to comply with federal law, and to make Persian Gulf, Afghanistan, and Iraq Conflicts veterans' bonuses tax deductible and to make an appropriation.

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

SECTION 1. That sections 3.02, 133.06, 133.18, 302.03, 302.09, 303.11, 303.12, 303.25, 305.02, 305.31, 306.32, 306.321, 306.70, 306.71, 307.676, 307.677, 307.695, 307.697, 307.791, 307.94, 307.95, 322.02, 322.021, 324.02, 324.021, 345.03, 351.26, 503.02, 503.161, 503.24, 503.41, 504.01, 504.03, 505.13, 505.14, 511.01, 511.22, 511.27, 511.28, 511.33, 511.34,

513.06, 513.13, 513.18, 517.05, 519.11, 519.12, 519.25, 705.01, 707.21, 709.29, 709.39, 709.45, 709.462, 709.48, 709.50, 715.69, 715.691, 715.70, 715.71, 715.77, 718.01, 718.09, 718.10, 731.03, 731.28, 731.29, 733.09, 733.261, 733.262, 733.31, 733.48, 749.021, 755.01, 757.02, 759.25, 1515.28, 1545.21, 1545.36, 1711.30, 1901.07, 1901.10, 1901.31, 1907.13, 2101.43, 2301.02, 3311.053, 3311.059, 3311.21, 3311.213, 3311.22, 3311.231, 3311.25, 3311.26, 3311.37, 3311.38, 3311.50, 3311.73, 3316.08, 3318.06, 3318.061, 3318.361, 3354.12, 3355.02, 3355.09, 3357.02, 3357.11, 3375.19, 3375.201, 3375.211, 3375.212, 3501.02, 3501.05, 3501.11, 3501.39, 3503.19, 3505.01, 3505.10, 3505.32, 3506.02, 3509.01, 3509.03, 3509.04, 3509.05, 3511.01, 3511.02, 3511.03, 3511.04, 3511.05, 3511.06, 3511.08, 3511.09, 3511.10, 3511.11, 3511.12, 3511.13, 3513.01, 3513.02, 3513.041, 3513.05, 3513.052, 3513.121, 3513.122, 3513.151, 3513.251, 3513.253, 3513.254, 3513.255, 3513.256, 3513.257, 3513.259, 3513.263, 3513.30, 3513.31, 3513.311, 3513.312, 3519.08, 3519.16, 3709.051, 3709.071, 3709.29, 3767.05, 3769.27, 4117.10, 4301.33, 4301.331, 4301.332, 4301.333, 4301.334, 4301.356, 4301.421, 4301.424, 4303.29, 4305.14, 4504.021, 4504.15, 4504.16, 4504.21, 4928.20, 4929.26, 4931.51, 4931.52, 4931.53, 4951.44, 4955.05, 5705.19, 5705.191, 5705.195, 5705.199, 5705.20, 5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.22, 5705.221, 5705.222, 5705.23, 5705.24, 5705.25, 5705.251, 5705.261, 5705.27, 5705.71, 5739.021, 5739.022, 5739.026, 5743.021, 5743.024, 5743.026, 5747.01, 5748.02, 5748.04, 5748.08, 6105.18, 6105.20, 6119.31, and 6119.32 be amended and sections 3501.012, 3503.191, 3511.021, 3511.14, 5906.01, 5906.02, 5906.03, and 5906.99 of the Revised Code be enacted to read as follows:

Sec. 3.02. (A) When an elective office becomes vacant and is filled by appointment, such appointee shall hold the office until ~~his~~ the appointee's successor is elected and qualified; and such successor shall be elected for the unexpired term, at the first general election for the office which is vacant that occurs more than ~~forty~~ fifty-six days after the vacancy has occurred; provided that when the unexpired term ends within one year immediately following the date of such general election, an election to fill such unexpired term shall not be held and the appointment shall be for such unexpired term.

(B) When an elective office becomes vacant and is filled by appointment, the appointing authority shall, immediately but no later than seven days after making the appointment, certify it to the board of elections and to the secretary of state. The board of elections or, in the case of an appointment to a statewide office, the secretary of state shall issue a

certificate of appointment to the appointee. Certificates of appointment shall be in such form as the secretary of state shall prescribe.

(C) When an elected candidate fails to qualify for the office to which ~~he~~ the candidate has been elected, the office shall be filled as in the case of a vacancy. Until so filled, the incumbent officer shall continue to hold office. This section does not postpone the time for such election beyond that at which it would have been held had no such vacancy occurred, or affect the official term, or the time for the commencement thereof, of any person elected to such office before the occurrence of such vacancy.

Sec. 133.06. (A) A school district shall not incur, without a vote of the electors, net indebtedness that exceeds an amount equal to one-tenth of one per cent of its tax valuation, except as provided in divisions (G) and (H) of this section and in division (C) of section 3313.372 of the Revised Code, or as prescribed in section 3318.052 or 3318.44 of the Revised Code, or as provided in division (J) of this section.

(B) Except as provided in divisions (E), (F), and (I) of this section, a school district shall not incur net indebtedness that exceeds an amount equal to nine per cent of its tax valuation.

(C) A school district shall not submit to a vote of the electors the question of the issuance of securities in an amount that will make the district's net indebtedness after the issuance of the securities exceed an amount equal to four per cent of its tax valuation, unless the superintendent of public instruction, acting under policies adopted by the state board of education, and the tax commissioner, acting under written policies of the commissioner, consent to the submission. A request for the consents shall be made at least one hundred ~~five~~ twenty days prior to the election at which the question is to be submitted.

The superintendent of public instruction shall certify to the district the superintendent's and the tax commissioner's decisions within thirty days after receipt of the request for consents.

If the electors do not approve the issuance of securities at the election for which the superintendent of public instruction and tax commissioner consented to the submission of the question, the school district may submit the same question to the electors on the date that the next special election may be held under section 3501.01 of the Revised Code without submitting a new request for consent. If the school district seeks to submit the same question at any other subsequent election, the district shall first submit a new request for consent in accordance with this division.

(D) In calculating the net indebtedness of a school district, none of the following shall be considered:

(1) Securities issued to acquire school buses and other equipment used in transporting pupils or issued pursuant to division (D) of section 133.10 of the Revised Code;

(2) Securities issued under division (F) of this section, under section 133.301 of the Revised Code, and, to the extent in excess of the limitation stated in division (B) of this section, under division (E) of this section;

(3) Indebtedness resulting from the dissolution of a joint vocational school district under section 3311.217 of the Revised Code, evidenced by outstanding securities of that joint vocational school district;

(4) Loans, evidenced by any securities, received under sections 3313.483, 3317.0210, 3317.0211, and 3317.64 of the Revised Code;

(5) Debt incurred under section 3313.374 of the Revised Code;

(6) Debt incurred pursuant to division (B)(5) of section 3313.37 of the Revised Code to acquire computers and related hardware;

(7) Debt incurred under section 3318.042 of the Revised Code.

(E) A school district may become a special needs district as to certain securities as provided in division (E) of this section.

(1) A board of education, by resolution, may declare its school district to be a special needs district by determining both of the following:

(a) The student population is not being adequately serviced by the existing permanent improvements of the district.

(b) The district cannot obtain sufficient funds by the issuance of securities within the limitation of division (B) of this section to provide additional or improved needed permanent improvements in time to meet the needs.

(2) The board of education shall certify a copy of that resolution to the superintendent of public instruction with a statistical report showing all of the following:

(a) A history of and a projection of the growth of the student population;

(b) The history of and a projection of the growth of the tax valuation;

(c) The projected needs;

(d) The estimated cost of permanent improvements proposed to meet such projected needs.

(3) The superintendent of public instruction shall certify the district as an approved special needs district if the superintendent finds both of the following:

(a) The district does not have available sufficient additional funds from state or federal sources to meet the projected needs.

(b) The projection of the potential average growth of tax valuation during the next five years, according to the information certified to the

superintendent and any other information the superintendent obtains, indicates a likelihood of potential average growth of tax valuation of the district during the next five years of an average of not less than three per cent per year. The findings and certification of the superintendent shall be conclusive.

(4) An approved special needs district may incur net indebtedness by the issuance of securities in accordance with the provisions of this chapter in an amount that does not exceed an amount equal to the greater of the following:

(a) Nine per cent of the sum of its tax valuation plus an amount that is the product of multiplying that tax valuation by the percentage by which the tax valuation has increased over the tax valuation on the first day of the sixtieth month preceding the month in which its board determines to submit to the electors the question of issuing the proposed securities;

(b) Nine per cent of the sum of its tax valuation plus an amount that is the product of multiplying that tax valuation by the percentage, determined by the superintendent of public instruction, by which that tax valuation is projected to increase during the next ten years.

(F) A school district may issue securities for emergency purposes, in a principal amount that does not exceed an amount equal to three per cent of its tax valuation, as provided in this division.

(1) A board of education, by resolution, may declare an emergency if it determines both of the following:

(a) School buildings or other necessary school facilities in the district have been wholly or partially destroyed, or condemned by a constituted public authority, or that such buildings or facilities are partially constructed, or so constructed or planned as to require additions and improvements to them before the buildings or facilities are usable for their intended purpose, or that corrections to permanent improvements are necessary to remove or prevent health or safety hazards.

(b) Existing fiscal and net indebtedness limitations make adequate replacement, additions, or improvements impossible.

(2) Upon the declaration of an emergency, the board of education may, by resolution, submit to the electors of the district pursuant to section 133.18 of the Revised Code the question of issuing securities for the purpose of paying the cost, in excess of any insurance or condemnation proceeds received by the district, of permanent improvements to respond to the emergency need.

(3) The procedures for the election shall be as provided in section 133.18 of the Revised Code, except that:

(a) The form of the ballot shall describe the emergency existing, refer to

this division as the authority under which the emergency is declared, and state that the amount of the proposed securities exceeds the limitations prescribed by division (B) of this section;

(b) The resolution required by division (B) of section 133.18 of the Revised Code shall be certified to the county auditor and the board of elections at least ~~seventy-five~~ one hundred days prior to the election;

(c) The county auditor shall advise and, not later than ~~sixty-five~~ ninety-five days before the election, confirm that advice by certification to, the board of education of the information required by division (C) of section 133.18 of the Revised Code;

(d) The board of education shall then certify its resolution and the information required by division (D) of section 133.18 of the Revised Code to the board of elections not less than ~~sixty~~ ninety days prior to the election.

(4) Notwithstanding division (B) of section 133.21 of the Revised Code, the first principal payment of securities issued under this division may be set at any date not later than sixty months after the earliest possible principal payment otherwise provided for in that division.

(G) The board of education may contract with an architect, professional engineer, or other person experienced in the design and implementation of energy conservation measures for an analysis and recommendations pertaining to installations, modifications of installations, or remodeling that would significantly reduce energy consumption in buildings owned by the district. The report shall include estimates of all costs of such installations, modifications, or remodeling, including costs of design, engineering, installation, maintenance, repairs, and debt service, and estimates of the amounts by which energy consumption and resultant operational and maintenance costs, as defined by the Ohio school facilities commission, would be reduced.

If the board finds after receiving the report that the amount of money the district would spend on such installations, modifications, or remodeling is not likely to exceed the amount of money it would save in energy and resultant operational and maintenance costs over the ensuing fifteen years, the board may submit to the commission a copy of its findings and a request for approval to incur indebtedness to finance the making or modification of installations or the remodeling of buildings for the purpose of significantly reducing energy consumption.

If the commission determines that the board's findings are reasonable, it shall approve the board's request. Upon receipt of the commission's approval, the district may issue securities without a vote of the electors in a principal amount not to exceed nine-tenths of one per cent of its tax

valuation for the purpose of making such installations, modifications, or remodeling, but the total net indebtedness of the district without a vote of the electors incurred under this and all other sections of the Revised Code, except section 3318.052 of the Revised Code, shall not exceed one per cent of the district's tax valuation.

So long as any securities issued under division (G) of this section remain outstanding, the board of education shall monitor the energy consumption and resultant operational and maintenance costs of buildings in which installations or modifications have been made or remodeling has been done pursuant to division (G) of this section and shall maintain and annually update a report documenting the reductions in energy consumption and resultant operational and maintenance cost savings attributable to such installations, modifications, or remodeling. The report shall be certified by an architect or engineer independent of any person that provided goods or services to the board in connection with the energy conservation measures that are the subject of the report. The resultant operational and maintenance cost savings shall be certified by the school district treasurer. The report shall be made available to the commission upon request.

(H) With the consent of the superintendent of public instruction, a school district may incur without a vote of the electors net indebtedness that exceeds the amounts stated in divisions (A) and (G) of this section for the purpose of paying costs of permanent improvements, if and to the extent that both of the following conditions are satisfied:

(1) The fiscal officer of the school district estimates that receipts of the school district from payments made under or pursuant to agreements entered into pursuant to section 725.02, 1728.10, 3735.671, 5709.081, 5709.082, 5709.40, 5709.41, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, or 5709.82 of the Revised Code, or distributions under division (C) of section 5709.43 of the Revised Code, or any combination thereof, are, after accounting for any appropriate coverage requirements, sufficient in time and amount, and are committed by the proceedings, to pay the debt charges on the securities issued to evidence that indebtedness and payable from those receipts, and the taxing authority of the district confirms the fiscal officer's estimate, which confirmation is approved by the superintendent of public instruction;

(2) The fiscal officer of the school district certifies, and the taxing authority of the district confirms, that the district, at the time of the certification and confirmation, reasonably expects to have sufficient revenue available for the purpose of operating such permanent improvements for their intended purpose upon acquisition or completion thereof, and the

superintendent of public instruction approves the taxing authority's confirmation.

The maximum maturity of securities issued under division (H) of this section shall be the lesser of twenty years or the maximum maturity calculated under section 133.20 of the Revised Code.

(I) A school district may incur net indebtedness by the issuance of securities in accordance with the provisions of this chapter in excess of the limit specified in division (B) or (C) of this section when necessary to raise the school district portion of the basic project cost and any additional funds necessary to participate in a project under Chapter 3318. of the Revised Code, including the cost of items designated by the Ohio school facilities commission as required locally funded initiatives and the cost for site acquisition. The school facilities commission shall notify the superintendent of public instruction whenever a school district will exceed either limit pursuant to this division.

(J) A school district whose portion of the basic project cost of its classroom facilities project under sections 3318.01 to 3318.20 of the Revised Code is greater than or equal to one hundred million dollars may incur without a vote of the electors net indebtedness in an amount up to two per cent of its tax valuation through the issuance of general obligation securities in order to generate all or part of the amount of its portion of the basic project cost if the controlling board has approved the school facilities commission's conditional approval of the project under section 3318.04 of the Revised Code. The school district board and the Ohio school facilities commission shall include the dedication of the proceeds of such securities in the agreement entered into under section 3318.08 of the Revised Code. No state moneys shall be released for a project to which this section applies until the proceeds of any bonds issued under this section that are dedicated for the payment of the school district portion of the project are first deposited into the school district's project construction fund.

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 net average 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 net average interest rate shall be determined by the taxing authority based on, among other factors, then existing market conditions, and may reflect adjustments for any anticipated direct payments expected to be received by the taxing authority from the government of the United States relating to the bonds and the effect of any federal tax credits anticipated to be available to owners of all or a portion of the bonds. The estimated net average rate of interest, and any statutory or charter limit on interest rates 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)(1) 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~~ ninety 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, except as otherwise provided in division (C)(2) of this section. 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.

(2) When considering the tangible personal property component of the

tax valuation of the subdivision, the county auditor shall take into account the assessment percentages prescribed in section 5711.22 of the Revised Code. The tax commissioner may issue rules, orders, or instructions directing how the assessment percentages must be utilized.

(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~~ ninetieth 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 calendar year in which the tax is expected to be 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, commencing in ..... (first year the tax will be levied), first due in calendar year ..... (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

	For the bond issue	"
	Against the bond issue	

(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, commencing in ..... (first year the tax will be levied), first due in calendar year ..... (first calendar year in which the tax shall be due), to pay the

annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	For the bond issue	"
	Against the bond issue	

(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. 302.03. (A) The board of county commissioners of any county may, by a two-thirds vote of the board, or shall, upon petition by three per cent of the electors of the county as determined by the number of votes cast therein for the office of governor at the most recent gubernatorial election, by resolution, cause the board of elections in the county to submit to the electors of the county the question of adopting one of the alternative forms of county government authorized by sections 302.01 to 302.24 of the Revised Code. The question shall be voted upon at the next general election occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections.

(B) If, in any county, a resolution is adopted by the board of county commissioners requiring that the question of choosing a commission to frame a county charter be submitted to the electors thereof prior to the resolution provided for in this section, the proposition to adopt an alternative form of county government provided in sections 302.01 to 302.24 of the Revised Code, shall not be submitted in that county as long as the question of choosing such commission or of adopting a charter framed by such commission is pending therein.

(C) Any proposition for an alternative form of county government shall specify the number of members of the board of county commissioners, how many shall be elected at large, or how many shall be elected by districts.

Sec. 302.09. When a vacancy occurs in the board of county commissioners or in the office of county auditor, county treasurer, prosecuting attorney, clerk of the court of common pleas, sheriff, county recorder, county engineer, or coroner more than ~~forty~~ fifty-six days before the next general election for state and county officers, the vacancy shall be

filled as provided for in divisions (A) and (B) of section 305.02 of the Revised Code.

Sec. 303.11. If the zoning resolution is adopted by the board of county commissioners, such board shall cause the question of whether or not the proposed plan of zoning shall be put into effect to be submitted to the electors residing in the unincorporated area of the county included in the proposed plan of zoning for their approval or rejection at the next primary or general election, or a special election may be called for this purpose. Such resolution shall be filed with the board of elections not later than four p.m. on the ~~seventy-fifth~~ ninetieth day before the day of the election. No zoning regulations shall be put into effect in any township, unless a majority of the vote cast on the issue in that township is in favor of the proposed plan of zoning. Upon certification by the board of elections the resolution shall take immediate effect in all townships which voted approval, eliminating from the plan any township which did not vote approval.

Within five working days after the resolution's effective date, the board of county commissioners shall file it, including text and maps, in the office of the county recorder. The board shall also file duplicates of the same documents with the regional or county planning commission, if one exists, within the same period.

The board shall file all resolutions, including text and maps, that are in effect on January 1, 1992, in the office of the county recorder within thirty working days after that date. The board shall also file duplicates of the same documents with the regional or county planning commission, if one exists, within the same period.

The failure to file a resolution, or any text and maps, or duplicates of any of these documents, with the office of the county recorder or the county or regional planning commission as required by this section does not invalidate the resolution and is not grounds for an appeal of any decision of the board of zoning appeals.

Sec. 303.12. (A)(1) Amendments to the zoning resolution may be initiated by motion of the county rural zoning commission, by the passage of a resolution by the board of county commissioners, or by the filing of an application by one or more of the owners or lessees of property within the area proposed to be changed or affected by the proposed amendment with the county rural zoning commission. The board of county commissioners may require that the owner or lessee of property filing an application to amend the zoning resolution pay a fee to defray the cost of advertising, mailing, filing with the county recorder, and other expenses. If the board of county commissioners requires such a fee, it shall be required generally, for

each application. The board of county commissioners, upon the passage of such a resolution, shall certify it to the county rural zoning commission.

(2) Upon the adoption of a motion by the county rural zoning commission, the certification of a resolution by the board of county commissioners to the commission, or the filing of an application by property owners or lessees as described in division (A)(1) of this section with the commission, the commission shall set a date for a public hearing, which date shall not be less than twenty nor more than forty days from the date of adoption of such a motion, the date of the certification of such a resolution, or the date of the filing of such an application. Notice of the hearing shall be given by the commission by one publication in one or more newspapers of general circulation in each township affected by the proposed amendment at least ten days before the date of the hearing.

(B) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land, as listed on the county auditor's current tax list, written notice of the hearing shall be mailed by the county rural zoning commission, by first class mail, at least ten days before the date of the public hearing to all owners of property within and contiguous to and directly across the street from the area proposed to be rezoned or redistricted to the addresses of those owners appearing on the county auditor's current tax list. The failure of delivery of that notice shall not invalidate any such amendment.

(C) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published and mailed notices shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the county rural zoning commission that will be conducting the hearing;

(2) A statement indicating that the motion, resolution, or application is an amendment to the zoning resolution;

(3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of these properties, as they appear on the county auditor's current tax list;

(4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;

(5) The time and place where the motion, resolution, or application proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;

(6) The name of the person responsible for giving notice of the public hearing by publication, by mail, or by both publication and mail;

(7) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of county commissioners for its action;

(8) Any other information requested by the commission.

(D) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the county rural zoning commission that will be conducting the hearing on the proposed amendment;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;

(4) The name of the person responsible for giving notice of the hearing by publication;

(5) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of county commissioners for its action;

(6) Any other information requested by the commission.

Hearings shall be held in the county court house or in a public place designated by the commission.

(E) Within five days after the adoption of the motion described in division (A) of this section, the certification of the resolution described in division (A) of this section, or the filing of the application described in division (A) of this section, the county rural zoning commission shall transmit a copy of it together with text and map pertaining to it to the county or regional planning commission, if there is such a commission.

The county or regional planning commission shall recommend the approval or denial of the proposed amendment or the approval of some modification of it and shall submit its recommendation to the county rural zoning commission. The recommendation shall be considered at the public hearing held by the county rural zoning commission on the proposed amendment.

The county rural zoning commission, within thirty days after the hearing, shall recommend the approval or denial of the proposed amendment, or the approval of some modification of it, and shall submit that recommendation together with the motion, application, or resolution involved, the text and map pertaining to the proposed amendment, and the recommendation of the county or regional planning commission on it to the board of county commissioners.

The board of county commissioners, upon receipt of that recommendation, shall set a time for a public hearing on the proposed amendment, which date shall be not more than thirty days from the date of the receipt of that recommendation. Notice of the hearing shall be given by the board by one publication in one or more newspapers of general circulation in the county, at least ten days before the date of the hearing.

(F) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the board of county commissioners that will be conducting the hearing;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of those properties, as they appear on the county auditor's current tax list;

(4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;

(5) The time and place where the motion, application, or resolution proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;

(6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;

(7) Any other information requested by the board.

(G) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the board of county commissioners that will be conducting the hearing on the proposed amendment;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;

(4) The name of the person responsible for giving notice of the hearing by publication;

(5) Any other information requested by the board.

(H) Within twenty days after its public hearing, the board of county

commissioners shall either adopt or deny the recommendation of the county rural zoning commission or adopt some modification of it. If the board denies or modifies the commission's recommendation, a majority vote of the board shall be required.

The proposed amendment, if adopted by the board, shall become effective in thirty days after the date of its adoption, unless, within thirty days after the adoption, there is presented to the board of county commissioners a petition, signed by a number of qualified voters residing in the unincorporated area of the township or part of that unincorporated area included in the zoning plan equal to not less than eight per cent of the total vote cast for all candidates for governor in that area at the most recent general election at which a governor was elected, requesting the board to submit the amendment to the electors of that area for approval or rejection at a special election to be held on the day of the next primary or general election occurring at least ninety days after the petition is submitted. Each part of this petition shall contain the number and the full and correct title, if any, of the zoning amendment resolution, motion, or application, furnishing the name by which the amendment is known and a brief summary of its contents. In addition to meeting the requirements of this section, each petition shall be governed by the rules specified in section 3501.38 of the Revised Code.

The form of a petition calling for a zoning referendum and the statement of the circulator shall be substantially as follows:

"PETITION FOR ZONING REFERENDUM

(if the proposal is identified by a particular name or number, or both, these should be inserted here) .....

A proposal to amend the zoning map of the unincorporated area of ..... Township, ..... County, Ohio, adopted ..... (date) ..... (followed by brief summary of the proposal).

To the Board of County Commissioners of ..... County, Ohio:

We, the undersigned, being electors residing in the unincorporated area of ..... Township, included within the ..... County Zoning Plan, equal to not less than eight per cent of the total vote cast for all candidates for governor in the area at the preceding general election at which a governor was elected, request the Board of County Commissioners to submit this amendment of the zoning resolution to the electors of ..... Township residing within the unincorporated area of the township included in the ..... County Zoning Resolution, for approval or rejection at a special election to be held on the day of the next primary or general election to be held on .....(date)....., pursuant to section 303.12 of the Revised

Code.

	Street Address			Date of
Signature	or R.F.D.	Township	Precinct	County Signing

.....

.....

STATEMENT OF CIRCULATOR

I, .....(name of circulator)....., declare under penalty of election falsification that I am an elector of the state of Ohio and reside at the address appearing below my signature; that I am the circulator of the foregoing part petition containing .....(number)..... signatures; that I have witnessed the affixing of every signature; that all signers were to the best of my knowledge and belief qualified to sign; and that every signature is to the best of my knowledge and belief the signature of the person whose signature it purports to be or of an attorney in fact acting pursuant to section 3501.382 of the Revised Code.

.....  
 (Signature of circulator)

.....  
 (Address of circulator's permanent residence in this state)

.....  
 (City, village, or township, and zip code)

**WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE."**

No amendment for which such a referendum vote has been requested shall be put into effect unless a majority of the vote cast on the issue is in favor of the amendment. Upon certification by the board of elections that the amendment has been approved by the voters, it shall take immediate effect.

Within five working days after an amendment's effective date, the board of county commissioners shall file the text and maps of the amendment in the office of the county recorder and with the regional or county planning commission, if one exists.

The failure to file any amendment, or any text and maps, or duplicates of any of these documents, with the office of the county recorder or the county or regional planning commission as required by this section does not invalidate the amendment and is not grounds for an appeal of any decision of the board of zoning appeals.

Sec. 303.25. In any township in which there is in force a plan of county zoning, the plan may be repealed by the board of county commissioners, as

to such township, in the following manner:

(A) The board may adopt a resolution upon its own initiative.

(B) The board shall adopt a resolution, if there is presented to it a petition, similar in all relevant aspects to that prescribed in section 303.12 of the Revised Code, signed by a number of qualified voters residing in the unincorporated area of such township included in the zoning plan equal to not less than eight per cent of the total vote cast for all candidates for governor in such area at the most recent general election at which a governor was elected, requesting the question of whether or not the plan of zoning in effect in such township shall be repealed, to be submitted to the electors residing in the unincorporated area of the township included in the zoning plan at a special election to be held on the day of the next primary or general election. The resolution adopted by the board of county commissioners to cause such question to be submitted to the electors shall be certified to the board of elections not later than ~~seventy-five~~ ninety days prior to the day of election at which the question is to be voted upon. In the event a majority of the vote cast on such question in the township is in favor of repeal of zoning, then such regulations shall no longer be of any effect. Not more than one such election shall be held in any two calendar years.

Sec. 305.02. (A) If a vacancy in the office of county commissioner, prosecuting attorney, county auditor, county treasurer, clerk of the court of common pleas, sheriff, county recorder, county engineer, or coroner occurs more than ~~forty~~ fifty-six days before the next general election for state and county officers, a successor shall be elected at such election for the unexpired term unless such term expires within one year immediately following the date of such general election.

In either event, the vacancy shall be filled as provided in this section and the appointee shall hold ~~his~~ office until a successor is elected and qualified.

(B) If a vacancy occurs from any cause in any of the offices named in division (A) of this section, the county central committee of the political party with which the last occupant of the office was affiliated shall appoint a person to hold the office and to perform the duties thereof until a successor is elected and has qualified, except that if such vacancy occurs because of the death, resignation, or inability to take the office of an officer-elect whose term has not yet begun, an appointment to take such office at the beginning of the term shall be made by the central committee of the political party with which such officer-elect was affiliated.

(C) Not less than five nor more than forty-five days after a vacancy occurs, the county central committee shall meet for the purpose of making

an appointment under this section. Not less than four days before the date of such meeting the ~~chairman~~ chairperson or secretary of such central committee shall send by first class mail to every member of such central committee a written notice which shall state the time and place of such meeting and the purpose thereof. A majority of the members of the central committee present at such meeting may make the appointment.

(D) If the last occupant of the office or the officer-elect was elected as an independent candidate, the board of county commissioners shall make such appointment at the time when the vacancy occurs, except where the vacancy is in the office of county commissioner, in which case the prosecuting attorney and the remaining commissioners or a majority of them shall make the appointment.

(E) Appointments made under this section shall be certified by the appointing county central committee or by the board of county commissioners to the county board of elections and to the secretary of state, and the persons so appointed and certified shall be entitled to all remuneration provided by law for the offices to which they are appointed.

(F) The board of county commissioners may appoint a person to hold any of the offices named in division (A) of this section as an acting officer and to perform the duties thereof between the occurrence of the vacancy and the time when the officer appointed by the central committee qualifies and takes the office.

(G) A person appointed prosecuting attorney or assistant prosecuting attorney shall give bond and take the oath of office prescribed by section 309.03 of the Revised Code for the prosecuting attorney.

Sec. 305.31. The procedure for submitting to a referendum a resolution adopted by a board of county commissioners under division (H) of section 307.695 of the Revised Code that is not submitted to the electors of the county for their approval or disapproval; any resolution adopted by a board of county commissioners pursuant to division (D)(1) of section 307.697, section 322.02, 322.06, or 324.02, sections 1515.22 and 1515.24, division (B)(1) of section 4301.421, section 4504.02, 5739.021, or 5739.026, division (A)(6) of section 5739.09, section 5741.021 or 5741.023, or division (C)(1) of section 5743.024 of the Revised Code; or a rule adopted pursuant to section 307.79 of the Revised Code shall be as prescribed by this section.

Except as otherwise provided in this paragraph, when a petition, signed by ten per cent of the number of electors who voted for governor at the most recent general election for the office of governor in the county, is filed with the county auditor within thirty days after the date the resolution is passed or

rule is adopted by the board of county commissioners, or is filed within forty-five days after the resolution is passed, in the case of a resolution adopted pursuant to section 5739.021 of the Revised Code that is passed within one year after a resolution adopted pursuant to that section has been rejected or repealed by the electors, requesting that the resolution be submitted to the electors of the county for their approval or rejection, the county auditor shall, after ten days following the filing of the petition, and not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of election, transmit a certified copy of the text of the resolution or rule to the board of elections. In the case of a petition requesting that a resolution adopted under division (D)(1) of section 307.697, division (B)(1) of section 4301.421, or division (C)(1) of section 5743.024 of the Revised Code be submitted to electors for their approval or rejection, the petition shall be signed by seven per cent of the number of electors who voted for governor at the most recent election for the office of governor in the county. The county auditor shall transmit the petition to the board together with the certified copy of the resolution or rule. The board shall examine all signatures on the petition to determine the number of electors of the county who signed the petition. The board shall return the petition to the auditor within ten days after receiving it, together with a statement attesting to the number of such electors who signed the petition. The board shall submit the resolution or rule to the electors of the county, for their approval or rejection, at the succeeding general election held in the county in any year, or on the day of the succeeding primary election held in the county in even-numbered years, occurring subsequent to ~~seventy-five~~ ninety days after the auditor certifies the sufficiency and validity of the petition to the board of elections.

No resolution shall go into effect until approved by the majority of those voting upon it. However, a rule shall take effect and remain in effect unless and until a majority of the electors voting on the question of repeal approve the repeal. Sections 305.31 to 305.41 of the Revised Code do not prevent a county, after the passage of any resolution or adoption of any rule, from proceeding at once to give any notice or make any publication required by the resolution or rule.

The board of county commissioners shall make available to any person, upon request, a certified copy of any resolution or rule subject to the procedure for submitting a referendum under sections 305.31 to 305.42 of the Revised Code beginning on the date the resolution or rule is adopted by the board. The board may charge a fee for the cost of copying the resolution or rule.

As used in this section, "certified copy" means a copy containing a written statement attesting that it is a true and exact reproduction of the original resolution or rule.

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

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

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

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

(D) The place in which the principal office of the regional transit authority will be located or the manner in which it may be selected;

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

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

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

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

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

The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose, by the adoption of the amendment by

the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or joined or proposes to join the regional transit authority.

After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority. The inclusion is effective when all such filing has been completed, unless the regional transit authority to which territory is to be added has authority to levy an ad valorem tax on property, or a sales tax, within its territorial boundaries, in which event the inclusion shall become effective on the sixtieth day after the last such filing is accomplished, unless, prior to the expiration of the sixty-day period, qualified electors residing in the area proposed to be added to the regional transit authority, equal in number to at least ten per cent of the qualified electors from the area who voted for governor at the last gubernatorial election, file a petition of referendum against the inclusion. Any petition of referendum filed under this section shall be filed at the office of the secretary of the board of trustees of the regional transit authority. The person presenting the petition shall be given a receipt containing on it the time of the day, the date, and the purpose of the petition. The secretary of the board of trustees of the regional transit authority shall cause the appropriate board or boards of elections to check the sufficiency of signatures on any petition of referendum filed under this section and, if found to be sufficient, shall present the petition to the board of trustees at a meeting of said board which occurs not later than thirty days following the filing of said petition. Upon presentation to the board of trustees of a petition of referendum against the proposed inclusion, the board of trustees shall promptly certify the proposal to the board or boards of elections for the purpose of having the proposal placed on the ballot at the next general or primary election which occurs not less than ~~seventy-five~~ ninety days after the date of the meeting of said board, or at a special election, the date of which shall be specified in the certification, which date shall be not less than ~~seventy-five~~ ninety days after the date of such meeting of the board. Signatures on a petition of referendum may be withdrawn up to and including the meeting of the board of trustees

certifying the proposal to the appropriate board or boards of elections. If territory of more than one county, municipal corporation, or township is to be added to the regional transit authority, the electors of the territories of the counties, municipal corporations, or townships which are to be added shall vote as a district, and the majority affirmative vote shall be determined by the vote cast in the district as a whole. Upon certification of a proposal to the appropriate board or boards of elections pursuant to this section, the board or boards of election shall make the necessary arrangements for the submission of the question to the electors of the territory to be added to the regional transit authority qualified to vote on the question, and the election shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code, except that the question appearing on the ballot shall read:

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

If the question is approved by at least a majority of the electors voting on the question, the joinder is immediately effective, and the regional transit authority may extend the levy of the tax against all the taxable property within the territory which has been added. If the question is approved at a general election or at a special election occurring prior to the general election but after the fifteenth day of July, the regional transit authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territorial boundaries of the regional transit authority, including the territory within each political subdivision added as a result of the election.

The territorial boundaries of a regional transit authority shall be coextensive with the territorial boundaries of the counties, municipal corporations, and townships included within the regional transit authority, provided that the same area may be included in more than one regional transit authority so long as the regional transit authorities are not organized for purposes as provided for in the resolutions or ordinances creating the same, and any amendments to them, relating to the same kinds of transit facilities; and provided further, that if a regional transit authority includes only a portion of an entire county, a regional transit authority for the same purposes may be created in the remaining portion of the same county by

resolution of the board of county commissioners acting alone or in conjunction with municipal corporations and townships as provided in this section.

No regional transit authority shall be organized after January 1, 1975, to include any area already included in a regional transit authority, except that any regional transit authority organized after June 29, 1974, and having territorial boundaries entirely within a single county shall, upon adoption by the board of county commissioners of the county of a resolution creating a regional transit authority including within its territorial jurisdiction the existing regional transit authority and for purposes including the purposes for which the existing regional transit authority was created, be dissolved and its territory included in such new regional transit authority. Any resolution creating such a new regional transit authority shall make adequate provision for satisfaction of the obligations of the dissolved regional transit authority.

Sec. 306.321. The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships by the adoption of an amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or, prior to the adoption of the amendment, joined or proposes to join the regional transit authority.

After each county, municipal corporation, and township which has created or, prior to the adoption of the amendment, joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority.

Any ordinances or resolutions adopted pursuant to this section approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority shall provide that the board of trustees of the regional transit authority must, not later than the tenth day following the day on which the filing of the ordinances or resolutions, as required by the immediately preceding paragraph, is completed, adopt its resolution providing for submission to the electors of the regional transit authority as enlarged, of the question pursuant to section 306.49 of the Revised Code, of the renewal, the renewal and increase, or the increase of,

or the imposition of an additional, ad valorem tax, or of the question pursuant to section 306.70 of the Revised Code, of the renewal, the renewal and increase, or the increase of, or the imposition of an additional, sales and use tax. The resolution submitting the question of the tax shall specify the date of the election, which shall be not less than ~~seventy-five~~ ninety days after certification of the resolution to the board of elections and which shall be consistent with the requirements of section 3501.01 of the Revised Code. The inclusion of the territory of the additional counties, municipal corporations, or townships in the regional transit authority shall be effective as of the date on which the resolution of the board of trustees of the regional transit authority is adopted submitting the question to the electors, provided that until the question is approved, existing contracts providing payment for transit services within the added territory shall remain in effect and transit services shall not be affected by the inclusion of the additional territory. The resolution shall be certified to the board of elections and the election shall be held, canvassed, and certified as provided in section 306.49 of the Revised Code in the case of an ad valorem tax or in section 306.70 of the Revised Code in the case of a sales and use tax.

If the question of the tax which is submitted is not approved by a majority of the electors of the enlarged regional transit authority voting on the question, as of the day following the day on which the results of the election become conclusive, the additional counties, municipal corporations, or townships, which had been included in the regional transit authority as of the date of the adoption of the resolution submitting to the electors the question, shall be removed from the territory of the regional transit authority and shall no longer be a part of that authority without any further action by either the political subdivisions which were included in the authority prior to the adoption of the resolution submitting the question to the electors or of the political subdivisions added to the authority as a result of the adoption of the resolution. The regional transit authority reduced to its territory as it existed prior to the inclusion of the additional counties, municipal corporations, or townships, shall be entitled to levy and collect any ad valorem or sales and use taxes which it was authorized to levy and collect prior to the enlargement of its territory and for which authorization has not expired, as if the enlargement had not occurred.

If the question of the tax which is submitted provides for a sales and use tax to be imposed and the question is approved, and the regional transit authority had previously been authorized pursuant to section 306.49 of the Revised Code to levy an ad valorem tax, the regional transit authority shall appropriate from the first moneys received from the sales and use tax in

each year, the full amount required in order to pay the principal of and interest on any notes of the regional transit authority issued pursuant to section 306.49 of the Revised Code, in anticipation of the collection of the ad valorem tax; and shall not thereafter levy and collect the ad valorem tax previously approved unless the levy and collection is necessary to pay the principal of and interest on notes issued in anticipation of the tax in order to avoid impairing the obligation of the contract between the regional transit authority and the note holders.

If the question of the additional or renewal tax levy is approved, the tax may be levied and collected as is otherwise provided for an ad valorem tax or a sales and use tax imposed by a regional transit authority, provided that if a question relating to an ad valorem tax is approved at the general election or at a special election occurring prior to a general election, but after the fifteenth day of July, the regional transit authority may amend its budget for its next fiscal year and its resolution adopted pursuant to section 5705.34 of the Revised Code or adopt such resolution, and the levy shall be placed on the current tax list and duplicate and collected as all other taxes are collected from all taxable property within the enlarged territory of the regional transit authority including the territory within each political subdivision which has been added to the regional transit authority pursuant to this section, provided further that if a question relating to sales and use tax is approved after the fifteenth day of July in any calendar year, the regional transit authority may amend its budget for the current and next fiscal year and any resolution adopted pursuant to section 5705.34 of the Revised Code, to reflect the imposition of the sales and use tax and shall amend its budget for the next fiscal year and any resolution adopted pursuant to section 5705.34 of the Revised Code to comply with the immediately preceding paragraph. If the budget of the regional transit authority is amended pursuant to this paragraph, the county auditor shall prepare and deliver an amended certificate of estimated resources to reflect the change in anticipated revenues of the regional transit authority.

The procedures of this section are in addition to and an alternative to those established in section 306.32 of the Revised Code for joining to a regional transit authority additional counties, municipal corporations, or townships.

Sec. 306.70. A tax proposed to be levied by a board of county commissioners or by the board of trustees of a regional transit authority pursuant to sections 5739.023 and 5741.022 of the Revised Code shall not become effective until it is submitted to the electors residing within the county or within the territorial boundaries of the regional transit authority

and approved by a majority of the electors voting on it. Such question shall be submitted at a general election or at a special election on a day specified in the resolution levying the tax and occurring not less than ~~seventy-five~~ ninety days after such resolution is certified to the board of elections, in accordance with section 3505.071 of the Revised Code.

The board of elections of the county or of each county in which any territory of the regional transit authority is located shall make the necessary arrangements for the submission of such question to the electors of the county or regional transit authority, and the election shall be held, canvassed, and certified in the same manner as regular elections for the election of county officers. Notice of the election shall be published in one or more newspapers which in the aggregate are of general circulation in the territory of the county or of the regional transit authority once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the type, rate, and purpose of the tax to be levied, the length of time during which the tax will be in effect, and the time and place of the election.

More than one such question may be submitted at the same election. The form of the ballots cast at such election shall be:

"Shall a(n) ..... (sales and use) ..... tax be levied for all transit purposes of the ..... (here insert name of the county or regional transit authority) at a rate not exceeding ..... (here insert percentage) per cent for ..... (here insert number of years the tax is to be in effect, or that it is to be in effect for a continuing period of time)?"

If the tax proposed to be levied is a continuation of an existing tax, whether at the same rate or at an increased or reduced rate, or an increase in the rate of an existing tax, the notice and ballot form shall so state.

The board of elections to which the resolution was certified shall certify the results of the election to the county auditor of the county or secretary-treasurer of the regional transit authority levying the tax and to the tax commissioner of the state.

Sec. 306.71. The question of the decrease of the rate of a tax approved for a continuing period of time by the voters of a county or regional transit authority pursuant to sections 5739.023 and 5741.022 of the Revised Code may be initiated by the filing of a petition with the board of elections of the county, or in the case of a regional transit authority with the board of elections as determined pursuant to section 3505.071 of the Revised Code, prior to the ~~seventy-fifth~~ ninetieth day before the general election in any year requesting that an election be held on such question. Such petition shall

state the amount of the proposed decrease in the rate of the tax and shall be signed by at least ten per cent of the number of qualified electors residing in such county, or in the territory of the regional transit authority, who voted at the last general election.

After determination by it that such petition is valid, the board of elections shall submit the question to the electors of the county or regional transit authority at the succeeding general election. The election shall be conducted, notice thereof shall be given, and the results thereof shall be certified in the manner provided in section 306.70 of the Revised Code. If a majority of the qualified electors voting on such question approve the proposed decrease in rate, such decrease in rate shall become effective on the first day of the second January after such election.

In any case where bonds, or notes in anticipation of bonds, of a regional transit authority have been issued under section 306.40 of the Revised Code without a vote of the electors while the tax proposed to be reduced was in effect, the board of trustees of the regional transit authority shall continue to levy and collect under authority of the original election authorizing the tax a rate of tax in each year which the authority reasonably estimates will produce an amount in that year equal to the amount of principal of and interest on such bonds as is payable in that year.

Sec. 307.676. (A) As used in this section:

(1) "Food and beverages" means any raw, cooked, or processed edible substance used or intended for use in whole or in part for human consumption, including ice, water, spirituous liquors, wine, mixed beverages, beer, soft drinks, soda, and other beverages.

(2) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.

(3) "Convention center" has the same meaning as in section 307.695 of the Revised Code.

(B) The legislative authority of a county with a population of one million or more according to the most recent federal decennial census may, by resolution adopted on or before August 30, 2004, by a majority of the members of the legislative authority and with the subsequent approval of a majority of the electors of the county voting upon it, levy a tax of not more than two per cent on every retail sale in the county of food and beverages to be consumed on the premises where sold to pay the expenses of administering the tax and to provide revenues for the county general fund. Such resolution shall direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election in the county occurring not less than ~~seventy-five~~ ninety days after

the resolution is certified to the board of elections, and such resolution may further direct the board of elections to include upon the ballot submitted to the electors any specific purposes for which the tax will be used. The legislative authority shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax and may provide for imposition of a penalty, interest, or both for late payments, provided that any such penalty may not exceed ten per cent of the amount of tax due and the rate at which interest accrues may not exceed the rate per annum required under section 5703.47 of the Revised Code.

(C) A tax levied under this section shall remain in effect for the period of time specified in the resolution or ordinance levying the tax, but in no case for a longer period than forty years.

(D) A tax levied under this section is in addition to any other tax levied under Chapter 307., 4301., 4305., 5739., 5741., or any other chapter of the Revised Code. "Price," as defined in sections 5739.01 and 5741.01 of the Revised Code, does not include any tax levied under this section and any tax levied under this section does not include any tax imposed under Chapter 5739. or 5741. of the Revised Code.

(E)(1) No amount collected from a tax levied under this section shall be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2003, for the principal purpose of constructing, improving, expanding, equipping, financing, or operating a convention center unless the mayor of the municipal corporation in which the convention center is to be operated by that convention facilities authority, corporation, or other entity has consented to the creation of that convention facilities authority, corporation, or entity. Notwithstanding any contrary provision of section 351.04 of the Revised Code, if a tax is levied by a county under this section, the board of county commissioners of that county may determine the manner of selection, the qualifications, the number, and terms of office of the members of the board of directors of any convention facilities authority, corporation, or other entity described in division (E)(1) of this section.

(2)(a) No amount collected from a tax levied under this section may be used for any purpose other than paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center and for the real and actual costs of administering the tax, unless, prior to the adoption of the resolution of the legislative authority of the county directing the board of elections to submit the question of the levy, extension, or increase to the electors of the county, the county and the

mayor of the most populous municipal corporation in that county have entered into an agreement as to the use of such amounts, provided that such agreement has been approved by a majority of the mayors of the other municipal corporations in that county. The agreement shall provide that the amounts to be used for purposes other than paying the convention center or administrative costs described in division (E)(2)(a) of this section be used only for the direct and indirect costs of capital improvements in accordance with the agreement, including the financing of capital improvements. Immediately following the execution of the agreement, the county shall:

(i) In accordance with section 7.12 of the Revised Code, cause the agreement to be published at least once in a newspaper of general circulation in that county; or

(ii) Post the agreement in at least five public places in the county, as determined by the legislative authority, for a period not less than fifteen days.

(b) If the county in which the tax is levied has an association of mayors and city managers, the approval of that association of an agreement described in division (E)(2)(a) of this section shall be considered to be the approval of the majority of the mayors of the other municipal corporations for purposes of that division.

(F) Each year, the auditor of state shall conduct an audit of the uses of any amounts collected from taxes levied under this section and shall prepare a report of the auditor of state's findings. The auditor of state shall submit the report to the legislative authority of the county that has levied the tax, the speaker of the house of representatives, the president of the senate, and the leaders of the minority parties of the house of representatives and the senate.

(G) The levy of any taxes under Chapter 5739. of the Revised Code on the same transactions subject to a tax under this section does not prevent the levy of a tax under this section.

Sec. 307.677. (A) As used in this section:

(1) "Food and beverages" means any raw, cooked, or processed edible substance used or intended for use in whole or in part for human consumption, including ice, water, spirituous liquors, wine, mixed beverages, beer, soft drinks, soda, and other beverages.

(2) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.

(3) "Convention center" has the same meaning as in section 307.695 of the Revised Code.

(B) The legislative authority of a county with a population of one

million two hundred thousand or more according to the most recent federal decennial census or the most recent annual population estimate published or released by the United States census bureau at the time the resolution is adopted placing the levy on the ballot, may, by resolution adopted on or before July 1, 2008, by a majority of the members of the legislative authority and with the subsequent approval of a majority of the electors of the county voting upon it, levy a tax of not more than two per cent on every retail sale in the county of food and beverages to be consumed on the premises where sold to pay the expenses of administering the tax and to provide revenues for paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center. The resolution shall direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election in the county occurring not less than ~~seventy-five~~ ninety days after the resolution is certified to the board of elections. The legislative authority shall establish all rules necessary to provide for the administration and allocation of the tax. The rules may prescribe the time for payment of the tax and may provide for imposition of a penalty, interest, or both for late payments, but any such penalty shall not exceed ten per cent of the amount of tax due and the rate at which interest accrues shall not exceed the rate per annum required under section 5703.47 of the Revised Code.

(C) A tax levied under this section shall remain in effect for the period of time specified in the resolution or ordinance levying the tax, but not for a longer period than forty years.

(D) A tax levied under this section is in addition to any other tax levied under Chapter 307., 4301., 4305., 5739., 5741., or any other chapter of the Revised Code. "Price," as defined in sections 5739.01 and 5741.01 of the Revised Code, does not include any tax levied under this section and any tax levied under this section does not include any tax imposed under Chapter 5739. or 5741. of the Revised Code.

(E) Any amount collected from a tax levied under this section may be contributed to a convention facilities authority created before July 1, 2005, but no amount collected from a tax levied under this section may be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2005, unless the mayor of the municipal corporation in which the convention center is to be operated by that convention facilities authority, corporation, or other entity has consented to the creation of that convention facilities authority, corporation, or entity.

(F) The levy of any taxes under Chapter 5739. of the Revised Code on the same transactions subject to a tax under this section does not prevent the

levy of a tax under this section.

Sec. 307.695. (A) As used in this section:

(1) "Arena" means any structure designed and constructed for the purpose of providing a venue for public entertainment and recreation by the presentation of concerts, sporting and athletic events, and other events and exhibitions, including facilities intended to house or provide a site for one or more athletic or sports teams or activities, spectator facilities, parking facilities, walkways, and auxiliary facilities, real and personal property, property rights, easements, leasehold estates, and interests that may be appropriate for, or used in connection with, the operation of the arena.

(2) "Convention center" means any structure expressly designed and constructed for the purposes of presenting conventions, public meetings, and exhibitions and includes parking facilities that serve the center and any personal property used in connection with any such structure or facilities.

(3) "Eligible county" means a county having a population of at least four hundred thousand but not more than eight hundred thousand according to the 2000 federal decennial census and that directly borders the geographic boundaries of another state.

(4) "Entity" means a nonprofit corporation, a municipal corporation, a port authority created under Chapter 4582. of the Revised Code, or a convention facilities authority created under Chapter 351. of the Revised Code.

(5) "Lodging taxes" means excise taxes levied under division (A)(1), (A)(2), or (C) of section 5739.09 of the Revised Code and the revenues arising therefrom.

(6) "Nonprofit corporation" means a nonprofit corporation that is organized under the laws of this state and that includes within the purposes for which it is incorporated the authorization to lease and operate facilities such as a convention center or an arena or a combination of an arena and convention center.

(7) "Project" means acquiring, constructing, reconstructing, renovating, rehabilitating, expanding, adding to, equipping, furnishing or otherwise improving an arena, a convention center, or a combination of an arena and convention center. For purposes of this section, a project is a permanent improvement for one purpose under Chapter 133. of the Revised Code.

(8) "Project revenues" means money received by a county with a population greater than four hundred thousand wherein the population of the largest city comprises more than one-third of that county's population, other than money from taxes or from the proceeds of securities secured by taxes, in connection with, derived from, related to, or resulting from a project,

including, but not limited to, rentals and other payments received under a lease or agreement with respect to the project, ticket charges or surcharges for admission to events at a project, charges or surcharges for parking for events at a project, charges for the use of a project or any portion of a project, including suites and seating rights, the sale of naming rights for the project or a portion of the project, unexpended proceeds of any county revenue bonds issued for the project, and any income and profit from the investment of the proceeds of any such revenue bonds or any project revenues.

(9) "Chapter 133. securities," "debt charges," "general obligation," "legislation," "one purpose," "outstanding," "permanent improvement," "person," and "securities" have the meanings given to those terms in section 133.01 of the Revised Code.

(B) A board of county commissioners may enter into an agreement with a convention and visitors' bureau operating in the county under which:

(1) The bureau agrees to construct and equip a convention center in the county and to pledge and contribute from the tax revenues received by it under division (A) of section 5739.09 of the Revised Code, not more than such portion thereof that it is authorized to pledge and contribute for the purpose described in division (C) of this section; and

(2) The board agrees to levy a tax under division (C) of section 5739.09 of the Revised Code and pledge and contribute the revenues therefrom for the purpose described in division (C) of this section.

(C) The purpose of the pledges and contributions described in divisions (B)(1) and (2) of this section is payment of principal, interest, and premium, if any, on bonds and notes issued by or for the benefit of the bureau to finance the construction and equipping of a convention center. The pledges and contributions provided for in the agreement shall be for the period stated in the agreement. Revenues determined from time to time by the board to be needed to cover the real and actual costs of administering the tax imposed by division (C) of section 5739.09 of the Revised Code may not be pledged or contributed. The agreement shall provide that any such bonds and notes shall be secured by a trust agreement between the bureau or other issuer acting for the benefit of the bureau and a corporate trustee that is a trust company or bank having the powers of a trust company within or without the state, and the trust agreement shall pledge or assign to the retirement of the bonds or notes, all moneys paid by the county under this section. A tax the revenues from which are pledged under an agreement entered into by a board of county commissioners under this section shall not be subject to diminution by initiative or referendum, or diminution by statute, unless

provision is made therein for an adequate substitute therefor reasonably satisfactory to the trustee under the trust agreement that secures the bonds and notes.

(D) A pledge of money by a county under division (B) of this section shall not be indebtedness of the county for purposes of Chapter 133. of the Revised Code.

(E) If the terms of the agreement so provide, the board of county commissioners may acquire and lease real property to the convention bureau as the site of the convention center. The lease shall be on such terms as are set forth in the agreement. The purchase and lease are not subject to the limitations of sections 307.02 and 307.09 of the Revised Code.

(F) In addition to the authority granted to a board of county commissioners under divisions (B) to (E) of this section, a board of county commissioners in a county with a population of one million two hundred thousand or more, or a county with a population greater than four hundred thousand wherein the population of the largest city comprises more than one-third of that county's population, may purchase, for cash or by installment payments, enter into lease-purchase agreements for, lease with an option to purchase, lease, construct, enlarge, improve, rebuild, equip, or furnish a convention center.

(G) The board of county commissioners of a county with a population greater than four hundred thousand wherein the population of the largest city comprises more than one-third of that county's population may undertake, finance, operate, and maintain a project. The board may lease a project to an entity on terms that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project; the lease may be for a term of thirty-five years or less and may provide for an option of the entity to renew the lease for a term of thirty-five years or less. The board may enter into an agreement with an entity with respect to a project on terms that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project. To the extent provided for in an agreement or a lease with an entity, the board may authorize the entity to administer on behalf of the board any contracts for the project. The board may enter into an agreement providing for the sale to a person of naming rights to a project or portion of a project, for a period, for consideration, and on other terms and conditions that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project. The board may enter into an agreement with a person owning or operating a professional athletic or sports team providing for the use by that person of a project or portion of a project for that team's offices, training, practices, and

home games for a period, for consideration, and on other terms and conditions that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project. The board may establish ticket charges or surcharges for admission to events at a project, charges or surcharges for parking for events at a project, and charges for the use of a project or any portion of a project, including suites and seating rights, and may, as necessary, enter into agreements related thereto with persons for a period, for consideration, and on other terms and conditions that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project. A lease or agreement authorized by this division is not subject to sections 307.02, 307.09, and 307.12 of the Revised Code.

(H) Notwithstanding any contrary provision in Chapter 5739. of the Revised Code, after adopting a resolution declaring it to be in the best interest of the county to undertake a project as described in division (G) of this section, the board of county commissioners of an eligible county may adopt a resolution enacting or increasing any lodging taxes within the limits specified in Chapter 5739. of the Revised Code with respect to those lodging taxes and amending any prior resolution under which any of its lodging taxes have been imposed in order to provide that those taxes, after deducting the real and actual costs of administering the taxes and any portion of the taxes returned to any municipal corporation or township as provided in division (A)(1) of section 5739.09 of the Revised Code, shall be used by the board for the purposes of undertaking, financing, operating, and maintaining the project, including paying debt charges on any securities issued by the board under division (I) of this section, or to make contributions to the convention and visitors' bureau operating within the county, or to promote, advertise, and market the region in which the county is located, all as the board may determine and make appropriations for from time to time, subject to the terms of any pledge to the payment of debt charges on outstanding general obligation securities or special obligation securities authorized under division (I) of this section. A resolution adopted under division (H) of this section shall be adopted not earlier than January 15, 2007, and not later than January 15, 2008.

A resolution adopted under division (H) of this section may direct the board of elections to submit the question of enacting or increasing lodging taxes, as the case may be, to the electors of the county at a special election held on the date specified by the board in the resolution, provided that the election occurs not less than ~~seventy-five~~ ninety days after a certified copy of the resolution is transmitted to the board of elections and no later than

January 15, 2008. A resolution submitted to the electors under this division shall not go into effect unless it is approved by a majority of those voting upon it. A resolution adopted under division (H) of this section that is not submitted to the electors of the county for their approval or disapproval is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code.

A resolution adopted under division (H) of this section takes effect upon its adoption, unless the resolution is submitted to the electors of the county for their approval or disapproval, in which case the resolution takes effect on the date the board of county commissioners receives notification from the board of elections of the affirmative vote. Lodging taxes received after the effective date of the resolution may be used for the purposes described in division (H) of this section, except that lodging taxes that have been pledged to the payment of debt charges on any bonds or notes issued by or for the benefit of a convention and visitors' bureau under division (C) of this section shall be used exclusively for that purpose until such time as the bonds or notes are no longer outstanding under the trust agreement securing those bonds or notes.

(I)(1) The board of county commissioners of a county with a population greater than four hundred thousand wherein the population of the largest city comprises more than one-third of that county's population may issue the following securities of the county for the purpose of paying costs of the project, refunding any outstanding county securities issued for that purpose, refunding any outstanding bonds or notes issued by or for the benefit of the bureau under division (C) of this section, or for any combination of those purposes:

(a) General obligation securities issued under Chapter 133. of the Revised Code. The resolution authorizing these securities may include covenants to appropriate annually from lawfully available lodging taxes, and to continue to levy and collect those lodging taxes in, amounts necessary to meet the debt charges on those securities.

(b) Special obligation securities issued under Chapter 133. of the Revised Code that are secured only by lawfully available lodging taxes and any other taxes and revenues pledged to pay the debt charges on those securities, except ad valorem property taxes. The resolution authorizing those securities shall include a pledge of and covenants to appropriate annually from lawfully available lodging taxes and any other taxes and revenues pledged for such purpose, and to continue to collect any of those revenues pledged for such purpose and to levy and collect those lodging taxes and any other taxes pledged for such purpose, in amounts necessary to

meet the debt charges on those securities. The pledge is valid and binding from the time the pledge is made, and the lodging taxes so pledged and thereafter received by the county are immediately subject to the lien of the pledge without any physical delivery of the lodging taxes or further act. The lien of any pledge is valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the county, regardless of whether such parties have notice of the lien. Neither the resolution nor any trust agreement by which a pledge is created or further evidenced is required to be filed or recorded except in the records of the board. The special obligation securities shall contain a statement on their face to the effect that they are not general obligation securities, and, unless paid from other sources, are payable from the pledged lodging taxes.

(c) Revenue securities authorized under section 133.08 of the Revised Code and issued under Chapter 133. of the Revised Code that are secured only by lawfully available project revenues pledged to pay the debt charges on those securities.

(2) The securities described in division (I)(1) of this section are subject to Chapter 133. of the Revised Code.

(3) Section 133.34 of the Revised Code, except for division (A) of that section, applies to the issuance of any refunding securities authorized under this division. In lieu of division (A) of section 133.34 of the Revised Code, the board of county commissioners shall establish the maturity date or dates, the interest payable on, and other terms of refunding securities as it considers necessary or appropriate for their issuance, provided that the final maturity of refunding securities shall not exceed by more than ten years the final maturity of any bonds refunded by refunding securities.

(4) The board may not repeal, rescind, or reduce all or any portion of any lodging taxes pledged to the payment of debt charges on any outstanding special obligation securities authorized under this division, and no portion of any lodging taxes that is pledged, or that the board has covenanted to levy, collect, and appropriate annually to pay debt charges on any outstanding securities authorized under this division is subject to repeal, rescission, or reduction by the electorate of the county.

Sec. 307.697. (A) For the purpose of section 307.696 of the Revised Code and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, or for those purposes and to provide revenues to the county for permanent improvements, the board of county commissioners of a county may levy a tax not to exceed three dollars on each gallon of spirituous liquor sold to or purchased by liquor permit holders for resale, and sold at retail by the

division of liquor control, in the county. The tax shall be levied on the number of gallons so sold. The tax may be levied for any number of years not exceeding twenty.

The tax shall be levied pursuant to a resolution of the board of county commissioners approved by a majority of the electors in the county voting on the question of levying the tax, which resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. The election may be held on the date of a general or special election held not sooner than ~~seventy-five~~ ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax takes effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the division of liquor control at least sixty days prior to the date on which the tax is to become effective.

(B) A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 4301.421 or 5743.024 of the Revised Code to levy a tax for the same purposes, and for the purpose of paying the expenses of administering that tax.

(C) The form of the ballot in an election held pursuant to this section or section 4301.421 or 5743.024 of the Revised Code shall be as follows or in any other form acceptable to the secretary of state:

"For the purpose of paying not more than one-half of the costs of providing a public sports facility together with related redevelopment and economic development projects, shall (an) excise tax(es) be levied by ..... county at the rate of ..... (dollars on each gallon of spirituous liquor sold in the county by the Ohio division of liquor control, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, cents per gallon on the sale of cider at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county), for ..... years?"

	Yes	"
	No	

For an election in which questions under this section or section 4301.421 or 5743.024 of the Revised Code are joined as a single question, the form of the ballot shall be as above, except each of the proposed taxes shall be listed.

(D) The board of county commissioners of a county in which a tax is imposed under this section on July 19, 1995, may levy a tax for the purpose of section 307.673 of the Revised Code regardless of whether or not the cooperative agreement authorized under that section has been entered into prior to the day the resolution adopted under division (D)(1) or (2) of this section is adopted, and for the purpose of reimbursing a county for costs incurred in the construction of a sports facility pursuant to an agreement entered into by the county under section 307.696 of the Revised Code. The tax shall be levied and approved in one of the manners prescribed by division (D)(1) or (2) of this section.

(1) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than forty-five days after July 19, 1995. A board of county commissioners approving a tax under division (D)(1) of this section may approve a tax under division (B)(1) of section 4301.421 or division (C)(1) of section 5743.024 of the Revised Code at the same time. Subject to the resolution being submitted to a referendum under sections 305.31 to 305.41 of the Revised Code, the resolution shall take effect immediately, but the tax levied pursuant to the resolution shall not be levied prior to the day following the last day the tax levied pursuant to divisions (A), (B), and (C) of this section may be levied.

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than forty-five days after July 19, 1995, and approved by a majority of the electors of the county voting on the question of levying the tax at the next succeeding general election following July 19, 1995. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (D)(2) of this section, and the board of elections shall place the question of levying the tax on the ballot at that election. The form of the ballot shall be as prescribed by division (C) of this section, except that the phrase "paying not more than one-half of the costs of providing a sports facility together with related redevelopment and economic development projects" shall be replaced by the phrase "paying the costs of constructing or renovating a sports facility and reimbursing a county for costs incurred by the county in the construction of a sports facility," and the phrase ", beginning ....." (here insert the earliest date the tax would take effect)" shall be appended after "years." A board of county commissioners submitting the question of a tax under division (D)(2) of this section may submit the question of a tax under division (B)(2) of section 4301.421 or division (C)(2) of section 5743.024 of the Revised Code

as a single question, and the form of the ballot shall include each of the proposed taxes.

If approved by a majority of electors voting on the question, the tax shall take effect on the day specified on the ballot, which shall not be earlier than the day following the last day the tax levied pursuant to divisions (A), (B), and (C) of this section may be levied.

The rate of a tax levied pursuant to division (D)(1) or (2) of this section shall not exceed the rate specified in division (A) of this section. A tax levied pursuant to division (D)(1) or (2) of this section may be levied for any number of years not exceeding twenty.

A board of county commissioners adopting a resolution under division (D)(1) or (2) of this section shall certify a copy of the resolution to the division of liquor control immediately upon adoption of the resolution.

(E) No tax shall be levied under this section on or after ~~the effective date of the amendment of this section by the capital appropriations act of the 127th general assembly~~ September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.

Sec. 307.791. The question of repeal of a county sediment control rule adopted under section 307.79 of the Revised Code may be initiated by filing with the board of elections of the county not less than ~~seventy-five~~ ninety days before the general or primary election in any year a petition requesting that an election be held on such question. Such petition shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election in the county.

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 next general or primary election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the county once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose, time, and place of the election and the complete text of each rule sought to be repealed. The form of the ballot cast at such election shall be prescribed by the secretary of state. 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 proposition submitted at the same election other than the election of officers.

If a majority of the qualified electors voting on the question of repeal approve the repeal, the result of the election shall be certified immediately after the canvass by the board of elections to the board of county commissioners, who shall thereupon rescind the rule.

Sec. 307.94. Electors of a county, equal in number to ten per cent of the number who voted for governor in the county at the most recent gubernatorial election, may file, not later than one hundred ~~ten~~ days before the date of a general election, a petition with the board of county commissioners asking that the question of the adoption of a county charter in the form attached to the petition be submitted to the electors of the county. The petition shall be available for public inspection at the offices of the county commissioners during regular business hours until four p.m. of the ~~ninety-sixth~~ one hundred eleventh day before the election, at which time the board shall, by resolution, certify the petition to the board of elections of the county for submission to the electors of the county, unless the signatures are insufficient or the petitions otherwise invalid, at the next general election.

Such electors may, in the alternative not later than the one hundred ~~fifteenth~~ thirtieth day before the date of a general election, file such a petition with the board of elections of the county. In such case the board of elections shall immediately proceed to determine whether the petition and the signatures on the petition meet the requirements of law and to count the number of valid signatures and to note opposite each invalid signature the reason for the invalidity. The board of elections shall complete its examination of the petition and the signatures and shall submit a report to the board of county commissioners not later than the one hundred ~~fifth~~ twentieth day before the date of the general election certifying whether the petition is valid or invalid and, if invalid, the reasons for invalidity, whether there are sufficient valid signatures, and the number of valid and invalid signatures. The petition and a copy of the report to the board of county commissioners shall be available for public inspection at the board of elections. If the petition is certified by the board of elections to be valid and to have sufficient valid signatures, the board of county commissioners shall forthwith and not later than four p.m. on the ~~ninety-sixth~~ one hundred eleventh day before the general election, by resolution, certify the petition to the board of elections for submission to the electors of the county at the next general election. If the petition is certified by the board of elections to be invalid or to have insufficient valid signatures, or both, the petitioners' committee may protest such findings or solicit additional signatures as provided in section 307.95 of the Revised Code, or both, or request that the

board of elections proceed to establish the validity or invalidity of the petition and the sufficiency or insufficiency of the signatures in an action before the court of common pleas in the county. Such action must be brought within three days after the request has been made, and the case shall be heard forthwith by a judge or such court whose decision shall be certified to the board of elections and to the board of county commissioners in sufficient time to permit the board of county commissioners to perform its duty to certify the petition, if it is determined by the court to be valid and contain sufficient valid signatures, to the board of elections not later than four p.m. on the ~~ninety-sixth~~ one hundred eleventh day prior to the general election for submission to the electors at such general election.

A county charter to be submitted to the voters by petition shall be considered to be attached to the petition if it is printed as a part of the petition. A county charter petition may consist of any number of separate petition papers. Each part shall have attached a copy of the charter to be submitted to the electors, and each part shall otherwise meet all the requirements of law for a county charter petition. Section 3501.38 of the Revised Code applies to county charter petitions.

The petitioners shall designate in the petition the names and addresses of a committee of not fewer than three nor more than five persons who will represent them in all matters relating to the petition. Notice of all matters or proceedings pertaining to such petitions may be served on the committee, or any of them, either personally or by certified mail, or by leaving it at the usual place of residence of each of them.

Sec. 307.95. (A) When a county charter petition has been certified to the board of elections pursuant to section 307.94 of the Revised Code, the board shall immediately proceed to determine whether the petition and the signatures on the petition meet the requirements of law, including section 3501.38 of the Revised Code, and to count the number of valid signatures. The board shall note opposite each invalid signature the reason for the invalidity. The board shall complete its examination of the petition and the signatures not later than ten days after receipt of the petition certified by the board of county commissioners and shall submit a report to the board of county commissioners not less than ~~eighty-five~~ one hundred days before the election certifying whether the petition is valid or invalid and, if invalid, the reasons for the invalidity, whether there are sufficient valid signatures, and the number of valid and invalid signatures. The petition and a copy of the report to the board of county commissioners shall be available for public inspection at the board of elections. If the petition is determined by the board of elections to be valid but the number of valid signatures is

insufficient, the board of county commissioners shall immediately notify the committee for the petitioners, who may solicit and file additional signatures to the petition pursuant to division (E) of this section or protest the board of election's findings pursuant to division (B) of this section, or both.

(B) Protests against the board of election's findings concerning the validity or invalidity of a county charter petition or any signature on such petition may be filed by any elector eligible to vote at the next general election with the board of elections not later than four p.m. of the ~~eighty-second~~ ninety-seventh day before the election. Each protest shall identify the part of, or omission from, the petition or the signature or signatures to which the protest is directed, and shall set forth specifically the reason for the protest. A protest must be in writing, signed by the elector making the protest, and shall include the protestor's address. Each protest shall be filed in duplicate.

(C) The board of elections shall deliver or mail be certified mail one copy of each protest filed with it to the secretary of state. The secretary of state, within ten days after receipt of the protests, shall determine the validity or invalidity of the petition and the sufficiency or insufficiency of the signatures. The secretary of state may determine whether to permit matters not raised by protest to be considered in determining such validity or invalidity or sufficiency or insufficiency, and may conduct hearings, either in Columbus or in the county where the county charter petition is filed. The determination by the secretary of state is final.

(D) The secretary of state shall notify the board of elections of the determination of the validity or invalidity of the petition and sufficiency or insufficiency of the signatures not later than four p.m. of the ~~seventy-first~~ eighty-first day before the election. If the petition is determined to be valid and to contain sufficient valid signatures, the charter shall be placed on the ballot at the next general election. If the petition is determined to be invalid, the secretary of state shall so notify the board of county commissioners and the board of county commissioners shall notify the committee. If the petition is determined by the secretary of state to be valid but the number of valid signatures is insufficient, the board of elections shall immediately notify the committee for the petitioners and the committee shall be allowed ten additional days after such notification to solicit and file additional signatures to the petition subject to division (E) of this section.

(E) All additional signatures solicited pursuant to division (A) or (D) of this section shall be filed with the board of elections not less than ~~sixty~~ seventy days before the election. The board of elections shall examine and determine the validity or invalidity of the additional separate petition papers

and of the signatures thereon, and its determination is final. No valid signature on an additional separate petition paper that is the same as a valid signature on an original separate petition paper shall be counted. The number of valid signatures on the original separate petition papers and the additional separate petition papers shall be added together to determine whether there are sufficient valid signatures. If the number of valid signatures is sufficient and the additional separate petition papers otherwise valid, the charter shall be placed on the ballot at the next general election. If not, the board of elections shall notify the county commissioners, and the commissioners shall notify the committee.

Sec. 322.02. (A) For the purpose of paying the costs of enforcing and administering the tax and providing additional general revenue for the county, any county may levy and collect a tax to be known as the real property transfer tax on each deed conveying real property or any interest in real property located wholly or partially within the boundaries of the county at a rate not to exceed thirty cents per hundred dollars for each one hundred dollars or fraction thereof of the value of the real property or interest in real property located within the boundaries of the county granted, assigned, transferred, or otherwise conveyed by the deed. The tax shall be levied pursuant to a resolution adopted by the board of county commissioners of the county and, except as provided in division (A) of section 322.07 of the Revised Code, shall be levied at a uniform rate upon all deeds as defined in ~~division~~ division (D) of section 322.01 of the Revised Code. Prior to the adoption of any such resolution, the board of county commissioners shall conduct two public hearings thereon, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of the hearings shall be given by publication in a newspaper of general circulation in the county once a week on the same day of the week for two consecutive weeks, the second publication being not less than ten nor more than thirty days prior to the first hearing. The tax shall be levied upon the grantor named in the deed and shall be paid by the grantor for the use of the county to the county auditor at the time of the delivery of the deed as provided in section 319.202 of the Revised Code and prior to the presentation of the deed to the recorder of the county for recording.

(B) No resolution levying a real property transfer tax pursuant to this section or a manufactured home transfer tax pursuant to section 322.06 of the Revised Code shall be effective sooner than thirty days following its adoption. Such a resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless the resolution is adopted as an emergency measure necessary for the immediate preservation

of the public peace, health, or safety, in which case it shall go into immediate effect. An emergency measure must receive an affirmative vote of all of the members of the board of commissioners, and shall state the reasons for the necessity. A resolution may direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election in the county occurring not less than ~~seventy-five~~ ninety days after the resolution is certified to the board. No such resolution shall go into effect unless approved by a majority of those voting upon it.

Sec. 322.021. The question of a repeal of a county permissive tax adopted as an emergency measure pursuant to division (B) of section 322.02 of the Revised Code may be initiated by filing with the board of elections of the county not less than ~~seventy-five~~ ninety days before the general election in any year a petition requesting that an election be held on such question. Such petition shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

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 next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose, time, and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. 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 proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of repeal approve the repeal, the result of the election shall be certified immediately after the canvass by the board of elections to the board of county commissioners, who shall thereupon, after the current year, cease to levy the tax.

Sec. 324.02. For the purpose of providing additional general revenues for the county and paying the expense of administering such levy, any county may levy a county excise tax to be known as the utilities service tax on the charge for every utility service to customers within the county at a rate not to exceed two per cent of such charge. On utility service to

customers engaged in business, the tax shall be imposed at a rate of one hundred fifty per cent of the rate imposed upon all other consumers within the county. The tax shall be levied pursuant to a resolution adopted by the board of county commissioners of the county and shall be levied at uniform rates required by this section upon all charges for utility service except as provided in section 324.03 of the Revised Code. The tax shall be levied upon the customer and shall be paid by the customer to the utility supplying the service at the time the customer pays the utility for the service. If the charge for utility service is billed to a person other than the customer at the request of such person, the tax commissioner of the state may, in accordance with section 324.04 of the Revised Code, provide for the levy of the tax against and the payment of the tax by such other person. Each utility furnishing a utility service the charge for which is subject to the tax shall set forth the tax as a separate item on each bill or statement rendered to the customer.

Prior to the adoption of any resolution levying a utilities service tax the board of county commissioners shall conduct two public hearings thereon, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of such hearings shall be given by publication in a newspaper of general circulation in the county once a week on the same day of the week for two consecutive weeks, the second publication being not less than ten nor more than thirty days prior to the first hearing. No resolution levying a utilities service tax pursuant to this section of the Revised Code shall be effective sooner than thirty days following its adoption and such resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless such resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, in which case it shall go into immediate effect. Such emergency measure must receive an affirmative vote of all of the members of the board of commissioners, and shall state the reasons for such necessity. A resolution may direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election in the county occurring not less than ~~seventy-five~~ ninety days after such resolution is certified to the board. No such resolution shall go into effect unless approved by a majority of those voting upon it. The tax levied by such resolution shall apply to all bills rendered subsequent to the sixtieth day after the effective date of the resolution. No bills shall be rendered out of the ordinary course of business to avoid payment of the tax.

Sec. 324.021. The question of repeal of a county permissive tax adopted

as an emergency measure pursuant to section 324.02 of the Revised Code may be initiated by filing with the board of elections of the county not less than ~~seventy-five~~ ninety days before the general election in any year a petition requesting that an election be held on such question. Such petition shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

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 next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose, time, and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. 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 proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of repeal approve the repeal, the result of the election shall be certified immediately after the canvass by the board of elections to the board of county commissioners, who shall thereupon, after the current year, cease to levy the tax.

Sec. 345.03. A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p. m. of the ~~seventy-fifth~~ ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published in a newspaper of general circulation in the subdivision, at least once, not less than two weeks prior to such election. The notice shall set out the purpose of the proposed increase in rate, the amount of the increase expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of property valuation, the number of years during which such increase will be

in effect, and the time and place of holding such election.

Sec. 351.26. (A) The board of directors of a convention facilities authority may adopt a resolution requesting the board of county commissioners of the county in which the convention facilities authority has its territory to propose the question of a tax to be levied pursuant to this section and section 4301.424 or sections 5743.026 and 5743.324 of the Revised Code for the purpose of construction or renovation of a sports facility. The board of directors shall certify a copy of the resolution to the board of county commissioners not later than ~~ninety~~ one hundred five days prior to the day of the election at which the board of directors requests the board of county commissioners to submit the question of the tax. The resolution shall state the rate at which the tax would be levied, the purpose for which the tax would be levied, the number of years the tax would be levied, the section of the Revised Code under which the tax would be levied, and the date of the election at which the board of directors requests the board of county commissioners to submit the question of the tax, all of which are subject to the limitations of this section and section 4301.424 or sections 5743.026 and 5743.324 of the Revised Code.

Upon receiving a copy of such a resolution from the board of directors, the board of county commissioners shall adopt a resolution either approving or rejecting the proposal, and certify a copy of its resolution to the board of directors. If the board of county commissioners approves the proposal, the board of county commissioners shall propose the question of levying a tax pursuant to section 4301.424 of the Revised Code or pursuant to sections 5743.026 and 5743.324 of the Revised Code, as specified in the board of directors' resolution, for the purpose of construction or renovation of a sports facility.

(B) The form of the ballot in an election held on the question of levying a tax proposed pursuant to section 4301.424 or 5743.026 of the Revised Code shall be as follows or in any other form acceptable to the secretary of state:

"For the purpose of paying the costs of ..... (constructing or renovating) a sports facility, shall (an) excise tax(es) be levied by the ..... county for the convention facilities authority of ..... county at the rate of ..... (dollars on each gallon of spirituous liquor sold in the county by the Ohio division of liquor control, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county), for ..... years?"

	Yes	"
	No	

For an election in which questions under section 4301.424 or 5743.026 of the Revised Code are joined as a single question, the form of the ballot shall be as above, except each of the proposed taxes shall be listed.

(C) No tax shall be levied under this section on or after ~~the effective date of the amendment of this section by the capital appropriations act of the 127th general assembly~~ September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.

Sec. 503.02. (A) Except as otherwise provided in this section, the board of county commissioners may change the boundaries of any civil township, or partition any township among other townships within the county, by attaching a part of one township to another, by dividing one township and attaching the parts to other townships, or by laying off and designating a new township from the territory of one or more townships of the same county or from territory not before included in a civil township, when it is made to appear necessary or expedient by a petition for that purpose, signed by a majority of the electors residing within the bounds of the townships to be affected by the partition or division, as determined by the number of votes cast in those townships for the office of governor at the most recent general election for that office.

If the board receives a petition to partition a township that has adopted a limited home rule government under Chapter 504. of the Revised Code, signed by a majority of the electors residing in that township, the board shall certify the question of whether or not the township shall remain intact to the board of elections. The board of elections shall determine the validity and sufficiency of the signatures on the petition and, if there are enough valid signatures, shall place the question on the ballot at a special election to be held on the day of the next general or primary election in the township occurring at least ~~seventy-five~~ ninety days after the petition is filed, for a vote of the electors within that township. If a majority of those voting vote against keeping the township intact, the board of county commissioners shall proceed to partition the township. If a majority of those voting vote for keeping the township intact, the board of county commissioners shall not partition the township and shall deny the petition.

(B) If a township is divided or partitioned under this section, the board of county commissioners shall apportion the funds in the township's treasury to the township to which portions of the divided or partitioned township are

attached, or to the new townships established. This apportionment may take into account the taxable property valuation, population, or size of the portions created by the division or partition, as well as any other readily ascertainable criteria.

Sec. 503.161. (A) A board of township trustees, by a unanimous vote, may adopt a resolution causing the board of elections to submit to the electors of the unincorporated area of the township the question of whether the township's name should be changed.

(B) The electors of the unincorporated area of a township may petition the board of township trustees to adopt a resolution causing the board of elections to submit to the electors the question of whether the township's name should be changed. Upon receipt of a petition signed by twenty per cent of the electors of the unincorporated area of the township, as determined by the total number of votes cast in that area for the office of governor at the preceding general election for that office, the board of township trustees shall adopt such a resolution.

(C) The question of whether the township's name should be changed shall be voted upon at the next primary or general election occurring at least ~~seventy-five~~ ninety days after the certification of the resolution adopted under division (A) or (B) of this section to the board of elections.

Sec. 503.24. If there is a vacancy by reason of the nonacceptance, death, or removal of a person chosen to an office in any township at the regular election, or if there is a vacancy from any other cause, the board of township trustees shall appoint a person having the qualifications of an elector to fill such vacancy for the unexpired term or until a successor is elected.

If a township is without a board or if no appointment is made within thirty days after the occurrence of a vacancy, a majority of the persons designated as the committee of five on the last-filed nominating petition of the township officer whose vacancy is to be filled who are residents of the township shall appoint a person having the qualifications of an elector to fill the vacancy for the unexpired term or until a successor is elected. If at least three of the committee members who are residents of the township cannot be found, or if that number of such members fails to make an appointment within ten days after the thirty-day period in which the board of township trustees is authorized to make an appointment, then the presiding probate judge of the county shall appoint a suitable person having the qualifications of an elector in the township to fill the vacancy for the unexpired term or until a successor is elected.

If a vacancy occurs in a township elective office more than ~~forty~~ fifty-six days before the next general election for municipal and township

officers a successor shall be chosen at that election to fill the unexpired term, provided the term does not expire within one year from the day of the election. If the term expires within one year from the day of the next general election for municipal and township officers, a successor appointed pursuant to this section shall serve out the unexpired term.

Sec. 503.41. (A) A board of township trustees, by resolution, may regulate and require the registration of massage establishments and their employees within the unincorporated territory of the township. In accordance with sections 503.40 to 503.49 of the Revised Code, for that purpose, the board, by a majority vote of all members, may adopt, amend, administer, and enforce regulations within the unincorporated territory of the township.

(B) A board may adopt regulations and amendments under this section only after public hearing at not fewer than two regular sessions of the board. The board shall cause to be published in at least one newspaper of general circulation in the township notice of the public hearings, including the time, date, and place, once a week for two weeks immediately preceding the hearings. The board shall make available proposed regulations or amendments to the public at the office of the board.

(C) Regulations or amendments adopted by the board are effective thirty days after the date of adoption unless, within thirty days after the adoption of the regulations or amendments, the township fiscal officer receives a petition, signed by a number of qualified electors residing in the unincorporated area of the township equal to not less than ten per cent of the total vote cast for all candidates for governor in the area at the most recent general election at which a governor was elected, requesting the board to submit the regulations or amendments to the electors of the area for approval or rejection at the next primary or general election occurring at least ~~seventy-five~~ ninety days after the board receives the petition.

No regulation or amendment for which the referendum vote has been requested is effective unless a majority of the ~~vote~~ votes cast on the issue is in favor of the regulation or amendment. Upon certification by the board of elections that a majority of the votes cast on the issue was in favor of the regulation or amendment, the regulation or amendment takes immediate effect.

(D) The board shall make available regulations it adopts or amends to the public at the office of the board and shall cause to be published a notice of the availability of the regulations in at least one newspaper of general circulation in the township within ten days after their adoption or amendment.

(E) Nothing in sections 503.40 to 503.49 of the Revised Code shall be construed to allow a board of township trustees to regulate the practice of any limited branch of medicine specified in section 4731.15 of the Revised Code or the practice of providing therapeutic massage by a licensed physician, a licensed chiropractor, a licensed podiatrist, a licensed nurse, or any other licensed health professional. As used in this division, "licensed" means licensed, certified, or registered to practice in this state.

Sec. 504.01. A township that meets the qualifications of this section may adopt a limited home rule government in the manner provided in this section.

(A)(1) If a township has a population of at least three thousand five hundred but less than five thousand in the unincorporated territory of the township, a limited home rule government under which the township exercises limited powers of local self-government and limited police powers may be adopted if all the following apply:

(a) The electors of the unincorporated territory of the township petition the board of township trustees to adopt limited home rule government;

(b) The petition has been signed by ten per cent of the electors of the unincorporated territory of the township, as determined by the total number of votes cast in that territory for the office of governor at the most recent general election for that office;

(c) The board of township trustees appoints a township administrator under division (A)(2) of section 505.031 of the Revised Code; and

(d) The total amount certified in the official certificate of estimated resources or in an amended official certificate of estimated resources for the township under section 5705.36 of the Revised Code is at least three million five hundred thousand dollars for the most recently concluded fiscal year.

If the conditions enumerated in this division have been met, the board shall adopt and certify to the board of elections a resolution directing the board of elections to submit to the electors of the unincorporated territory the question whether the township should adopt a limited home rule government. The question shall be voted upon at the next general election occurring at least ~~seventy-five~~ ninety days after certification of the resolution to the board of elections.

(2) If a township has a population of at least five thousand but less than fifteen thousand in the unincorporated territory of the township, the board of township trustees, by a majority vote, may adopt a resolution causing the board of elections to submit to the electors of the unincorporated area of the township the question of whether the township should adopt a limited home rule government under which it exercises limited powers of local

self-government and limited police powers, as authorized by this chapter. The question shall be voted upon at the next general election occurring at least ~~seventy-five~~ ninety days after certification of the resolution to the board of elections.

(3) If a township has a population of fifteen thousand or more in the unincorporated territory of the township, the board of township trustees, after at least one public hearing, may do either of the following:

(a) By a unanimous vote, adopt a resolution establishing a limited home rule government under which the township exercises limited powers of local self-government and limited police powers as authorized by this chapter. The resolution shall become effective thirty days after the date of its adoption unless within that thirty-day period there is presented to the board of township trustees a petition, signed by a number of registered electors residing in the unincorporated area of the township equal to at least ten per cent of the total vote cast for all candidates for governor in that area at the most recent general election at which a governor was elected, requesting the board of township trustees to submit the question of establishing a limited home rule government to the electors of that area for approval or rejection at a special election to be held on the day of the next primary or general election occurring at least ~~seventy-five~~ ninety days after the petition is presented. Each part of the petition shall meet the requirements specified in section 3501.38 of the Revised Code. Upon timely receipt of the petition, the board of township trustees shall adopt a resolution causing the board of elections to submit to the electors of the unincorporated area of the township the question of whether the township should adopt a limited home rule government.

(b) By a majority vote, adopt a resolution causing the board of elections to submit to the electors of the unincorporated area of the township the question of whether the township should adopt a limited home rule government under which it exercises limited powers of local self-government and limited police powers, as authorized by this chapter. The question shall be voted upon at the next general election occurring at least ~~seventy-five~~ ninety days after certification of the resolution to the board of elections.

(4) If a township meets the population requirements of division (A)(2) or (3) of this section, the electors of the unincorporated area of the township may petition the board of township trustees to adopt a resolution causing the board of elections to submit to the electors the question of whether the township should adopt a limited home rule government. Upon receipt of a petition signed by ten per cent of the electors of the unincorporated area of

the township, as determined by the total number of votes cast in that area for the office of governor at the most recent general election for that office, the board of township trustees shall adopt the resolution. The question shall be voted upon at the next general election occurring at least ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections.

(B) If the population of the unincorporated territory of any township that adopts a limited home rule government under division (A)(3) or (4) of this section is fifteen thousand or more, the township shall be called an "urban township."

(C) Except as otherwise provided in division (A)(1) of this section, townships with a population of less than five thousand in the unincorporated territory of the township are not permitted to adopt a limited home rule government.

Sec. 504.03. (A)(1) If a limited home rule government is adopted pursuant to section 504.02 of the Revised Code, it shall remain in effect for at least three years except as otherwise provided in division (B) of this section. At the end of that period, if the board of township trustees determines that that government is not in the best interests of the township, it may adopt a resolution causing the board of elections to submit to the electors of the unincorporated area of the township the question of whether the township should continue the limited home rule government. The question shall be voted upon at the next general election occurring at least ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections. After certification of the resolution, the board of elections shall submit the question to the electors of the unincorporated area of the township, and the ballot language shall be substantially as follows:

"Shall the township of ..... (name) continue the limited home rule government under which it is operating?

..... For continuation of the limited home rule government

..... Against continuation of the limited home rule government"

(2)(a) At least forty-five days before the election on the question of continuing the limited home rule government, the board of township trustees shall have notice of the election published in a newspaper of general circulation in the township once a week for two consecutive weeks and have the notice posted in five conspicuous places in the unincorporated area of the township.

(b) If a board of elections operates and maintains a web site, notice of the election shall be posted on that web site for at least thirty days before the election on the question of continuing the limited home rule government.

(B) The electors of a township that has adopted a limited home rule

government may propose at any time by initiative petition, in accordance with section 504.14 of the Revised Code, a resolution submitting to the electors in the unincorporated area of the township, in an election, the question set forth in division (A)(1) of this section.

(C) If a majority of the votes cast under division (A) or (B) of this section on the proposition of continuing the limited home rule government is in the negative, that government is terminated effective on the first day of January immediately following the election, and a limited home rule government shall not be adopted in the unincorporated area of the township pursuant to section 504.02 of the Revised Code for at least three years after that date.

(D) If a limited home rule government is terminated under this section, the board of township trustees immediately shall adopt a resolution repealing all resolutions adopted pursuant to this chapter that are not authorized by any other section of the Revised Code outside this chapter, effective on the first day of January immediately following the election described in division (A) or (B) of this section. However, no resolution adopted under this division shall affect or impair the obligations of the township under any security issued or contracts entered into by the township in connection with the financing of any water supply facility or sewer improvement under sections 504.18 to 504.20 of the Revised Code or the authority of the township to collect or enforce any assessments or other revenues constituting security for or source of payments of debt service charges of those securities.

(E) Upon the termination of a limited home rule government under this section, if the township had converted its board of township trustees to a five-member board before September 26, 2003, the current board member who received the lowest number of votes of the current board members who were elected at the most recent election for township trustees, and the current board member who received the lowest number of votes of the current board members who were elected at the second most recent election for township trustees, shall cease to be township trustees on the date that the limited home rule government terminates. Their offices likewise shall cease to exist at that time, and the board shall continue as a three-member board as provided in section 505.01 of the Revised Code.

Sec. 505.13. The board of township trustees of a township which is composed in whole or in part of islands, accessible from the mainland only by watercraft, may purchase and operate, and may let for hire, a scow or lighter of sufficient tonnage to carry stone and other road building material, equipped with or without a proper crane or loading device, and for such

purpose the board may levy a tax upon all the taxable property in the township, in such amount as it determines.

The question of levying such tax shall be submitted to the qualified electors of the township at a general election. The trustees shall certify such resolution to the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election. Twenty days' notice thereof shall be previously given by posting in at least three public places in the township. Such notice shall state specifically the amount to be raised and the purpose thereof. If a majority of all the votes cast at such election upon the proposition is in favor thereof, the tax provided for is authorized.

Sec. 505.14. The board of township trustees of a township described in section 505.13 of the Revised Code, which, for any reason, is inaccessible from the mainland at some time of the year, may construct, acquire, purchase, lease, and maintain a house as the residence of a resident physician, when, in the opinion of a majority of the members of such board, it is necessary for the maintenance of the public health and welfare.

For the maintenance, construction, acquisition, purchase, or ~~least~~ lease of such a house the board may levy a tax upon all the taxable property in the township, in such amount as it determines.

The question of levying such a tax shall be submitted to the qualified electors of the township at a general or special election. The trustees shall certify such resolution to the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election. Twenty days' notice thereof shall be previously given by posting in at least three public places in the township. Such notice shall state specifically the amount to be raised and the purpose thereof. If a majority of all votes cast at such election upon the proposition is in favor thereof, the tax provided for is authorized.

Upon the authorization of such tax levy the board may issue notes in anticipation of such revenues, to mature in not more than two years from the date of issue, and to bear interest at not more than four per cent per annum.

Sec. 511.01. If, in a township, a town hall is to be built, improved, enlarged, or removed at a cost greater than ten thousand dollars, the board of township trustees shall submit the question to the electors of such township and shall certify their resolution to the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election.

Sec. 511.22. The board of township trustees shall direct the township fiscal officer to file a written notice, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election, with the board of elections having charge of the preparation of official ballots, that an election

will be held as provided in section 511.21 of the Revised Code and that the following shall be printed on the ballot:

" YES                    SHALL A PUBLIC PARK OR  
NO                        PUBLIC PARKS BE ESTABLISHED  
IN .....(NAME)..... TOWNSHIP?"

If a majority of the votes is in favor of the proposition, a park or parks shall be established for the township. If a majority of the votes cast is against the proposition, the board of park commissioners shall be abolished, and the board of township trustees shall provide for and pay all the proper expenses incurred by it.

Sec. 511.27. (A) To defray the expenses of the township park district and for purchasing, appropriating, operating, maintaining, and improving lands for parks or recreational purposes, the board of park commissioners may levy a sufficient tax within the ten-mill limitation, not to exceed one mill on each dollar of valuation on all real and personal property within the township, and on all real and personal property within any municipal corporation that is within the township, that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township. The levy shall be over and above all other taxes and limitations on such property authorized by law.

(B) Except as otherwise provided in division (C) of this section, the board of park commissioners, not less than ~~seventy-five~~ ninety days before the day of the election, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the district and that it is necessary to levy a tax in excess of that limitation for the use of the district. The resolution shall specify the purpose for which the taxes shall be used, the annual rate proposed, and the number of consecutive years the levy will be in effect. Upon the adoption of the resolution, the question of levying the taxes shall be submitted to the electors of the township and the electors of any municipal corporation that is within the township, that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township, at a special election to be held on whichever of the following occurs first:

- (1) The day of the next ensuing general election;
- (2) The first Tuesday after the first Monday in May of any calendar year, except that, if a presidential primary election is held in that calendar year, then the day of that election.

The rate submitted to the electors at any one election shall not exceed two mills annually upon each dollar of valuation. If a majority of the

electors voting upon the question of the levy vote in favor of the levy, the tax shall be levied on all real and personal property within the township and on all real and personal property within any municipal corporation that is within the township, that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township, and the levy shall be over and above all other taxes and limitations on such property authorized by law.

(C) In any township park district that contains only unincorporated territory, if the township board of park commissioners is appointed by the board of township trustees, before a tax can be levied and certified to the county auditor pursuant to section 5705.34 of the Revised Code or before a resolution for a tax levy can be certified to the board of elections pursuant to section 511.28 of the Revised Code, the board of park commissioners shall receive approval for its levy request from the board of township trustees. The board of park commissioners shall adopt a resolution requesting the board of township trustees to approve the levy request, stating the annual rate of the proposed levy and the reason for the levy request. On receiving this request, the board of township trustees shall vote on whether to approve the request and, if a majority votes to approve it, shall issue a resolution approving the levy at the requested rate.

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~~ ninety days before a general or primary election in any year. The board of elections shall submit the proposal to the electors as provided in section 511.27 of the Revised Code at the succeeding general or primary election. A resolution to renew an existing levy may not be placed on the ballot unless the question is submitted at the 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 two consecutive weeks prior to the election in a newspaper of general circulation in the county within which the park district is located. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post that notice on its web site for thirty days prior to the election. 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	

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 ", commencing in ..... (first year the tax is to be levied), first due in calendar year ..... (first calendar year in which the tax shall be due)."

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

Sec. 511.33. In paying any expenses of park management and of improvements authorized by section 511.32 of the Revised Code, the board of township trustees may appropriate and use for these purposes any funds in the township treasury then unappropriated for any other purpose. If there are no available funds in the treasury or an insufficient amount to pay for the desired park management and improvements in any year, the board may

levy a tax in order to pay for the park management and improvements. The tax shall be levied upon all of the taxable property in the township and shall be certified, levied, and collected in the manner prescribed for the certification, levy, and collection of other township taxes. The money so raised shall be paid over to the township fiscal officer, and the fiscal officer shall pay the money out on the order of the board. If a sum greater than two thousand dollars is to be expended by the board for park management and improvement purposes in any one year, and the sum is not available from any unappropriated money in the township treasury, the question of levying the additional tax shall, before making a levy that will amount to more than two thousand dollars, be submitted to and approved by a majority of the electors of the township voting on the question. If the election is necessary, it shall be called at a regular meeting of the board, and the resolution shall be certified to the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election.

Twenty days' notice of the election shall be given by the posting of notices of the election by the township fiscal officer in ten public places in the township, and provisions for holding the election shall be made by the board of elections upon receiving notice of the date and purpose of the election from the fiscal officer. This section and section 511.32 of the Revised Code do not repeal, affect, or modify any law relating to park commissioners, or prevent the appointment of park commissioners in the future.

Sec. 511.34. In townships composed of islands, and on one of which islands lands have been conveyed in trust for the benefit of the inhabitants of the island for use as a park, and a board of park trustees has been provided for the control of the park, the board of township trustees may create a tax district of the island to raise funds by taxation as provided under divisions (A) and (B) of this section.

(A) For the care and maintenance of parks on the island, the board of township trustees annually may levy a tax, not to exceed one mill, upon all the taxable property in the district. The tax shall be in addition to all other levies authorized by law, and subject to no limitation on tax rates except as provided in this division.

The proceeds of the tax levy shall be expended by the board of township trustees for the purpose of the care and maintenance of the parks, and shall be paid out of the township treasury upon the orders of the board of park trustees.

(B) For the purpose of acquiring additional land for use as a park, the board of township trustees may levy a tax in excess of the ten-mill limitation

on all taxable property in the district. The tax shall be proposed by resolution adopted by two-thirds of the members of the board of township trustees. The resolution shall specify the purpose and rate of the tax and the number of years the tax will be levied, which shall not exceed five years, and which may include a levy on the current tax list and duplicate. The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election. The board of township trustees shall certify a copy of the resolution to the proper board of elections not later than ~~seventy-five~~ ninety days before the primary or general election in the township, and the board of elections shall submit the question of the tax to the voters of the district at the succeeding primary or general election. The board of elections shall make the necessary arrangements for the submission of the question to the electors of the district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the township for the election of officers. Notice of the election shall be published in a newspaper of general circulation in the township once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose of the tax, the proposed rate of the tax expressed in dollars and cents for each one hundred dollars of valuation and mills for each one dollar of valuation, the number of years the tax will be in effect, the first year the tax will be levied, and the time and place of the election.

The form of the ballots cast at an election held under this division shall be as follows:

"An additional tax for the benefit of ..... (name of the township) for the purpose of acquiring additional park land at a rate of ..... 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) beginning in ..... (first year the tax will be levied).

	FOR THE TAX LEVY	"
	AGAINST THE TAX	
	LEVY	

The question 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.

If the levy is approved by a majority of electors voting on the question, the board of elections shall certify the result of the election to the tax commissioner. In the first year of the levy, the tax shall be extended on the tax lists after the February settlement following the election. If the tax is to be placed on the tax lists of the current year as specified in the resolution, the board of elections shall certify the result of the election immediately after the canvass to the board of township trustees, which shall forthwith make the necessary levy and certify the levy to the county auditor, who shall extend the levy on the tax lists for collection. After the first year of the levy, the levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 513.06. Upon the execution of the agreement provided for in section 513.05 of the Revised Code, the board of township trustees shall submit the question of the ratification of such agreement to the electors of the township at the next general election occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections. If the sums to be paid by the township under such agreement are not available from current general revenue of such township, the board shall also submit to the electors, at the same election, the question of the issue of bonds of the township, in the amount specified in such agreement, for the purpose of providing funds for the payment thereof. The proceedings in the matter of such election and in the issuance and sale of such bonds shall be as provided by Chapter 133. of the Revised Code. Such agreement shall not be effective, and no bonds shall be issued, unless the electors approve both the agreement and the bond issue, if the question of the issue of bonds is submitted.

Sec. 513.13. The board of elections of the county in which a joint township hospital district, or the most populous portion of such district, lies shall, by resolution approved by a two-thirds vote of the joint township district hospital board, place upon the ballot for submission to the electorate of such district, at the next primary or general election, occurring not less than ~~seventy-five~~ ninety nor more than one hundred ~~twenty~~ thirty-five days after the request is received from such joint township district hospital board, the question of levying a tax, not to exceed one mill outside the ten-mill limitation, for a period not to exceed five years, to provide funds for the payment of necessary expenses incurred in the operation of hospital facilities or, if required by agreement made under section 140.03 of the Revised Code, for costs of hospital facilities or current operating expenses of hospital facilities, or both. Such resolution shall be certified to the board

of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election. If a majority of the electors in such district voting on the proposition, vote in favor thereof, the county auditor of each county in which such district lies shall annually place a levy on the tax duplicate against the property in such district, in the amount required by the joint board of trustees of the district, but not to exceed one mill.

Sec. 513.18. In the event any township, contiguous to a joint township hospital district, desires to become a part of such district in existence under sections 513.07 to 513.18 of the Revised Code, its board of township trustees, by a two-thirds favorable vote of the members of such board, after the existing joint township hospital board has, by a majority favorable vote of the members thereof, approved the terms under which such township proposes to join the district, shall become a part of the joint township district hospital board under such terms and with all the rights, privileges, and responsibilities enjoyed by and extended to the existing members of the hospital board under such sections, including representation on the board of hospital governors by the appointment of an elector of such township as a member thereof. If the terms under which such township proposes to join the hospital district involve a tax levy for the purpose of sharing the existing obligations, including bonded indebtedness, of the district or the necessary operating expenses of such hospital, such township shall not become a part of the district until its electors have approved such levy as provided in this section.

Upon request of the board of township trustees of the township proposing to join such district, by resolution approved by a two-thirds vote of its members, the board of elections of the county in which the township lies shall place upon the ballot for submission to the electorate of such township at the next primary or general election occurring not less than ~~seventy-five~~ ninety nor more than one hundred ~~twenty~~ thirty-five days after such request is received from the board of township trustees the question of levying a tax, not to exceed one mill outside the ten-mill limitation, for a period of not to exceed five years, to provide funds for the payment of the township's share of the necessary expenses incurred in the operation of such hospital, or the question of levying a tax to pay the township's share of the existing obligations, including bonded indebtedness, of the district, or both questions may be submitted at the same primary or general election. If a majority of the electors voting on the propositions vote in favor thereof, the county auditor shall place such levies on the tax duplicate against the property in the township, which township shall thereby become a part of said joint township hospital district.

Sec. 517.05. On the making of an order or the filing of an application as provided by section 517.04 of the Revised Code, the township fiscal officer shall certify the order or application to the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election, and, at least twenty days before an election, the fiscal officer shall post written notices in at least three public places in the township that a vote will be taken on the question of the establishment of a cemetery. If a majority of the votes cast at the election on the proposition is in favor of establishing a cemetery, the board of township trustees shall procure the lands for that purpose and levy taxes as provided by section 517.03 of the Revised Code.

Sec. 519.11. If the zoning resolution is adopted by the board of township trustees, such board shall cause the question of whether or not the proposed plan of zoning shall be put into effect to be submitted to the electors residing in the unincorporated area of the township included in the proposed plan of zoning for their approval or rejection at the next primary or general election, or a special election may be called for this purpose. Such resolution shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election. No zoning regulations shall be put into effect unless a majority of the vote cast on the issue is in favor of the proposed plan of zoning. Upon certification by the board of elections the resolution shall take immediate effect, if the plan was so approved.

Within five working days after the resolution's effective date, the board of township trustees shall file it, including text and maps, in the office of the county recorder. The board shall also file duplicates of the same documents with the regional or county planning commission, if one exists, within the same period.

The board shall file all resolutions, including text and maps, that are in effect on January 1, 1992, in the office of the county recorder within thirty working days after that date. The board shall also file duplicates of the same documents with the regional or county planning commission, if one exists, within the same period.

The failure to file a resolution, or any text and maps, or duplicates of any of these documents, with the office of the county recorder or the county or regional planning commission as required by this section does not invalidate the resolution and is not grounds for an appeal of any decision of the board of zoning appeals.

Sec. 519.12. (A)(1) Amendments to the zoning resolution may be initiated by motion of the township zoning commission, by the passage of a resolution by the board of township trustees, or by the filing of an

application by one or more of the owners or lessees of property within the area proposed to be changed or affected by the proposed amendment with the township zoning commission. The board of township trustees may require that the owner or lessee of property filing an application to amend the zoning resolution pay a fee to defray the cost of advertising, mailing, filing with the county recorder, and other expenses. If the board of township trustees requires such a fee, it shall be required generally, for each application. The board of township trustees, upon the passage of such a resolution, shall certify it to the township zoning commission.

(2) Upon the adoption of a motion by the township zoning commission, the certification of a resolution by the board of township trustees to the commission, or the filing of an application by property owners or lessees as described in division (A)(1) of this section with the commission, the commission shall set a date for a public hearing, which date shall not be less than twenty nor more than forty days from the date of the certification of such a resolution, the date of adoption of such a motion, or the date of the filing of such an application. Notice of the hearing shall be given by the commission by one publication in one or more newspapers of general circulation in the township at least ten days before the date of the hearing.

(B) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land, as listed on the county auditor's current tax list, written notice of the hearing shall be mailed by the township zoning commission, by first class mail, at least ten days before the date of the public hearing to all owners of property within and contiguous to and directly across the street from the area proposed to be rezoned or redistricted to the addresses of those owners appearing on the county auditor's current tax list. The failure of delivery of that notice shall not invalidate any such amendment.

(C) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published and mailed notices shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the township zoning commission that will be conducting the hearing;

(2) A statement indicating that the motion, resolution, or application is an amendment to the zoning resolution;

(3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of those properties, as they appear on the county auditor's current tax list;

(4) The present zoning classification of property named in the proposed

amendment and the proposed zoning classification of that property;

(5) The time and place where the motion, resolution, or application proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;

(6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;

(7) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;

(8) Any other information requested by the commission.

(D) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the township zoning commission that will be conducting the hearing on the proposed amendment;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;

(4) The name of the person responsible for giving notice of the hearing by publication;

(5) A statement that, after the conclusion of the hearing, the matter will be submitted to the board of township trustees for its action;

(6) Any other information requested by the commission.

(E) Within five days after the adoption of the motion described in division (A) of this section, the certification of the resolution described in division (A) of this section, or the filing of the application described in division (A) of this section, the township zoning commission shall transmit a copy of it together with text and map pertaining to it to the county or regional planning commission, if there is such a commission.

The county or regional planning commission shall recommend the approval or denial of the proposed amendment or the approval of some modification of it and shall submit its recommendation to the township zoning commission. The recommendation shall be considered at the public hearing held by the township zoning commission on the proposed amendment.

The township zoning commission, within thirty days after the hearing, shall recommend the approval or denial of the proposed amendment, or the approval of some modification of it, and submit that recommendation

together with the motion, application, or resolution involved, the text and map pertaining to the proposed amendment, and the recommendation of the county or regional planning commission on it to the board of township trustees.

The board of township trustees, upon receipt of that recommendation, shall set a time for a public hearing on the proposed amendment, which date shall not be more than thirty days from the date of the receipt of that recommendation. Notice of the hearing shall be given by the board by one publication in one or more newspapers of general circulation in the township, at least ten days before the date of the hearing.

(F) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the board of township trustees that will be conducting the hearing;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) A list of the addresses of all properties to be rezoned or redistricted by the proposed amendment and of the names of owners of those properties, as they appear on the county auditor's current tax list;

(4) The present zoning classification of property named in the proposed amendment and the proposed zoning classification of that property;

(5) The time and place where the motion, application, or resolution proposing to amend the zoning resolution will be available for examination for a period of at least ten days prior to the hearing;

(6) The name of the person responsible for giving notice of the hearing by publication, by mail, or by both publication and mail;

(7) Any other information requested by the board.

(G) If the proposed amendment alters the text of the zoning resolution, or rezones or redistricts more than ten parcels of land as listed on the county auditor's current tax list, the published notice shall set forth the time, date, and place of the public hearing and include all of the following:

(1) The name of the board of township trustees that will be conducting the hearing on the proposed amendment;

(2) A statement indicating that the motion, application, or resolution is an amendment to the zoning resolution;

(3) The time and place where the text and maps of the proposed amendment will be available for examination for a period of at least ten days prior to the hearing;

(4) The name of the person responsible for giving notice of the hearing by publication;

(5) Any other information requested by the board.

(H) Within twenty days after its public hearing, the board of township trustees shall either adopt or deny the recommendations of the township zoning commission or adopt some modification of them. If the board denies or modifies the commission's recommendations, a majority vote of the board shall be required.

The proposed amendment, if adopted by the board, shall become effective in thirty days after the date of its adoption, unless, within thirty days after the adoption, there is presented to the board of township trustees a petition, signed by a number of registered electors residing in the unincorporated area of the township or part of that unincorporated area included in the zoning plan equal to not less than eight per cent of the total vote cast for all candidates for governor in that area at the most recent general election at which a governor was elected, requesting the board of township trustees to submit the amendment to the electors of that area for approval or rejection at a special election to be held on the day of the next primary or general election that occurs at least ~~seventy-five~~ ninety days after the petition is filed. Each part of this petition shall contain the number and the full and correct title, if any, of the zoning amendment resolution, motion, or application, furnishing the name by which the amendment is known and a brief summary of its contents. In addition to meeting the requirements of this section, each petition shall be governed by the rules specified in section 3501.38 of the Revised Code.

The form of a petition calling for a zoning referendum and the statement of the circulator shall be substantially as follows:

"PETITION FOR ZONING REFERENDUM

(if the proposal is identified by a particular name or number, or both, these should be inserted here) .....

A proposal to amend the zoning map of the unincorporated area of ..... Township, ..... County, Ohio, adopted .....(date)..... (followed by brief summary of the proposal).

To the Board of Township Trustees of ..... Township, ..... County, Ohio:

We, the undersigned, being electors residing in the unincorporated area of ..... Township, included within the ..... Township Zoning Plan, equal to not less than eight per cent of the total vote cast for all candidates for governor in the area at the preceding general election at which a governor was elected, request the Board of Township Trustees to

submit this amendment of the zoning resolution to the electors of ..... Township residing within the unincorporated area of the township included in the ..... Township Zoning Resolution, for approval or rejection at a special election to be held on the day of the primary or general election to be held on .....(date)....., pursuant to section 519.12 of the Revised Code.

Street Address Date of  
Signature or R.F.D. Township Precinct County Signing  
.....  
.....

STATEMENT OF CIRCULATOR

I, .....(name of circulator)....., declare under penalty of election falsification that I am an elector of the state of Ohio and reside at the address appearing below my signature; that I am the circulator of the foregoing part petition containing .....(number)..... signatures; that I have witnessed the affixing of every signature; that all signers were to the best of my knowledge and belief qualified to sign; and that every signature is to the best of my knowledge and belief the signature of the person whose signature it purports to be or of an attorney in fact acting pursuant to section 3501.382 of the Revised Code.

.....  
(Signature of circulator)

.....  
(Address of circulator's permanent residence in this state)

.....  
(City, village, or township, and zip code)

WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE."

The petition shall be filed with the board of township trustees and shall be accompanied by an appropriate map of the area affected by the zoning proposal. Within two weeks after receiving a petition filed under this section, the board of township trustees shall certify the petition to the board of elections. A petition filed under this section shall be certified to the board of elections not less than ~~seventy-five~~ ninety days prior to the election at which the question is to be voted upon.

The board of elections shall determine the sufficiency and validity of each petition certified to it by a board of township trustees under this section. If the board of elections determines that a petition is sufficient and

valid, the question shall be voted upon at a special election to be held on the day of the next primary or general election that occurs at least ~~seventy-five~~ ninety days after the date the petition is filed with the board of township trustees, regardless of whether any election will be held to nominate or elect candidates on that day.

No amendment for which such a referendum vote has been requested shall be put into effect unless a majority of the vote cast on the issue is in favor of the amendment. Upon certification by the board of elections that the amendment has been approved by the voters, it shall take immediate effect.

Within five working days after an amendment's effective date, the board of township trustees shall file the text and maps of the amendment in the office of the county recorder and with the county or regional planning commission, if one exists.

The failure to file any amendment, or any text and maps, or duplicates of any of these documents, with the office of the county recorder or the county or regional planning commission as required by this section does not invalidate the amendment and is not grounds for an appeal of any decision of the board of zoning appeals.

Sec. 519.25. In any township in which there is in force a plan of township zoning, the plan may be repealed by the board of township trustees in the following manner:

(A) The board may adopt a resolution upon its own initiative.

(B) The board shall adopt a resolution if there is presented to it a petition, similar in all relevant aspects to that prescribed in section 519.12 of the Revised Code, signed by a number of qualified electors residing in the unincorporated area of such township included in the zoning plan equal to not less than eight per cent of the total vote cast for all candidates for governor in such area at the most recent general election at which a governor was elected, requesting that the question of whether or not the plan of zoning in effect in such township shall be repealed be submitted to the electors residing in the unincorporated area of the township included in the zoning plan at a special election to be held on the day of the next primary or general election. The resolution adopted by the board of township trustees to cause such question to be submitted to the electors shall be certified to the board of elections not later than ~~seventy-five~~ ninety days prior to the day of election at which said question is to be voted upon. In the event a majority of the vote cast on such question in the township is in favor of repeal of zoning, then such regulations shall no longer be of any effect. Not more than one such election shall be held in any two calendar years.

Sec. 705.01. Whenever electors of any municipal corporation, equal in

number to ten per cent of those who voted at the last regular municipal election, file a petition with the board of elections of the county in which such municipal corporation is situated, asking that the question of organizing the municipal corporation under any one of the plans of government provided in sections 705.41 to 705.86 of the Revised Code, be submitted to the electors thereof, such board shall at once certify that fact to the legislative authority of the municipal corporation and the legislative authority shall, within thirty days, provide for submitting such question at a special election, to be held not less than ~~seventy-five~~ ninety days after the filing of such petition. Any such election shall be conducted in accordance with the general election laws except as otherwise provided in sections 705.01 to 705.92 of the Revised Code, and the legislative authority of any municipal corporation holding such an election shall appropriate whatever money is necessary for the proper conduct of such election.

Sec. 707.21. The first election of officers for a municipal corporation organized under Chapter 707~~2~~ of the Revised Code shall be held at the time of the next regular municipal election if one occurs not less than one hundred five nor more than one hundred eighty days after the creation of the municipal corporation. Otherwise a special election shall be held. Such special election may be held on the day of a primary or general election or on a date set by the board of elections. Nominations of candidates for election to municipal office at a special election shall be made by nominating petition and shall be signed by not less than twenty-five qualified electors nor more than fifty qualified electors of the township or of the portion thereof which has been incorporated into such municipal corporation, and be filed with the board of elections not less than ~~sixty~~ ninety days before the day of the election.

Municipal officers elected at such special election shall hold office until the first day of January next after the first regular municipal election occurring not less than one hundred five days after the creation of such municipal corporation.

Sec. 709.29. Within thirty days after filing the conditions of annexation as provided by section 709.28 of the Revised Code with the legislative authorities of the municipal corporations, the legislative authorities of both such municipal corporations shall order the question of annexation, upon the conditions contained in the report of such commissioners, to be submitted to a vote at the next regular election or primary election, occurring not less than ~~seventy-five~~ ninety days after the filing of such conditions with the board of elections.

Each ordinance shall prescribe the manner in which the submission shall

be made and shall be published in its respective municipal corporation by posters or otherwise, for a period of at least twenty days, prior to the time fixed for the election, in such manner as the legislative authority deems most expedient, and a printed copy of such conditions shall be mailed to each voter of such municipal corporations, as shown by the registration books.

Sec. 709.39. The freehold electors owning lands in any portion of a village, such portion being contiguous to an adjoining township, and comprising not less than one thousand five hundred acres of land, may file a petition with the board of elections in such county requesting that an election be held to obtain the opinion of the freehold electors owning lands and residing within such portion of the village upon the question of the detachment of the portion from such village, or, upon the question of the detachment of such portion from the village and the erection of such detached portion into a new township. Such petition shall contain:

- (A) An accurate description of the territory sought to be detached;
- (B) An accurate map or plat thereof;
- (C) If the erection of a new township is also sought, the name proposed for such new township;
- (D) The name of a person to act as agent of the petitioners;
- (E) Signatures equal in number to fifteen per cent of the total number of votes cast at the last general election in such territory.

Within ten days after the filing of such petition with the board the board shall determine whether the petition conforms to this section. If it does not conform, no further action shall be taken thereon. If it does conform, the board shall order an election, as prayed for in the petition, which election shall be held at a convenient place within the territory sought to be detached, on a day named by the board, which day shall be not less than ~~seventy-five~~ ninety days thereafter. The board shall thereupon give ten days' notice of such election by publication in a newspaper of general circulation in such territory, and shall cause written or printed notices thereof to be posted in three or more public places in such territory. The election shall be conducted in the manner provided in Title XXXV of the Revised Code, and the judges and clerks thereof shall be designated by such board.

If no freehold electors own lands in the portion of the village seeking to be detached, the owners of lands within that portion may file a petition with the board of county commissioners requesting that the board proceed with the detachment procedures, or with procedures for the detachment and erection of the portion of the village into a new township, pursuant to section 709.38 of the Revised Code. The petition shall contain the items required in divisions (A), (B), and (D) of this section, and signatures equal

in number to at least a majority of the owners of land within the portion of the village seeking to be detached.

The ballots shall contain the words "for detachment," and "against detachment." If a majority of the ballots cast at such election are cast against detachment, no further proceedings shall be had in relation thereto for a period of two years. If a majority of the votes cast at such election are cast for detachment, the result of such election, together with the original petition and plat and a transcript of all the proceedings of such board in reference thereto shall be certified by the board and delivered to the county recorder, who shall forthwith make a record of the petition and plat and transcript of all the proceedings of the board and the result of the election, in the public book of records, and preserve in ~~his~~ the recorder's office the original papers delivered to ~~him~~ the recorder by such board. The recorder shall certify thereon that the transcribed petition and map are properly recorded. ~~When the recorder has~~ After having made such record, ~~he~~ the recorder shall certify and forward to the secretary of state, a transcript thereof.

The detachment of such territory from the village shall thereupon be complete, and, if the petition included a request that such territory be erected into a new township, the territory shall thereupon constitute a new township, under the name and style specified in such petition. All expense involved in holding such election, and in the filing, recording, and transcribing of the records, provided for in this section, shall be defrayed by the petitioners, and the board and the recorder may require the payment thereof in advance as a condition precedent to the taking by them, or either of them, of any action provided for in this section.

Sec. 709.45. (A) A petition may be filed with the board of elections proposing that one or more municipal corporations be merged with another municipal corporation, or that the unincorporated area of a township be merged with one or more municipal corporations, as provided by section 709.44 of the Revised Code. The petition may be presented in separate petition papers. Each petition paper shall contain, in concise language, the purpose of the petition and the names of not less than five electors of each affected municipal corporation, or the names of not less than five electors of the unincorporated area of the township and the names of not less than five electors of each affected municipal corporation, to be nominated to serve as commissioners. The petition shall be governed by the rules of section 3501.38 of the Revised Code. The petition shall contain signatures of electors of each municipal corporation or of each municipal corporation and the unincorporated area of the township proposed to be merged and signatures of electors of the municipal corporation with which merger is

proposed, numbering not less than ten per cent of the number of electors residing in each such political subdivision who voted for the office of governor at the most recent general election for that office.

(B) The petition shall be filed with the board of elections of the county in which the largest portion of the population of the municipal corporation with which merger is proposed resides. The board of elections shall cause the validity of all signatures to be ascertained and, in doing so, may require the assistance of boards of elections of other counties as the case requires. If the petition is sufficient, the board of elections of the county in which the petition is required to be filed shall submit the question: "Shall a commission be chosen to draw up a statement of conditions for merger of the political subdivisions of ....., ....., and ....."?" for the approval or rejection of the electors of each political subdivision proposed to be merged and the electors of the municipal corporation to which merger is proposed at the next general election, in any year, occurring subsequent to the period ending ~~seventy-five~~ ninety days after the filing of the petition with the board. Provision shall be made on the ballot for the election, from each of the component political subdivisions, of five electors who shall constitute the commission to draw up the statement of conditions for merger of the political subdivisions. If any of the political subdivisions for which merger is proposed are located wholly or partially in a county other than the one in which the petition is required to be filed, the board of elections of the county in which the petition is filed shall, if the petition is found to be sufficient, certify the sufficiency of the petition and the statement of the issue to be voted on to the boards of elections of those other counties; the boards of elections of those other counties shall submit the question of merging and the names of candidates to be elected to the commission to draw up the statement of conditions for merger, for the approval or rejection of the electors in the portions of those political subdivisions within their respective counties; and, upon the holding of the election, the boards of elections of those other counties shall certify the election results to the board of elections of the county in which the petition is required to be filed.

(C) In addition to the filing of the petition with the board of elections as provided in division (B) of this section, a copy of the petition shall be filed with the legislative authority of each affected municipal corporation and, if applicable, the board of township trustees of the affected township. At a public meeting scheduled not less than thirty days before the date of the election at which the question of merging goes before the electors, each of those legislative authorities and, if applicable, the board of township trustees shall state and explain their position on the proposed merger.

Sec. 709.462. (A) Once proposed merger conditions are prepared, the members of the commission shall vote on them.

(B) If no proposed merger condition can be agreed upon by a majority of the members of the commission from each political subdivision, the members of the commission may vote on whether the merger should not occur. If, in that situation, a majority of the members of the commission from each political subdivision votes against the merger, no further proceedings shall be had on the petition filed under section 709.45 of the Revised Code, and no further petitions shall be filed under that section proposing a merger of any or all of the political subdivisions that were the subjects of that petition for at least three years after the date of the commission's vote.

(C) If proposed merger conditions are agreed upon by a majority of the members of the commission from each political subdivision, the commission shall issue a report listing the conditions agreed to and the reasoning behind adopting each condition. In addition, after the next general election occurring after the election of the members of the commission, but not less than ~~seventy-five~~ ninety days preceding the second general election occurring after the election of the members of the commission, the commission, unless it has ceased to exist under division (D) of this section, shall certify the fact of that agreement and a list of the agreed-to merger conditions to the board of elections of each of the counties in which the political subdivisions proposed for merger are located. The question of the approval or rejection of the merger conditions shall be submitted to the voters at that second general election occurring after the election of the members of the commission. The boards of elections shall submit the merger conditions for the approval or rejection of the electors in the portions of the political subdivisions within their respective counties, and, upon the holding of the election, each board of elections other than the board of the county in which the petition is required to be filed shall certify its results to the board of elections of the county in which the petition is required to be filed.

(D) Regardless of whether a merger commission succeeds in reaching an agreement, the commission shall cease to exist on the ~~seventy-fifth~~ ninetieth day preceding the next general election occurring after the election of the members of the commission, unless the commission requests an extension of time from the legislative authority of each political subdivision involved and each of those legislative authorities approves the extension. This extension of time may be only until the ~~seventy-fifth~~ ninetieth day preceding the second general election occurring after the election of the

members of the commission. If the commission ceases to exist under this division, no further petitions shall be filed under section 709.45 of the Revised Code proposing a merger of any or all of the political subdivisions that were the subjects of the petition considered by the commission for at least three years after the date the commission ceases to exist.

Sec. 709.48. On and after the date on which a petition is filed with the board of elections under section 709.45 of the Revised Code for the election of a merger commission for the merger of one or more municipal corporations and the unincorporated territory of a township, no petition for the annexation of any part of the unincorporated territory of the township shall be filed with a board of county commissioners under section 709.03 or 709.15 of the Revised Code, until one of the following occurs:

(A) The question of forming a merger commission is defeated at the election provided for under section 709.45 of the Revised Code by a majority of the electors of any one of the municipal corporations or the unincorporated territory of the township in which the election is held.

(B) The merger commission elected pursuant to section 709.45 of the Revised Code fails to reach agreement on merger conditions by the ~~seventy-fifth~~ ninetieth day preceding the next general election occurring after the election of the members of the commission or, if the time for the commission's existence is extended under division (D) of section 709.462 of the Revised Code, by the date that extension ceases, whichever is later.

(C) The merger conditions agreed upon by the merger commission are defeated by a majority of the electors of any one of the municipal corporations or the unincorporated territory of the township in which the election on the conditions is held.

Sec. 709.50. (A) Notwithstanding any other section of the Revised Code, when a township contains at least ninety per cent of the geographic area of a municipal corporation, either that township or the municipal corporation may remove that part of that township that is located within the municipal corporation from that township if all of the following apply:

(1) The electors of the township and the municipal corporation have voted to approve the establishment of a merger commission pursuant to section 709.45 of the Revised Code.

(2) The unincorporated territory of the township has a population of more than nine thousand.

(3) The township has previously adopted a limited home rule government under Chapter 504. of the Revised Code and a township zoning resolution under Chapter 519. of the Revised Code.

(4) Not later than December 31, 1994, either the township adopts a

resolution or the municipal corporation adopts a resolution or ordinance to remove that part of the township that is located in the municipal corporation from the township. Any resolution or ordinance adopted under division (A)(4) of this section shall include an accurate description of the land to be removed. The political subdivision that adopts an ordinance or resolution under division (A)(4) of this section shall file with the county recorder a copy of it certified by the county auditor, together with a map or plat certified by the county auditor of the land to be removed. The county recorder shall record the ordinance or resolution and the map or plat.

(B) If either the township or the municipal corporation takes the action described in division (A)(4) of this section, the removal shall occur. After the removal, the unincorporated territory of the township shall no longer receive any revenue by virtue of its relationship to the municipal corporation. As soon as practicable after a removal occurs under this section, the board of county commissioners shall ascertain whether there is any joint indebtedness of the unincorporated territory of the township and the municipal corporation. If there is any such indebtedness, the board of county commissioners shall apportion it in accordance with section 503.10 of the Revised Code.

(C)(1) If a removal occurs under this section, all or part of the unincorporated territory of the township may become a village if the board of township trustees adopts, by unanimous vote, a resolution for all or part of that territory to become a village. The board of township trustees shall file with the county recorder a copy of any resolution it adopts under division (C)(1) of this section certified by the county auditor, together with a map or plat certified by the county auditor of the land to be included in the village. The county recorder shall record the resolution and the map or plat. Once the board adopts a resolution under division (C)(1) of this section, no land within the area that will constitute the village may be annexed, and any pending annexation proceeding that includes land in that area shall be considered to be terminated with regard to that land.

(2) If the board does not adopt a resolution under division (C)(1) of this section, or if the board adopts such a resolution in which only a part of the unincorporated territory becomes a village, the board of county commissioners shall attach all the unincorporated territory that does not become a village to any township contiguous to that territory or erect that territory into a new township, the boundaries of which need not include twenty-two square miles of territory.

(D) If a board of township trustees adopts a resolution under division (C)(1) of this section for all or part of the township's unincorporated

territory to become a village, the board shall serve as the legislative authority of the area constituting the village until the next regular municipal election that occurs at least ~~seventy-five~~ ninety days after the adoption of the resolution. At that election, the legislative authority of the village shall be elected under section 731.09 of the Revised Code and all other officers of the village shall be elected under Chapter 733. of the Revised Code.

Sec. 715.69. (A) As used in this section:

(1) "Contracting party" means a municipal corporation that has entered into a joint economic development zone contract or any party succeeding to such a municipal corporation.

(2) "Contract for utility services" means a contract under which a municipal corporation agrees to provide to another municipal corporation water, sewer, electric, or other utility services necessary to the public health, safety, and welfare.

(3) "Joint economic development zone contract" means a contract described in and entered into under division (B) of this section.

(4) "Zone" means a joint economic development zone designated under this section.

(B) Two or more municipal corporations may enter into a contract whereby they agree to share in the costs of improvements for an area or areas located in one or more of the contracting parties that they designate as a joint economic development zone for the purpose of facilitating new or expanded growth for commercial or economic development in the state. Except as otherwise provided in division (I) of this section, the contract and zone shall meet the requirements of divisions (B) to (H) of this section.

(C) The contract shall set forth each contracting party's contribution to the joint economic development zone. The contributions may be in any form that the contracting parties agree to, subject to divisions (G) and (I) of this section, and may include, but are not limited to, the provision of services, money, or equipment. The contract may provide for the contracting parties to distribute among themselves, in the manner they agree to, any municipal income tax revenues derived from the income earned by persons employed by businesses that locate within the zone after it is designated by the contracting parties and from the net profits of such businesses. Except as provided in divisions (G) and (I) of this section, the contract may be amended, renewed, or terminated with the consent of the contracting parties.

(D) Before the legislative authority of any of the contracting parties enacts an ordinance approving a contract to designate a joint economic development zone, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and zone. Each such

legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation. During the thirty-day period prior to the public hearing, all of the following documents shall be available for public inspection in the office of the clerk of the legislative authority of each of the contracting parties:

- (1) A copy of the contract designating the zone;
- (2) A description of the area or areas to be included in the zone, including a map in sufficient detail to denote the specific boundaries of the area or areas;
- (3) An economic development plan for the zone that includes a schedule for the provision of any new, expanded, or additional services, facilities, or improvements.

A public hearing held under division (D) of this section shall allow for public comment and recommendations on the contract and zone. The contracting parties may include in the contract any of those recommendations prior to approval of the contract.

(E) After the public hearings required under division (D) of this section have been held, each contracting party may enact an ordinance approving the contract to designate a joint economic development zone. After each contracting party has enacted such an ordinance, the clerk of the legislative authority of each contracting party shall file with the board of elections of each county within which a contracting party is located a copy of the ordinance approving the contract and shall direct the board of elections to submit the ordinance to the electors of the contracting party on the day of the next general, primary, or special election occurring at least ~~seventy-five~~ ninety days after the ordinance is filed with the board of elections.

(F) The ballot shall be in the following form:

"Shall the ordinance of the legislative authority of the (city or village) of (name of contracting party) approving the contract with (name of each other contracting party) for the designation of a joint economic development zone be approved?"

	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

If a majority of the electors of each contracting party voting on the issue vote for the ordinance and contract, the ordinance shall become effective

immediately and the contract shall go into effect immediately or in accordance with its terms.

(G) If two or more contracting parties previously have entered into a separate contract for utility services, then amendment, renewal, or termination of the separate contract for utility services shall not constitute a part of the consideration for a joint economic development zone contract unless the legislative authority of each contracting party determines all of the following:

(1) That the creation of the joint economic development zone will facilitate new or expanded growth for commercial or economic development in this state;

(2) That substantial consideration exists to support the joint economic development zone contract;

(3) That the contracting parties are entering into the joint economic development zone contract freely and without duress or coercion related to the amendment, renewal, or termination of the separate contract for utility services.

(H) A joint economic development zone contract that does not satisfy division (G) of this section is void and unenforceable. If the joint economic development zone contract provides for the extension of utility service or the provision of utility service at a lower rate than is currently in effect, any action claiming duress or coercion relating to a joint economic development zone contract may be brought only by a contracting party, and must be brought before the contracting parties enter into the joint economic development zone contract. The signing of the joint economic development zone contract as authorized by the contracting parties is conclusive evidence as to the determinations set forth under division (G) of this section.

(I) If one of the contracting parties is an impacted city as defined in division (C) of section 1728.01 of the Revised Code, then divisions (D) to (F) of this section shall not apply to the joint economic development zone contract or to the joint economic development zone to which that contract relates unless the contracting parties agree that those divisions shall apply.

Sec. 715.691. (A) As used in this section:

(1) "Contracting party" means a municipal corporation that has entered into a joint economic development zone contract or any party succeeding to the municipal corporation, or a township that entered into a joint economic development zone contract with a municipal corporation.

(2) "Zone" means a joint economic development zone designated under this section.

(B) This section provides alternative procedures and requirements for

creating and operating a joint economic development zone to those set forth in section 715.69 of the Revised Code. This section applies only if one of the contracting parties to the zone does not levy a municipal income tax under Chapter 718. of the Revised Code. A municipal corporation that does not levy a municipal income tax may enter into an agreement to create and operate a joint economic development zone under this section or under section 715.69 of the Revised Code.

Two or more municipal corporations or one or more townships and one or more municipal corporations may enter into a contract whereby they agree to share in the costs of improvements for an area or areas located in one or more of the contracting parties that they designate as a joint economic development zone for the purpose of facilitating new or expanded growth for commercial or economic development in the state. The contract and zone shall meet the requirements of divisions (B) to (J) of this section.

(C) The contract shall set forth each contracting party's contribution to the joint economic development zone. The contributions may be in any form that the contracting parties agree to, and may include, but are not limited to, the provision of services, money, or equipment. The contract may be amended, renewed, or terminated with the consent of the contracting parties. The contract shall continue in existence throughout the term it specifies and shall be binding on the contracting parties and on any entities succeeding to the contracting parties.

(D) Before the legislative authority of any of the contracting parties enacts an ordinance or resolution approving a contract to designate a joint economic development zone, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and zone. Each legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation or township. During the thirty-day period prior to the public hearing, all of the following documents shall be available for public inspection in the office of the clerk of the legislative authority of a municipal corporation that is a contracting party and in the office of the fiscal officer of a township that is a contracting party:

- (1) A copy of the contract designating the zone;
- (2) A description of the area or areas to be included in the zone, including a map in sufficient detail to denote the specific boundaries of the area or areas;
- (3) An economic development plan for the zone that includes a schedule for the provision of any new, expanded, or additional services, facilities, or improvements.

A public hearing held under division (D) of this section shall allow for public comment and recommendations on the contract and zone. The contracting parties may include in the contract any of those recommendations prior to approval of the contract.

(E) After the public hearings required under division (D) of this section have been held, each contracting party may enact an ordinance or resolution approving the contract to designate a joint economic development zone. After each contracting party has enacted an ordinance or resolution, the clerk of the legislative authority of a municipal corporation that is a contracting party and the fiscal officer of a township that is a contracting party shall file with the board of elections of each county within which a contracting party is located a copy of the ordinance or resolution approving the contract and shall direct the board of elections to submit the ordinance or resolution to the electors of the contracting party on the day of the next general, primary, or special election occurring at least ~~seventy-five~~ ninety days after the ordinance or resolution is filed with the board of elections. If any of the contracting parties is a township, however, then only the township or townships shall submit the resolution to the electors.

(F)(1) If a vote is required to approve a municipal corporation as a contracting party to a joint economic development zone under this section, the ballot shall be in the following form:

"Shall the ordinance of the legislative authority of the (city or village) of (name of contracting party) approving the contract with (name of each other contracting party) for the designation of a joint economic development zone be approved?"

	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

(2) If a vote is required to approve a township as a contracting party to a joint economic development zone under this section, the ballot shall be in the following form:

"Shall the resolution of the board of township trustees of the township of (name of contracting party) approving the contract with (name of each other contracting party) for the designation of a joint economic development zone be approved?"

	FOR THE RESOLUTION AND
--	------------------------

	CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

If a majority of the electors of each contracting party voting on the issue vote for the ordinance or resolution and contract, the ordinance or resolution shall become effective immediately and the contract shall go into effect immediately or in accordance with its terms.

(G)(1) A board of directors shall govern each joint economic development zone created under section 715.691 of the Revised Code. The members of the board shall be appointed as provided in the contract. Each of the contracting parties shall appoint three members to the board. Terms for each member shall be for two years, each term ending on the same day of the month of the year as did the term that it succeeds. A member may be reappointed to the board.

(2) Membership on the board is not the holding of a public office or employment within the meaning of any section of the Revised Code or any charter provision prohibiting the holding of other public office or employment. Membership on the board is not a direct or indirect interest in a contract or expenditure of money by a municipal corporation, township, county, or other political subdivision with which a member may be affiliated. Notwithstanding any provision of law or a charter to the contrary, no member of the board shall forfeit or be disqualified from holding any public office or employment by reason of membership on the board.

(3) The board is a public body for the purposes of section 121.22 of the Revised Code. Chapter 2744. of the Revised Code applies to the board and the zone.

(H) The contract may grant to the board of directors appointed under division (G) of this section the power to adopt a resolution to levy an income tax within the zone. The income tax shall be used for the purposes of the zone and for the purposes of the contracting municipal corporations pursuant to the contract. The income tax may be levied in the zone based on income earned by persons working within the zone and on the net profits of businesses located in the zone. The income tax is subject to Chapter 718. of the Revised Code, except that a vote shall be required by the electors residing in the zone to approve the rate of income tax unless a majority of the electors residing within the zone, as determined by the total number of votes cast in the zone for the office of governor at the most recent general election for that office, submit a petition to the board requesting that the election provided for in division (H)(1) of this section not be held. If no

electors reside within the zone, then division (H)(3) of this section applies. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the contract.

(1) The board of directors may levy an income tax at a rate that is not higher than the highest rate being levied by a municipal corporation that is a party to the contract, provided that the rate of the income tax is first submitted to and approved by the electors of the zone at the succeeding regular or primary election, or a special election called by the board, occurring subsequent to ~~seventy-five~~ ninety days after a certified copy of the resolution levying the income tax and calling for the election is filed with the board of elections. If the voters approve the levy of the income tax, the income tax shall be in force for the full period of the contract establishing the zone. No election shall be held under this section if a majority of the electors residing within the zone, determined as specified in division (H) of this section, submit a petition to that effect to the board of directors. Any increase in the rate of an income tax by the board of directors shall be approved by a vote of the electors of the zone and shall be in force for the remaining period of the contract establishing the zone.

(2) Whenever a zone is located in the territory of more than one contracting party, a majority vote of the electors in each of the several portions of the territory of the contracting parties constituting the zone approving the levy of the tax is required before it may be imposed under division (H) of this section.

(3) If no electors reside in the zone, no election for the approval or rejection of an income tax shall be held under this section, provided that where no electors reside in the zone, the rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the contract.

(4) The board of directors of a zone levying an income tax shall enter into an agreement with one of the municipal corporations that is a party to the contract to administer, collect, and enforce the income tax on behalf of the zone.

(5) The board of directors of a zone shall publish or post public notice within the zone of any resolution adopted levying an income tax in the same manner required of municipal corporations under sections 731.21 and 731.25 of the Revised Code.

(I)(1) If for any reason a contracting party reverts to or has its boundaries changed so that it is classified as a township that is the entity succeeding to that contracting party, the township is considered to be a municipal corporation for the purposes of the contract for the full period of

the contract establishing the joint economic development zone, except that if that contracting party is administering, collecting, and enforcing the income tax on behalf of the district as provided in division (H)(4) of this section, the contract shall be amended to allow one of the other contracting parties to administer, collect, and enforce that tax.

(2) Notwithstanding any other section of the Revised Code, if there is any change in the boundaries of a township so that a municipal corporation once located within the township is no longer so located, the township shall remain in existence even though its remaining unincorporated area contains less than twenty-two square miles, if the township has been or becomes a party to a contract creating a joint economic development zone under this section or the contract creating that joint economic development zone under this section is terminated or repudiated for any reason by any party or person. The township shall continue its existing status in all respects, including having the same form of government and the same elected board of trustees as its governing body. The township shall continue to receive all of its tax levies and sources of income as a township in accordance with any section of the Revised Code, whether the levies and sources of income generate millage within the ten-mill limitation or in excess of the ten-mill limitation. The name of the township may be changed to the name of the contracting party appearing in the contract creating a joint economic development zone under this section, so long as the name does not conflict with any other name in the state that has been certified by the secretary of state. The township shall have all of the powers set out in sections 715.79, 715.80, and 715.81 of the Revised Code.

(J) If, after creating and operating a joint economic development zone under this section, a contracting party that did not levy a municipal income tax under Chapter 718. of the Revised Code levies such a tax, the tax shall not apply to the zone for the full period of the contract establishing the zone, if the board of directors of the zone has levied an income tax as provided in division (H) of this section.

Sec. 715.70. (A) This section and section 715.71 of the Revised Code apply only to:

(1) Municipal corporations and townships within a county that has adopted a charter under Sections 3 and 4 of Article X, Ohio Constitution;

(2) Municipal corporations and townships that have created a joint economic development district comprised entirely of real property owned by a municipal corporation at the time the district was created under this section. The real property owned by the municipal corporation shall include an airport owned by the municipal corporation and located entirely beyond

the municipal corporation's corporate boundary.

(3) Municipal corporations or townships that are part of or contiguous to a transportation improvement district created under Chapter 5540. of the Revised Code and that have created a joint economic development district under this section or section 715.71 of the Revised Code prior to November 15, 1995;

(4) Municipal corporations that have previously entered into a contract creating a joint economic development district pursuant to division (A)(2) of this section, even if the territory to be included in the district does not meet the requirements of that division.

(B)(1) One or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a joint economic development district an area or areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the state and in the area of the contracting parties. A municipal corporation described in division (A)(4) of this section may enter into a contract with other municipal corporations and townships to create a new joint economic development district. In a district that includes a municipal corporation described in division (A)(4) of this section, the territory of each of the contracting parties shall be contiguous to the territory of at least one other contracting party, or contiguous to the territory of a township or municipal corporation that is contiguous to another contracting party, even if the intervening township or municipal corporation is not a contracting party. The area or areas of land to be included in the district shall not include any parcel of land owned in fee by a municipal corporation or a township or parcel of land that is leased to a municipal corporation or a township, unless the municipal corporation or township is a party to the contract or unless the municipal corporation or township has given its consent to have its parcel of land included in the district by the adoption of a resolution. As used in this division, "parcel of land" means any parcel of land owned by a municipal corporation or a township for at least a six-month period within a five-year period prior to the creation of a district, but "parcel of land" does not include streets or public ways and sewer, water, and other utility lines whether owned in fee or otherwise.

The district created shall be located within the territory of one or more of the participating parties and may consist of all or a portion of such territory. The boundaries of the district shall be described in the contract or in an addendum to the contract.

(2) Prior to the public hearing to be held pursuant to division (D)(2) of this section, the participating parties shall give a copy of the proposed contract to each municipal corporation located within one-quarter mile of the proposed joint economic development district and not otherwise a party to the contract, and afford the municipal corporation the reasonable opportunity, for a period of thirty days following receipt of the proposed contract, to make comments and suggestions to the participating parties regarding elements contained in the proposed contract.

(3) The district shall not exceed two thousand acres in area. The territory of the district shall not completely surround territory that is not included within the boundaries of the district.

(4) Sections 503.07 to 503.12 of the Revised Code do not apply to territory included within a district created pursuant to this section as long as the contract creating the district is in effect, unless the legislative authority of each municipal corporation and the board of township trustees of each township included in the district consent, by ordinance or resolution, to the application of those sections of the Revised Code.

(5) Upon the execution of the contract creating the district by the parties to the contract, a participating municipal corporation or township included within the district shall file a copy of the fully executed contract with the county recorder of each county within which a party to the contract is located, in the miscellaneous records of the county. No annexation proceeding pursuant to Chapter 709. of the Revised Code that proposes the annexation to, merger, or consolidation with a municipal corporation of any unincorporated territory within the district shall be commenced for a period of three years after the contract is filed with the county recorder of each county within which a party to the contract is located unless each board of township trustees whose territory is included, in whole or part, within the district and the territory proposed to be annexed, merged, or consolidated adopts a resolution consenting to the commencement of the proceeding and a copy of the resolution is filed with the legislative authority of each county within which a party to the contract is located or unless the contract is terminated during this period.

The contract entered into between the municipal corporations and townships pursuant to this section may provide for the prohibition of any annexation by the participating municipal corporations of any unincorporated territory within the district beyond the three-year mandatory prohibition of any annexation provided for in division (B)(5) of this section.

(C)(1) After the legislative authority of a municipal corporation and the board of township trustees have adopted an ordinance and resolution

approving a contract to create a joint economic development district pursuant to this section, and after a contract has been signed, the municipal corporations and townships shall jointly file a petition with the legislative authority of each county within which a party to the contract is located.

(a) The petition shall contain all of the following:

(i) A statement that the area or areas of the district is not greater than two thousand acres and is located within the territory of one or more of the contracting parties;

(ii) A brief summary of the services to be provided by each party to the contract or a reference to the portion of the contract describing those services;

(iii) A description of the area or areas to be designated as the district;

(iv) The signature of a representative of each of the contracting parties.

(b) The following documents shall be filed with the petition:

(i) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract;

(ii) A certified copy of the ordinances and resolutions of the contracting parties approving the contract;

(iii) A certificate from each of the contracting parties indicating that the public hearings required by division (D)(2) of this section have been held, the date of the hearings, and evidence of publication of the notice of the hearings;

(iv) One or more signed statements of persons who are owners of property located in whole or in part within the area to be designated as the district, requesting that the property be included within the district, provided that those statements shall represent a majority of the persons owning property located in whole or in part within the district and persons owning a majority of the acreage located within the district. A signature may be withdrawn by the signer up to but not after the time of the public hearing required by division (D)(2) of this section.

(2) The legislative authority of each county within which a party to the contract is located shall adopt a resolution approving the petition for the creation of the district if the petition and other documents have been filed in accordance with the requirements of division (C)(1) of this section. If the petition and other documents do not substantially meet the requirements of that division, the legislative authority of any county within which a party to the contract is located may adopt a resolution disapproving the petition for the creation of the district. The legislative authority of each county within which a party to the contract is located shall adopt a resolution approving or disapproving the petition within thirty days after the petition was filed. If the

legislative authority of each such county does not adopt the resolution within the thirty-day period, the petition shall be deemed approved and the contract shall go into effect immediately after that approval or at such other time as the contract specifies.

(D)(1) The contract creating the district shall set forth or provide for the amount or nature of the contribution of each municipal corporation and township to the development and operation of the district and may provide for the sharing of the costs of the operation of and improvements for the district. The contributions may be in any form to which the contracting municipal corporations and townships agree and may include but are not limited to the provision of services, money, real or personal property, facilities, or equipment. The contract may provide for the contracting parties to share revenue from taxes levied on property by one or more of the contracting parties if those revenues may lawfully be applied to that purpose under the legislation by which those taxes are levied. The contract shall provide for new, expanded, or additional services, facilities, or improvements, including expanded or additional capacity for or other enhancement of existing services, facilities, or improvements, provided that those services, facilities, or improvements, or expanded or additional capacity for or enhancement of existing services, facilities, or improvements, required herein have been provided within the two-year period prior to the execution of the contract.

(2) Before the legislative authority of a municipal corporation or a board of township trustees passes any ordinance or resolution approving a contract to create a joint economic development district pursuant to this section, the legislative authority of the municipal corporation and the board of township trustees shall each hold a public hearing concerning the joint economic development district contract and shall provide thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation and the township. The board of township trustees may provide additional notice to township residents in accordance with section 9.03 of the Revised Code, and any additional notice shall include the public hearing announcement; a summary of the terms of the contract; a statement that the entire text of the contract and district maps and plans are on file for public examination in the office of the township fiscal officer; and information pertaining to any tax changes that will or may occur as a result of the contract.

During the thirty-day period prior to the public hearing, a copy of the text of the contract together with copies of district maps and plans related to or part of the contract shall be on file, for public examination, in the offices

of the clerk of the legislative authority of the municipal corporation and of the township fiscal officer. The public hearing provided for in division (D)(2) of this section shall allow for public comment and recommendations from the public on the proposed contract. The contracting parties may include in the contract any of those recommendations prior to the approval of the contract.

(3) Any resolution of the board of township trustees that approves a contract that creates a joint economic development district pursuant to this section shall be subject to a referendum of the electors of the township. When a referendum petition, signed by ten per cent of the number of electors in the township who voted for the office of governor at the most recent general election for the office of governor, is presented to the board of township trustees within thirty days after the board of township trustees adopted the resolution, ordering that the resolution be submitted to the electors of the township for their approval or rejection, the board of township trustees shall, after ten days and not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the election, certify the text of the resolution to the board of elections. The board of elections shall submit the resolution to the electors of the township for their approval or rejection at the next general, primary, or special election occurring subsequent to ~~seventy-five~~ ninety days after the certifying of the petition to the board of elections.

(4) Upon the creation of a district under this section or section 715.71 of the Revised Code, one of the contracting parties shall file a copy of the following with the director of development:

(a) The petition and other documents described in division (C)(1) of this section, if the district is created under this section;

(b) The documents described in division (D) of section 715.71 of the Revised Code, if the district is created under this section.

(E) The district created by the contract shall be governed by a board of directors that shall be established by or pursuant to the contract. The board is a public body for the purposes of section 121.22 of the Revised Code. The provisions of Chapter 2744. of the Revised Code apply to the board and the district. The members of the board shall be appointed as provided in the contract from among the elected members of the legislative authorities and the elected chief executive officers of the contracting parties, provided that there shall be at least two members appointed from each of the contracting parties.

(F) The contract shall enumerate the specific powers, duties, and functions of the board of directors of a district, and the contract shall

provide for the determination of procedures that are to govern the board of directors. The contract may grant to the board the power to adopt a resolution to levy an income tax within the district. The income tax shall be used for the purposes of the district and for the purposes of the contracting municipal corporations and townships pursuant to the contract. The income tax may be levied in the district based on income earned by persons working or residing within the district and based on the net profits of businesses located in the district. The income tax shall follow the provisions of Chapter 718. of the Revised Code, except that a vote shall be required by the electors residing in the district to approve the rate of income tax. If no electors reside within the district, then division (F)(4) of this section applies. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the contract.

(1) Within one hundred eighty days after the first meeting of the board of directors, the board may levy an income tax, provided that the rate of the income tax is first submitted to and approved by the electors of the district at the succeeding regular or primary election, or a special election called by the board, occurring subsequent to ~~seventy-five~~ ninety days after a certified copy of the resolution levying the income tax and calling for the election is filed with the board of elections. If the voters approve the levy of the income tax, the income tax shall be in force for the full period of the contract establishing the district. Any increase in the rate of an income tax that was first levied within one hundred eighty days after the first meeting of the board of directors shall be approved by a vote of the electors of the district, shall be in force for the remaining period of the contract establishing the district, and shall not be subject to division (F)(2) of this section.

(2) Any resolution of the board of directors levying an income tax that is adopted subsequent to one hundred eighty days after the first meeting of the board of directors shall be subject to a referendum as provided in division (F)(2) of this section. Any resolution of the board of directors levying an income tax that is adopted subsequent to one hundred eighty days after the first meeting of the board of directors shall be subject to an initiative proceeding to amend or repeal the resolution levying the income tax as provided in division (F)(2) of this section. When a referendum petition, signed by ten per cent of the number of electors in the district who voted for the office of governor at the most recent general election for the office of governor, is filed with the county auditor of each county within which a party to the contract is located within thirty days after the resolution is adopted by the board or when an initiative petition, signed by ten per cent of the number of electors in the district who voted for the office of governor at

the most recent general election for the office of governor, is filed with the county auditor of each such county ordering that a resolution to amend or repeal a prior resolution levying an income tax be submitted to the electors within the district for their approval or rejection, the county auditor of each such county, after ten days and not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the election, shall certify the text of the resolution to the board of elections of that county. The county auditor of each such county shall retain the petition. The board of elections shall submit the resolution to such electors, for their approval or rejection, at the next general, primary, or special election occurring subsequent to ~~seventy-five~~ ninety days after the certifying of such petition to the board of elections.

(3) Whenever a district is located in the territory of more than one contracting party, a majority vote of the electors, if any, in each of the several portions of the territory of the contracting parties constituting the district approving the levy of the tax is required before it may be imposed pursuant to this division.

(4) If there are no electors residing in the district, no election for the approval or rejection of an income tax shall be held pursuant to this section, provided that where no electors reside in the district, the maximum rate of the income tax that may be levied shall not exceed one per cent.

(5) The board of directors of a district levying an income tax shall enter into an agreement with one of the municipal corporations that is a party to the contract to administer, collect, and enforce the income tax on behalf of the district. The resolution levying the income tax shall provide the same credits, if any, to residents of the district for income taxes paid to other such districts or municipal corporations where the residents work, as credits provided to residents of the municipal corporation administering the income tax.

(6)(a) The board shall publish or post public notice within the district of any resolution adopted levying an income tax in the same manner required of municipal corporations under sections 731.21 and 731.25 of the Revised Code.

(b) Except as otherwise specified by this division, any referendum or initiative proceeding within a district shall be conducted in the same manner as is required for such proceedings within a municipal corporation pursuant to sections 731.28 to 731.40 of the Revised Code.

(G) Membership on the board of directors does not constitute the holding of a public office or employment within the meaning of any section of the Revised Code or any charter provision prohibiting the holding of other public office or employment, and shall not constitute an interest, either

direct or indirect, in a contract or expenditure of money by any municipal corporation, township, county, or other political subdivision with which the member may be connected. No member of a board of directors shall be disqualified from holding any public office or employment, nor shall such member forfeit or be disqualified from holding any such office or employment, by reason of the member's membership on the board of directors, notwithstanding any law or charter provision to the contrary.

(H) The powers and authorizations granted pursuant to this section or section 715.71 of the Revised Code are in addition to and not in derogation of all other powers granted to municipal corporations and townships pursuant to law. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a municipal corporation may exercise all of the powers of a municipal corporation, and may perform all the functions and duties of a municipal corporation, within the district, pursuant to and to the extent consistent with the contract. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a township may exercise all of the powers of a township, and may perform all the functions and duties of a township, within the district, pursuant to and to the extent consistent with the contract. The district board of directors has no powers except those specifically set forth in the contract as agreed to by the participating parties. No political subdivision shall authorize or grant any tax exemption pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 5709.632 of the Revised Code on any property located within the district without the consent of the contracting parties. The prohibition for any tax exemption pursuant to this division shall not apply to any exemption filed, pending, or approved, or for which an agreement has been entered into, before the effective date of the contract entered into by the parties.

(I) Municipal corporations and townships may enter into binding agreements pursuant to a contract authorized under this section or section 715.71 of the Revised Code with respect to the substance and administration of zoning and other land use regulations, building codes, public permanent improvements, and other regulatory and proprietary matters that are determined, pursuant to the contract, to be for a public purpose and to be desirable with respect to the operation of the district or to facilitate new or expanded economic development in the state or the district, provided that no contract shall exempt the territory within the district from the procedures and processes of land use regulation applicable pursuant to municipal corporation, township, and county regulations, including but not limited to

procedures and processes concerning zoning.

(J) A contract entered into pursuant to this section or section 715.71 of the Revised Code may be amended and it may be renewed, canceled, or terminated as provided in or pursuant to the contract. The contract may be amended to add property owned by one of the contracting parties to the district, or may be amended to delete property from the district whether or not one of the contracting parties owns the deleted property. The contract shall continue in existence throughout its term and shall be binding on the contracting parties and on any entities succeeding to such parties, whether by annexation, merger, or otherwise. The income tax levied by the board pursuant to this section or section 715.71 of the Revised Code shall apply in the entire district throughout the term of the contract, notwithstanding that all or a portion of the district becomes subject to annexation, merger, or incorporation. No township or municipal corporation is divested of its rights or obligations under the contract because of annexation, merger, or succession of interests.

(K) After the creation of a joint economic development district described in division (A)(2) of this section, a municipal corporation that is a contracting party may cease to own property included in the district, but such property shall continue to be included in the district and subject to the terms of the contract.

Sec. 715.71. (A) This section provides alternative procedures and requirements to those set forth in section 715.70 of the Revised Code for creating and operating a joint economic development district. Divisions (B), (C), (D)(1) to (3), and (F) of section 715.70 of the Revised Code do not apply to a joint economic development district established under this section. However, divisions (A), (D)(4), (E), (G), (H), (I), (J), and (K) of section 715.70 of the Revised Code do apply to a district established under this section.

(B) One or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a joint economic development district one or more areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this state and in the area of the contracting parties. The district created shall be located within the territory of one or more of the contracting parties and may consist of all or a portion of that territory. The boundaries of the district shall be described in the contract or in an addendum to the contract. The area or areas of land to be included in the district shall not include any

parcel of land owned in fee by or leased to a municipal corporation or township, unless the municipal corporation or township is a party to the contract or has given its consent to have its parcel of land included in the district by the adoption of a resolution. As used in this division, "parcel of land" has the same meaning as in division (B) of section 715.70 of the Revised Code.

(C) Before the legislative authority of a municipal corporation or a board of township trustees adopts an ordinance or resolution approving a contract to create a joint economic development district under this section, it shall hold a public hearing concerning the joint economic development district contract and shall provide thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation and the township. Each municipal corporation and township that is a party to the contract shall hold a public hearing. During the thirty-day period prior to a public hearing, a copy of the text of the contract together with copies of district maps and plans related to or part of the contract shall be on file, for public examination, in the offices of the clerk of the legislative authority of the municipal corporation and of the township fiscal officer. The public hearings provided for in this division shall allow for public comment and recommendations on the proposed contract. The participating parties may include in the contract any of those recommendations prior to approval of the contract.

(D) After the legislative authority of a municipal corporation and the board of township trustees have adopted an ordinance and resolution approving a contract to create a joint economic development district, the municipal corporation and the township jointly shall file with the legislative authority of each county within which a party to the contract is located all of the following:

(1) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract;

(2) Certified copies of the ordinances and resolutions of the contracting parties relating to the district and the contract;

(3) A certificate of each of the contracting parties that the public hearings provided for in division (C) of this section have been held, the date of the hearings, and evidence of publication of the notice of the hearings.

(E) Within thirty days after the filing under division (D) of this section, the legislative authority of each county within which a party to the contract is located shall adopt a resolution acknowledging the receipt of the required documents, approving the creation of the joint economic development district, and directing that the resolution of the board of township trustees

approving the contract be submitted to the electors of the township for approval at the next succeeding general, primary, or special election. The legislative authority of the county shall file with the board of elections at least ~~seventy-five~~ ninety days before the day of the election a copy of the resolution of the board of township trustees approving the contract. The resolution of the legislative authority of the county also shall specify the date the election is to be held and shall direct the board of elections to conduct the election in the township. If the resolution of the legislative authority of the county is not adopted within the thirty-day period after the filing under division (D) of this section, the joint economic development district shall be deemed approved by the county legislative authority, and the board of township trustees shall file its resolution with the board of elections for submission to the electors of the township for approval at the next succeeding general, primary, or special election. The filing shall occur at least ~~seventy-five~~ ninety days before the specified date the election is to be held and shall direct the board of elections to conduct the election in the township.

The ballot shall be in the following form:

"Shall the resolution of the board of township trustees approving the contract with ..... (here insert name of each municipal corporation and other township that is a party to the contract) for the creation of a joint economic development district be approved?"

	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

If a majority of the electors of the township voting on the issue vote for the resolution and contract, the resolution shall become effective immediately and the contract shall go into effect immediately or in accordance with its terms.

(F) The contract creating the district shall set forth or provide for the amount or nature of the contribution of each municipal corporation and township to the development and operation of the district and may provide for the sharing of the costs of the operation of and improvements for the district. The contributions may be in any form to which the contracting municipal corporations and townships agree and may include but are not limited to the provision of services, money, real or personal property, facilities, or equipment. The contract may provide for the contracting parties

to share revenue from taxes levied on property by one or more of the contracting parties if those revenues may lawfully be applied to that purpose under the legislation by which those taxes are levied. The contract shall provide for new, expanded, or additional services, facilities, or improvements, including expanded or additional capacity for or other enhancement of existing services, facilities, or improvements, provided that the existing services, facilities, or improvements, or the expanded or additional capacity for or enhancement of the existing services, facilities, or improvements, have been provided within the two-year period prior to the execution of the contract.

(G) The contract shall enumerate the specific powers, duties, and functions of the board of directors of the district and shall provide for the determination of procedures that are to govern the board of directors. The contract may grant to the board the power to adopt a resolution to levy an income tax within the district. The income tax shall be used for the purposes of the district and for the purposes of the contracting municipal corporations and townships pursuant to the contract. The income tax may be levied in the district based on income earned by persons working or residing within the district and based on the net profits of businesses located in the district. The income tax of the district shall follow the provisions of Chapter 718. of the Revised Code, except that no vote shall be required by the electors residing in the district. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the contract.

The board of directors of a district levying an income tax shall enter into an agreement with one of the municipal corporations that is a party to the contract to administer, collect, and enforce the income tax on behalf of the district. The resolution levying the income tax shall provide the same credits, if any, to residents of the district for income taxes paid to other districts or municipal corporations where the residents work, as credits provided to residents of the municipal corporation administering the income tax.

(H) No annexation proceeding pursuant to Chapter 709. of the Revised Code that proposes the annexation to or merger or consolidation with a municipal corporation, except a municipal corporation that is a party to the contract, of any unincorporated territory within the district shall be commenced for a period of three years after the contract is filed with the legislative authority of each county within which a party to the contract is located in accordance with division (D) of this section unless each board of township trustees whose territory is included, in whole or part, within the district and the territory proposed to be annexed, merged, or consolidated

adopts a resolution consenting to the commencement of the proceeding and a copy of the resolution is filed with the legislative authority of each such county or unless the contract is terminated during this three-year period. The contract entered into between the municipal corporations and townships pursuant to this section may provide for the prohibition of any annexation by the participating municipal corporations of any unincorporated territory within the district.

Sec. 715.77. (A)(1) A board of township trustees that is a party to a contract creating a joint economic development district pursuant to sections 715.72 to 715.82 of the Revised Code may choose to not submit its resolution approving the contract to the electors of the township if all of the following conditions are satisfied:

(a) The resolution has been approved by a unanimous vote of the members of the board of township trustees or, if a county is one of the contracting parties under division (D) of section 715.72 of the Revised Code, the resolution has been approved by a majority vote of the members of the board of township trustees;

(b) The creation of the joint economic development district is proposed at the request of a majority of the owners of land included within the proposed district;

(c) The territory to be included in the proposed joint economic development district is zoned in a manner appropriate to the function of the proposed district.

(2) Unless the legislative authority of a county adopts a resolution under section 715.76 of the Revised Code disapproving the creation of a joint economic development district within thirty days after the filing made under that section, the legislative authority of each such county shall adopt a resolution acknowledging the receipt of the required documents, approving the creation of the joint economic development district, and, if the board of township trustees has not invoked its authority under division (A)(1) of this section, directing that the resolution of the board of township trustees approving the contract creating the joint economic development district be submitted to the electors of the township for approval at the next succeeding general, primary, or special election. If the board of township trustees chooses to submit approval of the contract to the electors of the township, the legislative authority of the county shall file with the board of elections at least ~~seventy-five~~ ninety days before the day of the election a copy of the resolution of the board of township trustees approving the contract. The resolution of the legislative authority of the county also shall specify the date the election is to be held and shall direct the board of elections to

conduct the election in the township.

(3) If the resolution of the legislative authority of the county is not adopted within the thirty-day period after the filing made under section 715.76 of the Revised Code, the joint economic development district shall be deemed approved by the county legislative authority and, if the board of township trustees has not invoked its authority under division (A)(1) of this section, the board of township trustees shall file its resolution with the board of elections for submission to the electors of the township for approval at the next succeeding general, primary, or special election. In such case, the board of township trustees shall file the resolution at least ~~seventy-five~~ ninety days before the specified date the election is to be held and shall direct the board of elections to conduct the election in the township.

(4) Any contract creating a joint economic development district in which a board of township trustees is a party shall provide that the contract is not effective earlier than the thirty-first day after its approval, including any approval by electors required in this section.

If the board of township trustees chooses pursuant to division (A)(1) of this section not to submit the approval of the contract to the electors, the resolution of the board of township trustees approving the contract is subject to a referendum of the electors of the township when requested through a petition. When signed by ten per cent of the number of electors in the township who voted for the office of governor at the most recent general election, a referendum petition asking that the resolution be submitted to the electors of the township may be presented to the board of township trustees. Such a petition shall be presented within thirty days after the board of township trustees adopts the resolution. The board of township trustees shall, not later than four p.m. of the tenth day after receipt of the petition, certify the text of the resolution to the board of elections. The board of elections shall submit the resolution to the electors of the township for their approval or rejection at the next general, primary, or special election occurring at least ~~seventy-five~~ ninety days after such certification.

(B) The ballot shall be in the following form:

"Shall the resolution of the board of township trustees approving the contract with ..... (here insert name of each municipal corporation and other township that is a contracting party) for the creation of a joint economic development district be approved?"

	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND "

CONTRACT
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If a majority of the electors of the township voting on the issue vote for the resolution and contract, the resolution shall become effective immediately and the contract shall go into effect on the thirty-first day after this election or thereafter in accordance with terms of the contract.

Sec. 718.01. (A) As used in this chapter:

(1) "Adjusted federal taxable income" means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(b) Add an amount equal to five per cent of intangible income deducted under division (A)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;

(c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(d)(i) Except as provided in division (A)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (A)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

(e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(f) In the case of a real estate investment trust and regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(g) If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except:

(i) Guaranteed payments and other similar amounts paid or accrued to a partner, former partner, member, or former member shall not be allowed as

a deductible expense; and

(ii) Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.

Nothing in division (A)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

Nothing in this chapter shall be construed as limiting or removing the ability of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

(2) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended.

(3) "Schedule C" means internal revenue service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.

(4) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(5) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the Revised Code, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.

(6) "S corporation" means a corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(7) For taxable years beginning on or after January 1, 2004, "net profit" for a taxpayer other than an individual means adjusted federal taxable income and "net profit" for a taxpayer who is an individual means the individual's profit required to be reported on schedule C, schedule E, or schedule F, other than any amount allowed as a deduction under division (E)(2) or (3) of this section or amounts described in division (H) of this section.

(8) "Taxpayer" means a person subject to a tax on income levied by a

municipal corporation. Except as provided in division (L) of this section, "taxpayer" does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes, but "taxpayer" includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

(9) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(10) "Tax administrator" means the individual charged with direct responsibility for administration of a tax on income levied by a municipal corporation and includes:

(a) The central collection agency and the regional income tax agency and their successors in interest, and other entities organized to perform functions similar to those performed by the central collection agency and the regional income tax agency;

(b) A municipal corporation acting as the agent of another municipal corporation; and

(c) Persons retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis.

(11) "Person" includes individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity.

(12) "Schedule E" means internal revenue service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.

(13) "Schedule F" means internal revenue service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.

(B) No municipal corporation shall tax income at other than a uniform rate.

(C) No municipal corporation shall levy a tax on income at a rate in excess of one per cent without having obtained the approval of the excess by a majority of the electors of the municipality voting on the question at a general, primary, or special election. The legislative authority of the municipal corporation shall file with the board of elections at least ~~seventy-five~~ ninety days before the day of the election a copy of the ordinance together with a resolution specifying the date the election is to be held and directing the board of elections to conduct the election. The ballot shall be in the following form: "Shall the Ordinance providing for a ... per cent levy on income for (Brief description of the purpose of the proposed levy) be passed?"

	FOR THE INCOME TAX	"
	AGAINST THE INCOME TAX	

In the event of an affirmative vote, the proceeds of the levy may be used only for the specified purpose.

(D)(1) Except as otherwise provided in this section, no municipal corporation shall exempt from a tax on income compensation for personal services of individuals over eighteen years of age or the net profit from a business or profession.

(2)(a) For taxable years beginning on or after January 1, 2004, no municipal corporation shall tax the net profit from a business or profession using any base other than the taxpayer's adjusted federal taxable income.

(b) Division (D)(2)(a) of this section does not apply to any taxpayer required to file a return under section 5745.03 of the Revised Code or to the net profit from a sole proprietorship.

(E)(1) The legislative authority of a municipal corporation may, by ordinance or resolution, exempt from withholding and from a tax on income the following:

(a) Compensation arising from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option; or

(b) Compensation attributable to a nonqualified deferred compensation plan or program described in section 3121(v)(2)(C) of the Internal Revenue Code.

(2) The legislative authority of a municipal corporation may adopt an ordinance or resolution that allows a taxpayer who is an individual to deduct, in computing the taxpayer's municipal income tax liability, an amount equal to the aggregate amount the taxpayer paid in cash during the taxable year to a health savings account of the taxpayer, to the extent the taxpayer is entitled to deduct that amount on internal revenue service form 1040.

(3) The legislative authority of a municipal corporation may adopt an ordinance or resolution that allows a taxpayer who has a net profit from a business or profession that is operated as a sole proprietorship to deduct from that net profit the amount that the taxpayer paid during the taxable year for medical care insurance premiums for the taxpayer, the taxpayer's spouse, and dependents as defined in section 5747.01 of the Revised Code. The deduction shall be allowed to the same extent the taxpayer is entitled to deduct the premiums on internal revenue service form 1040. The deduction

allowed under this division shall be net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received by the taxpayer during the taxable year.

(F) If an individual's taxable income includes income against which the taxpayer has taken a deduction for federal income tax purposes as reportable on the taxpayer's form 2106, and against which a like deduction has not been allowed by the municipal corporation, the municipal corporation shall deduct from the taxpayer's taxable income an amount equal to the deduction shown on such form allowable against such income, to the extent not otherwise so allowed as a deduction by the municipal corporation.

(G)(1) In the case of a taxpayer who has a net profit from a business or profession that is operated as a sole proprietorship, no municipal corporation may tax or use as the base for determining the amount of the net profit that shall be considered as having a taxable situs in the municipal corporation, an amount other than the net profit required to be reported by the taxpayer on schedule C or F from such sole proprietorship for the taxable year.

(2) In the case of a taxpayer who has a net profit from rental activity required to be reported on schedule E, no municipal corporation may tax or use as the base for determining the amount of the net profit that shall be considered as having a taxable situs in the municipal corporation, an amount other than the net profit from rental activities required to be reported by the taxpayer on schedule E for the taxable year.

(H) A municipal corporation shall not tax any of the following:

(1) The military pay or allowances of members of the armed forces of the United States and of members of their reserve components, including the Ohio national guard;

(2) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities;

(3) Except as otherwise provided in division (I) of this section, intangible income;

(4) Compensation paid under section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars annually. Such compensation in excess of one thousand dollars may be subjected to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(5) Compensation paid to an employee of a transit authority, regional transit authority, or regional transit commission created under Chapter 306.

of the Revised Code for operating a transit bus or other motor vehicle for the authority or commission in or through the municipal corporation, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such a tax by reason of residence or domicile in the municipal corporation, or the headquarters of the authority or commission is located within the municipal corporation;

(6) The income of a public utility, when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745. of the Revised Code:

(a) Beginning January 1, 2002, the income of an electric company or combined company;

(b) Beginning January 1, 2004, the income of a telephone company.

As used in division (H)(6) of this section, "combined company," "electric company," and "telephone company" have the same meanings as in section 5727.01 of the Revised Code.

(7) On and after January 1, 2003, items excluded from federal gross income pursuant to section 107 of the Internal Revenue Code;

(8) On and after January 1, 2001, compensation paid to a nonresident individual to the extent prohibited under section 718.011 of the Revised Code;

(9)(a) Except as provided in division (H)(9)(b) and (c) of this section, an S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code.

(b) If, pursuant to division (H) of former section 718.01 of the Revised Code as it existed before March 11, 2004, a majority of the electors of a municipal corporation voted in favor of the question at an election held on November 4, 2003, the municipal corporation may continue after 2002 to tax an S corporation shareholder's distributive share of net profits of an S corporation.

(c) If, on December 6, 2002, a municipal corporation was imposing, assessing, and collecting a tax on an S corporation shareholder's distributive share of net profits of the S corporation to the extent the distributive share would be allocated or apportioned to this state under divisions (B)(1) and (2) of section 5733.05 of the Revised Code if the S corporation were a corporation subject to taxes imposed under Chapter 5733. of the Revised Code, the municipal corporation may continue to impose the tax on such

distributive shares to the extent such shares would be so allocated or apportioned to this state only until December 31, 2004, unless a majority of the electors of the municipal corporation voting on the question of continuing to tax such shares after that date vote in favor of that question at an election held November 2, 2004. If a majority of those electors vote in favor of the question, the municipal corporation may continue after December 31, 2004, to impose the tax on such distributive shares only to the extent such shares would be so allocated or apportioned to this state.

(d) For the purposes of division (D) of section 718.14 of the Revised Code, a municipal corporation shall be deemed to have elected to tax S corporation shareholders' distributive shares of net profits of the S corporation in the hands of the shareholders if a majority of the electors of a municipal corporation vote in favor of a question at an election held under division (H)(9)(b) or (c) of this section. The municipal corporation shall specify by ordinance or rule that the tax applies to the distributive share of a shareholder of an S corporation in the hands of the shareholder of the S corporation.

(10) Employee compensation that is not "qualifying wages" as defined in section 718.03 of the Revised Code;

(11) Beginning August 1, 2007, compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, municipal income tax shall be payable only to the municipal corporation of residence or domicile.

(I) Any municipal corporation that taxes any type of intangible income on March 29, 1988, pursuant to Section 3 of Amended Substitute Senate Bill No. 238 of the 116th general assembly, may continue to tax that type of income after 1988 if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 vote in favor thereof at an election held on November 8, 1988.

(J) Nothing in this section or section 718.02 of the Revised Code shall authorize the levy of any tax on income that a municipal corporation is not authorized to levy under existing laws or shall require a municipal corporation to allow a deduction from taxable income for losses incurred from a sole proprietorship or partnership.

(K)(1) Nothing in this chapter prohibits a municipal corporation from

allowing, by resolution or ordinance, a net operating loss carryforward.

(2) Nothing in this chapter requires a municipal corporation to allow a net operating loss carryforward.

(L)(1) A single member limited liability company that is a disregarded entity for federal tax purposes may elect to be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(a) The limited liability company's single member is also a limited liability company;

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004;

(c) Not later than December 31, 2004, the limited liability company and its single member each make an election to be treated as a separate taxpayer under division (L) of this section;

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member;

(e) The Ohio municipal corporation that is the primary place of business of the sole member of the limited liability company consents to the election.

(2) For purposes of division (L)(1)(e) of this section, a municipal corporation is the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability is greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 is at least four hundred thousand dollars.

Sec. 718.09. (A) This section applies to either of the following:

(1) A municipal corporation that shares the same territory as a city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporation is located outside the school district and not more than five per cent of the territory of the school district is located outside the municipal corporation;

(2) A municipal corporation that shares the same territory as a city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporation is located outside the school district, more than five per cent but not more than ten per cent of the territory of the school district is located outside the municipal corporation, and that portion of the territory of the school district that is

located outside the municipal corporation is located entirely within another municipal corporation having a population of four hundred thousand or more according to the federal decennial census most recently completed before the agreement is entered into under division (B) of this section.

(B) The legislative authority of a municipal corporation to which this section applies may propose to the electors an income tax, one of the purposes of which shall be to provide financial assistance to the school district through payment to the district of not less than twenty-five per cent of the revenue generated by the tax, except that the legislative authority may not propose to levy the income tax on the incomes of nonresident individuals. Prior to proposing the tax, the legislative authority shall negotiate and enter into a written agreement with the board of education of the school district specifying the tax rate, the percentage of tax revenue to be paid to the school district, the purpose for which the school district will use the money, the first year the tax will be levied, the date of the special election on the question of the tax, and the method and schedule by which the municipal corporation will make payments to the school district. The special election shall be held on a day specified in division (D) of section 3501.01 of the Revised Code, except that the special election may not be held on the day for holding a primary election as authorized by the municipal corporation's charter unless the municipal corporation is to have a primary election on that day.

After the legislative authority and board of education have entered into the agreement, the legislative authority shall provide for levying the tax by ordinance. The ordinance shall state the tax rate, the percentage of tax revenue to be paid to the school district, the purpose for which the municipal corporation will use its share of the tax revenue, the first year the tax will be levied, and that the question of the income tax will be submitted to the electors of the municipal corporation. The legislative authority also shall adopt a resolution specifying the regular or special election date the election will be held and directing the board of elections to conduct the election. At least ~~seventy-five~~ ninety days before the date of the election, the legislative authority shall file certified copies of the ordinance and resolution with the board of elections.

(C) The board of elections shall make the necessary arrangements for the submission of the question to the electors of the municipal corporation, and shall conduct the election in the same manner as any other municipal income tax election. Notice of the election shall be published in a newspaper of general circulation in the municipal corporation once a week for four consecutive weeks prior to the election, and shall include statements of the

rate and municipal corporation and school district purposes of the income tax, the percentage of tax revenue that will be paid to the school district, and the first year the tax will be levied. The ballot shall be in the following form:

"Shall the ordinance providing for a ..... per cent levy on income for (brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of tax revenue that will be paid to the school district) be passed? The income tax, if approved, will not be levied on the incomes of individuals who do not reside in (the name of the municipal corporation).

	For the income tax	"
	Against the income tax	

(D) If the question is approved by a majority of the electors, the municipal corporation shall impose the income tax beginning in the year specified in the ordinance. The proceeds of the levy may be used only for the specified purposes, including payment of the specified percentage to the school district.

Sec. 718.10. (A) This section applies to a group of two or more municipal corporations that, taken together, share the same territory as a single city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporations as a group is located outside the school district and not more than five per cent of the territory of the school district is located outside the municipal corporations as a group.

(B) The legislative authorities of the municipal corporations in a group of municipal corporations to which this section applies each may propose to the electors an income tax, to be levied in concert with income taxes in the other municipal corporations of the group, except that a legislative authority may not propose to levy the income tax on the incomes of individuals who do not reside in the municipal corporation. One of the purposes of such a tax shall be to provide financial assistance to the school district through payment to the district of not less than twenty-five per cent of the revenue generated by the tax. Prior to proposing the taxes, the legislative authorities shall negotiate and enter into a written agreement with each other and with the board of education of the school district specifying the tax rate, the percentage of the tax revenue to be paid to the school district, the first year the tax will be levied, and the date of the election on the question of the tax, all of which shall be the same for each municipal corporation. The agreement also shall state the purpose for which the school district will use

the money, and specify the method and schedule by which each municipal corporation will make payments to the school district. The special election shall be held on a day specified in division (D) of section 3501.01 of the Revised Code, including a day on which all of the municipal corporations are to have a primary election.

After the legislative authorities and board of education have entered into the agreement, each legislative authority shall provide for levying its tax by ordinance. Each ordinance shall state the rate of the tax, the percentage of tax revenue to be paid to the school district, the purpose for which the municipal corporation will use its share of the tax revenue, and the first year the tax will be levied. Each ordinance also shall state that the question of the income tax will be submitted to the electors of the municipal corporation on the same date as the submission of questions of an identical tax to the electors of each of the other municipal corporations in the group, and that unless the electors of all of the municipal corporations in the group approve the tax in their respective municipal corporations, none of the municipal corporations in the group shall levy the tax. Each legislative authority also shall adopt a resolution specifying the regular or special election date the election will be held and directing the board of elections to conduct the election. At least ~~seventy-five~~ ninety days before the date of the election, each legislative authority shall file certified copies of the ordinance and resolution with the board of elections.

(C) For each of the municipal corporations, the board of elections shall make the necessary arrangements for the submission of the question to the electors, and shall conduct the election in the same manner as any other municipal income tax election. For each of the municipal corporations, notice of the election shall be published in a newspaper of general circulation in the municipal corporation once a week for four consecutive weeks prior to the election. The notice shall include a statement of the rate and municipal corporation and school district purposes of the income tax, the percentage of tax revenue that will be paid to the school district, and the first year the tax will be levied, and an explanation that the tax will not be levied unless an identical tax is approved by the electors of each of the other municipal corporations in the group. The ballot shall be in the following form:

"Shall the ordinance providing for a ... per cent levy on income for (brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of income tax revenue that will be paid to the school district) be passed? The income tax, if approved, will not be levied on the incomes of individuals who do not reside

in (the name of the municipal corporation). In order for the income tax to be levied, the voters of (the other municipal corporations in the group), which are also in the (name of the school district) school district, must approve an identical income tax and agree to pay the same percentage of the tax revenue to the school district.

	For the income tax
	Against the income tax

(D) If the question is approved by a majority of the electors and identical taxes are approved by a majority of the electors in each of the other municipal corporations in the group, the municipal corporation shall impose the tax beginning in the year specified in the ordinance. The proceeds of the levy may be used only for the specified purposes, including payment of the specified percentage to the school district.

Sec. 731.03. (A) Except as otherwise provided in division (B) of this section, one member of the legislative authority of a city from each ward and such number of members thereof at large as is provided by section 731.01 of the Revised Code shall be chosen in each odd-numbered year. Members shall serve for a term of two years commencing on the first day of January next after their election.

(B) A city legislative authority may, by majority vote, adopt a resolution causing the board of elections to submit to the city electors the question of whether the terms of office of the members of the legislative authority should be changed from two to four years. The question may also ask whether the legislative authority should be authorized to establish staggered four-year terms of office among members of the legislative authority by fixing certain terms of office at two years for one term of office but then at four years thereafter. If the resolution calls for submission of the question about staggered terms, the resolution shall specify the number of members to be elected for four-year terms and the number to be elected for two-year terms at the next election for such members. The resolution shall also specify how many of those members elected to four-year terms and how many of those members elected to two-year terms shall be elected from the city at large, and how many from wards. If staggered terms of office are established, the legislative authority shall fix the length of the terms of office prior to the last day fixed by law for filing as a candidate for such office. The question shall be voted upon at the next general election occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections. If a majority of the votes cast on the

question is in the affirmative, the terms of office of the members of the legislative authority shall be four years effective on the first day of January following the next regular municipal election, except as may otherwise be provided by the legislative authority to establish staggered terms of office among members of the legislative authority.

A city legislative authority whose members' terms of office are four years may, by a majority vote, adopt a resolution establishing staggered four-year terms of office among members of the legislative authority by fixing certain terms of office at two years for one term of office but then at four years thereafter. The resolution shall specify the number of members to be elected for four-year terms and the number to be elected for two-year terms, and shall specify how many of those members elected to four-year terms and how many of those members elected to two-year terms shall be elected from the city at large, and how many from wards. If staggered terms of office are established, the legislative authority shall fix the length of the terms of office prior to the last day fixed by law for filing as a candidate for such office.

A city legislative authority whose members' terms of office are four years may, by majority vote, adopt a resolution causing the board of elections to submit to the city electors the question of whether the members' terms should be changed back from four to two years. The question shall be voted upon at the next general election occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections. If a majority of the votes cast on the question is in the affirmative, the terms of office of the members of the legislative authority shall be two years effective on the first day of January following the next regular municipal election.

Sec. 731.28. Ordinances and other measures providing for the exercise of any powers of government granted by the constitution or delegated to any municipal corporation by the general assembly may be proposed by initiative petition. Such initiative petition must contain the signatures of not less than ten per cent of the number of electors who voted for governor at the most recent general election for the office of governor in the municipal corporation.

When a petition is filed with the city auditor or village clerk, signed by the required number of electors proposing an ordinance or other measure, such auditor or clerk shall, after ten days, transmit a certified copy of the text of the proposed ordinance or measure to the board of elections. The auditor or clerk shall transmit the petition to the board together with the certified copy of the proposed ordinance or other measure. The board shall

examine all signatures on the petition to determine the number of electors of the municipal corporation who signed the petition. The board shall return the petition to the auditor or clerk within ten days after receiving it, together with a statement attesting to the number of such electors who signed the petition.

The board shall submit such proposed ordinance or measure for the approval or rejection of the electors of the municipal corporation at the next general election occurring subsequent to ~~seventy-five~~ ninety days after the auditor or clerk certifies the sufficiency and validity of the initiative petition to the board of elections. No ordinance or other measure proposed by initiative petition and approved by a majority of the electors voting upon the measure in such municipal corporation shall be subject to the veto of the mayor.

As used in this section, "certified copy" means a copy containing a written statement attesting it is a true and exact reproduction of the original proposed ordinance or other measure.

Sec. 731.29. Any ordinance or other measure passed by the legislative authority of a municipal corporation shall be subject to the referendum except as provided by section 731.30 of the Revised Code. No ordinance or other measure shall go into effect until thirty days after it is filed with the mayor of a city or passed by the legislative authority in a village, except as provided by such section.

When a petition, signed by ten per cent of the number of electors who voted for governor at the most recent general election for the office of governor in the municipal corporation, is filed with the city auditor or village clerk within thirty days after any ordinance or other measure is filed with the mayor or passed by the legislative authority of a village, or in case the mayor has vetoed the ordinance or any measure and returned it to council, such petition may be filed within thirty days after the council has passed the ordinance or measure over ~~his~~ the veto, ordering that such ordinance or measure be submitted to the electors of such municipal corporation for their approval or rejection, such auditor or clerk shall, after ten days, and not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of election, transmit a certified copy of the text of the ordinance or measure to the board of elections. The auditor or clerk shall transmit the petition to the board together with the certified copy of the ordinance or measure. The board shall examine all signatures on the petition to determine the number of electors of the municipal corporation who signed the petition. The board shall return the petition to the auditor or clerk within ten days after receiving it, together with a statement attesting to the number

of such electors who signed the petition. The board shall submit the ordinance or measure to the electors of the municipal corporation, for their approval or rejection, at the next general election occurring subsequent to ~~seventy-five~~ ninety days after the auditor or clerk certifies the sufficiency and validity of the petition to the board of elections.

No such ordinance or measure shall go into effect until approved by the majority of those voting upon it. Sections 731.28 to 731.41 of the Revised Code do not prevent a municipal corporation, after the passage of any ordinance or other measure, from proceeding at once to give any notice or make any publication required by such ordinance or other measure.

As used in this section, "certified copy" means a copy containing a written statement attesting that it is a true and exact reproduction of the original ordinance or other measure.

Sec. 733.09. (A) Except as otherwise provided in division (B) of this section, the president of the legislative authority of a city shall be elected for a term of two years, commencing on the first day of January next after ~~his~~ election. ~~He~~ The president of the legislative authority shall be an elector of the city, and shall preside at all regular and special meetings of such legislative authority, but ~~he~~ the president shall have no vote therein except in case of a tie.

(B) A city legislative authority may, by majority vote, adopt a resolution causing the board of elections to submit to the city electors the question of whether the term of office of the president of the legislative authority should be changed from two to four years. The question shall be voted upon at the next general election occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections. If a majority of the votes cast on the question is in the affirmative, the term of office of the president of the legislative authority shall be four years effective on the first day of January following the next regular municipal election.

A city legislative authority whose president's term of office is four years may, by majority vote, adopt a resolution causing the board of elections to submit to the city electors the question of whether the president's term should be changed from four to two years. The question shall be voted upon at the next general election ~~occurring~~ occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections. If a majority of the votes cast on the question is in the affirmative, the term of the office of the president of the legislative authority shall be two years effective on the first day of January following the next regular municipal election.

Sec. 733.261. (A) The legislative authority of a village may, by

ordinance or resolution passed by at least a majority vote, combine the duties of the clerk and the treasurer into one office, to be known as the clerk-treasurer. The combination shall be effective on the first day of January following the next regular municipal election at which the village clerk is to be elected, provided that a clerk-treasurer shall be elected at such election pursuant to this section and shall be elected for a term of four years, commencing on the first day of April following ~~his~~ election. Between the first day of January and the first day of April following such an election, the clerk shall perform the duties of clerk-treasurer. The legislative authority of the village shall file certification of such action with the board of elections not less than one hundred ~~five~~ twenty days before the day of the next municipal primary election at which the village clerk is to be elected; provided that in villages under two thousand population in which no petition for a primary election was filed pursuant to section 3513.01 of the Revised Code, or in villages in which no primary is held pursuant to section 3513.02 of the Revised Code, such action shall be certified to the board of elections not less than one hundred ~~five~~ twenty days before the next general election at which the village clerk is to be elected.

At such succeeding regular municipal election and thereafter, the clerk-treasurer shall be elected for a term of four years, commencing on the first day of April following the clerk-treasurer's election. The clerk-treasurer shall be an elector of the corporation.

(B) In addition to the circumstances described in division (A) of this section, when a vacancy exists in the office of village treasurer or village clerk the legislative authority of a village may, by ordinance or resolution passed by at least a majority vote, combine the duties of the clerk and the treasurer into one office, to be known as the clerk-treasurer. The combination shall be effective on the effective date of the ordinance or resolution combining the duties of the offices of clerk and treasurer. At the next regular municipal election at which the village clerk would have been elected and each four years thereafter, the clerk-treasurer shall be elected for a term of four years, commencing on the first day of April following the clerk-treasurer's election. The clerk-treasurer shall be an elector of the municipal corporation.

(C) The clerk-treasurer shall perform the duties provided by law for the clerk and the treasurer. All laws pertaining to the clerk and to the treasurer shall be construed to apply to the clerk-treasurer, provided that the initial compensation for the office of clerk-treasurer shall be established by the legislative authority and that action shall not be subject to section 731.13 of the Revised Code relating to the time when the compensation of village

elected officials shall be fixed and pertaining to changes in compensation of officials during the term of office.

(D) The legislative authority of a village having a clerk-treasurer may separate the offices by ordinance or resolution passed by at least a majority vote. The action to separate the offices may be taken in either of the following circumstances:

(1) When a vacancy exists in the office of clerk-treasurer, in which case the separation shall be effective upon the effective date of the ordinance or resolution;

(2) When the action of the legislative authority is certified to and filed with the board of elections not less than one hundred ~~five~~ twenty days before the day of the next primary election at which the village clerk and treasurer are to be elected; provided that in villages under two thousand population in which no petition for a primary election was filed pursuant to section 3513.01 of the Revised Code, or in villages in which no primary is held pursuant to section 3513.02 of the Revised Code, such action shall be certified to the board of elections not less than one hundred ~~five~~ twenty days before the next general election at which the village clerk and treasurer are to be elected.

Sec. 733.262. (A) In lieu of having the elected office of village clerk and the office of village treasurer, or the combined elected office of village clerk-treasurer, a village may combine the duties of the clerk and treasurer into one appointed office, to be known as the village fiscal officer. To make this change, the village legislative authority shall pass, by a two-thirds vote, an ordinance or resolution proposing to make the change effective on the first day of January following the next regular municipal election at which the village clerk or village clerk-treasurer is to be elected.

So that no election for the office of village clerk or village clerk-treasurer is held after the passage of the ordinance or resolution, the village legislative authority shall file a certified copy of the ordinance or resolution with the board of elections not less than one hundred ~~five~~ twenty days before the day of the next succeeding municipal primary election at which candidates for the office of village clerk or village clerk-treasurer are to be nominated, or, in villages with a population of under two thousand in which no petition for a primary election is filed under section 3513.01 of the Revised Code or in villages in which no primary is held under section 3513.02 of the Revised Code, not less than one hundred ~~five~~ twenty days before the next succeeding regular municipal election at which the village clerk or village clerk-treasurer is to be elected.

(B) In addition to the circumstances described in division (A) of this

section, when a vacancy exists in the office of village clerk or village clerk-treasurer, the village legislative authority may pass, by a two-thirds vote, an ordinance or resolution to combine the duties of the clerk and the treasurer into the appointed office of village fiscal officer. That change shall take effect on the effective date of the ordinance or resolution.

(C) A village fiscal officer appointed under this section shall perform the duties provided by law for the village clerk and treasurer and any other duties consistent with the nature of the office that are provided for by municipal ordinance.

(D) A village fiscal officer shall be appointed by the mayor of the village, but that appointment does not become effective until it is approved by a majority vote of the village legislative authority. The village fiscal officer need not be an elector of the village or reside in the village at the time of appointment; however, the fiscal officer shall become a resident of the village within six months after the appointment takes effect, unless an ordinance is passed approving the fiscal officer's residence outside of the village.

The village fiscal officer may be removed without cause either by the mayor with the consent of a majority of the members of the village legislative authority or by a three-fourths vote of the village legislative authority with or without the consent of the mayor.

(E) The legislative authority of a village that has a village fiscal officer may abolish that appointed office and return to an elected office of village clerk-treasurer by passing an ordinance or resolution by a two-thirds vote.

If a vacancy exists in the office of village fiscal officer when this ordinance or resolution is passed, the abolition shall take effect on the effective date of the ordinance or resolution, and the mayor shall appoint a village clerk-treasurer to serve until the first day of April following the next regular municipal election at which a clerk-treasurer can be elected. So an election can be held, the village legislative authority shall file a certified copy of the ordinance or resolution with the board of elections not less than one hundred ~~five~~ twenty days before the day of the next succeeding municipal primary election.

If a vacancy does not exist in the office of village fiscal officer when the abolishing ordinance or resolution is passed, the village legislative authority shall certify a copy of the ordinance or resolution to the board of elections not less than one hundred ~~five~~ twenty days before the day of the next succeeding municipal primary election.

The person elected at the next regular municipal election as village clerk-treasurer under the circumstances described in this division shall serve

a four-year term commencing on the first day of April following that election.

Sec. 733.31. (A) Unless otherwise provided by law, vacancies arising in appointive and elective offices of villages shall be filled by appointment by the mayor for the remainder of the unexpired term, provided that:

(1) Vacancies in the office of mayor shall be filled in the manner provided by section 733.25 of the Revised Code;

(2) Vacancies in the membership of the legislative authority shall be filled in the manner provided by section 731.43 of the Revised Code;

(3) Vacancies in the office of president pro tempore of a village legislative authority shall be filled in the manner provided by section 731.11 of the Revised Code.

In the event of a vacancy in the office of village clerk or treasurer, the mayor may appoint a person to serve as an acting officer to perform the duties of the office until a permanent officer is appointed to fill the vacancy.

(B) Unless otherwise provided by law, vacancies arising in appointive offices of cities shall be filled by appointment by the mayor for the remainder of the unexpired term.

(C) A vacancy in the office of president of the legislative authority of a city shall be filled in the same manner as provided in division (D) of this section. Vacancies in the office of mayor of a city shall be filled in the manner provided in section 733.08 of the Revised Code. Vacancies in the membership of the legislative authority of a city shall be filled in the manner provided in section 731.43 of the Revised Code.

(D) In case of the death, resignation, removal, or disability of the director of law, auditor, or treasurer of a city and such vacancy occurs more than ~~forty~~ fifty-six days before the next general election for such office, a successor shall be elected at such election for the unexpired term unless such term expires within one year immediately following the date of such general election. In either event, the vacancy shall be filled as provided in this section and the appointee shall hold ~~his~~ office until a successor is elected and qualified.

(1) The county central committee of the political party with which the last occupant of the office was affiliated, acting through its members who reside in the city where the vacancy occurs, shall appoint a person to hold the office and to perform the duties thereof until a successor is elected and has qualified, except that if such vacancy occurs because of the death, resignation, or inability to take the office of an officer-elect whose term has not yet begun, an appointment to take such office at the beginning of the term shall be made by the members of the central committee who reside in

the city where the vacancy occurs.

(2) Not less than five nor more than forty-five days after a vacancy occurs, the county central committee, acting through its members who reside in the city where the vacancy occurs, shall meet for the purpose of making an appointment. Not less than four days before the date of the meeting the ~~chairman~~ chairperson or secretary of the central committee shall send by first class mail to every member of such central committee who resides in the city where the vacancy occurs a written notice which shall state the time and place of such meeting and the purpose thereof. A majority of the members of the central committee present at such meeting may make the appointment.

(E) If the last occupant of the office or the officer-elect, as provided in division (D) of this section, was elected as an independent candidate, the mayor of the city shall make the appointment at the time the vacancy occurs.

(F) Appointments made under this section shall be certified by the appointing county central committee or by the mayor of the municipal corporation to the county board of elections and to the secretary of state. The persons so appointed and certified shall be entitled to all remuneration provided by law for the offices to which they are appointed.

(G) The mayor of the city may appoint a person to hold the city office of director of law, auditor, or treasurer as an acting officer and to perform the duties thereof between the occurrence of the vacancy and the time when the person appointed by the central committee qualifies and takes the office.

Sec. 733.48. (A) Except as provided in division (B) of this section, when it considers it necessary, the legislative authority of a village may provide legal counsel for the village, or for any department or official of the village, for a period not to exceed two years and shall provide compensation for the legal counsel.

(B) A petition may be filed with the village clerk, signed by registered electors residing in the village equal in number to not less than ten per cent of the total vote cast for all candidates for governor in the village at the most recent general election at which a governor was elected, requesting that the question be placed before the electors whether, instead of the legislative authority appointing legal counsel for the village or for any department or official of the village, the mayor shall appoint an attorney or law firm as the legal counsel with the advice and consent of the legislative authority. Within two weeks after receipt of the petition, the clerk shall certify it to the board of elections, which shall determine its sufficiency and validity. The petition shall be certified to the board not less than ~~seventy-five~~ ninety days prior to the election at which the question is to be voted upon.

At the election, if a majority of the electors of the village approves the question, then effective immediately when the mayor considers it necessary, the mayor shall appoint, with the advice and consent of the legislative authority, an attorney or law firm as legal counsel for the village, or for any department or official of the village, for a period not to exceed two years. The appointment of legal counsel under this division shall be pursuant to a contract approved by the mayor and a majority vote of the legislative authority. The contract shall provide for the compensation and other terms of the engagement of the legal counsel, and the legislative authority shall provide that compensation for the legal counsel.

(C) When acting under this section, the legislative authority acts in its administrative capacity.

Sec. 749.021. Upon the execution of the agreement provided for in section 749.02 of the Revised Code the legislative authority of the municipal corporation shall submit to the electors thereof, at the next general election occurring not less than ~~seventy-five~~ ninety days after the certification of the resolution to the board of elections, the question of the ratification of such agreement, and if the sum to be paid by the municipal corporation under the terms of such agreement is not available from current general revenues thereof, the legislative authority shall also submit to the electors, at the same election, the question of the issue of bonds of the municipal corporation in the amount specified in such agreement for the purpose of providing funds for the payment of such sum. The proceedings in the matter of such election and in the issuance and sale of such bonds shall be as provided by law for municipal bonds. Such agreement shall not be effective, and no bonds shall be issued, unless the electors approve of both the agreement and the bond issue, if the question of the issue of bonds is so submitted.

Sec. 755.01. When five per cent of the qualified electors of a city petition the board of elections of the county for the privilege of determining by ballot whether there shall be a board of park commissioners, such board shall submit at the next general election held within such city at least ninety days after the petition is filed, or at a special election occurring at least ninety days after the petition is filed, if the petition requests a special election, the questions presented in the petition, to the electors of the city. Such special election shall be held at the usual place for holding municipal elections and shall be governed by the same rules, regulations, and laws as govern the holding of municipal elections.

Sec. 757.02. Upon the filing of a petition as provided by section 757.01 of the Revised Code, the taxing authority of the municipal corporation shall pass a resolution providing for the submission of the question of levying a

tax as provided by such section at the next following municipal election. A copy of such resolution shall be certified by the taxing authority to the board of elections not less than ~~seventy-five~~ ninety days before the general election in any year in which a municipal election is held, and such board shall submit the question to the electors of the municipal corporation at the succeeding November election. Section 5705.25 of the Revised Code relating to the arrangements for and the conduct of such election, publication thereof, and form of ballot therefor, shall apply to such proposal to the electorate.

If sixty-five per cent of the electors voting on such proposal at the election vote in favor thereof, sections 5705.25 and 5705.26 of the Revised Code, shall apply to the certification and levy of such additional tax.

Sec. 759.25. The legislative authority of a village may levy a tax for the purchase of a funeral coach or the ~~construction~~ construction of a vault for the dead, for the use of the village. Such resolution shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election. The question of levying such tax, for either or both purposes, and the amount asked therefor, shall be separately submitted to the electors of the village at a general election. Twenty days' notice of such election shall be given by posting in at least three public places in the village. The notice shall state specifically the amount to be raised, and for what purpose. If a majority of all the votes cast at the election is in favor of either or both propositions, they shall be considered adopted and the tax authorized. The funeral coach and vault shall be under the control of the board of cemetery trustees of the village where there is such board, otherwise under the control of the legislative authority or person appointed by it.

Sec. 1515.28. A board of county commissioners may declare by resolution that it is necessary to levy a tax upon the property within the project area in order to pay the costs of the improvement not otherwise funded.

Such resolution shall specify the rate which it is necessary to levy, the purpose thereof, and the number of years during which such increase shall be in effect, which levy may include a levy upon the duplicate of the current year.

A copy of the resolution shall be certified to the board of elections for the county not less than ~~seventy-five~~ ninety days before the general election in any year and said board shall submit the proposal to the electors within the project area at the succeeding November election in accordance with section 5705.25 of the Revised Code. For purposes of that section, the

subdivision is the project area.

If the per cent required for approval of a levy as set forth in section 5705.26 of the Revised Code vote in favor thereof, the board of county commissioners may levy a tax within the project area, outside the ten-mill limitation, during the period and for the purpose stated in the resolution, or at any less rate or for any less number of years.

The board may issue bonds and notes in anticipation of the collection of taxes levied under this section, and notes in anticipation of the issuance of bonds.

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~~ ninetieth 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 first calendar year the tax will be 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. 1545.36. (A) When the board of elections of the county in which a park district is located has had filed with it a petition calling for the dissolution of the district, and determines that the petition meets the requirements of this section and section 3501.38 of the Revised Code, the board shall place the issue of the dissolution on the ballot at the next special election to be held on the day of a general or primary election. Written notice of the filing of the petition shall be sent immediately to the board of park commissioners and the probate court that created the district.

(B) The petition shall:

(1) Be filed with the board no less than ~~seventy-five~~ ninety days before the next election;

(2) Be supported by the signatures of at least twenty-five per cent of the number of voters in the district who voted in the preceding gubernatorial election.

(C) If the petition as filed does not have the required number of signatures and the time for filing has elapsed, the board shall declare it invalid. No further petition for dissolution shall be received until after the next election is completed. On determination of these findings, the board shall send written notice of them to the principal circulator.

(D)(1) If a majority of the votes cast support the dissolution, the board shall immediately send written notice of the vote, citing the number of votes for and against the issue, to the probate court, to the board of park commissioners, and to the principal circulator. No park district shall be applied for within the dissolved district for a period of four years following the election in which the issue was supported.

(2) If the issue fails to obtain a majority of the votes cast, the board shall receive no further petition for dissolution until the fourth year following that in which the election failed, and shall send written notice of these results to the principal circulator and the board of park commissioners.

Sec. 1711.30. Before issuing bonds under section 1711.28 of the Revised Code, the board of county commissioners, by resolution, shall submit to the qualified electors of the county at the next general election for county officers, held not less than ~~thirty~~ ninety days after receiving from the county agricultural society the notice provided for in section 1711.25 of the Revised Code, the question of issuing and selling such bonds in such amount and denomination as are necessary for the purpose in view, and shall certify a copy of such resolution to the county board of elections.

The county board of elections shall place the question of issuing and selling such bonds upon the ballot and make all other necessary arrangements for the submission, at the time fixed by such resolution, of such question to such electors. The votes cast at such election upon such question must be counted, canvassed, and certified in the same manner, except as provided by law, as votes cast for county officers. Fifteen days' notice of such submission shall be given by the county board of elections, by publication once a week for two consecutive weeks in two or more newspapers published in the county, stating the amount of bonds to be issued, the purpose for which they are to be issued, and the time and places of holding such election. Such question must be stated on the ballot as follows: "For the issue of county fair bonds, yes"; "For the issue of county fair bonds, no." If the majority of those voting upon the question of issuing the bonds vote in favor thereof, then and only then shall they be issued and the tax provided for in section 1711.29 of the Revised Code be levied.

Sec. 1901.07. (A) All municipal court judges shall be elected on the nonpartisan ballot for terms of six years. In a municipal court in which only one judge is to be elected in any one year, that judge's term commences on the first day of January after the election. In a municipal court in which two or more judges are to be elected in any one year, their terms commence on successive days beginning the first day of January, following the election, unless otherwise provided by section 1901.08 of the Revised Code.

(B) All candidates for municipal court judge may be nominated either by nominating petition or by primary election, except that if the jurisdiction of a municipal court extends only to the corporate limits of the municipal corporation in which the court is located and that municipal corporation operates under a charter, all candidates shall be nominated in the same manner provided in the charter for the office of municipal court judge or, if no specific provisions are made in the charter for the office of municipal court judge, in the same manner as the charter prescribes for the nomination and election of the legislative authority of the municipal corporation.

If the jurisdiction of a municipal court extends beyond the corporate

limits of the municipal corporation in which it is located or if the jurisdiction of the court does not extend beyond the corporate limits of the municipal corporation in which it is located and no charter provisions apply, all candidates for party nomination to the office of municipal court judge shall file a declaration of candidacy and petition not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, ~~or if the primary election is a presidential primary election, not later than four p.m. of the sixtieth day before the day of the presidential primary election,~~ in the form prescribed by section 3513.07 of the Revised Code. The petition shall conform to the requirements provided for those petitions of candidacy contained in section 3513.05 of the Revised Code, except that the petition shall be signed by at least fifty electors of the territory of the court. If no valid declaration of candidacy is filed for nomination as a candidate of a political party for election to the office of municipal court judge, or if the number of persons filing the declarations of candidacy for nominations as candidates of one political party for election to the office does not exceed the number of candidates that that party is entitled to nominate as its candidates for election to the office, no primary election shall be held for the purpose of nominating candidates of that party for election to the office, and the candidates shall be issued certificates of nomination in the manner set forth in section 3513.02 of the Revised Code.

If the jurisdiction of a municipal court extends beyond the corporate limits of the municipal corporation in which it is located or if the jurisdiction of the court does not extend beyond the corporate limits of the municipal corporation in which it is located and no charter provisions apply, nonpartisan candidates for the office of municipal court judge shall file nominating petitions not later than four p.m. of the day before the day of the primary election in the form prescribed by section 3513.261 of the Revised Code. The petition shall conform to the requirements provided for those petitions of candidacy contained in section 3513.257 of the Revised Code, except that the petition shall be signed by at least fifty electors of the territory of the court.

The nominating petition or declaration of candidacy for a municipal court judge shall contain a designation of the term for which the candidate seeks election. At the following regular municipal election, the candidacies of the judges nominated shall be submitted to the electors of the territory on a nonpartisan, judicial ballot in the same manner as provided for judges of the court of common pleas, except that, in a municipal corporation operating under a charter, all candidates for municipal court judge shall be elected in conformity with the charter if provisions are made in the charter for the

election of municipal court judges.

(C) Notwithstanding divisions (A) and (B) of this section, in the following municipal courts, the judges shall be nominated and elected as follows:

(1) In the Cleveland municipal court, the judges shall be nominated only by petition. The petition shall be signed by at least fifty electors of the territory of the court. It shall be in the statutory form and shall be filed in the manner and within the time prescribed by the charter of the city of Cleveland for filing petitions of candidates for municipal offices. Each elector shall have the right to sign petitions for as many candidates as are to be elected, but no more. The judges shall be elected by the electors of the territory of the court in the manner provided by law for the election of judges of the court of common pleas.

(2) In the Toledo municipal court, the judges shall be nominated only by petition. The petition shall be signed by at least fifty electors of the territory of the court. It shall be in the statutory form and shall be filed in the manner and within the time prescribed by the charter of the city of Toledo for filing nominating petitions for city council. Each elector shall have the right to sign petitions for as many candidates as are to be elected, but no more. The judges shall be elected by the electors of the territory of the court in the manner provided by law for the election of judges of the court of common pleas.

(3) In the Akron municipal court, the judges shall be nominated only by petition. The petition shall be signed by at least fifty electors of the territory of the court. It shall be in statutory form and shall be filed in the manner and within the time prescribed by the charter of the city of Akron for filing nominating petitions of candidates for municipal offices. Each elector shall have the right to sign petitions for as many candidates as are to be elected, but no more. The judges shall be elected by the electors of the territory of the court in the manner provided by law for the election of judges of the court of common pleas.

(4) In the Hamilton county municipal court, the judges shall be nominated only by petition. The petition shall be signed by at least fifty electors of the territory of the court, which petitions shall be signed, verified, and filed in the manner and within the time required by law for nominating petitions for members of council of the city of Cincinnati. The judges shall be elected by the electors of the territory of the court at the regular municipal election and in the manner provided by law for the election of judges of the court of common pleas.

(5) In the Franklin county municipal court, the judges shall be

nominated only by petition. The petition shall be signed by at least fifty electors of the territory of the court. The petition shall be in the statutory form and shall be filed in the manner and within the time prescribed by the charter of the city of Columbus for filing petitions of candidates for municipal offices. The judges shall be elected by the electors of the territory of the court in the manner provided by law for the election of judges of the court of common pleas.

(6) In the Auglaize, Brown, Carroll, Clermont, Crawford, Hocking, Jackson, Lawrence, Madison, Miami, Morrow, and Wayne county municipal courts, the judges shall be nominated only by petition. The petitions shall be signed by at least fifty electors of the territory of the court and shall conform to the provisions of this section.

(D) In the Portage county municipal court, the judges shall be nominated either by nominating petition or by primary election, as provided in division (B) of this section.

(E) As used in this section, as to an election for either a full or an unexpired term, "the territory within the jurisdiction of the court" means that territory as it will be on the first day of January after the election.

Sec. 1901.10. (A)(1)(a) The judges of the municipal court and officers of the court shall take an oath of office as provided in section 3.23 of the Revised Code. The office of judge of the municipal court is subject to forfeiture, and the judge may be removed from office, for the causes and by the procedure provided in sections 3.07 to 3.10 of the Revised Code. A vacancy in the office of judge exists upon the death, resignation, forfeiture, removal from office, or absence from official duties for a period of six consecutive months, as determined under this section, of the judge and also by reason of the expiration of the term of an incumbent when no successor has been elected or qualified. The chief justice of the supreme court may designate a judge of another municipal court to act until that vacancy is filled in accordance with section 107.08 of the Revised Code. A vacancy resulting from the absence of a judge from official duties for a period of six consecutive months shall be determined and declared by the legislative authority.

(b) If a vacancy occurs in the office of judge or clerk of the municipal court after the one-hundredth day before the first Tuesday after the first Monday in May and prior to the ~~fortieth~~ fifty-sixth day before the day of the general election, all candidates for election to the unexpired term of the judge or clerk shall file nominating petitions with the board of elections not later than four p.m. on the tenth day following the day on which the vacancy occurs, except that, when the vacancy occurs fewer than ~~six~~ four days before

the ~~fortieth~~ fifty-sixth day before the general election, the deadline for filing shall be four p.m. on the ~~thirty-sixth~~ fiftieth day before the day of the general election.

(c) Each nominating petition referred to in division (A)(1)(b) of this section shall be in the form prescribed in section 3513.261 of the Revised Code and shall be signed by at least fifty qualified electors of the territory of the municipal court. No nominating petition shall be accepted for filing or filed if it appears on its face to contain signatures aggregating in number more than twice the minimum aggregate number of signatures required by this section.

(2) If a judge of a municipal court that has only one judge is temporarily absent, incapacitated, or otherwise unavailable, the judge may appoint a substitute who has the qualifications required by section 1901.06 of the Revised Code or a retired judge of a court of record who is a qualified elector and a resident of the territory of the court. If the judge is unable to make the appointment, the chief justice of the supreme court shall appoint a substitute. The appointee shall serve during the absence, incapacity, or unavailability of the incumbent, shall have the jurisdiction and powers conferred upon the judge of the municipal court, and shall be styled "acting judge." During that time of service, the acting judge shall sign all process and records and shall perform all acts pertaining to the office, except that of removal and appointment of officers of the court. All courts shall take judicial notice of the selection and powers of the acting judge. The incumbent judge shall establish the amount of compensation of an acting judge upon either a per diem, hourly, or other basis, but the rate of pay shall not exceed the per diem amount received by the incumbent judge.

(B) When the volume of cases pending in any municipal court necessitates an additional judge, the chief justice of the supreme court, upon the written request of the judge or presiding judge of that municipal court, may designate a judge of another municipal court or county court to serve for any period of time that the chief justice may prescribe. The compensation of a judge so designated shall be paid from the city treasury or, in the case of a county-operated municipal court, from the county treasury. In addition to the annual salary provided for in section 1901.11 of the Revised Code and in addition to any compensation under division (A)(5) or (6) of section 141.04 of the Revised Code to which the judge is entitled in connection with the judge's own court, a full-time or part-time judge while holding court outside the judge's territory on the designation of the chief justice shall receive actual and necessary expenses and compensation as follows:

(1) A full-time judge shall receive thirty dollars for each day of the assignment.

(2) A part-time judge shall receive for each day of the assignment the per diem compensation of the judges of the court to which the judge is assigned, less the per diem amount paid to those judges pursuant to section 141.04 of the Revised Code, calculated on the basis of two hundred fifty working days per year.

If a request is made by a judge or the presiding judge of a municipal court to designate a judge of another municipal court because of the volume of cases in the court for which the request is made and the chief justice reports, in writing, that no municipal or county court judge is available to serve by designation, the judges of the court requesting the designation may appoint a substitute as provided in division (A)(2) of this section, who may serve for any period of time that is prescribed by the chief justice. The substitute judge shall be paid in the same manner and at the same rate as the incumbent judges, except that, if the substitute judge is entitled to compensation under division (A)(5) or (6) of section 141.04 of the Revised Code, then section 1901.121 of the Revised Code shall govern its payment.

Sec. 1901.31. The clerk and deputy clerks of a municipal court shall be selected, be compensated, give bond, and have powers and duties as follows:

(A) There shall be a clerk of the court who is appointed or elected as follows:

(1)(a) Except in the Akron, Barberton, Toledo, Hamilton county, Portage county, and Wayne county municipal courts and through December 31, 2008, the Cuyahoga Falls municipal court, if the population of the territory equals or exceeds one hundred thousand at the regular municipal election immediately preceding the expiration of the term of the present clerk, the clerk shall be nominated and elected by the qualified electors of the territory in the manner that is provided for the nomination and election of judges in section 1901.07 of the Revised Code.

The clerk so elected shall hold office for a term of six years, which term shall commence on the first day of January following the clerk's election and continue until the clerk's successor is elected and qualified.

(b) In the Hamilton county municipal court, the clerk of courts of Hamilton county shall be the clerk of the municipal court and may appoint an assistant clerk who shall receive the compensation, payable out of the treasury of Hamilton county in semimonthly installments, that the board of county commissioners prescribes. The clerk of courts of Hamilton county, acting as the clerk of the Hamilton county municipal court and assuming the

duties of that office, shall receive compensation at one-fourth the rate that is prescribed for the clerks of courts of common pleas as determined in accordance with the population of the county and the rates set forth in sections 325.08 and 325.18 of the Revised Code. This compensation shall be paid from the county treasury in semimonthly installments and is in addition to the annual compensation that is received for the performance of the duties of the clerk of courts of Hamilton county, as provided in sections 325.08 and 325.18 of the Revised Code.

(c) In the Portage county and Wayne county municipal courts, the clerks of courts of Portage county and Wayne county shall be the clerks, respectively, of the Portage county and Wayne county municipal courts and may appoint a chief deputy clerk for each branch that is established pursuant to section 1901.311 of the Revised Code and assistant clerks as the judges of the municipal court determine are necessary, all of whom shall receive the compensation that the legislative authority prescribes. The clerks of courts of Portage county and Wayne county, acting as the clerks of the Portage county and Wayne county municipal courts and assuming the duties of these offices, shall receive compensation payable from the county treasury in semimonthly installments at one-fourth the rate that is prescribed for the clerks of courts of common pleas as determined in accordance with the population of the county and the rates set forth in sections 325.08 and 325.18 of the Revised Code.

(d) Except as otherwise provided in division (A)(1)(d) of this section, in the Akron municipal court, candidates for election to the office of clerk of the court shall be nominated by primary election. The primary election shall be held on the day specified in the charter of the city of Akron for the nomination of municipal officers. Notwithstanding any contrary provision of section 3513.05 or 3513.257 of the Revised Code, the declarations of candidacy and petitions of partisan candidates and the nominating petitions of independent candidates for the office of clerk of the Akron municipal court shall be signed by at least fifty qualified electors of the territory of the court.

The candidates shall file a declaration of candidacy and petition, or a nominating petition, whichever is applicable, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, in the form prescribed by section 3513.07 or 3513.261 of the Revised Code. The declaration of candidacy and petition, or the nominating petition, shall conform to the applicable requirements of section 3513.05 or 3513.257 of the Revised Code.

If no valid declaration of candidacy and petition is filed by any person

for nomination as a candidate of a particular political party for election to the office of clerk of the Akron municipal court, a primary election shall not be held for the purpose of nominating a candidate of that party for election to that office. If only one person files a valid declaration of candidacy and petition for nomination as a candidate of a particular political party for election to that office, a primary election shall not be held for the purpose of nominating a candidate of that party for election to that office, and the candidate shall be issued a certificate of nomination in the manner set forth in section 3513.02 of the Revised Code.

Declarations of candidacy and petitions, nominating petitions, and certificates of nomination for the office of clerk of the Akron municipal court shall contain a designation of the term for which the candidate seeks election. At the following regular municipal election, all candidates for the office shall be submitted to the qualified electors of the territory of the court in the manner that is provided in section 1901.07 of the Revised Code for the election of the judges of the court. The clerk so elected shall hold office for a term of six years, which term shall commence on the first day of January following the clerk's election and continue until the clerk's successor is elected and qualified.

(e) Except as otherwise provided in division (A)(1)(e) of this section, in the Barberton municipal court, candidates for election to the office of clerk of the court shall be nominated by primary election. The primary election shall be held on the day specified in the charter of the city of Barberton for the nomination of municipal officers. Notwithstanding any contrary provision of section 3513.05 or 3513.257 of the Revised Code, the declarations of candidacy and petitions of partisan candidates and the nominating petitions of independent candidates for the office of clerk of the Barberton municipal court shall be signed by at least fifty qualified electors of the territory of the court.

The candidates shall file a declaration of candidacy and petition, or a nominating petition, whichever is applicable, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, in the form prescribed by section 3513.07 or 3513.261 of the Revised Code. The declaration of candidacy and petition, or the nominating petition, shall conform to the applicable requirements of section 3513.05 or 3513.257 of the Revised Code.

If no valid declaration of candidacy and petition is filed by any person for nomination as a candidate of a particular political party for election to the office of clerk of the Barberton municipal court, a primary election shall not be held for the purpose of nominating a candidate of that party for

election to that office. If only one person files a valid declaration of candidacy and petition for nomination as a candidate of a particular political party for election to that office, a primary election shall not be held for the purpose of nominating a candidate of that party for election to that office, and the candidate shall be issued a certificate of nomination in the manner set forth in section 3513.02 of the Revised Code.

Declarations of candidacy and petitions, nominating petitions, and certificates of nomination for the office of clerk of the Barberton municipal court shall contain a designation of the term for which the candidate seeks election. At the following regular municipal election, all candidates for the office shall be submitted to the qualified electors of the territory of the court in the manner that is provided in section 1901.07 of the Revised Code for the election of the judges of the court. The clerk so elected shall hold office for a term of six years, which term shall commence on the first day of January following the clerk's election and continue until the clerk's successor is elected and qualified.

(f)(i) Through December 31, 2008, except as otherwise provided in division (A)(1)(f)(i) of this section, in the Cuyahoga Falls municipal court, candidates for election to the office of clerk of the court shall be nominated by primary election. The primary election shall be held on the day specified in the charter of the city of Cuyahoga Falls for the nomination of municipal officers. Notwithstanding any contrary provision of section 3513.05 or 3513.257 of the Revised Code, the declarations of candidacy and petitions of partisan candidates and the nominating petitions of independent candidates for the office of clerk of the Cuyahoga Falls municipal court shall be signed by at least fifty qualified electors of the territory of the court.

The candidates shall file a declaration of candidacy and petition, or a nominating petition, whichever is applicable, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, in the form prescribed by section 3513.07 or 3513.261 of the Revised Code. The declaration of candidacy and petition, or the nominating petition, shall conform to the applicable requirements of section 3513.05 or 3513.257 of the Revised Code.

If no valid declaration of candidacy and petition is filed by any person for nomination as a candidate of a particular political party for election to the office of clerk of the Cuyahoga Falls municipal court, a primary election shall not be held for the purpose of nominating a candidate of that party for election to that office. If only one person files a valid declaration of candidacy and petition for nomination as a candidate of a particular political party for election to that office, a primary election shall not be held for the

purpose of nominating a candidate of that party for election to that office, and the candidate shall be issued a certificate of nomination in the manner set forth in section 3513.02 of the Revised Code.

Declarations of candidacy and petitions, nominating petitions, and certificates of nomination for the office of clerk of the Cuyahoga Falls municipal court shall contain a designation of the term for which the candidate seeks election. At the following regular municipal election, all candidates for the office shall be submitted to the qualified electors of the territory of the court in the manner that is provided in section 1901.07 of the Revised Code for the election of the judges of the court. The clerk so elected shall hold office for a term of six years, which term shall commence on the first day of January following the clerk's election and continue until the clerk's successor is elected and qualified.

(ii) Division (A)(1)(f)(i) of this section shall have no effect after December 31, 2008.

(g) Except as otherwise provided in division (A)(1)(g) of this section, in the Toledo municipal court, candidates for election to the office of clerk of the court shall be nominated by primary election. The primary election shall be held on the day specified in the charter of the city of Toledo for the nomination of municipal officers. Notwithstanding any contrary provision of section 3513.05 or 3513.257 of the Revised Code, the declarations of candidacy and petitions of partisan candidates and the nominating petitions of independent candidates for the office of clerk of the Toledo municipal court shall be signed by at least fifty qualified electors of the territory of the court.

The candidates shall file a declaration of candidacy and petition, or a nominating petition, whichever is applicable, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, in the form prescribed by section 3513.07 or 3513.261 of the Revised Code. The declaration of candidacy and petition, or the nominating petition, shall conform to the applicable requirements of section 3513.05 or 3513.257 of the Revised Code.

If no valid declaration of candidacy and petition is filed by any person for nomination as a candidate of a particular political party for election to the office of clerk of the Toledo municipal court, a primary election shall not be held for the purpose of nominating a candidate of that party for election to that office. If only one person files a valid declaration of candidacy and petition for nomination as a candidate of a particular political party for election to that office, a primary election shall not be held for the purpose of nominating a candidate of that party for election to that office,

and the candidate shall be issued a certificate of nomination in the manner set forth in section 3513.02 of the Revised Code.

Declarations of candidacy and petitions, nominating petitions, and certificates of nomination for the office of clerk of the Toledo municipal court shall contain a designation of the term for which the candidate seeks election. At the following regular municipal election, all candidates for the office shall be submitted to the qualified electors of the territory of the court in the manner that is provided in section 1901.07 of the Revised Code for the election of the judges of the court. The clerk so elected shall hold office for a term of six years, which term shall commence on the first day of January following the clerk's election and continue until the clerk's successor is elected and qualified.

(2)(a) Except for the Alliance, Auglaize county, Brown county, Columbiana county, Holmes county, Lorain, Massillon, and Youngstown municipal courts, in a municipal court for which the population of the territory is less than one hundred thousand, the clerk shall be appointed by the court, and the clerk shall hold office until the clerk's successor is appointed and qualified.

(b) In the Alliance, Lorain, Massillon, and Youngstown municipal courts, the clerk shall be elected for a term of office as described in division (A)(1)(a) of this section.

(c) In the Auglaize county, Brown county, and Holmes county municipal courts, the clerks of courts of Auglaize county, Brown county, and Holmes county shall be the clerks, respectively, of the Auglaize county, Brown county, and Holmes county municipal courts and may appoint a chief deputy clerk for each branch office that is established pursuant to section 1901.311 of the Revised Code, and assistant clerks as the judge of the court determines are necessary, all of whom shall receive the compensation that the legislative authority prescribes. The clerks of courts of Auglaize county, Brown county, and Holmes county, acting as the clerks of the Auglaize county, Brown county, and Holmes county municipal courts and assuming the duties of these offices, shall receive compensation payable from the county treasury in semimonthly installments at one-fourth the rate that is prescribed for the clerks of courts of common pleas as determined in accordance with the population of the county and the rates set forth in sections 325.08 and 325.18 of the Revised Code.

(d) In the Columbiana county municipal court, the clerk of courts of Columbiana county shall be the clerk of the municipal court, may appoint a chief deputy clerk for each branch office that is established pursuant to section 1901.311 of the Revised Code, and may appoint any assistant clerks

that the judges of the court determine are necessary. All of the chief deputy clerks and assistant clerks shall receive the compensation that the legislative authority prescribes. The clerk of courts of Columbiana county, acting as the clerk of the Columbiana county municipal court and assuming the duties of that office, shall receive in either biweekly installments or semimonthly installments, as determined by the payroll administrator, compensation payable from the county treasury at one-fourth the rate that is prescribed for the clerks of courts of common pleas as determined in accordance with the population of the county and the rates set forth in sections 325.08 and 325.18 of the Revised Code.

(3) During the temporary absence of the clerk due to illness, vacation, or other proper cause, the court may appoint a temporary clerk, who shall be paid the same compensation, have the same authority, and perform the same duties as the clerk.

(B) Except in the Hamilton county, Portage county, and Wayne county municipal courts, if a vacancy occurs in the office of the clerk of the Alliance, Lorain, Massillon, or Youngstown municipal court or occurs in the office of the clerk of a municipal court for which the population of the territory equals or exceeds one hundred thousand because the clerk ceases to hold the office before the end of the clerk's term or because a clerk-elect fails to take office, the vacancy shall be filled, until a successor is elected and qualified, by a person chosen by the residents of the territory of the court who are members of the county central committee of the political party by which the last occupant of that office or the clerk-elect was nominated. Not less than five nor more than fifteen days after a vacancy occurs, those members of that county central committee shall meet to make an appointment to fill the vacancy. At least four days before the date of the meeting, the chairperson or a secretary of the county central committee shall notify each such member of that county central committee by first class mail of the date, time, and place of the meeting and its purpose. A majority of all such members of that county central committee constitutes a quorum, and a majority of the quorum is required to make the appointment. If the office so vacated was occupied or was to be occupied by a person not nominated at a primary election, or if the appointment was not made by the committee members in accordance with this division, the court shall make an appointment to fill the vacancy. A successor shall be elected to fill the office for the unexpired term at the first municipal election that is held more than one hundred ~~twenty~~ thirty-five days after the vacancy occurred.

(C)(1) In a municipal court, other than the Auglaize county, the Brown county, the Columbiana county, the Holmes county, and the Lorain

municipal courts, for which the population of the territory is less than one hundred thousand, the clerk of the municipal court shall receive the annual compensation that the presiding judge of the court prescribes, if the revenue of the court for the preceding calendar year, as certified by the auditor or chief fiscal officer of the municipal corporation in which the court is located or, in the case of a county-operated municipal court, the county auditor, is equal to or greater than the expenditures, including any debt charges, for the operation of the court payable under this chapter from the city treasury or, in the case of a county-operated municipal court, the county treasury for that calendar year, as also certified by the auditor or chief fiscal officer. If the revenue of a municipal court, other than the Auglaize county, the Brown county, the Columbiana county, and the Lorain municipal courts, for which the population of the territory is less than one hundred thousand for the preceding calendar year as so certified is not equal to or greater than those expenditures for the operation of the court for that calendar year as so certified, the clerk of a municipal court shall receive the annual compensation that the legislative authority prescribes. As used in this division, "revenue" means the total of all costs and fees that are collected and paid to the city treasury or, in a county-operated municipal court, the county treasury by the clerk of the municipal court under division (F) of this section and all interest received and paid to the city treasury or, in a county-operated municipal court, the county treasury in relation to the costs and fees under division (G) of this section.

(2) In a municipal court, other than the Hamilton county, Portage county, and Wayne county municipal courts, for which the population of the territory is one hundred thousand or more, and in the Lorain municipal court, the clerk of the municipal court shall receive annual compensation in a sum equal to eighty-five per cent of the salary of a judge of the court.

(3) The compensation of a clerk described in division (C)(1) or (2) of this section and of the clerk of the Columbiana county municipal court is payable in either semimonthly installments or biweekly installments, as determined by the payroll administrator, from the same sources and in the same manner as provided in section 1901.11 of the Revised Code, except that the compensation of the clerk of the Carroll county municipal court is payable in biweekly installments.

(D) Before entering upon the duties of the clerk's office, the clerk of a municipal court shall give bond of not less than six thousand dollars to be determined by the judges of the court, conditioned upon the faithful performance of the clerk's duties.

(E) The clerk of a municipal court may do all of the following:

administer oaths, take affidavits, and issue executions upon any judgment rendered in the court, including a judgment for unpaid costs; issue, sign, and attach the seal of the court to all writs, process, subpoenas, and papers issuing out of the court; and approve all bonds, sureties, recognizances, and undertakings fixed by any judge of the court or by law. The clerk may refuse to accept for filing any pleading or paper submitted for filing by a person who has been found to be a vexatious litigator under section 2323.52 of the Revised Code and who has failed to obtain leave to proceed under that section. The clerk shall do all of the following: file and safely keep all journals, records, books, and papers belonging or appertaining to the court; record the proceedings of the court; perform all other duties that the judges of the court may prescribe; and keep a book showing all receipts and disbursements, which book shall be open for public inspection at all times.

The clerk shall prepare and maintain a general index, a docket, and other records that the court, by rule, requires, all of which shall be the public records of the court. In the docket, the clerk shall enter, at the time of the commencement of an action, the names of the parties in full, the names of the counsel, and the nature of the proceedings. Under proper dates, the clerk shall note the filing of the complaint, issuing of summons or other process, returns, and any subsequent pleadings. The clerk also shall enter all reports, verdicts, orders, judgments, and proceedings of the court, clearly specifying the relief granted or orders made in each action. The court may order an extended record of any of the above to be made and entered, under the proper action heading, upon the docket at the request of any party to the case, the expense of which record may be taxed as costs in the case or may be required to be prepaid by the party demanding the record, upon order of the court.

(F) The clerk of a municipal court shall receive, collect, and issue receipts for all costs, fees, fines, bail, and other moneys payable to the office or to any officer of the court. The clerk shall each month disburse to the proper persons or officers, and take receipts for, all costs, fees, fines, bail, and other moneys that the clerk collects. Subject to sections 307.515 and 4511.193 of the Revised Code and to any other section of the Revised Code that requires a specific manner of disbursement of any moneys received by a municipal court and except for the Hamilton county, Lawrence county, and Ottawa county municipal courts, the clerk shall pay all fines received for violation of municipal ordinances into the treasury of the municipal corporation the ordinance of which was violated and shall pay all fines received for violation of township resolutions adopted pursuant to section 503.52 or 503.53 or Chapter 504. of the Revised Code into the treasury of

the township the resolution of which was violated. Subject to sections 1901.024 and 4511.193 of the Revised Code, in the Hamilton county, Lawrence county, and Ottawa county municipal courts, the clerk shall pay fifty per cent of the fines received for violation of municipal ordinances and fifty per cent of the fines received for violation of township resolutions adopted pursuant to section 503.52 or 503.53 or Chapter 504. of the Revised Code into the treasury of the county. Subject to sections 307.515, 4511.19, and 5503.04 of the Revised Code and to any other section of the Revised Code that requires a specific manner of disbursement of any moneys received by a municipal court, the clerk shall pay all fines collected for the violation of state laws into the county treasury. Except in a county-operated municipal court, the clerk shall pay all costs and fees the disbursement of which is not otherwise provided for in the Revised Code into the city treasury. The clerk of a county-operated municipal court shall pay the costs and fees the disbursement of which is not otherwise provided for in the Revised Code into the county treasury. Moneys deposited as security for costs shall be retained pending the litigation. The clerk shall keep a separate account of all receipts and disbursements in civil and criminal cases, which shall be a permanent public record of the office. On the expiration of the term of the clerk, the clerk shall deliver the records to the clerk's successor. The clerk shall have other powers and duties as are prescribed by rule or order of the court.

(G) All moneys paid into a municipal court shall be noted on the record of the case in which they are paid and shall be deposited in a state or national bank, or a domestic savings and loan association, as defined in section 1151.01 of the Revised Code, that is selected by the clerk. Any interest received upon the deposits shall be paid into the city treasury, except that, in a county-operated municipal court, the interest shall be paid into the treasury of the county in which the court is located.

On the first Monday in January of each year, the clerk shall make a list of the titles of all cases in the court that were finally determined more than one year past in which there remains unclaimed in the possession of the clerk any funds, or any part of a deposit for security of costs not consumed by the costs in the case. The clerk shall give notice of the moneys to the parties who are entitled to the moneys or to their attorneys of record. All the moneys remaining unclaimed on the first day of April of each year shall be paid by the clerk to the city treasurer, except that, in a county-operated municipal court, the moneys shall be paid to the treasurer of the county in which the court is located. The treasurer shall pay any part of the moneys at any time to the person who has the right to the moneys upon proper

certification of the clerk.

(H) Deputy clerks of a municipal court other than the Carroll county municipal court may be appointed by the clerk and shall receive the compensation, payable in either biweekly installments or semimonthly installments, as determined by the payroll administrator, out of the city treasury, that the clerk may prescribe, except that the compensation of any deputy clerk of a county-operated municipal court shall be paid out of the treasury of the county in which the court is located. The judge of the Carroll county municipal court may appoint deputy clerks for the court, and the deputy clerks shall receive the compensation, payable in biweekly installments out of the county treasury, that the judge may prescribe. Each deputy clerk shall take an oath of office before entering upon the duties of the deputy clerk's office and, when so qualified, may perform the duties appertaining to the office of the clerk. The clerk may require any of the deputy clerks to give bond of not less than three thousand dollars, conditioned for the faithful performance of the deputy clerk's duties.

(I) For the purposes of this section, whenever the population of the territory of a municipal court falls below one hundred thousand but not below ninety thousand, and the population of the territory prior to the most recent regular federal census exceeded one hundred thousand, the legislative authority of the municipal corporation may declare, by resolution, that the territory shall be considered to have a population of at least one hundred thousand.

(J) The clerk or a deputy clerk shall be in attendance at all sessions of the municipal court, although not necessarily in the courtroom, and may administer oaths to witnesses and jurors and receive verdicts.

Sec. 1907.13. A county court judge, at the time of filing a nominating petition for the office or at the time of appointment to the office and during the judge's term of office, shall be a qualified elector and a resident of the county court district in which the judge is elected or appointed. A county court judge does not have to be a resident of an area of separate jurisdiction in the county court district to which the judge may be assigned pursuant to section 1907.15 of the Revised Code. Every county court judge shall have been admitted to the practice of law in this state and shall have been engaged, for a total of at least six years preceding the judge's appointment or the commencement of the judge's term, in the practice of law in this state, except that the six-year practice requirement does not apply to a county court judge who is holding office on the effective date of this amendment and who subsequently is a candidate for that office.

Judges shall be elected by the electors of the county court district at the

general election in even-numbered years as set forth in section 1907.11 of the Revised Code for a term of six years commencing on the first day of January following the election for the county court or on the dates specified in section 1907.11 of the Revised Code for particular county court judges. Their successors shall be elected in even-numbered years every six years.

All candidates for county court judge shall be nominated by petition. The nominating petition shall be in the general form and signed and verified as prescribed by section 3513.261 of the Revised Code and shall be signed by the lesser of fifty qualified electors of the county court district or a number of qualified electors of the county court district not less than one per cent of the number of electors who voted for governor at the most recent regular state election in the district. A nominating petition shall not be accepted for filing or filed if it appears on its face to contain signatures aggregating in number more than twice the minimum aggregate number of signatures required by this section. A nominating petition shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election.

Sec. 2101.43. Whenever ten per cent of the number of electors voting for governor at the most recent election in any county having less than sixty thousand population, as determined by the most recent federal census, petition a judge of the court of common pleas of such county, not less than ~~seventy-five~~ ninety days before any general election for county officers, for the submission to the electors of such county the question of combining the probate court with the court of common pleas, such judge shall place upon the journal of said court an order requiring the sheriff to make proclamation that at the next general election there will be submitted to the electors the question of combining the probate court with the court of common pleas. The clerk of the court of common pleas shall, thereupon, make and deliver a certified copy of such order to the sheriff, and the sheriff shall include notice of the submission of such question in ~~his~~ the sheriff's proclamation of election for the next general election.

Each elector joining in a petition for the submission of said question shall sign such petition in the elector's own handwriting, unless the elector cannot write and the elector's signature is made by mark, and shall add thereto the township, precinct, or ward of which the elector is a resident. Such petition may consist of as many parts as are convenient. One of the signers to each separate paper shall swear before some officer qualified to administer the oath that the petition is bona fide to the best of the signer's knowledge and belief. Such oath shall be a part of or attached to such paper. The judge upon receipt of such petition shall deposit it with the clerk of the

court of common pleas.

No signature shall be taken from or added to such petition after it has been filed with the judge. When deposited such petition shall be preserved and open to public inspection, and if it is in conformity with this section, it shall be valid, unless objection thereto is made in writing by an elector of the county within five days after the filing thereof. Such objections, or any other questions arising in the course of the submission of the question of combining said courts, shall be considered and determined by the judge, and ~~his~~ the judge's decision shall be final.

Sec. 2301.02. The number of judges of the court of common pleas for each county, the time for the next election of the judges in the several counties, and the beginning of their terms shall be as follows:

(A) In Adams, Ashland, Fayette, and Pike counties, one judge, elected in 1956, term to begin February 9, 1957;

In Brown, Crawford, Defiance, Highland, Holmes, Morgan, Ottawa, and Union counties, one judge, to be elected in 1954, term to begin February 9, 1955;

In Auglaize county, one judge, to be elected in 1956, term to begin January 9, 1957;

In Coshocton, Darke, Fulton, Gallia, Guernsey, Hardin, Jackson, Knox, Madison, Mercer, Monroe, Paulding, Vinton, and Wyandot counties, one judge, to be elected in 1956, term to begin January 1, 1957;

In Morrow county, two judges, one to be elected in 1956, term to begin January 1, 1957, and one to be elected in 2006, term to begin January 1, 2007;

In Logan county, two judges, one to be elected in 1956, term to begin January 1, 1957, and one to be elected in 2004, term to begin January 2, 2005;

In Carroll, Clinton, Hocking, Meigs, Pickaway, Preble, Shelby, Van Wert, and Williams counties, one judge, to be elected in 1952, term to begin January 1, 1953;

In Champaign county, two judges, one to be elected in 1952, term to begin January 1, 1953, and one to be elected in 2008, term to begin February 10, 2009.

In Harrison and Noble counties, one judge, to be elected in 1954, term to begin April 18, 1955;

In Henry county, two judges, one to be elected in 1956, term to begin May 9, 1957, and one to be elected in 2004, term to begin January 1, 2005;

In Putnam county, one judge, to be elected in 1956, term to begin May 9, 1957;

In Huron county, one judge, to be elected in 1952, term to begin May 14, 1953;

In Perry county, one judge, to be elected in 1954, term to begin July 6, 1956;

In Sandusky county, two judges, one to be elected in 1954, term to begin February 10, 1955, and one to be elected in 1978, term to begin January 1, 1979;

(B) In Allen county, three judges, one to be elected in 1956, term to begin February 9, 1957, the second to be elected in 1958, term to begin January 1, 1959, and the third to be elected in 1992, term to begin January 1, 1993;

In Ashtabula county, three judges, one to be elected in 1954, term to begin February 9, 1955, one to be elected in 1960, term to begin January 1, 1961, and one to be elected in 1978, term to begin January 2, 1979;

In Athens county, two judges, one to be elected in 1954, term to begin February 9, 1955, and one to be elected in 1990, term to begin July 1, 1991;

In Erie county, four judges, one to be elected in 1956, term to begin January 1, 1957, the second to be elected in 1970, term to begin January 2, 1971, the third to be elected in 2004, term to begin January 2, 2005, and the fourth to be elected in 2008, term to begin February 9, 2009;

In Fairfield county, three judges, one to be elected in 1954, term to begin February 9, 1955, the second to be elected in 1970, term to begin January 1, 1971, and the third to be elected in 1994, term to begin January 2, 1995;

In Geauga county, two judges, one to be elected in 1956, term to begin January 1, 1957, and the second to be elected in 1976, term to begin January 6, 1977;

In Greene county, four judges, one to be elected in 1956, term to begin February 9, 1957, the second to be elected in 1960, term to begin January 1, 1961, the third to be elected in 1978, term to begin January 2, 1979, and the fourth to be elected in 1994, term to begin January 1, 1995;

In Hancock county, two judges, one to be elected in 1952, term to begin January 1, 1953, and the second to be elected in 1978, term to begin January 1, 1979;

In Lawrence county, two judges, one to be elected in 1954, term to begin February 9, 1955, and the second to be elected in 1976, term to begin January 1, 1977;

In Marion county, three judges, one to be elected in 1952, term to begin January 1, 1953, the second to be elected in 1976, term to begin January 2, 1977, and the third to be elected in 1998, term to begin February 9, 1999;

In Medina county, three judges, one to be elected in 1956, term to begin January 1, 1957, the second to be elected in 1966, term to begin January 1, 1967, and the third to be elected in 1994, term to begin January 1, 1995;

In Miami county, two judges, one to be elected in 1954, term to begin February 9, 1955, and one to be elected in 1970, term to begin on January 1, 1971;

In Muskingum county, three judges, one to be elected in 1968, term to begin August 9, 1969, one to be elected in 1978, term to begin January 1, 1979, and one to be elected in 2002, term to begin January 2, 2003;

In Portage county, three judges, one to be elected in 1956, term to begin January 1, 1957, the second to be elected in 1960, term to begin January 1, 1961, and the third to be elected in 1986, term to begin January 2, 1987;

In Ross county, two judges, one to be elected in 1956, term to begin February 9, 1957, and the second to be elected in 1976, term to begin January 1, 1977;

In Scioto county, three judges, one to be elected in 1954, term to begin February 10, 1955, the second to be elected in 1960, term to begin January 1, 1961, and the third to be elected in 1994, term to begin January 2, 1995;

In Seneca county, two judges, one to be elected in 1956, term to begin January 1, 1957, and the second to be elected in 1986, term to begin January 2, 1987;

In Warren county, four judges, one to be elected in 1954, term to begin February 9, 1955, the second to be elected in 1970, term to begin January 1, 1971, the third to be elected in 1986, term to begin January 1, 1987, and the fourth to be elected in 2004, term to begin January 2, 2005;

In Washington county, two judges, one to be elected in 1952, term to begin January 1, 1953, and one to be elected in 1986, term to begin January 1, 1987;

In Wood county, three judges, one to be elected in 1968, term beginning January 1, 1969, the second to be elected in 1970, term to begin January 2, 1971, and the third to be elected in 1990, term to begin January 1, 1991;

In Belmont and Jefferson counties, two judges, to be elected in 1954, terms to begin January 1, 1955, and February 9, 1955, respectively;

In Clark county, four judges, one to be elected in 1952, term to begin January 1, 1953, the second to be elected in 1956, term to begin January 2, 1957, the third to be elected in 1986, term to begin January 3, 1987, and the fourth to be elected in 1994, term to begin January 2, 1995.

In Clermont county, five judges, one to be elected in 1956, term to begin January 1, 1957, the second to be elected in 1964, term to begin January 1, 1965, the third to be elected in 1982, term to begin January 2,

1983, the fourth to be elected in 1986, term to begin January 2, 1987; and the fifth to be elected in 2006, term to begin January 3, 2007;

In Columbiana county, two judges, one to be elected in 1952, term to begin January 1, 1953, and the second to be elected in 1956, term to begin January 1, 1957;

In Delaware county, two judges, one to be elected in 1990, term to begin February 9, 1991, the second to be elected in 1994, term to begin January 1, 1995;

In Lake county, six judges, one to be elected in 1958, term to begin January 1, 1959, the second to be elected in 1960, term to begin January 2, 1961, the third to be elected in 1964, term to begin January 3, 1965, the fourth and fifth to be elected in 1978, terms to begin January 4, 1979, and January 5, 1979, respectively, and the sixth to be elected in 2000, term to begin January 6, 2001;

In Licking county, four judges, one to be elected in 1954, term to begin February 9, 1955, one to be elected in 1964, term to begin January 1, 1965, one to be elected in 1990, term to begin January 1, 1991, and one to be elected in 2004, term to begin January 1, 2005;

In Lorain county, nine judges, two to be elected in 1952, terms to begin January 1, 1953, and January 2, 1953, respectively, one to be elected in 1958, term to begin January 3, 1959, one to be elected in 1968, term to begin January 1, 1969, two to be elected in 1988, terms to begin January 4, 1989, and January 5, 1989, respectively, two to be elected in 1998, terms to begin January 2, 1999, and January 3, 1999, respectively; and one to be elected in 2006, term to begin January 6, 2007;

In Butler county, eleven judges, one to be elected in 1956, term to begin January 1, 1957; two to be elected in 1954, terms to begin January 1, 1955, and February 9, 1955, respectively; one to be elected in 1968, term to begin January 2, 1969; one to be elected in 1986, term to begin January 3, 1987; two to be elected in 1988, terms to begin January 1, 1989, and January 2, 1989, respectively; one to be elected in 1992, term to begin January 4, 1993; two to be elected in 2002, terms to begin January 2, 2003, and January 3, 2003, respectively; and one to be elected in 2006, term to begin January 3, 2007;

In Richland county, four judges, one to be elected in 1956, term to begin January 1, 1957, the second to be elected in 1960, term to begin February 9, 1961, the third to be elected in 1968, term to begin January 2, 1969, and the fourth to be elected in 2004, term to begin January 3, 2005;

In Tuscarawas county, two judges, one to be elected in 1956, term to begin January 1, 1957, and the second to be elected in 1960, term to begin

January 2, 1961;

In Wayne county, two judges, one to be elected in 1956, term beginning January 1, 1957, and one to be elected in 1968, term to begin January 2, 1969;

In Trumbull county, six judges, one to be elected in 1952, term to begin January 1, 1953, the second to be elected in 1954, term to begin January 1, 1955, the third to be elected in 1956, term to begin January 1, 1957, the fourth to be elected in 1964, term to begin January 1, 1965, the fifth to be elected in 1976, term to begin January 2, 1977, and the sixth to be elected in 1994, term to begin January 3, 1995;

(C) In Cuyahoga county, thirty-nine judges; eight to be elected in 1954, terms to begin on successive days beginning from January 1, 1955, to January 7, 1955, and February 9, 1955, respectively; eight to be elected in 1956, terms to begin on successive days beginning from January 1, 1957, to January 8, 1957; three to be elected in 1952, terms to begin from January 1, 1953, to January 3, 1953; two to be elected in 1960, terms to begin on January 8, 1961, and January 9, 1961, respectively; two to be elected in 1964, terms to begin January 4, 1965, and January 5, 1965, respectively; one to be elected in 1966, term to begin on January 10, 1967; four to be elected in 1968, terms to begin on successive days beginning from January 9, 1969, to January 12, 1969; two to be elected in 1974, terms to begin on January 18, 1975, and January 19, 1975, respectively; five to be elected in 1976, terms to begin on successive days beginning January 6, 1977, to January 10, 1977; two to be elected in 1982, terms to begin January 11, 1983, and January 12, 1983, respectively; and two to be elected in 1986, terms to begin January 13, 1987, and January 14, 1987, respectively;

In Franklin county, twenty-two judges; two to be elected in 1954, terms to begin January 1, 1955, and February 9, 1955, respectively; four to be elected in 1956, terms to begin January 1, 1957, to January 4, 1957; four to be elected in 1958, terms to begin January 1, 1959, to January 4, 1959; three to be elected in 1968, terms to begin January 5, 1969, to January 7, 1969; three to be elected in 1976, terms to begin on successive days beginning January 5, 1977, to January 7, 1977; one to be elected in 1982, term to begin January 8, 1983; one to be elected in 1986, term to begin January 9, 1987; two to be elected in 1990, terms to begin July 1, 1991, and July 2, 1991, respectively; one to be elected in 1996, term to begin January 2, 1997; and one to be elected in 2004, term to begin July 1, 2005;

In Hamilton county, twenty-one judges; eight to be elected in 1966, terms to begin January 1, 1967, January 2, 1967, and from February 9, 1967, to February 14, 1967, respectively; five to be elected in 1956, terms to begin

from January 1, 1957, to January 5, 1957; one to be elected in 1964, term to begin January 1, 1965; one to be elected in 1974, term to begin January 15, 1975; one to be elected in 1980, term to begin January 16, 1981; two to be elected at large in the general election in 1982, terms to begin April 1, 1983; one to be elected in 1990, term to begin July 1, 1991; and two to be elected in 1996, terms to begin January 3, 1997, and January 4, 1997, respectively;

In Lucas county, fourteen judges; two to be elected in 1954, terms to begin January 1, 1955, and February 9, 1955, respectively; two to be elected in 1956, terms to begin January 1, 1957, and October 29, 1957, respectively; two to be elected in 1952, terms to begin January 1, 1953, and January 2, 1953, respectively; one to be elected in 1964, term to begin January 3, 1965; one to be elected in 1968, term to begin January 4, 1969; two to be elected in 1976, terms to begin January 4, 1977, and January 5, 1977, respectively; one to be elected in 1982, term to begin January 6, 1983; one to be elected in 1988, term to begin January 7, 1989; one to be elected in 1990, term to begin January 2, 1991; and one to be elected in 1992, term to begin January 2, 1993;

In Mahoning county, seven judges; three to be elected in 1954, terms to begin January 1, 1955, January 2, 1955, and February 9, 1955, respectively; one to be elected in 1956, term to begin January 1, 1957; one to be elected in 1952, term to begin January 1, 1953; one to be elected in 1968, term to begin January 2, 1969; and one to be elected in 1990, term to begin July 1, 1991;

In Montgomery county, fifteen judges; three to be elected in 1954, terms to begin January 1, 1955, January 2, 1955, and January 3, 1955, respectively; four to be elected in 1952, terms to begin January 1, 1953, January 2, 1953, July 1, 1953, and July 2, 1953, respectively; one to be elected in 1964, term to begin January 3, 1965; one to be elected in 1968, term to begin January 3, 1969; three to be elected in 1976, terms to begin on successive days beginning January 4, 1977, to January 6, 1977; two to be elected in 1990, terms to begin July 1, 1991, and July 2, 1991, respectively; and one to be elected in 1992, term to begin January 1, 1993.

In Stark county, eight judges; one to be elected in 1958, term to begin on January 2, 1959; two to be elected in 1954, terms to begin on January 1, 1955, and February 9, 1955, respectively; two to be elected in 1952, terms to begin January 1, 1953, and April 16, 1953, respectively; one to be elected in 1966, term to begin on January 4, 1967; and two to be elected in 1992, terms to begin January 1, 1993, and January 2, 1993, respectively;

In Summit county, thirteen judges; four to be elected in 1954, terms to begin January 1, 1955, January 2, 1955, January 3, 1955, and February 9,

1955, respectively; three to be elected in 1958, terms to begin January 1, 1959, January 2, 1959, and May 17, 1959, respectively; one to be elected in 1966, term to begin January 4, 1967; one to be elected in 1968, term to begin January 5, 1969; one to be elected in 1990, term to begin May 1, 1991; one to be elected in 1992, term to begin January 6, 1993; and two to be elected in 2008, terms to begin January 5, 2009, and January 6, 2009, respectively.

Notwithstanding the foregoing provisions, in any county having two or more judges of the court of common pleas, in which more than one-third of the judges plus one were previously elected at the same election, if the office of one of those judges so elected becomes vacant more than ~~forty~~ fifty-six days prior to the second general election preceding the expiration of that judge's term, the office that that judge had filled shall be abolished as of the date of the next general election, and a new office of judge of the court of common pleas shall be created. The judge who is to fill that new office shall be elected for a six-year term at the next general election, and the term of that judge shall commence on the first day of the year following that general election, on which day no other judge's term begins, so that the number of judges that the county shall elect shall not be reduced.

Judges of the probate division of the court of common pleas are judges of the court of common pleas but shall be elected pursuant to sections 2101.02 and 2101.021 of the Revised Code, except in Adams, Harrison, Henry, Morgan, Noble, and Wyandot counties in which the judge of the court of common pleas elected pursuant to this section also shall serve as judge of the probate division, except in Lorain county in which the judges of the domestic relations division of the Lorain county court of common pleas elected pursuant to this section also shall perform the duties and functions of the judge of the probate division from February 9, 2009, through September 28, 2009, and except in Morrow county in which the judges of the court of common pleas elected pursuant to this section also shall perform the duties and functions of the judge of the probate division.

Sec. 3311.053. (A) The boards of education of up to five adjoining educational service centers may, by identical resolutions adopted by a majority of the members of each governing board within any sixty-day period, combine such educational service centers into one educational service center. The resolutions shall state the name of the new center, which may be styled as a "joint educational service center." The resolutions shall also indicate whether the governing board of the new educational service center is to be formed in accordance with division (B) of this section, in accordance with division (A) of section 3311.054 of the Revised Code, or in

accordance with section 3311.057 of the Revised Code.

A copy of each resolution shall be filed with the state board of education. The new educational service center shall be created and the governing boards of the participating educational service centers shall be dissolved and a new governing board established thirty days after the date on which the last resolution was filed with the state board.

(B) The initial members of a new governing board established in accordance with this division shall be appointed as follows:

(1) If two educational service centers combine, each center's governing board, prior to its dissolution, shall appoint two members to the new governing board and the four members so selected shall select a fifth member within ten days of the date on which the last of the four members is appointed.

(2) If three educational service centers combine, each center's governing board, prior to its dissolution, shall appoint one member to the new governing board and the three members so selected shall select the remaining two members of the governing board within ten days of the date on which the last of the three members is appointed.

(3) If four educational service centers combine, each center's governing board, prior to its dissolution, shall appoint one member to the new governing board and the four members so selected shall select the remaining member of the governing board within ten days of the date on which the last of the four members is appointed.

(4) If five educational service centers combine, each center's governing board, prior to its dissolution, shall appoint one member to the new governing board.

If the members appointed to a new governing board by the governing boards of the combining educational service centers are unable to agree on the selection of the remaining members of the new governing board within ten days, the probate judge of the county in which the greatest number of pupils under the supervision of the new educational service center reside shall appoint the remaining members.

Electors of the new educational service center shall elect a new governing board at the next general election occurring in an odd-numbered year and more than ~~seventy-five~~ ninety days after the date of the appointment of the last member to the initial governing board. Members shall serve for the duration of the term to which they are elected or until their successors are elected and qualified. At such election, two members shall be elected to terms of two years and three members shall be elected to terms of four years. Thereafter, their successors shall be elected in the same

manner and for the same terms as members of governing boards of all educational service centers. Each candidate for election as a member of the educational service center governing board shall file a nominating petition in accordance with section 3513.255 of the Revised Code.

(C) The funds of each former educational service center shall be paid over in full to the governing board of the new educational service center, and the legal title to all property of the former governing boards shall become vested in the new governing board.

The governing board of an educational service center created under this section shall honor all contracts made by the former governing boards.

Sec. 3311.059. The procedure prescribed in this section may be used in lieu of a transfer prescribed under section 3311.231 of the Revised Code.

(A) Subject to divisions (B) and (C) of this section, a board of education of a local school district may by a resolution approved by a majority of all its members propose to sever that local school district from the territory of the educational service center in which the local school district is currently included and to instead annex the local school district to the territory of another educational service center, the current territory of which is adjacent to the territory of the educational service center in which the local school district is currently included. The resolution shall promptly be filed with the governing board of each educational service center affected by the resolution and with the superintendent of public instruction.

(B) The resolution adopted under division (A) of this section shall not be effective unless it is approved by the state board of education. In deciding whether to approve the resolution, the state board shall consider the impact of an annexation on both the school district and the educational service center to which the district is proposed to be annexed, including the ability of that service center to deliver services in a cost-effective and efficient manner. The severance of the local school district from one educational service center and its annexation to another educational service center under this section shall not be effective until one year after the first day of July following the later of the date that the state board of education approves the resolution or the date the board of elections certifies the results of the referendum election as provided in division (C) of this section.

(C) Within sixty days following the date of the adoption of the resolution under division (A) of this section, the electors of the local school district may petition for a referendum vote on the resolution. The question whether to approve or disapprove the resolution shall be submitted to the electors of such school district if a number of qualified electors equal to twenty per cent of the number of electors in the school district who voted for

the office of governor at the most recent general election for that office sign a petition asking that the question of whether the resolution shall be disapproved be submitted to the electors. The petition shall be filed with the board of elections of the county in which the school district is located. If the school district is located in more than one county, the petition shall be filed with the board of elections of the county in which the majority of the territory of the school district is located. The board shall certify the validity and sufficiency of the signatures on the petition.

The board of elections shall immediately notify the board of education of the local school district and the governing board of each educational service center affected by the resolution that the petition has been filed.

The effect of the resolution shall be stayed until the board of elections certifies the validity and sufficiency of the signatures on the petition. If the board of elections determines that the petition does not contain a sufficient number of valid signatures and sixty days have passed since the adoption of the resolution, the resolution shall become effective as provided in division (B) of this section.

If the board of elections certifies that the petition contains a sufficient number of valid signatures, the board shall submit the question to the qualified electors of the school district on the day of the next general or primary election held at least ~~seventy-five~~ ninety days after the board of elections certifies the validity and sufficiency of signatures on the petition. The election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

If a majority of the electors voting on the question disapprove the resolution, the resolution shall not become effective. If a majority of the electors voting on the question approve the resolution, the resolution shall become effective as provided in division (B) of this section.

(D) Upon the effective date of the severance of the local school district from one educational service center and its annexation to another educational service center as provided in division (B) of this section, the governing board of each educational service center shall take such steps for the election of members of the governing board and for organization of the governing board as prescribed in Chapter 3313. of the Revised Code.

(E) If a school district is severed from one educational service center and annexed to another service center under this section, the board of education of that school district shall not propose a subsequent severance and annexation action under this section that would be effective sooner than five years after the effective date of the next previous severance and

annexation action under this section.

Sec. 3311.21. (A) In addition to the resolutions authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, and 5705.213 of the Revised Code, the board of education of a joint vocational or cooperative education school district by a vote of two-thirds of its full membership may at any time adopt a resolution declaring the necessity to levy a tax in excess of the ten-mill limitation for a period not to exceed ten years to provide funds for any one or more of the following purposes, which may be stated in the following manner in such resolution, the ballot, and the notice of election: purchasing a site or enlargement thereof and for the erection and equipment of buildings; for the purpose of enlarging, improving, or rebuilding thereof; for the purpose of providing for the current expenses of the joint vocational or cooperative school district; or for a continuing period for the purpose of providing for the current expenses of the joint vocational or cooperative education school district. The resolution shall specify the amount of the proposed rate and, if a renewal, whether the levy is to renew all, or a portion of, the existing levy, and shall specify the first year in which the levy will be imposed. If the levy provides for but is not limited to current expenses, the resolution shall apportion the annual rate of the levy between current expenses and the other purpose or purposes. Such apportionment may but need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purpose or purposes shall be limited by such apportionment. The portion of any such rate actually levied for current expenses of a joint vocational or cooperative education school district shall be used in applying division (A)(1) of section 3306.01 and division (A) of section 3317.01 of the Revised Code. The portion of any such rate not apportioned to the current expenses of a joint vocational or cooperative education school district shall be used in applying division (B) of this section. On the adoption of such resolution, the joint vocational or cooperative education school district board of education shall certify the resolution to the board of elections of the county containing the most populous portion of the district, which board shall receive resolutions for filing and send them to the boards of elections of each county in which territory of the district is located, furnish all ballots for the election as provided in section 3505.071 of the Revised Code, and prepare the election notice; and the board of elections of each county in which the territory of such district is located shall make the other necessary arrangements for the submission of the question to the electors of the joint vocational or cooperative education school district at the next primary or general election occurring not less than ~~seventy-five~~ ninety days after the resolution was

received from the joint vocational or cooperative education school district board of education, or at a special election to be held at a time designated by the district board of education consistent with the requirements of section 3501.01 of the Revised Code, which date shall not be earlier than ~~seventy-five~~ ninety days after the adoption and certification of the resolution.

The board of elections of the county or counties in which territory of the joint vocational or cooperative education school district is located shall cause to be published in one or more newspapers of general circulation in that district an advertisement of the proposed tax levy question together with a statement of the amount of the proposed levy once a week for two consecutive weeks, prior to the election at which the question is to appear on the ballot, and, if the board of elections operates and maintains a web site, the board also shall post a similar advertisement on its web site for thirty days prior to that election.

If a majority of the electors voting on the question of levying such tax vote in favor of the levy, the joint vocational or cooperative education school district board of education shall annually make the levy within the district at the rate specified in the resolution and ballot or at any lesser rate, and the county auditor of each affected county shall annually place the levy on the tax list and duplicate of each school district in the county having territory in the joint vocational or cooperative education school district. The taxes realized from the levy shall be collected at the same time and in the same manner as other taxes on the duplicate, and the taxes, when collected, shall be paid to the treasurer of the joint vocational or cooperative education school district and deposited to a special fund, which shall be established by the joint vocational or cooperative education school district board of education for all revenue derived from any tax levied pursuant to this section and for the proceeds of anticipation notes which shall be deposited in such fund. After the approval of the levy, the joint vocational or cooperative education school district board of education may anticipate a fraction of the proceeds of the levy and from time to time, during the life of the levy, but in any year prior to the time when the tax collection from the levy so anticipated can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of the notes, less an amount equal to the proceeds of the levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall

be sold as provided in Chapter 133. of the Revised Code, and shall, except for such limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year, mature serially in substantially equal installments, during each year over a period not to exceed five years after their issuance.

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

(C) The form of ballot cast at an election under division (A) of this section shall be as prescribed by section 5705.25 of the Revised Code.

Sec. 3311.213. (A) With the approval of the board of education of a joint vocational school district which is in existence, any school district in the county or counties comprising the joint vocational school district or any school district in a county adjacent to a county comprising part of a joint vocational school district may become a part of the joint vocational school district. On the adoption of a resolution of approval by the board of education of the joint vocational school district, it shall advertise a copy of such resolution in a newspaper of general circulation in the school district proposing to become a part of such joint vocational school district once each week for at least two weeks immediately following the date of the adoption of such resolution. Such resolution shall not become effective until the later of the sixty-first day after its adoption or until the board of elections certifies the results of an election in favor of joining of the school district to the joint vocational school district if such an election is held under division (B) of this section.

(B) During the sixty-day period following the date of the adoption of a resolution to join a school district to a joint vocational school district under division (A) of this section, the electors of the school district that proposes joining the joint vocational school district may petition for a referendum vote on the resolution. The question whether to approve or disapprove the resolution shall be submitted to the electors of such school district if a number of qualified electors equal to twenty per cent of the number of electors in the school district who voted for the office of governor at the most recent general election for that office sign a petition asking that the question of whether the resolution shall be disapproved be submitted to the electors. The petition shall be filed with the board of elections of the county in which the school district is located. If the school district is located in

more than one county, the petition shall be filed with the board of elections of the county in which the majority of the territory of the school district is located. The board shall certify the validity and sufficiency of the signatures on the petition.

The board of elections shall immediately notify the board of education of the joint vocational school district and the board of education of the school district that proposes joining the joint vocational school district that the petition has been filed.

The effect of the resolution shall be stayed until the board of elections certifies the validity and sufficiency of the signatures on the petition. If the board of elections determines that the petition does not contain a sufficient number of valid signatures and sixty days have passed since the adoption of the resolution, the resolution shall become effective.

If the board of elections certifies that the petition contains a sufficient number of valid signatures, the board shall submit the question to the qualified electors of the school district on the day of the next general or primary election held at least ~~seventy-five~~ ninety days after but no later than six months after the board of elections certifies the validity and sufficiency of signatures on the petition. If there is no general or primary election held at least ~~seventy-five~~ ninety days after but no later than six months after the board of elections certifies the validity and sufficiency of signatures on the petition, the board shall submit the question to the electors at a special election to be held on the next day specified for special elections in division (D) of section 3501.01 of the Revised Code that occurs at least ~~seventy-five~~ ninety days after the board certifies the validity and sufficiency of signatures on the petition. The election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

If a majority of the electors voting on the question disapprove the resolution, the resolution shall not become effective.

(C) If the resolution becomes effective, the board of education of the joint vocational school district shall notify the county auditor of the county in which the school district becoming a part of the joint vocational school district is located, who shall thereupon have any outstanding levy for building purposes, bond retirement, or current expenses in force in the joint vocational school district spread over the territory of the school district becoming a part of the joint vocational school district. On the addition of a city or exempted village school district or an educational service center to the joint vocational school district, pursuant to this section, the board of education of such joint vocational school district shall submit to the state

board of education a proposal to enlarge the membership of such board by the addition of one or more persons at least one of whom shall be a member of the board of education or governing board of such additional school district or educational service center, and the term of each such additional member. On the addition of a local school district to the joint vocational school district, pursuant to this section, the board of education of such joint vocational school district may submit to the state board of education a proposal to enlarge the membership of such board by the addition of one or more persons who are members of the educational service center governing board of such additional local school district. On approval by the state board of education additional members shall be added to such joint vocational school district board of education.

Sec. 3311.22. A governing board of an educational service center may propose, by resolution adopted by majority vote of its full membership, or qualified electors of the area affected equal in number to at least fifty-five per cent of the qualified electors voting at the last general election residing within that portion of a school district, or districts proposed to be transferred may propose, by petition, the transfer of a part or all of one or more local school districts to another local school district or districts within the territory of the educational service center. Such transfers may be made only to local school districts adjoining the school district that is proposed to be transferred, unless the board of education of the district proposed to be transferred has entered into an agreement pursuant to section 3313.42 of the Revised Code, in which case such transfers may be made to any local school district within the territory of the educational service center.

When a governing board of an educational service center adopts a resolution proposing a transfer of school territory it shall forthwith file a copy of such resolution, together with an accurate map of the territory described in the resolution, with the board of education of each school district whose boundaries would be altered by such proposal. A governing board of an educational service center proposing a transfer of territory under the provisions of this section shall at its next regular meeting that occurs not earlier than thirty days after the adoption by the governing board of a resolution proposing such transfer, adopt a resolution making the transfer effective at any time prior to the next succeeding first day of July, unless, prior to the expiration of such thirty-day period, qualified electors residing in the area proposed to be transferred, equal in number to a majority of the qualified electors voting at the last general election, file a petition of referendum against such transfer.

Any petition of transfer or petition of referendum filed under the

provisions of this section shall be filed at the office of the educational service center superintendent. The person presenting the petition shall be given a receipt containing thereon the time of day, the date, and the purpose of the petition.

The educational service center superintendent shall cause the board of elections to check the sufficiency of signatures on any petition of transfer or petition of referendum filed under this section and, if found to be sufficient, ~~he~~ the superintendent shall present the petition to the educational service center governing board at a meeting of the board which shall occur not later than thirty days following the filing of the petition.

Upon presentation to the educational service center governing board of a proposal to transfer territory as requested by petition of fifty-five per cent of the qualified electors voting at the last general election or a petition of referendum against a proposal of the county board to transfer territory, the governing board shall promptly certify the proposal to the board of elections for the purpose of having the proposal placed on the ballot at the next general or primary election which occurs not less than ~~seventy-five~~ ninety days after the date of such certification, or at a special election, the date of which shall be specified in the certification, which date shall not be less than ~~seventy-five~~ ninety days after the date of such certification. Signatures on a petition of transfer or petition of referendum may be withdrawn up to and including the above mentioned meeting of the educational service center governing board only by order of the board upon testimony of the petitioner concerned under oath before the board that ~~his~~ the petitioner's signature was obtained by fraud, duress, or misrepresentation.

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included in a resolution of transfer previously adopted by the educational service center governing board, no action shall be taken on such petition if within the thirty-day period after the adoption of the resolution of transfer a referendum petition is filed. After the election, if the proposed transfer fails to receive a majority vote, action on such petition shall then be processed under this section as though originally filed under the provisions hereof. If no referendum petition is filed within the thirty-day period after the adoption of the resolution of transfer, no action shall be taken on such petition.

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included in a petition previously filed by electors no action shall be taken on such new petition.

Upon certification of a proposal to the board or boards of elections

pursuant to this section, the board or boards of elections shall make the necessary arrangements for the submission of such question to the electors of the county or counties qualified to vote thereon, and the election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

The persons qualified to vote upon a proposal are the electors residing in the district or districts containing territory that is proposed to be transferred. If the proposed transfer be approved by at least a majority of the electors voting on the proposal, the educational service center governing board shall make such transfer at any time prior to the next succeeding first day of July. If the proposed transfer is not approved by at least a majority of the electors voting on the proposal, the question of transferring any property included in the territory covered by the proposal shall not be submitted to electors at any election prior to the first general election the date of which is at least two years after the date of the original election, or the first primary election held in an even-numbered year the date of which is at least two years after the date of the original election. A transfer shall be subject to the approval of the receiving board or boards of education, unless the proposal was initiated by the educational service center governing board, in which case, if the transfer is opposed by the board of education offered the territory, the local board may, within thirty days, following the receipt of the notice of transfer, appeal to the state board of education which shall then either approve or disapprove the transfer.

Following an election upon a proposed transfer initiated by a petition the board of education that is offered territory shall, within thirty days following receipt of the proposal, either accept or reject the transfer.

When an entire school district is proposed to be transferred to two or more school districts and the offer is rejected by any one of the receiving boards of education, none of the territory included in the proposal shall be transferred.

Upon the acceptance of territory by the receiving board or boards of education the educational service center governing board offering the territory shall file with the county auditor and with the state board of education an accurate map showing the boundaries of the territory transferred.

Upon the making of such transfer, the net indebtedness of the former district from which territory was transferred shall be apportioned between the acquiring school district and that portion of the former school district remaining after the transfer in the ratio which the assessed valuation of the

territory transferred to the acquiring school district bears to the assessed valuation of the original school district as of the effective date of the transfer. As used in this section "net indebtedness" means the difference between the par value of the outstanding and unpaid bonds and notes of the school district and the amount held in the sinking fund and other indebtedness retirement funds for their redemption.

If an entire district is transferred, any indebtedness of the former district incurred as a result of a loan made under section 3317.64 of the Revised Code is hereby canceled and such indebtedness shall not be apportioned among any districts acquiring the territory.

Upon the making of any transfer under this section, the funds of the district from which territory was transferred shall be divided equitably by the educational service center governing board between the acquiring district and any part of the original district remaining after the transfer.

If an entire district is transferred the board of education of such district is thereby abolished or if a member of the board of education lives in that part of a school district transferred the member becomes a nonresident of the school district from which the territory was transferred and ~~he~~ such member ceases to be a member of the board of education of such district.

The legal title of all property of the board of education in the territory transferred shall become vested in the board of education of the school district to which such territory is transferred.

Subsequent to June 30, 1959, if an entire district is transferred, foundation program moneys accruing to a district accepting school territory under the provisions of this section or former section 3311.22 of the Revised Code, shall not be less, in any year during the next succeeding three years following the transfer, than the sum of the amounts received by the districts separately in the year in which the transfer was consummated.

Sec. 3311.231. A governing board of an educational service center may propose, by resolution adopted by majority vote of its full membership, or qualified electors of the area affected equal in number to not less than fifty-five per cent of the qualified electors voting at the last general election residing within that portion of a school district proposed to be transferred may propose, by petition, the transfer of a part or all of one or more local school districts within the territory of the center to an adjoining educational service center or to an adjoining city or exempted village school district.

A governing board of an educational service center adopting a resolution proposing a transfer of school territory under this section shall file a copy of such resolution together with an accurate map of the territory described in the resolution, with the board of education of each school

district whose boundaries would be altered by such proposal. Where a transfer of territory is proposed by a governing board of an educational service center under this section, the governing board shall, at its next regular meeting that occurs not earlier than the thirtieth day after the adoption by the governing board of the resolution proposing such transfer, adopt a resolution making the transfer as originally proposed, effective at any time prior to the next succeeding first day of July, unless, prior to the expiration of such thirty-day period, qualified electors residing in the area proposed to be transferred, equal in number to a majority of the qualified electors voting at the last general election, file a petition of referendum against such transfer.

Any petition of transfer or petition of referendum under the provisions of this section shall be filed at the office of the educational service center superintendent. The person presenting the petition shall be given a receipt containing thereon the time of day, the date, and the purpose of the petition.

The educational service center superintendent shall cause the board of elections to check the sufficiency of signatures on any such petition, and, if found to be sufficient, ~~he~~ the superintendent shall present the petition to the educational service center governing board at a meeting of said governing board which shall occur not later than thirty days following the filing of said petition.

The educational service center governing board shall promptly certify the proposal to the board of elections of such counties in which school districts whose boundaries would be altered by such proposal are located for the purpose of having the proposal placed on the ballot at the next general or primary election which occurs not less than ~~seventy-five~~ ninety days after the date of such certification or at a special election, the date of which shall be specified in the certification, which date shall not be less than ~~seventy-five~~ ninety days after the date of such certification.

Signatures on a petition of transfer or petition of referendum may be withdrawn up to and including the above mentioned meeting of the educational service center governing board only by order of the governing board upon testimony of the petitioner concerned under oath before the board that ~~his~~ the petitioner's signature was obtained by fraud, duress, or misrepresentation.

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included either in a petition previously filed by electors or in a resolution of transfer previously adopted by the educational service center governing board, no action shall be taken on such new petition as long as the previously initiated

proposal is pending before the governing board or is subject to an election.

Upon certification of a proposal to the board or boards of elections pursuant to this section, the board or boards of elections shall make the necessary arrangements for the submission of such question to the electors of the county or counties qualified to vote thereon, and the election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

The persons qualified to vote upon a proposal are the electors residing in the district or districts containing territory that is proposed to be transferred. If the proposed transfer is approved by at least a majority of the electors voting on the proposal, the educational service center governing board shall make such transfer at any time prior to the next succeeding first day of July, subject to the approval of the receiving board of education in case of a transfer to a city or exempted village school district, and subject to the approval of the educational service center governing board of the receiving center, in case of a transfer to an educational service center. If the proposed transfer is not approved by at least a majority of the electors voting on the proposal, the question of transferring any property included in the territory covered by the proposal shall not be submitted to electors at any election prior to the first general election the date of which is at least two years after the date of the original election, or the first primary election held in an even-numbered year the date of which is at least two years after the date of the original election.

Where a territory is transferred under this section to a city or exempted village school district, the board of education of such district shall, and where territory is transferred to an educational service center the governing board of such educational service center shall, within thirty days following receipt of the proposal, either accept or reject the transfer.

Where a governing board of an educational service center adopts a resolution accepting territory transferred to the educational service center under the provisions of sections 3311.231 and 3311.24 of the Revised Code, the governing board shall, at the time of the adoption of the resolution accepting the territory, designate the school district to which the accepted territory shall be annexed.

When an entire school district is proposed to be transferred to two or more adjoining school districts and the offer is rejected by any one of the receiving boards of education, none of the territory included in the proposal shall be transferred.

Upon the acceptance of territory by the receiving board or boards of

education the educational service center governing board offering the territory shall file with the county auditor of each county affected by the transfer and with the state board of education an accurate map showing the boundaries of the territory transferred.

Upon the making of such transfer, the net indebtedness of the former district from which territory was transferred shall be apportioned between the acquiring school district and the portion of the former school district remaining after the transfer in the ratio which the assessed valuation of the territory transferred to the acquiring school district bears to the assessed valuation of the original school district as of the effective date of the transfer. As used in this section "net indebtedness" means the difference between the par value of the outstanding and unpaid bonds and notes of the school district and the amount held in the sinking fund and other indebtedness retirement funds for their redemption.

If an entire district is transferred, any indebtedness of the former district incurred as a result of a loan made under section 3317.64 of the Revised Code is hereby canceled and such indebtedness shall not be apportioned among any districts acquiring the territory.

Upon the making of any transfer under this section, the funds of the district from which territory was transferred shall be divided equitably by the educational service center governing board, between the acquiring district and any part of the original district remaining after the transfer.

If an entire district is transferred the board of education of such district is thereby abolished or if a member of the board of education lives in that part of a school district transferred the member becomes a nonresident of the school district from which the territory was transferred and ~~he~~ such member ceases to be a member of the board of education of such district.

The legal title of all property of the board of education in the territory transferred shall become vested in the board of education of the school district to which such territory is transferred.

If an entire district is transferred, foundation program moneys accruing to a district receiving school territory under the provisions of this section shall not be less, in any year during the next succeeding three years following the transfer, than the sum of the amounts received by the districts separately in the year in which the transfer was consummated.

Sec. 3311.25. (A) Notwithstanding any other provision of this chapter, two or more city, local, or exempted village school districts whose territory is primarily located within the same county may be merged as provided in this section, if the county has a population of less than one hundred thousand, as determined by the most recent federal decennial census.

(B) A petition may be filed with the board of elections proposing that two or more school districts whose territory is primarily located within a county meeting the qualifications of division (A) of this section form a commission to study the proposed merger of the school districts. The petition may be presented in separate petition papers. Each petition paper shall contain, in concise language, the purpose of the petition and the names of five electors of each school district proposed to be merged to serve as commissioners on the merger study commission. The petition shall be governed by the rules of section 3501.38 of the Revised Code.

A petition filed under this section shall contain signatures of electors of each school district proposed to be merged, numbering not less than ten per cent of the number of electors residing in that district who voted for the office of governor at the most recent general election for that office. The petition shall be filed with the board of elections of the county described by division (A) of this section. The board of elections of the county in which the petition is required to be filed shall ascertain the validity of all signatures on the petition and may require the assistance of boards of elections of other counties if any of the school districts proposed to be merged are located partially in a county other than the one in which the petition is required to be filed.

(C)(1) If the board of elections of the county in which the petition is required to be filed determines that the petition is sufficient, the board shall submit the following question for the approval or rejection of the electors of each school district proposed to be merged at the next general election occurring at least ~~seventy-five~~ ninety days after the date the petition is filed: "Shall a commission be established to study the proposed merger of any or all of the school districts in this county and, if a merger is considered desirable, to draw up a statement of conditions for that proposed merger?" The ballot shall include, for each of the school districts proposed to be merged, the names of the five electors identified in the petition, who shall constitute the commissioners on behalf of that district.

(2) If any of the school districts for which merger is proposed are located partially in a county other than the one in which the petition is required to be filed, the board of elections of the county in which the petition is required to be filed shall, if the petition is found to be sufficient, certify the sufficiency of that petition and the statement of the issue to be voted on to the boards of elections of those other counties. The boards of those other counties shall submit the question of merging and the names of candidates to be elected to the commission for the approval or rejection of electors in the portions of the school districts proposed to be merged that are

located within their respective counties. Upon the holding of the election, those boards shall certify the results to the board of elections of the county in which the petition is required to be filed.

(D) A petition shall not be deemed insufficient for all school districts proposed to be merged if it contains the signatures of less than ten per cent of the electors who voted for the office of governor at the most recent general election for that office in a particular school district. If the petition contains a sufficient number of signatures and is otherwise determined by the board of elections to be sufficient for at least two school districts proposed to be merged, the board shall submit the question of the proposed merger for the approval or rejection of voters under division (C) of this section in each of the districts for which the petition was determined to be sufficient. The board shall not submit the question of the proposed merger for the approval or rejection of voters under division (C) of this section for any school district for which a petition contains an insufficient number of signatures or for which the board otherwise determines the petition to be insufficient.

(E)(1) If the question of forming a merger study commission as provided in division (C) of this section is approved by a majority of those voting on it in at least two school districts, the commission shall be established and the five candidates from each school district in which the question was approved shall be elected to the commission to study the proposed merger and to formulate any conditions of any proposed merger if a merger is considered desirable after study by the commission. Any school district that disapproved of the question of forming a merger study commission by a majority of those voting on it shall not be included in, and its proposed candidates shall not be elected to, the commission.

(2) The first meeting of the commission shall be held in the regular meeting place of the board of county commissioners of the county in which the petition is required to be filed, at nine a.m. on the tenth day after the certification of the election by the last of the respective boards of elections to make such certification, unless that day is a Saturday, Sunday, or a holiday, in which case the first meeting shall be held on the next day thereafter that is not a Saturday, Sunday, or holiday. The president of the school board of the school district with the largest population of the districts that approved the question of forming a merger study commission under division (C) of this section shall serve as temporary chairperson until permanent officers are elected. The commission shall immediately elect its own permanent officers and shall proceed to meet as often as necessary to study the proposed merger, determine whether a proposed merger is

desirable, and formulate any conditions for any proposed merger. All meetings of the commission shall be subject to the requirements of section 121.22 of the Revised Code.

(3) The conditions for a proposed merger may provide for the election of school board members for the new school district and any other conditions that a majority of the members of the commission from each school district find necessary. The conditions for the proposed merger also may provide that the merger, if approved, shall not become effective until the date on which any required changes in state law necessary for the school district merger to occur become effective.

(4) As soon as the commission determines that a merger is not desirable or finalizes the conditions for a proposed merger, the commission shall report this fact, and the name of each school district proposed for merger in which the majority of the district's commissioners have agreed to the conditions for merger, to the board of elections of each of the counties in which the school districts proposed for merger are located.

The question shall be submitted to the voters in each school district in which the majority of the district's commissioners have agreed to the conditions for merger at the next general election occurring after the commission is elected. The question shall not be submitted to the voters in any school district in which a majority of that district's commissioners have not agreed to the conditions for merger. The board of elections shall not submit the conditions for merger to the voters in any district if the conditions for merger include the merging of any district in which the majority of that district's commissioners have not agreed to the conditions for merger.

The boards of elections shall submit the conditions of proposed merger for the approval or rejection of the electors in the portions of the school districts proposed to be merged within their respective counties. Upon the holding of that election, the boards of elections shall certify the results to the board of elections of the county in which the petition is required to be filed.

Regardless of whether the commission succeeds in reaching agreement, the commission shall cease to exist on the ~~seventy-fifth~~ ninetieth day prior to the next general election after the commission is elected.

(F) If the conditions of merger agreed upon by the merger commission are disapproved by a majority of those voting on them in any school district proposed to be merged, the merger shall not occur, unless the conditions of merger provide for a merger to occur without the inclusion of that district and the conditions of merger are otherwise met. No district in which the conditions of merger are disapproved by a majority of those voting on them

shall be included in any merger resulting from that election. If the conditions of merger are approved by a majority of those voting on them in each school district proposed to be merged, or if the conditions of merger provide for a merger to occur without the inclusion of one or more districts in which the conditions of merger are disapproved by a majority of those voting on them, the merger shall be effective on the date specified in the conditions of the merger, unless the conditions of merger specify changes required to be made in state law for the merger to occur, in which case the merger shall be effective on the date on which those changes to state law become effective.

Sec. 3311.26. The state board of education may, by resolution adopted by majority vote of its full membership, propose the creation of a new local school district from one or more local school districts or parts thereof, including the creation of a local district with noncontiguous territory from one or more local school districts if one of those districts has entered into an agreement under section 3313.42 of the Revised Code. Such proposal shall include an accurate map showing the territory affected. After the adoption of the resolution, the state board shall file a copy of such proposal with the board of education of each school district whose boundaries would be altered by such proposal.

Upon the creation of a new district under this section, the state board shall at its next regular meeting that occurs not earlier than thirty days after the adoption by the state board of the resolution proposing such creation, adopt a resolution making the creation effective prior to the next succeeding first day of July, unless, prior to the expiration of such thirty-day period, qualified electors residing in the area included in such proposed new district, equal in number to thirty-five per cent of the qualified electors voting at the last general election, file a petition of referendum against the creation of the proposed new district.

A petition of referendum filed under this section shall be filed at the office of the state superintendent of public instruction. The person presenting the petition shall be given a receipt containing thereon the time of day, the date, and the purpose of the petition.

If a petition of referendum is filed, the state board shall, at the next regular meeting of the state board, certify the proposal to the board of elections for the purpose of having the proposal placed on the ballot at the next general or primary election which occurs not less than ~~seventy-five~~ ninety days after the date of such certification, or at a special election, the date of which shall be specified in the certification, which date shall not be less than ~~seventy-five~~ ninety days after the date of such certification.

Upon certification of a proposal to the board or boards of elections

pursuant to this section, the board or boards of elections shall make the necessary arrangements for the submission of such question to the electors of the county or counties qualified to vote thereon, and the election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

The persons qualified to vote upon a proposal are the electors residing in the proposed new districts.

If the proposed district be approved by at least a majority of the electors voting on the proposal, the state board shall then create such new district prior to the next succeeding first day of July.

Upon the creation of such district, the indebtedness of each former district becoming in its entirety a part of the new district shall be assumed in full by the new district. Upon the creation of such district, that part of the net indebtedness of each former district becoming only in part a part of the new district shall be assumed by the new district which bears the same ratio to the entire net indebtedness of the former district as the assessed valuation of the part taken by the new district bears to the entire assessed valuation of the former district as fixed on the effective date of transfer. As used in this section, "net indebtedness" means the difference between the par value of the outstanding and unpaid bonds and notes of the school district and the amount held in the sinking fund and other indebtedness retirement funds for their redemption. Upon the creation of such district, the funds of each former district becoming in its entirety a part of the new district shall be paid over in full to the new district. Upon the creation of such district, the funds of each former district becoming only in part a part of the new district shall be divided equitably by the state board between the new district and that part of the former district not included in the new district as such funds existed on the effective date of the creation of the new district.

The state board shall, following the election, file with the county auditor of each county affected by the creation of a new district an accurate map showing the boundaries of such newly created district.

When a new local school district is so created, a board of education for such newly created district shall be appointed by the state board. The members of such appointed board of education shall hold their office until their successors are elected and qualified. A board of education shall be elected for such newly created district at the next general election held in an odd numbered year occurring more than ~~thirty~~ ninety days after the appointment of the board of education of such newly created district. At such election two members shall be elected for a term of two years and three

members shall be elected for a term of four years, and, thereafter, their successors shall be elected in the same manner and for the same terms as members of the board of education of a local school district.

When the new district consists of territory lying in two or more counties, the state board shall determine to which educational service center the new district shall be assigned.

The legal title of all property of the board of education in the territory taken shall become vested in the board of education of the newly created school district.

Foundation program moneys accruing to a district created under the provisions of this section or previous section 3311.26 of the Revised Code, shall not be less, in any year during the next succeeding three years following the creation, than the sum of the amounts received by the districts separately in the year in which the creation of the district became effective.

If, prior to ~~the effective date of this amendment~~ September 26, 2003, a local school district board of education or a group of individuals requests the governing board of an educational service center to consider proposing the creation of a new local school district, the governing board, at any time during the one-year period following the date that request is made, may adopt a resolution proposing the creation of a new local school district in response to that request and in accordance with the first paragraph of the version of this section in effect prior to ~~the effective date of this amendment~~ September 26, 2003. If the governing board so proposes within that one-year period, the governing board may proceed to create the new local school district as it proposed, in accordance with the version of this section in effect prior to ~~the effective date of this amendment~~ September 26, 2003, subject to the provisions of that version authorizing a petition and referendum on the matter.

Consolidations of school districts which include all of the schools of a county and which become effective on or after July 1, 1959, shall be governed and included under this section.

Sec. 3311.37. The state board of education may conduct studies where there is evidence of need for consolidation of contiguous local, exempted village, or city school districts or parts of such districts. The possibility of making improvements in school district organization as well as the desires of the residents of the affected districts shall be given consideration in such studies and in any recommendations growing out of such studies.

After the adoption of recommendations growing out of any such study, the state board may proceed as follows:

Propose by resolution the creation of a new school district which may

consist of all or a part of the territory of two or more contiguous local, exempted village, or city school districts, or any combination of such districts.

The state board shall thereupon file a copy of such proposal with the board of education of each school district whose boundaries would be altered by the proposal and with the governing board of any educational service center in which such school district is located.

The state board may, not less than thirty days following the adoption of the resolution proposing the creation of a new school district certify the proposal to the board of elections of the county or counties in which any of the territory of the proposed district is located, for the purpose of having the proposal placed on the ballot at the next general or primary election occurring not less than ~~seventy-five~~ ninety days after the certification of such resolution.

If any proposal has been previously initiated pursuant to section 3311.22, 3311.231, or 3311.26 of the Revised Code which affects any of the territory affected by the proposal of the state board, the proposal of the state board shall not be placed on the ballot while the previously initiated proposal is subject to an election.

Upon certification of a proposal to the board of elections of any county pursuant to this section, the board of elections of such county shall make the necessary arrangements for the submission of such question to the electors of the county qualified to vote thereon, and the election shall be counted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

The electors qualified to vote upon a proposal are the electors residing in the local, exempted village, or city school districts, or parts thereof included in the proposed new school district. If a majority of those voting on the proposal vote in favor thereof, the state board shall create the proposed school district prior to the next succeeding July 1.

Upon the creation of such district, the indebtedness of each former district becoming in its entirety a part of the new district shall be assumed in full by the new district. Upon the creation of such district, the net indebtedness of each original district of which only a part is taken by the new district shall be apportioned between the new district and the original district in the ratio which the assessed valuation of the part taken by the new district bears to the assessed valuation of the original district as of the effective date of the creation of the new district. As used in this section "net indebtedness" means the difference between the par value of the outstanding and unpaid bonds and notes of the school district and the amount held in the

sinking fund and other indebtedness retirement funds for their redemption.

Upon the creation of such district, the funds of each former district becoming in its entirety a part of the new district shall be paid over in full to the new district. Upon the creation of such district the funds of each former district of which only a part is taken by the new district shall be apportioned equitably by the state board between the new district and that part of the original district not included in the new district as such funds existed on the effective date of the creation of the new district.

When the new district consists of territory lying in two or more counties, the state board shall determine to which educational service center the new district shall be assigned.

When a new local school district is so created, the state board shall appoint five electors residing in the district to be the members of the board of education of such district, and such members shall hold office until their successors are elected and qualified. A board of education of such district shall be elected by the electors of the district at the next general election held in an odd numbered year which occurs not less than ~~ninety~~ one hundred five days after the appointment of the initial members of the board. At such election two members shall be elected for a term of two years and three members shall be elected for a term of four years, and thereafter their successors shall be elected in the same manner and for the same terms as members of the board of education of a local school district.

When a new city school district is created, the state board shall determine the number of members which will comprise the board of education of the school district, which number shall not conflict with the number set forth in section 3313.02 of the Revised Code. The state board shall then appoint a like number of persons to be members of the board of education of such district, and said members shall hold office until their successors are elected and qualified. A board of education of such district shall be elected by the electors of the district at the next general election held in an odd numbered year which occurs not less than ~~ninety~~ one hundred five days after the appointment of the initial members of the board. At such election if the number of members of the board is even, one-half of the number shall be elected for two years and one-half for four years. If the number of members of the board is odd, one-half the number less one-half shall be elected for two years and the remaining number shall be elected for four years, and thereafter their successors shall be elected in the manner provided in section 3313.08 of the Revised Code.

Foundation program moneys accruing to a district created under this section shall not be less, in any year during the next succeeding three years

following the creation, than the sum of the amounts received by the districts separately in the year in which the creation of the district became effective.

Sec. 3311.38. The state board of education may conduct, or may direct the superintendent of public instruction to conduct, studies where there is evidence of need for transfer of local, exempted village, or city school districts, or parts of any such districts, to contiguous or noncontiguous local, exempted village, or city school districts. Such studies shall include a study of the effect of any proposal upon any portion of a school district remaining after such proposed transfer. The state board, in conducting such studies and in making recommendations as a result thereof, shall consider the possibility of improving school district organization as well as the desires of the residents of the school districts which would be affected.

(A) After the adoption of recommendations growing out of any such study, or upon receipt of a resolution adopted by majority vote of the full membership of the board of any city, local, or exempted village school district requesting that the entire district be transferred to another city, local, or exempted village school district, the state board may propose by resolution the transfer of territory, which may consist of part or all of the territory of a local, exempted village, or city school district to a contiguous local, exempted village, or city school district.

The state board shall thereupon file a copy of such proposal with the board of education of each school district whose boundaries would be altered by the proposal and with the governing board of any educational service center in which such school district is located.

The state board may, not less than thirty days following the adoption of the resolution proposing the transfer of territory, certify the proposal to the board of elections of the county or counties in which any of the territory of the proposed district is located, for the purpose of having the proposal placed on the ballot at the next general election or at a primary election occurring not less than ~~seventy-five~~ ninety days after the adoption of such resolution.

If any proposal has been previously initiated pursuant to section 3311.22, 3311.231, or 3311.26 of the Revised Code which affects any of the territory affected by the proposal of the state board, the proposal of the state board shall not be placed on the ballot while the previously initiated proposal is subject to an election.

Upon certification of a proposal to the board of elections of any county pursuant to this section, the board of elections of such county shall make the necessary arrangements for the submission of such question to the electors of the county qualified to vote thereon, and the election shall be counted and

canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

The electors qualified to vote upon a proposal are the electors residing in the local, exempted village, or city school districts, containing territory proposed to be transferred.

If the proposed transfer be approved by a majority of the electors voting on the proposal, the state board, subject to the approval of the board of education of the district to which the territory would be transferred, shall make such transfer prior to the next succeeding July 1.

(B) If a study conducted in accordance with this section involves a school district with less than four thousand dollars of assessed value for each pupil in the total student count determined under section 3317.03 of the Revised Code, the state board of education, with the approval of the educational service center governing board, and upon recommendation by the state superintendent of public instruction, may by resolution transfer all or any part of such a school district to any city, exempted village, or local school district which has more than twenty-five thousand pupils in average daily membership. Such resolution of transfer shall be adopted only after the board of education of the receiving school district has adopted a resolution approving the proposed transfer. For the purposes of this division, the assessed value shall be as certified in accordance with section 3317.021 of the Revised Code.

(C) Upon the making of a transfer of an entire school district pursuant to this section, the indebtedness of the district transferred shall be assumed in full by the acquiring district and the funds of the district transferred shall be paid over in full to the acquiring district, except that any indebtedness of the transferred district incurred as a result of a loan made under section 3317.64 of the Revised Code is hereby canceled and shall not be assumed by the acquiring district.

(D) Upon the making of a transfer pursuant to this section, when only part of a district is transferred, the net indebtedness of each original district of which only a part is taken by the acquiring district shall be apportioned between the acquiring district and the original district in the ratio which the assessed valuation of the part taken by the acquiring district bears to the assessed valuation of the original district as of the effective date of the transfer. As used in this section "net indebtedness" means the difference between the par value of the outstanding and unpaid bonds and notes of the school district and the amount held in the sinking fund and other indebtedness retirement funds for their redemption.

(E) Upon the making of a transfer pursuant to this section, when only

part of a district is transferred, the funds of the district from which territory was transferred shall be divided equitably by the state board between the acquiring district and that part of the former district remaining after the transfer.

(F) If an entire school district is transferred, the board of education of such district is thereby abolished. If part of a school district is transferred, any member of the board of education who is a legal resident of that part which is transferred shall thereby cease to be a member of that board.

If an entire school district is transferred, foundation program moneys accruing to a district accepting school territory under the provisions of this section shall not be less, in any year during the next succeeding three years following the transfer, than the sum of the amounts received by the districts separately in the year in which the transfer became effective.

Sec. 3311.50. (A) As used in this section, "county school financing district" means a taxing district consisting of the following territory:

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

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

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

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

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

(2) To levy taxes for the provision of specified educational programs and services by the school districts that are a part of the district, as identified in the resolution creating the district, including the levying of taxes for permanent improvements for those programs and services;

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

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

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

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

(C) A majority of the members of a board of education of a city, local, or exempted village school district may adopt a resolution requesting that its territory be joined with the territory of any county school financing district. Copies of the resolution shall be filed with the state board of education and the taxing authority of the county school financing district. Within sixty days of its receipt of such a resolution, the county school financing district's taxing authority shall vote on the question of whether to accept the school district's territory as part of the county school financing district. If a majority of the members of the taxing authority vote to accept the territory, the school district's territory shall thereupon become a part of the county school financing district unless the county school financing district has in effect a tax imposed under section 5705.211 of the Revised Code. If the county school financing district has such a tax in effect, the taxing authority shall certify a copy of its resolution accepting the school district's territory to the school district's board of education, which may then adopt a resolution, with the affirmative vote of a majority of its members, proposing the submission to the electors of the question of whether the district's territory shall become a part of the county school financing district and subject to the taxes imposed by the financing district. The resolution shall set forth the date on which the question shall be submitted to the electors, which shall be at a special election held on a date specified in the resolution, which shall not be earlier than ~~seventy-five~~ ninety days after the adoption and certification of the resolution. A copy of the resolution shall immediately be certified to the board of elections of the proper county, which shall make arrangements for

the submission of the proposal to the electors of the school district. The board of the joining district shall publish notice of the election in one or more newspapers of general circulation in the county once a week for two consecutive weeks prior to the election. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The question appearing on the ballot shall read:

"Shall the territory within ..... (name of the school district proposing to join the county school financing district) ..... be added to ..... (name) ..... county school financing district, and a property tax for the purposes of ..... (here insert purposes) ..... at a rate of taxation not exceeding ..... (here insert the outstanding tax rate) ..... be in effect for ..... (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable) .....?"

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

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

(E) A city, local, or exempted village school district does not lose its separate identity or legal existence by reason of joining its territory to a county school financing district under this section and an educational service center does not lose its separate identity or legal existence by reason of creating a county school financing district that accepts or loses territory under this section.

Sec. 3311.73. (A) No later than ~~seventy-five~~ ninety days before the general election held in the first even-numbered year occurring at least four years after the date it assumed control of the municipal school district

pursuant to division (B) of section 3311.71 of the Revised Code, the board of education appointed under that division shall notify the board of elections of each county containing territory of the municipal school district of the referendum election required by division (B) of this section.

(B) At the general election held in the first even-numbered year occurring at least four years after the date the new board assumed control of a municipal school district pursuant to division (B) of section 3311.71 of the Revised Code, the following question shall be submitted to the electors residing in the school district:

"Shall the mayor of ..... (here insert the name of the applicable municipal corporation) continue to appoint the members of the board of education of the ..... (here insert the name of the municipal school district)?"

The board of elections of the county in which the majority of the school district's territory is located shall make all necessary arrangements for the submission of the question to the electors, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers, provided that in any such election in which only part of the electors of a precinct are qualified to vote, the board of elections may assign voters in such part to an adjoining precinct. Such an assignment may be made to an adjoining precinct in another county with the consent and approval of the board of elections of such other county. Notice of the election shall be published in a newspaper of general circulation in the school district once a week for two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the question on which the election is being held. The ballot shall be in the form prescribed by the secretary of state. Costs of submitting the question to the electors shall be charged to the municipal school district in accordance with section 3501.17 of the Revised Code.

(C) If a majority of electors voting on the issue proposed in division (B) of this section approve the question, the mayor shall appoint a new board on the immediately following first day of July pursuant to division (F) of section 3311.71 of the Revised Code.

(D) If a majority of electors voting on the issue proposed in division (B) of this section disapprove the question, a new seven-member board of education shall be elected at the next regular election occurring in November of an odd-numbered year. At such election, four members shall be elected for terms of four years and three members shall be elected for terms of two years. Thereafter, their successors shall be elected in the same

manner and for the same terms as members of boards of education of a city school district. All members of the board of education of a municipal school district appointed pursuant to division (B) of section 3311.71 of the Revised Code shall continue to serve after the end of the terms to which they were appointed until their successors are qualified and assume office in accordance with section 3313.09 of the Revised Code.

Sec. 3316.08. During a school district's fiscal emergency period, the auditor of state shall determine annually, or at any other time upon request of the financial planning and supervision commission, whether the school district will incur an operating deficit. If the auditor of state determines that a school district will incur an operating deficit, the auditor of state shall certify that determination to the superintendent of public instruction, the financial planning and supervision commission, and the board of education of the school district. Upon receiving the auditor of state's certification, the commission shall adopt a resolution requesting that the board of education work with the county auditor or tax commissioner to estimate the amount and rate of a tax levy that is needed under section 5705.194, 5709.199, or 5705.21 or Chapter 5748. of the Revised Code to produce a positive fund balance not later than the fifth year of the five-year forecast submitted under section 5705.391 of the Revised Code.

The board of education shall recommend to the commission whether the board supports or opposes a tax levy under section 5705.194, 5709.199, or 5705.21 or Chapter 5748. of the Revised Code and shall provide supporting documentation to the commission of its recommendation.

After considering the board of education's recommendation and supporting documentation, the commission shall adopt a resolution to either submit a ballot question proposing a tax levy or not to submit such a question.

Except as otherwise provided in this division, the tax shall be levied in the manner prescribed for a tax levied under section 5705.194, 5709.199, or 5705.21 or under Chapter 5748. of the Revised Code. If the commission decides that a tax should be levied, the tax shall be levied for the purpose of paying current operating expenses of the school district. The rate of a tax levied under section 5705.194, 5709.199, or 5705.21 of the Revised Code shall be determined by the county auditor, and the rate of a tax levied under section 5748.02 or 5748.08 of the Revised Code shall be determined by the tax commissioner, upon the request of the commission. The commission, in consultation with the board of education, shall determine the election at which the question of the tax shall appear on the ballot, and the commission shall submit a copy of its resolution to the board of elections not later than

~~seventy-five~~ ninety days prior to the day of that election. The board of elections conducting the election shall certify the results of the election to the board of education and to the financial planning and supervision commission.

Sec. 3318.06. (A) After receipt of the conditional approval of the Ohio school facilities commission, the school district board by a majority of all of its members shall, if it desires to proceed with the project, declare all of the following by resolution:

(1) That by issuing bonds in an amount equal to the school district's portion of the basic project cost the district is unable to provide adequate classroom facilities without assistance from the state;

(2) Unless the school district board has resolved to transfer money in accordance with section 3318.051 of the Revised Code or to apply the proceeds of a property tax or the proceeds of an income tax, or a combination of proceeds from such taxes, as authorized under section 3318.052 of the Revised Code, that to qualify for such state assistance it is necessary to do either of the following:

(a) Levy a tax outside the ten-mill limitation the proceeds of which shall be used to pay the cost of maintaining the classroom facilities included in the project;

(b) Earmark for maintenance of classroom facilities from the proceeds of an existing permanent improvement tax levied under section 5705.21 of the Revised Code, if such tax can be used for maintenance, an amount equivalent to the amount of the additional tax otherwise required under this section and sections 3318.05 and 3318.08 of the Revised Code.

(3) That the question of any tax levy specified in a resolution described in division (A)(2)(a) of this section, if required, shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than ~~seventy-five~~ ninety and not more than ~~ninety-five~~ one hundred ten days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than ~~seventy-five~~ ninety days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code.

Such resolution shall also state that the question of issuing bonds of the board shall be combined in a single proposal with the question of such tax levy. More than one election under this section may be held in any one calendar year. Such resolution shall specify both of the following:

(a) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of valuation, and that such tax

shall be levied for a period of twenty-three years;

(b) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project.

(B) A copy of a resolution adopted under division (A) of this section shall after its passage and not less than ~~seventy-five~~ ninety days prior to the date set therein for the election be certified to the county board of elections.

The resolution of the school district board, in addition to meeting other applicable requirements of section 133.18 of the Revised Code, shall state that the amount of bonds to be issued will be an amount equal to the school district's portion of the basic project cost, and state the maximum maturity of the bonds which may be any number of years not exceeding the term calculated under section 133.20 of the Revised Code as determined by the board. In estimating the amount of bonds to be issued, the board shall take into consideration the amount of moneys then in the bond retirement fund and the amount of moneys to be collected for and disbursed from the bond retirement fund during the remainder of the year in which the resolution of necessity is adopted.

If the bonds are to be issued in more than one series, the resolution may state, in addition to the information required to be stated under division (B)(3) of section 133.18 of the Revised Code, the number of series, which shall not exceed five, the principal amount of each series, and the approximate date each series will be issued, and may provide that no series, or any portion thereof, may be issued before such date. Upon such a resolution being certified to the county auditor as required by division (C) of section 133.18 of the Revised Code, the county auditor, in calculating, advising, and confirming the estimated average annual property tax levy under that division, shall also calculate, advise, and confirm by certification the estimated average property tax levy for each series of bonds to be issued.

Notice of the election shall include the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of valuation for a period of twenty-three years, and that the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project.

If the bonds are to be issued in more than one series, the board of education, when filing copies of the resolution with the board of elections as required by division (D) of section 133.18 of the Revised Code, may direct the board of elections to include in the notice of election the principal amount and approximate date of each series, the maximum number of years over which the principal of each series may be paid, the estimated additional average property tax levy for each series, and the first calendar year in which the tax is expected to be due for each series, in addition to the

information required to be stated in the notice under divisions (E)(3)(a) to (e) of section 133.18 of the Revised Code.

(C)(1) Except as otherwise provided in division (C)(2) of this section, the form of the ballot to be used at such election shall be:

"A majority affirmative vote is necessary for passage.

Shall bonds be issued by the ..... (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of ..... (here insert principal amount of the bond issue), to be repaid annually over a maximum period of ..... (here insert 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 ..... (here insert the number of mills estimated) mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents, such as "thirty-six cents" or "\$0.36") for each one hundred dollars of tax valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

and, unless the additional levy of taxes is not required pursuant to division (C) of section 3318.05 of the Revised Code,

"Shall an additional levy of taxes be made for a period of twenty-three years to benefit the ..... (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining the classroom facilities included in the project at the rate of ..... (here insert the number of mills, which shall not be less than one-half mill) mills for each one dollar of valuation?"

	FOR THE BOND ISSUE AND TAX LEVY
	AGAINST THE BOND ISSUE AND TAX LEVY

"

(2) If authority is sought to issue bonds in more than one series and the board of education so elects, the form of the ballot shall be as prescribed in section 3318.062 of the Revised Code. If the board of education elects the form of the ballot prescribed in that section, it shall so state in the resolution adopted under this section.

(D) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site, and may combine the question of doing so with the questions specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

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

(1) "Shall bonds be issued by the ..... (here insert name of the school district) school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of ..... (here insert principal amount of the bond issue), to be repaid annually over a maximum period of ..... (here insert 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 ..... (here insert number of mills) mills for each one dollar of tax valuation, which amount to ..... (here insert rate expressed in cents or dollars and cents, such as "thirty-six cents" or "\$0.36") for each one hundred dollars of valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

(2) "Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the ..... (here insert name of the school district) school district for the purpose of acquiring a site for classroom facilities in the sum of ..... (here insert annual amount the levy is to produce) estimated by the county auditor to average ..... (here insert number of mills) mills for each one hundred dollars of valuation, for a period of ..... (here insert number of years the millage is to be imposed) years?"

Where it is necessary to combine the question of issuing bonds of the school district and levying a tax as described in division (B) of this section with the question of issuing bonds of the school district for acquisition of a site, the question specified in that division to be voted on shall be "For the Bond Issues and the Tax Levy" and "Against the Bond Issues and the Tax Levy."

Where it is necessary to combine the question of issuing bonds of the school district and levying a tax as described in division (B) of this section

with the question of levying a tax for the acquisition of a site, the question specified in that division to be voted on shall be "For the Bond Issue and the Tax Levies" and "Against the Bond Issue and the Tax Levies."

Where the school district board chooses to combine the question in division (B) of this section with any of the additional questions described in divisions (A) to (D) of section 3318.056 of the Revised Code, the question specified in division (B) of this section to be voted on shall be "For the Bond Issues and the Tax Levies" and "Against the Bond Issues and the Tax Levies."

If a majority of those voting upon a proposition hereunder which includes the question of issuing bonds vote in favor thereof, and if the agreement provided for by section 3318.08 of the Revised Code has been entered into, the school district board may proceed under Chapter 133. of the Revised Code, with the issuance of bonds or bond anticipation notes in accordance with the terms of the agreement.

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

The board of education of a school district in which a tax described by division (B) of section 3318.05 and levied under section 3318.06 of the Revised Code is in effect, may adopt a resolution by vote of a majority of its members to extend the term of that tax beyond the expiration of that tax as originally approved under that section. The school district board may include in the resolution a proposal to extend the term of that tax at the rate of not less than one-half mill for each dollar of valuation for a period of twenty-three years from the year in which the school district board and the Ohio school facilities commission enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or in the following year, as specified in the resolution. Such a resolution may be adopted at any time before such an agreement is entered into and before the tax levied pursuant to section 3318.06 of the Revised Code expires. If the resolution is combined with a resolution to issue bonds to pay the school district's portion of the basic project cost, it shall conform with the requirements of divisions (A)(1), (2), and (3) of section 3318.06 of the Revised Code, except that the resolution also shall state that the tax levy proposed in the resolution is an extension of an existing tax levied under that section. A resolution proposing an extension adopted under this section does not take effect until it is approved by a majority of electors voting in favor of the resolution at a general, primary, or special election as provided in this section.

A tax levy extended under this section is subject to the same terms and

limitations to which the original tax levied under section 3318.06 of the Revised Code is subject under that section, except the term of the extension shall be as specified in this section.

The school district board shall certify a copy of the resolution adopted under this section to the proper county board of elections not later than ~~seventy-five~~ ninety days before the date set in the resolution as the date of the election at which the question will be submitted to electors. The notice of the election shall conform with the requirements of division (A)(3) of section 3318.06 of the Revised Code, except that the notice also shall state that the maintenance tax levy is an extension of an existing tax levy.

The form of the ballot shall be as follows:

"Shall the existing tax levied to pay the cost of maintaining classroom facilities constructed with the proceeds of the previously issued bonds at the rate of ..... (here insert the number of mills, which shall not be less than one-half mill) mills per dollar of tax valuation, be extended until ..... (here insert the year that is twenty-three years after the year in which the district and commission will enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or the following year)?

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

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

Sec. 3318.361. A school district board opting to qualify for state assistance pursuant to section 3318.36 of the Revised Code through levying the tax specified in division (D)(2)(a) or (D)(4) of that section shall declare by resolution that the question of a tax levy specified in division (D)(2)(a) or (4), as applicable, of section 3318.36 of the Revised Code shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than ~~seventy-five~~ ninety and not more than ~~ninety-five~~ one hundred ten days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than ~~seventy-five~~ ninety days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code. Such resolution shall specify both of the following:

(A) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of valuation, and that such tax shall be levied for a period of twenty-three years;

(B) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project.

A copy of such resolution shall after its passage and not less than ~~seventy-five~~ ninety days prior to the date set therein for the election be certified to the county board of elections.

Notice of the election shall include the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of valuation for a period of twenty-three years, and that the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project.

The form of the ballot to be used at such election shall be:

"Shall a levy of taxes be made for a period of twenty-three years to benefit the ..... (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining the classroom facilities included in the project at the rate of ..... (here insert the number of mills, which shall not be less than one-half mill) mills for each one dollar of valuation?"

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

Sec. 3354.12. (A) Upon the request by resolution approved by the board of trustees of a community college district, and upon certification to the board of elections not less than ~~seventy-five~~ ninety days prior to the election, the boards of elections of the county or counties comprising such district shall place upon the ballot in their respective counties the question of levying a tax on all the taxable property in the community college district outside the ten-mill limitation, for a specified period of years or for a continuing period of time, to provide funds for any one or more of the following purposes: the acquisition of sites, the erection, furnishing, and equipment of buildings, the acquisition, construction, or improvement of any property which the board of trustees of a community college district is authorized to acquire, construct, or improve and which has an estimated life of usefulness of five years or more as certified by the fiscal officer, and the payment of operating costs. Not more than two special elections shall be held in any one calendar year. Levies for a continuing period of time adopted under this section may be reduced in accordance with section 5705.261 of the Revised Code.

If such proposal is to be or include the renewal of an existing levy at the expiration thereof, the ballot for such election shall state whether it is a

renewal of a tax; a renewal of a stated number of mills and an increase of a stated number of mills, or a renewal of a part of an existing levy with a reduction of a stated number of mills; the year of the tax duplicate on which such renewal will first be made; and if earlier, the year of the tax duplicate on which such additional levy will first be made, which may include the tax duplicate for the current year unless the election is to be held after the first Tuesday after the first Monday in November of the current tax year. The ballot shall also state the period of years for such levy or that it is for a continuing period of time. If a levy for a continuing period of time provides for but is not limited to current expenses, the resolution of the board of trustees providing for the election on such levy shall apportion the annual rate of the levy between current expenses and the other purpose or purposes. Such apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purpose or purposes shall be limited by such apportionment. The portion of the rate apportioned to the other purpose or purposes shall be reduced as provided in division (B) of this section.

If a majority of the electors in such district voting on such question approve thereof, the county auditor or auditors of the county or counties comprising such district shall annually, for the applicable years, place such levy on the tax duplicate in such district, in an amount determined by the board of trustees, but not to exceed the amount set forth in the proposition approved by the electors.

The boards of trustees of a community college district shall establish a special fund for all revenue derived from any tax levied pursuant to this section.

The boards of elections of the county or counties comprising the district shall cause to be published in a newspaper of general circulation in each such county an advertisement of the proposed tax levy question once a week for two consecutive weeks prior to the election at which the question is to appear on the ballot, and, if a board of elections operates and maintains a web site, that board also shall post a similar advertisement on its web site for thirty days prior to that election.

After the approval of such levy by vote, the board of trustees of a community college district may anticipate a fraction of the proceeds of such levy and from time to time issue anticipation notes having such maturity or maturities that the aggregate principal amount of all such notes maturing in any calendar year shall not exceed seventy-five per cent of the anticipated proceeds from such levy for such year, and that no note shall mature later than the thirty-first day of December of the tenth calendar year following the

calendar year in which such note is issued. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code.

The amount of bonds or anticipatory notes authorized pursuant to Chapter 3354. of the Revised Code, may include sums to repay moneys previously borrowed, advanced, or granted and expended for the purposes of such bond or anticipatory note issues, whether such moneys were advanced from the available funds of the community college district or by other persons, and the community college district may restore and repay to such funds or persons from the proceeds of such issues the moneys so borrowed, advanced or granted.

All operating costs of such community college may be paid out of any gift or grant from the state, pursuant to division (K) of section 3354.09 of the Revised Code; out of student fees and tuition collected pursuant to division (G) of section 3354.09 of the Revised Code; or out of unencumbered funds from any other source of the community college income not prohibited by law.

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

Sec. 3355.02. (A) The legislative authority of any municipal corporation having a population of not less than fifty thousand as determined by the most recent federal decennial census may, by resolution approved by two-thirds of its members, create a university branch district, if a branch of a public university has been in operation in that municipality for at least the full two years immediately preceding that time.

(B) The board of county commissioners of any county having a population of not less than fifty thousand as determined by the most recent federal decennial census may, by resolution approved by two-thirds of its members, create a university branch district if a branch of a public university has been in operation in that county for at least the full two years immediately preceding that time.

(C) The boards of county commissioners of any two or more contiguous counties which together have a combined population of not less than fifty thousand, as determined by the most recent federal decennial census may, by resolution approved by two-thirds of the members of each such board, together and jointly create a university branch district, if a branch of a public university has been in operation in any one of the counties for at least the

full two years immediately preceding that time.

(D) A resolution creating a university branch district shall set forth the name of such district, and a description of the territory to be included in the proposed district. The creation of an authority of this nature by a municipality, county, or group of counties shall cause this authority to create university branch districts, to be unavailable to the other units of local government in the affected county or counties.

(E) In any municipal corporation or county or group of two or more contiguous counties, having a total population of not less than fifty thousand as determined by the most recent federal decennial census, where no university branch district has been created either by action of the legislative authority of the municipal corporation or by action of the board or boards of county commissioners, the electors in such municipal corporation or county or counties may petition for the creation of a university branch district. Such petition shall be presented to the board of elections of the county or of the most populous county in the proposed university branch district and shall be signed by qualified voters of the territory within the proposed university branch district, not less in number than five per cent of the vote cast in the most recent gubernatorial election. A petition calling for the creation of a university branch district shall set forth the proposed name of such district, the necessity for the district, and a description of the territory to be included in the proposed district.

In a petition submitted by qualified voters, pursuant to this section, which proposes the creation of a university branch district comprised of two or more counties, the number of valid signatures from each county shall be not less in number than five per cent of the vote cast in the most recent gubernatorial election.

Upon receiving a petition calling for creation of a university branch district, pursuant to this section, the board of elections of the county of the most populous county in such district shall certify the validity of the signatures and the fact of such petition to the election boards of the other counties, if any, to be included in such district, and shall certify to such other boards that, pursuant to this section, the proposal to create such district shall be placed on the ballot at the next primary or general election occurring more than ~~seventy-five~~ ninety days after the filing of such petition. If a majority of the electors voting on the proposition in each county of the proposed district vote in favor thereof, such district shall be established.

No county shall be included in the territory of more than one university branch district.

Sec. 3355.09. Upon receipt of a request from the university branch district managing authority, the boards of elections of the county or counties comprising such district shall place upon the ballot in the district at the next primary or general election occurring not less than ~~seventy-five~~ ninety days after submission of such request by such managing authority, the question of levying a tax outside the ten-mill limitation, for a specified period of years, to provide funds for any of the following purposes:

- (A) Purchasing a site or enlargement thereof;
- (B) The erection and equipment of buildings;
- (C) Enlarging, improving, or rebuilding buildings;
- (D) The acquisition, construction, or improvement of any property which the university branch district managing authority is authorized to acquire, construct, or improve and which has been certified by the fiscal officer to have an estimated useful life of five or more years.

If a majority of the electors in such district voting on such question approve, the county auditor of the county or counties comprising such district shall annually place such levy on the tax duplicate in such district, in the amount set forth in the proposition approved by the electors.

The managing authority of the university branch district shall establish a special fund pursuant to section 3355.07 of the Revised Code for all revenue derived from any tax levied pursuant to provisions of this section.

The boards of election of the county or counties comprising the district shall cause to be published in a newspaper of general circulation in each such county an advertisement of the proposed tax levy question once a week for two consecutive weeks prior to the election at which the question is to appear on the ballot, and, if a board of elections operates and maintains a web site, that board also shall post a similar advertisement on its web site for thirty days prior to the election.

After the approval of such levy by vote, the managing authority of the university branch district may anticipate a fraction of the proceeds of such levy and from time to time, during the life of such levy, issue anticipation notes in an amount not to exceed seventy-five per cent of the estimated proceeds of such levy to be collected in each year over a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy previously obligated for such year by the issuance of anticipation notes, provided, that the total amount maturing in any one year shall not exceed seventy-five per cent of the anticipated proceeds of such levy for that year.

Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code and shall mature serially in substantially equal amounts,

during each remaining year of the levy, not to exceed five, after their issuance.

Sec. 3357.02. A technical college district may be created with the approval of the Ohio board of regents pursuant to standards established by it. Such standards shall take into consideration such factors as the population of the proposed district, the present and potential pupil enrollment, present and potential higher education facilities in the district, and such other factors as may pertain to the educational needs of the district. The Ohio board of regents may undertake a study or contract for a study to be made relative to its establishment or application of such standards.

The attorney general shall be the attorney for each technical college district and shall provide legal advice in all matters relating to its powers and duties.

A proposal to create a technical college district may be presented to the Ohio board of regents in any of the following ways:

(A) The board of education of a city school district may by resolution approved by a majority of its members propose the creation of a technical college district consisting of the whole territory of such district.

(B) The boards of two or more contiguous city, exempted village, or local school districts or educational service centers may by resolutions approved by a majority of the members of each participating board propose the creation of a technical college district consisting of the whole territories of all the participating school districts and educational service centers.

(C) The governing board of any educational service center may by resolution approved by a majority of its members propose the creation of a technical college district consisting of the whole territory of such educational service center.

(D) The governing boards of any two or more contiguous educational service centers may by resolutions approved by a majority of the members of each participating board, propose the creation of a technical college district consisting of the whole territories of such educational service centers.

(E) Qualified electors residing in a city school district, in a county, in two or more contiguous school districts, or in two or more contiguous counties may execute a petition proposing the creation of a technical college district comprised of the territory of the city school district, educational service center, two or more contiguous school districts or educational service centers, or two or more contiguous counties, respectively. Such petition shall be presented to the board of elections of the most populous county in which the technical college district is situated and shall bear the

signatures of at least two per cent of the total number of resident electors who voted in the most recent election for governor in the territory of such proposed district. Such petition shall set forth the necessity for the district, a demonstration that it will be conducive to the public convenience and welfare, and a description of the territory to be included in the proposed district.

Upon receiving a petition duly executed pursuant to division (E) of this section, the board of elections of the most populous county shall certify the fact of such petition to the boards of elections of the other counties, if any, in which any of the territory of the proposed district is situated. The proposal to create a technical college district shall be placed on the ballot by the board of elections and submitted to vote in each affected city school district, county, or group of contiguous school districts or counties, at the next primary or general election occurring more than ~~seventy-five~~ ninety days after the filing of such petition. If there is no primary or general election occurring within ~~ninety~~ one hundred five days after the filing of such petition, the board of elections of the most populous county shall fix the date of a special election to be held in each affected city school district, county, or group of contiguous school districts or counties, such date to be not less than ~~seventy-five~~ ninety days after the filing of the petition. If a majority of electors voting on the proposition in the proposed technical college district vote in favor thereof, the board of elections of the most populous county in which the proposed district is situated shall certify such fact to the Ohio board of regents.

Sec. 3357.11. For the purposes of purchasing a site or enlargement thereof, and for the erection and equipment of buildings, or for the purpose of enlarging, improving, or rebuilding existing facilities, the board of trustees of a technical college district shall determine the amount of bonds to be issued and such other matters as pertain thereto, and may when authorized by the vote of the electors of the district, issue and sell such bonds as provided in Chapter 133. of the Revised Code. Such board of trustees shall have the same authority and be subject to the same procedure as provided in such chapter in the case where the board of education proposes a bond issue for the purposes noted in this section.

At any time the board of trustees of a technical college district by a vote of two-thirds of all its members may declare by resolution the necessity of a tax outside the ten-mill limitation for a period of years not to exceed ten years, to provide funds for one or more of the following purposes: for operation and maintenance, for purchasing a site or enlargement thereof, for the erection and construction or equipment of buildings, or for the purpose

of enlarging or improving or rebuilding thereon. A copy of such resolution shall be certified to the board of elections of the county or counties in which such technical college district is situated, for the purpose of placing the proposal on the ballot at an election to be held at a date designated by such board of trustees, which date shall be consistent with the requirements of section 3501.01 of the Revised Code, but shall not be earlier than ~~seventy-five~~ ninety days after the adoption and certification of such resolution. If a majority of the electors in such district voting on such question vote in favor of such levy, the resolution shall go into immediate effect. The trustees shall certify their action to the auditors of the county or counties in which such technical college district is situated, who shall annually thereafter place such levy on the tax duplicate in such district in the amount set forth in the proposition approved by the voters.

After the approval of such levy by vote the board of trustees of a technical college district may anticipate a fraction of the proceeds of such levy and from time to time, during the life of such levy, issue anticipation notes in an amount not to exceed seventy-five per cent of the estimated proceeds of such levy to be collected in each year over a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy previously obligated for each year by the issuance of anticipation notes, provided, that the total amount maturing in any one year shall not exceed seventy-five per cent of the anticipated proceeds of such levy for that year.

Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code and shall mature serially in substantially equal amounts, during each remaining year of the levy, not to exceed five, after their issuance.

All necessary expenses for the operation of such technical college may be paid from any gifts, from grants of the state or federal government, from student fees and tuition collected pursuant to division (G) of section 3357.09 of the Revised Code, or from unencumbered funds from any other source of the technical college income, not prohibited by law.

Sec. 3375.19. In each county there may be created a county library district composed of all the local, exempted village, and city school districts in the county which are not within the territorial boundaries of an existing township, school district, municipal, county district, or county free public library, by one of the following methods:

(A) The board of county commissioners may initiate the creation of such a county library district by adopting a resolution providing for the submission of the question of creating a county library district to the electors

of such proposed district. Such resolution shall define the territory to be included in such district by listing the school districts which will compose the proposed county library district.

(B) The board of county commissioners shall, upon receipt of a petition signed by no less than ten per cent, or five hundred, whichever is the lesser, of the qualified electors of the proposed county library district voting at the last general election, adopt a resolution providing for the submission of the question of creating a county library district to the electors of the proposed district. Such resolution shall define the territory to be included in such district by listing the school districts which will compose the proposed county library district.

Upon adoption of such a resolution authorized in either division (A) or (B) of this section the board of county commissioners shall cause a certified copy of it to be filed with the board of elections of the county prior to the ~~fifteenth day of September~~ ninetieth day before the day of the election at which the question will appear on the ballot. The board of elections shall submit the question of the creation of such county library district to the electors of the territory comprising such proposed district at the succeeding November election.

If a majority of the electors, voting on the question of creating such proposed district, vote in the affirmative such district shall be created.

Sec. 3375.201. The taxing authority of a subdivision maintaining a free public library which is providing approved library service and whose board of library trustees therefore is qualified under section 3375.20 of the Revised Code to request the formation of a county library district shall, upon receipt of a petition signed by not less than ten per cent, or five hundred, whichever is the lesser, of the qualified electors of the subdivision voting at the last general election, adopt a resolution providing for the submission of the question, "Shall the free public library of the subdivision become a county district library?". The taxing authority shall cause a certified copy of it to be filed with the board of elections of the county prior to the ~~fifteenth day of September~~ ninetieth day before the day of the election at which the question will appear on the ballot. The board of elections shall submit the question of the creation of such county district library to the electors of the subdivision maintaining said free public library at the succeeding November election.

If a majority of the electors, voting on the question of creating such county district library, vote in the affirmative, the board of trustees of the library and the taxing authority of the subdivision shall establish a county library district in the manner prescribed in section 3375.20 of the Revised

Code, by adopting and approving the resolution so authorized.

Sec. 3375.211. The taxing authority of any subdivision maintaining a free public library for the inhabitants thereof and whose board of library trustees is qualified under section 3375.21 of the Revised Code to request inclusion of the subdivision in a county library district shall, upon receipt of a petition signed by qualified electors equal in number to at least ten per cent of the qualified electors of the subdivision voting at the last general election, adopt a resolution providing for the submission of the question of the inclusion of the subdivision in such county library district to the electors of the subdivision.

The taxing authority shall cause a certified copy of the resolution to be filed with the board of elections of the county prior to the ~~fifteenth day of September~~ ninetieth day before the day of the election at which the question will appear on the ballot. The board of elections shall submit the question of the inclusion of the subdivision in such county library district to the electors of the subdivision at the succeeding November election.

If a majority of the electors, voting on the question of including the subdivision in such county library district, vote in the affirmative, the taxing authority of the subdivision and the board of trustees of the free public library shall include the subdivision in the county library district in the manner prescribed in section 3375.20 of the Revised Code by adopting and approving the resolutions so authorized.

Unless more than thirty per cent of the votes cast on the question of including the subdivision in the county library district are in the affirmative, the same issue shall not be submitted to the electors of the subdivision for three years following an election in which the question was defeated.

Sec. 3375.212. The board of public library trustees of a county library district, appointed under section 3375.22 of the Revised Code, may consolidate with another subdivision in the county maintaining a free public library. Such consolidation may be accomplished by one of the following procedures:

(A) The board of public library trustees of the county library district may submit a resolution to the board of library trustees of such subdivision requesting such consolidation. The library trustees of the subdivision within thirty days of receipt of the resolution shall approve or reject such resolution; and, if approved shall forward the resolution together with a certification of its action to the taxing authority of said subdivision. Said taxing authority within thirty days of receipt of such resolution and certification shall approve or reject it and so notify the board of library trustees of the county district library and the board of county

commissioners.

(B) Upon receipt of such resolution, under division (A) of this section the board of library trustees of the subdivision may request the taxing authority of the subdivision to adopt a resolution providing for the submission of the question of consolidation to the electors of the subdivision.

The taxing authority in turn shall adopt such a resolution and shall cause a certified copy of the resolution to be filed with the board of elections of the county prior to the ~~fifteenth day of September~~ ninetieth day before the day of the election at which the question will appear on the ballot. The board of elections shall submit the question to the electors of the subdivision at the succeeding November election.

(C) The board of county commissioners and the taxing authority of the subdivision, upon receipt of petitions signed by not less than ten per cent, or five hundred, whichever is the lesser, of the qualified electors in the county library district and not less than ten per cent, or five hundred, whichever is the lesser, of the qualified electors of the subdivision, voting at the last general election, shall adopt resolutions providing for the submission of the question of consolidation to the electors of the county library district and of the subdivision.

Each taxing authority in turn shall cause a certified copy of its resolution to be filed with the board of elections of the county prior to the ~~fifteenth day of September~~ ninetieth day before the day of the election at which the question will appear on the ballot. The board of elections shall submit the question of the consolidation of the county library district and the subdivision to the electors of the county library district and of the subdivision at the succeeding November election.

If under division (A) of this section the board of library trustees and the taxing authority of said subdivision approve the request for consolidation, or if under division (B) of this section a majority of the electors of the subdivision vote in favor of the consolidation, or if under division (C) of this section a majority of the electors of the county library district and a majority of the electors of the subdivision vote in favor of the consolidation, such consolidation shall take place. The taxing authority of the subdivision or the board of elections, whichever the case may be, shall notify the county commissioners and the respective library boards.

The board of library trustees of the county library district, the board of library trustees of the subdivision and their respective taxing authorities shall take appropriate action during the succeeding December, transferring all title and interest in all property, both real and personal, held in the names

of said library boards to the board of trustees of the consolidated county library district, effective the second Monday of the succeeding January.

The board of library trustees of the county library district and the board of library trustees of the subdivision shall meet jointly on the second Monday of the succeeding January.

Acting as a board of the whole, the two boards shall become the interim board of library trustees of the consolidated county library district whose terms shall expire the second Monday of the second January succeeding the election at which the consolidation was approved. The board shall organize itself under section 3375.32 of the Revised Code and shall have the same powers, rights, and limitations in law as does a board of library trustees appointed under section 3375.22 of the Revised Code. In the event of a vacancy on the interim board the appointment shall be made by the same taxing authority which appointed the trustee whose place had become vacant and shall be only for the period in which the interim board is in existence.

At least thirty days prior to the second Monday of the second January succeeding the election at which the consolidation was approved, the board shall request the county commissioners and the judges of the court of common pleas to appoint a regular board of library trustees of seven members under the provisions of section 3375.22 of the Revised Code. The terms of said trustees shall commence on the second Monday of the January last referred to above. The control and management of such consolidated county library district shall continue to be under section 3375.22 of the Revised Code.

For the purposes of this section, whenever a county library district is consolidated with a subdivision other than a school district, the area comprising the school district in which the main library of said subdivision is located shall become a part of the county library district.

Sec. 3501.012. Notwithstanding any provision of the Revised Code to the contrary, the secretary of state or a board of elections shall not refuse to accept and process an otherwise valid voter registration application, absent voter's ballot application, uniformed services and overseas absent voter's ballot application, returned absent voter's ballot, returned uniformed services and overseas absent voter's ballot, or federal write-in absentee ballot from an individual who is eligible to vote as a uniformed services voter or an overseas voter in accordance with 42 U.S.C. 1973ff-6 due to any requirements regarding notarization, paper type, paper weight and size, envelope type, or envelope weight and size.

Sec. 3501.02. General elections in the state and its political subdivisions shall be held as follows:

(A) For the election of electors of president and vice-president of the United States, in the year of 1932 and every four years thereafter;

(B) For the election of a member of the senate of the United States, in the years 1932 and 1934, and every six years after each of such years; except as otherwise provided for filling vacancies;

(C) For the election of representatives in the congress of the United States and of elective state and county officers including elected members of the state board of education, in the even-numbered years; except as otherwise provided for filling vacancies;

(D) For municipal and township officers, members of boards of education, judges and clerks of municipal courts, in the odd-numbered years;

(E) Proposed constitutional amendments or proposed measures submitted by the general assembly or by initiative or referendum petitions to the voters of the state at large may be submitted to the general election in any year occurring at least sixty days, in case of a referendum, and ninety days, in the case of an initiated measure, subsequent to the filing of the petitions therefor. Proposed constitutional amendments submitted by the general assembly to the voters of the state at large may be submitted at a special election occurring on the day in any year specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election, when a special election on that date is designated by the general assembly in the resolution adopting the proposed constitutional amendment.

No special election shall be held on a day other than the day of a general election, unless a law or charter provides otherwise, regarding the submission of a question or issue to the voters of a county, township, city, village, or school district.

(F) ~~Any~~ (1) Notwithstanding any provision of the Revised Code to the contrary, any question or issue, except a candidacy, to be voted upon at an election shall be certified, for placement upon the ballot, to the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the election.

(2) Any question or issue that is certified for placement on a ballot on or after the effective date of this amendment shall be certified not later than the ninetieth day before the day of the applicable election, notwithstanding any deadlines appearing in any section of the Revised Code governing the placement of that question or issue on the ballot.

Sec. 3501.05. The secretary of state shall do all of the following:

(A) Appoint all members of boards of elections;

(B) Issue instructions by directives and advisories in accordance with

section 3501.053 of the Revised Code to members of the boards as to the proper methods of conducting elections.

(C) Prepare rules and instructions for the conduct of elections;

(D) Publish and furnish to the boards from time to time a sufficient number of indexed copies of all election laws then in force;

(E) Edit and issue all pamphlets concerning proposed laws or amendments required by law to be submitted to the voters;

(F) Prescribe the form of registration cards, blanks, and records;

(G) Determine and prescribe the forms of ballots and the forms of all blanks, cards of instructions, pollbooks, tally sheets, certificates of election, and forms and blanks required by law for use by candidates, committees, and boards;

(H) Prepare the ballot title or statement to be placed on the ballot for any proposed law or amendment to the constitution to be submitted to the voters of the state;

(I) Except as otherwise provided in section 3519.08 of the Revised Code, certify to the several boards the forms of ballots and names of candidates for state offices, and the form and wording of state referendum questions and issues, as they shall appear on the ballot;

(J) Except as otherwise provided in division (I)(2)(b) of section 3501.38 of the Revised Code, give final approval to ballot language for any local question or issue approved and transmitted by boards of elections under section 3501.11 of the Revised Code;

(K) Receive all initiative and referendum petitions on state questions and issues and determine and certify to the sufficiency of those petitions;

(L) Require such reports from the several boards as are provided by law, or as the secretary of state considers necessary;

(M) Compel the observance by election officers in the several counties of the requirements of the election laws;

(N)(1) Except as otherwise provided in division (N)(2) of this section, investigate the administration of election laws, frauds, and irregularities in elections in any county, and report violations of election laws to the attorney general or prosecuting attorney, or both, for prosecution;

(2) On and after August 24, 1995, report a failure to comply with or a violation of a provision in sections 3517.08 to 3517.13, 3517.17, 3517.18, 3517.20 to 3517.22, 3599.03, or 3599.031 of the Revised Code, whenever the secretary of state has or should have knowledge of a failure to comply with or a violation of a provision in one of those sections, by filing a complaint with the Ohio elections commission under section 3517.153 of the Revised Code;

(O) Make an annual report to the governor containing the results of elections, the cost of elections in the various counties, a tabulation of the votes in the several political subdivisions, and other information and recommendations relative to elections the secretary of state considers desirable;

(P) Prescribe and distribute to boards of elections a list of instructions indicating all legal steps necessary to petition successfully for local option elections under sections 4301.32 to 4301.41, 4303.29, 4305.14, and 4305.15 of the Revised Code;

(Q) Adopt rules pursuant to Chapter 119. of the Revised Code for the removal by boards of elections of ineligible voters from the statewide voter registration database and, if applicable, from the poll list or signature pollbook used in each precinct, which rules shall provide for all of the following:

(1) A process for the removal of voters who have changed residence, which shall be uniform, nondiscriminatory, and in compliance with the Voting Rights Act of 1965 and the National Voter Registration Act of 1993, including a program that uses the national change of address service provided by the United States postal system through its licensees;

(2) A process for the removal of ineligible voters under section 3503.21 of the Revised Code;

(3) A uniform system for marking or removing the name of a voter who is ineligible to vote from the statewide voter registration database and, if applicable, from the poll list or signature pollbook used in each precinct and noting the reason for that mark or removal.

(R) Prescribe a general program for registering voters or updating voter registration information, such as name and residence changes, by boards of elections, designated agencies, offices of deputy registrars of motor vehicles, public high schools and vocational schools, public libraries, and offices of county treasurers consistent with the requirements of section 3503.09 of the Revised Code;

(S) Prescribe a program of distribution of voter registration forms through boards of elections, designated agencies, offices of the registrar and deputy registrars of motor vehicles, public high schools and vocational schools, public libraries, and offices of county treasurers;

(T) To the extent feasible, provide copies, at no cost and upon request, of the voter registration form in post offices in this state;

(U) Adopt rules pursuant to section 111.15 of the Revised Code for the purpose of implementing the program for registering voters through boards of elections, designated agencies, and the offices of the registrar and deputy

registrars of motor vehicles consistent with this chapter;

(V) Establish the full-time position of Americans with Disabilities Act coordinator within the office of the secretary of state to do all of the following:

(1) Assist the secretary of state with ensuring that there is equal access to polling places for persons with disabilities;

(2) Assist the secretary of state with ensuring that each voter may cast the voter's ballot in a manner that provides the same opportunity for access and participation, including privacy and independence, as for other voters;

(3) Advise the secretary of state in the development of standards for the certification of voting machines, marking devices, and automatic tabulating equipment.

(W) Establish and maintain a computerized statewide database of all legally registered voters under section 3503.15 of the Revised Code that complies with the requirements of the "Help America Vote Act of 2002," Pub. L. No. 107-252, 116 Stat. 1666, and provide training in the operation of that system;

(X) Ensure that all directives, advisories, other instructions, or decisions issued or made during or as a result of any conference or teleconference call with a board of elections to discuss the proper methods and procedures for conducting elections, to answer questions regarding elections, or to discuss the interpretation of directives, advisories, or other instructions issued by the secretary of state are posted on a web site of the office of the secretary of state as soon as is practicable after the completion of the conference or teleconference call, but not later than the close of business on the same day as the conference or teleconference call takes place.

(Y) Publish a report on a web site of the office of the secretary of state not later than one month after the completion of the canvass of the election returns for each primary and general election, identifying, by county, the number of absent voter's ballots cast and the number of those ballots that were counted, and the number of provisional ballots cast and the number of those ballots that were counted, for that election. The secretary of state shall maintain the information on the web site in an archive format for each subsequent election.

(Z) Conduct voter education outlining voter identification, absent voters ballot, provisional ballot, and other voting requirements;

(AA) Establish a procedure by which a registered elector may make available to a board of elections a more recent signature to be used in the poll list or signature pollbook produced by the board of elections of the county in which the elector resides;

(BB) Disseminate information, which may include all or part of the official explanations and arguments, by means of direct mail or other written publication, broadcast, or other means or combination of means, as directed by the Ohio ballot board under division (F) of section 3505.062 of the Revised Code, in order to inform the voters as fully as possible concerning each proposed constitutional amendment, proposed law, or referendum;

(CC) Be the single state office responsible for the implementation of the "Uniformed and Overseas Citizens Absentee Voting Act," Pub. L. No. 99-410, 100 Stat. 924, 42 U.S.C. 1973ff, et seq., as amended, in this state. The secretary of state may delegate to the boards of elections responsibilities for the implementation of that act, including responsibilities arising from amendments to that act made by the "Military and Overseas Voter Empowerment Act," Subtitle H of the National Defense Authorization Act for Fiscal Year 2010, Pub. L. No. 111-84, 123 Stat. 3190.

(DD) Perform other duties required by law.

Whenever a primary election is held under section 3513.32 of the Revised Code or a special election is held under section 3521.03 of the Revised Code to fill a vacancy in the office of representative to congress, the secretary of state shall establish a deadline, notwithstanding any other deadline required under the Revised Code, by which any or all of the following shall occur: the filing of a declaration of candidacy and petitions or a statement of candidacy and nominating petition together with the applicable filing fee; the filing of protests against the candidacy of any person filing a declaration of candidacy or nominating petition; the filing of a declaration of intent to be a write-in candidate; the filing of campaign finance reports; the preparation of, and the making of corrections or challenges to, precinct voter registration lists; the receipt of applications for absent voter's ballots or armed service absent voter's ballots; the supplying of election materials to precincts by boards of elections; the holding of hearings by boards of elections to consider challenges to the right of a person to appear on a voter registration list; and the scheduling of programs to instruct or reinstruct election officers.

In the performance of the secretary of state's duties as the chief election officer, the secretary of state may administer oaths, issue subpoenas, summon witnesses, compel the production of books, papers, records, and other evidence, and fix the time and place for hearing any matters relating to the administration and enforcement of the election laws.

In any controversy involving or arising out of the adoption of registration or the appropriation of funds for registration, the secretary of state may, through the attorney general, bring an action in the name of the

state in the court of common pleas of the county where the cause of action arose or in an adjoining county, to adjudicate the question.

In any action involving the laws in Title XXXV of the Revised Code wherein the interpretation of those laws is in issue in such a manner that the result of the action will affect the lawful duties of the secretary of state or of any board of elections, the secretary of state may, on the secretary of state's motion, be made a party.

The secretary of state may apply to any court that is hearing a case in which the secretary of state is a party, for a change of venue as a substantive right, and the change of venue shall be allowed, and the case removed to the court of common pleas of an adjoining county named in the application or, if there are cases pending in more than one jurisdiction that involve the same or similar issues, the court of common pleas of Franklin county.

Public high schools and vocational schools, public libraries, and the office of a county treasurer shall implement voter registration programs as directed by the secretary of state pursuant to this section.

Sec. 3501.11. Each board of elections shall exercise by a majority vote all powers granted to the board by Title XXXV of the Revised Code, shall perform all the duties imposed by law, and shall do all of the following:

(A) Establish, define, provide, rearrange, and combine election precincts;

(B) Fix and provide the places for registration and for holding primaries and elections;

(C) Provide for the purchase, preservation, and maintenance of booths, ballot boxes, books, maps, flags, blanks, cards of instructions, and other forms, papers, and equipment used in registration, nominations, and elections;

(D) Appoint and remove its director, deputy director, and employees and all registrars, judges, and other officers of elections, fill vacancies, and designate the ward or district and precinct in which each shall serve;

(E) Make and issue rules and instructions, not inconsistent with law or the rules, directives, or advisories issued by the secretary of state, as it considers necessary for the guidance of election officers and voters;

(F) Advertise and contract for the printing of all ballots and other supplies used in registrations and elections;

(G) Provide for the issuance of all notices, advertisements, and publications concerning elections, except as otherwise provided in division (G) of section 3501.17 and divisions (F) and (G) of section 3505.062 of the Revised Code;

(H) Provide for the delivery of ballots, pollbooks, and other required

papers and material to the polling places;

(I) Cause the polling places to be suitably provided with voting machines, marking devices, automatic tabulating equipment, stalls, and other required supplies. In fulfilling this duty, each board of a county that uses voting machines, marking devices, or automatic tabulating equipment shall conduct a full vote of the board during a public session of the board on the allocation and distribution of voting machines, marking devices, and automatic tabulating equipment for each precinct in the county.

(J) Investigate irregularities, nonperformance of duties, or violations of Title XXXV of the Revised Code by election officers and other persons; administer oaths, issue subpoenas, summon witnesses, and compel the production of books, papers, records, and other evidence in connection with any such investigation; and report the facts to the prosecuting attorney or the secretary of state;

(K) Review, examine, and certify the sufficiency and validity of petitions and nomination papers, and, after certification, return to the secretary of state all petitions and nomination papers that the secretary of state forwarded to the board;

(L) Receive the returns of elections, canvass the returns, make abstracts of them, and transmit those abstracts to the proper authorities;

(M) Issue certificates of election on forms to be prescribed by the secretary of state;

(N) Make an annual report to the secretary of state, on the form prescribed by the secretary of state, containing a statement of the number of voters registered, elections held, votes cast, appropriations received, expenditures made, and other data required by the secretary of state;

(O) Prepare and submit to the proper appropriating officer a budget estimating the cost of elections for the ensuing fiscal year;

(P) Perform other duties as prescribed by law or the rules, directives, or advisories of the secretary of state;

(Q) Investigate and determine the residence qualifications of electors;

(R) Administer oaths in matters pertaining to the administration of the election laws;

(S) Prepare and submit to the secretary of state, whenever the secretary of state requires, a report containing the names and residence addresses of all incumbent county, municipal, township, and board of education officials serving in their respective counties;

(T) Establish and maintain a voter registration database of all qualified electors in the county who offer to register;

(U) Maintain voter registration records, make reports concerning voter

registration as required by the secretary of state, and remove ineligible electors from voter registration lists in accordance with law and directives of the secretary of state;

(V) Give approval to ballot language for any local question or issue and transmit the language to the secretary of state for the secretary of state's final approval;

(W) Prepare and cause the following notice to be displayed in a prominent location in every polling place:

"NOTICE

Ohio law prohibits any person from voting or attempting to vote more than once at the same election.

Violators are guilty of a felony of the fourth degree and shall be imprisoned and additionally may be fined in accordance with law."

(X) In all cases of a tie vote or a disagreement in the board, if no decision can be arrived at, the director or chairperson shall submit the matter in controversy, not later than fourteen days after the tie vote or the disagreement, to the secretary of state, who shall summarily decide the question, and the secretary of state's decision shall be final.

(Y) Assist each designated agency, deputy registrar of motor vehicles, public high school and vocational school, public library, and office of a county treasurer in the implementation of a program for registering voters at all voter registration locations as prescribed by the secretary of state. Under this program, each board of elections shall direct to the appropriate board of elections any voter registration applications for persons residing outside the county where the board is located within five days after receiving the applications.

(Z) On any day on which an elector may vote in person at the office of the board or at another site designated by the board, consider the board or other designated site a polling place for that day. All requirements or prohibitions of law that apply to a polling place shall apply to the office of the board or other designated site on that day.

(AA) Perform any duties with respect to voter registration and voting by uniformed services and overseas voters that are delegated to the board by law or by the rules, directives, or advisories of the secretary of state.

Sec. 3501.39. (A) The secretary of state or a board of elections shall accept any petition described in section 3501.38 of the Revised Code unless one of the following occurs:

(1) A written protest against the petition or candidacy, naming specific objections, is filed, a hearing is held, and a determination is made by the election officials with whom the protest is filed that the petition is invalid, in

accordance with any section of the Revised Code providing a protest procedure.

(2) A written protest against the petition or candidacy, naming specific objections, is filed, a hearing is held, and a determination is made by the election officials with whom the protest is filed that the petition violates any requirement established by law.

(3) The candidate's candidacy or the petition violates the requirements of this chapter, Chapter 3513. of the Revised Code, or any other requirements established by law.

(B) Except as otherwise provided in division (C) of this section or section 3513.052 of the Revised Code, a board of elections shall not invalidate any declaration of candidacy or nominating petition under division (A)(3) of this section after the ~~fiftieth~~ sixtieth day prior to the election at which the candidate seeks nomination to office, if the candidate filed a declaration of candidacy, or election to office, if the candidate filed a nominating petition.

(C)(1) If a petition is filed for the nomination or election of a candidate in a charter municipal corporation with a filing deadline that occurs after the ~~seventy-fifth~~ ninetieth day before the day of the election, a board of elections may invalidate the petition within fifteen days after the date of that filing deadline.

(2) If a petition for the nomination or election of a candidate is invalidated under division (C)(1) of this section, that person's name shall not appear on the ballots for any office for which the person's petition has been invalidated. If the ballots have already been prepared, the board of elections shall remove the name of that person from the ballots to the extent practicable in the time remaining before the election. If the name is not removed from the ballots before the day of the election, the votes for that person are void and shall not be counted.

Sec. 3503.19. (A) Persons qualified to register or to change their registration because of a change of address or change of name may register or change their registration in person at any state or local office of a designated agency, at the office of the registrar or any deputy registrar of motor vehicles, at a public high school or vocational school, at a public library, at the office of a county treasurer, or at a branch office established by the board of elections, or in person, through another person, or by mail at the office of the secretary of state or at the office of a board of elections. A registered elector may also change the elector's registration on election day at any polling place where the elector is eligible to vote, in the manner provided under section 3503.16 of the Revised Code.

Any state or local office of a designated agency, the office of the registrar or any deputy registrar of motor vehicles, a public high school or vocational school, a public library, or the office of a county treasurer shall transmit any voter registration application or change of registration form that it receives to the board of elections of the county in which the state or local office is located, within five days after receiving the voter registration application or change of registration form.

An otherwise valid voter registration application that is returned to the appropriate office other than by mail must be received by a state or local office of a designated agency, the office of the registrar or any deputy registrar of motor vehicles, a public high school or vocational school, a public library, the office of a county treasurer, the office of the secretary of state, or the office of a board of elections no later than the thirtieth day preceding a primary, special, or general election for the person to qualify as an elector eligible to vote at that election. An otherwise valid registration application received after that day entitles the elector to vote at all subsequent elections.

Any state or local office of a designated agency, the office of the registrar or any deputy registrar of motor vehicles, a public high school or vocational school, a public library, or the office of a county treasurer shall date stamp a registration application or change of name or change of address form it receives using a date stamp that does not disclose the identity of the state or local office that receives the registration.

Voter registration applications, if otherwise valid, that are returned by mail to the office of the secretary of state or to the office of a board of elections must be postmarked no later than the thirtieth day preceding a primary, special, or general election in order for the person to qualify as an elector eligible to vote at that election. If an otherwise valid voter registration application that is returned by mail does not bear a postmark or a legible postmark, the registration shall be valid for that election if received by the office of the secretary of state or the office of a board of elections no later than twenty-five days preceding any special, primary, or general election.

(B)(1) Any person may apply in person, by telephone, by mail, or through another person for voter registration forms to the office of the secretary of state or the office of a board of elections. An individual who is eligible to vote as a uniformed services voter or an overseas voter in accordance with 42 U.S.C. 1973ff-6 also may apply for voter registration forms by electronic means to the office of the secretary of state or to the board of elections of the county in which the person's voting residence is

located pursuant to section 3503.191 of the Revised Code.

(2)(a) An applicant may return the applicant's completed registration form in person or by mail to any state or local office of a designated agency, to a public high school or vocational school, to a public library, to the office of a county treasurer, to the office of the secretary of state, or to the office of a board of elections. An applicant who is eligible to vote as a uniformed services voter or an overseas voter in accordance with 42 U.S.C. 1973ff-6 also may return the applicant's completed voter registration form electronically to the office of the secretary of state or to the board of elections of the county in which the person's voting residence is located pursuant to section 3503.191 of the Revised Code.

(b) Subject to division (B)(2)(c) of this section, an applicant may return the applicant's completed registration form through another person to any board of elections or the office of the secretary of state.

(c) A person who receives compensation for registering a voter shall return any registration form entrusted to that person by an applicant to any board of elections or to the office of the secretary of state.

(d) If a board of elections or the office of the secretary of state receives a registration form under division (B)(2)(b) or (c) of this section before the thirtieth day before an election, the board or the office of the secretary of state, as applicable, shall forward the registration to the board of elections of the county in which the applicant is seeking to register to vote within ten days after receiving the application. If a board of elections or the office of the secretary of state receives a registration form under division (B)(2)(b) or (c) of this section on or after the thirtieth day before an election, the board or the office of the secretary of state, as applicable, shall forward the registration to the board of elections of the county in which the applicant is seeking to register to vote within thirty days after that election.

(C)(1) A board of elections that receives a voter registration application and is satisfied as to the truth of the statements made in the registration form shall register the applicant not later than twenty business days after receiving the application, unless that application is received during the thirty days immediately preceding the day of an election. The board shall promptly notify the applicant in writing of each of the following:

- (a) The applicant's registration;
- (b) The precinct in which the applicant is to vote;
- (c) In bold type as follows:

"Voters must bring identification to the polls in order to verify identity. Identification may include a current and valid photo identification, a military identification, or a copy of a current utility bill, bank statement, government

check, paycheck, or other government document, other than this notification or a notification of an election mailed by a board of elections, that shows the voter's name and current address. Voters who do not provide one of these documents will still be able to vote by providing the last four digits of the voter's social security number and by casting a provisional ballot. Voters who do not have any of the above forms of identification, including a social security number, will still be able to vote by signing an affirmation swearing to the voter's identity under penalty of election falsification and by casting a provisional ballot."

The notification shall be by nonforwardable mail. If the mail is returned to the board, it shall investigate and cause the notification to be delivered to the correct address.

(2) If, after investigating as required under division (C)(1) of this section, the board is unable to verify the voter's correct address, it shall cause the voter's name in the official registration list and in the poll list or signature pollbook to be marked to indicate that the voter's notification was returned to the board.

At the first election at which a voter whose name has been so marked appears to vote, the voter shall be required to provide identification to the election officials and to vote by provisional ballot under section 3505.181 of the Revised Code. If the provisional ballot is counted pursuant to division (B)(3) of section 3505.183 of the Revised Code, the board shall correct that voter's registration, if needed, and shall remove the indication that the voter's notification was returned from that voter's name on the official registration list and on the poll list or signature pollbook. If the provisional ballot is not counted pursuant to division (B)(4)(a)(i), (v), or (vi) of section 3505.183 of the Revised Code, the voter's registration shall be canceled. The board shall notify the voter by United States mail of the cancellation.

(3) If a notice of the disposition of an otherwise valid registration application is sent by nonforwardable mail and is returned undelivered, the person shall be registered as provided in division (C)(2) of this section and sent a confirmation notice by forwardable mail. If the person fails to respond to the confirmation notice, update the person's registration, or vote by provisional ballot as provided in division (C)(2) of this section in any election during the period of two federal elections subsequent to the mailing of the confirmation notice, the person's registration shall be canceled.

Sec. 3503.191. (A) The secretary of state shall establish procedures that allow any person who is eligible to vote as a uniformed services voter or an overseas voter in accordance with 42 U.S.C. 1973ff-6 to request voter registration forms electronically from the office of the secretary of state or

the board of elections of the county in which the person's voting residence is located.

(B) The procedures shall allow such a person to express a preference for the manner in which the person will receive the requested voter registration forms, whether by mail, electronically, or in person. The registration forms shall be transmitted by the preferred method. If the requestor does not express a preferred method, the registration forms shall be delivered via standard mail.

(C) The secretary of state shall, by rule, establish and maintain reasonable procedures necessary to protect the security, confidentiality, and integrity of personal information that is confidential under state or federal law that is collected, stored, or otherwise used in the electronic voter registration form request process established under this section. To the extent practicable, the procedures shall protect the security and integrity of the electronic voter registration form request process and protect the privacy of the identity and personal data of the person when such forms are requested, processed, and sent.

(D) In establishing procedures under this section, the secretary of state shall designate at least one means of electronic communication for use by such persons to request voter registration forms, for use by the state to send voter registration forms to those who have requested electronic delivery, and for providing public election and voting information. Such designated means of electronic communication shall be identified on all information and instructional materials that accompany balloting materials.

Sec. 3505.01. (A)(1) Except as otherwise provided in section 3519.08 of the Revised Code, on the ~~sixtieth~~ seventieth day before the day of the next general election, the secretary of state shall certify to the board of elections of each county the forms of the official ballots to be used at that general election, together with the names of the candidates to be printed on those ballots whose candidacy is to be submitted to the electors of the entire state. ~~In the case of the presidential ballot for a general election, that certification shall be made on the fifty-fifth day before the day of the general election.~~ On the ~~seventy-fifth~~ seventieth day before a special election to be held on the day specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election, designated by the general assembly for the purpose of submitting to the voters of the state constitutional amendments proposed by the general assembly, the secretary of state shall certify to the board of elections of each county the forms of the official ballots to be used at that election.

(2) The board of the most populous county in each district comprised of

more than one county but less than all of the counties of the state, in which there are candidates whose candidacies are to be submitted to the electors of that district, shall, on the ~~sixtieth~~ seventieth day before the day of the next general election, certify to the board of each county in the district the names of those candidates to be printed on such ballots.

(3) The board of a county in which the major portion of a subdivision, located in more than one county, is located shall, on the ~~sixtieth~~ seventieth day before the day of the next general election, certify to the board of each county in which other portions of that subdivision are located the names of candidates whose candidacies are to be submitted to the electors of that subdivision, to be printed on such ballots.

(B) If, subsequently to the ~~sixtieth~~ seventieth day before, ~~or in the case of a presidential ballot for a general election the fifty fifth day before,~~ and prior to the tenth day before the day of a general election, a certificate is filed with the secretary of state to fill a vacancy caused by the death of a candidate, the secretary of state shall forthwith make a supplemental certification to the board of each county amending and correcting the secretary of state's original certification provided for in the first paragraph of this section. If, within that time, such a certificate is filed with the board of the most populous county in a district comprised of more than one county but less than all of the counties of the state, or with the board of a county in which the major portion of the population of a subdivision, located in more than one county, is located, the board with which the certificate is filed shall forthwith make a supplemental certification to the board of each county in the district or to the board of each county in which other portions of the subdivision are located, amending and correcting its original certification provided for in ~~the second and third paragraphs~~ division (A)(2) or (3) of this section. If, at the time such supplemental certification is received by a board, ballots carrying the name of the deceased candidate have been printed, the board shall cause strips of paper bearing the name of the candidate certified to fill the vacancy to be printed and pasted on those ballots so as to cover the name of the deceased candidate, except that in voting places using marking devices, the board shall cause strips of paper bearing the revised list of candidates for the office, after certification of a candidate to fill the vacancy, to be printed and pasted on the ballot cards so as to cover the names of candidates shown prior to the new certification, before such ballots are delivered to electors.

Sec. 3505.10. (A) On the presidential ballot below the stubs at the top of the face of the ballot shall be printed "Official Presidential Ballot" centered between the side edges of the ballot. Below "Official Presidential Ballot"

shall be printed a heavy line centered between the side edges of the ballot. Below the line shall be printed "Instruction to Voters" centered between the side edges of the ballot, and below those words shall be printed the following instructions:

"(1) To vote for the candidates for president and vice-president whose names are printed below, record your vote in the manner provided next to the names of such candidates. That recording of the vote will be counted as a vote for each of the candidates for presidential elector whose names have been certified to the secretary of state and who are members of the same political party as the nominees for president and vice-president. A recording of the vote for independent candidates for president and vice-president shall be counted as a vote for the presidential electors filed by such candidates with the secretary of state.

(2) To vote for candidates for president and vice-president in the blank space below, record your vote in the manner provided and write the names of your choice for president and vice-president under the respective headings provided for those offices. Such write-in will be counted as a vote for the candidates' presidential electors whose names have been properly certified to the secretary of state.

(3) If you tear, soil, deface, or erroneously mark this ballot, return it to the precinct election officers or, if you cannot return it, notify the precinct election officers, and obtain another ballot."

(B) Below those instructions to the voter shall be printed a single vertical column of enclosed rectangular spaces equal in number to the number of presidential candidates plus one additional space for write-in candidates. Each of those rectangular spaces shall be enclosed by a heavy line along each of its four sides, and such spaces shall be separated from each other by one-half inch of open space.

In each of those enclosed rectangular spaces, except the space provided for write-in candidates, shall be printed the names of the candidates for president and vice-president certified to the secretary of state or nominated in one of the following manners:

(1) Nominated by the national convention of a political party to which delegates and alternates were elected in this state at the next preceding primary election. A political party certifying candidates so nominated shall certify the names of those candidates to the secretary of state on or before the ~~sixtieth~~ ninetieth day before the day of the general election.

(2) Nominated by nominating petition in accordance with section 3513.257 of the Revised Code. Such a petition shall be filed on or before the ~~seventy-fifth~~ ninetieth day before the day of the general election to provide

sufficient time to verify the sufficiency and accuracy of signatures on it.

(3) Certified to the secretary of state for placement on the presidential ballot by authorized officials of an intermediate or minor political party that has held a state or national convention for the purpose of choosing those candidates or that may, without a convention, certify those candidates in accordance with the procedure authorized by its party rules. The officials shall certify the names of those candidates to the secretary of state on or before the ~~sixtieth~~ ninetieth day before the day of the general election. The certification shall be accompanied by a designation of a sufficient number of presidential electors to satisfy the requirements of law.

The names of candidates for electors of president and vice-president shall not be placed on the ballot, but shall be certified to the secretary of state as required by sections 3513.11 and 3513.257 of the Revised Code. A vote for any candidates for president and vice-president shall be a vote for the electors of those candidates whose names have been certified to the secretary of state.

(C) The arrangement of the printing in each of the enclosed rectangular spaces shall be substantially as follows: Near the top and centered within the rectangular space shall be printed "For President" in ten-point boldface upper and lower case type. Below "For President" shall be printed the name of the candidate for president in twelve-point boldface upper case type. Below the name of the candidate for president shall be printed the name of the political party by which that candidate for president was nominated in eight-point lightface upper and lower case type. Below the name of such political party shall be printed "For Vice-President" in ten-point boldface upper and lower case type. Below "For Vice-President" shall be printed the name of the candidate for vice-president in twelve-point boldface upper case type. Below the name of the candidate for vice-president shall be printed the name of the political party by which that candidate for vice-president was nominated in eight-point lightface upper and lower case type. No political identification or name of any political party shall be printed below the names of presidential and vice-presidential candidates nominated by petition.

The rectangular spaces on the ballot described in this section shall be rotated and printed as provided in section 3505.03 of the Revised Code.

Sec. 3505.32. (A) Except as otherwise provided in division (D) of this section, not earlier than the eleventh day or later than the fifteenth day after a general or special election ~~or, if a special election was held on the day of a presidential primary election, not earlier than the twenty first day or later than the twenty fifth day after the special election~~, the board of elections

shall begin to canvass the election returns from the precincts in which electors were entitled to vote at that election. It shall continue the canvass daily until it is completed and the results of the voting in that election in each of the precincts are determined.

The board shall complete the canvass not later than the twenty-first day after the day of the election, ~~or if a special election was held on the day of a presidential primary election, not later than the thirty first day after the day of the special election.~~ Eighty-one days after the day of the election, ~~or ninety one days after the day of a special election held on the day of the presidential primary election,~~ the canvass of election returns shall be deemed final, and no amendments to the canvass may be made after that date. The secretary of state may specify an earlier date upon which the canvass of election returns shall be deemed final, and after which amendments to the final canvass may not be made, if so required by federal law.

(B) The county executive committee of each political party, each committee designated in a petition nominating an independent or nonpartisan candidate for election at an election, each committee designated in a petition to represent the petitioners pursuant to which a question or issue was submitted at an election, and any committee opposing a question or issue submitted at an election that was permitted by section 3505.21 of the Revised Code to have a qualified elector serve as an observer during the counting of the ballots at each polling place at an election may designate a qualified elector who may be present and may observe the making of the official canvass.

(C) The board shall first open all envelopes containing uncounted ballots and shall count and tally them.

In connection with its investigation of any apparent or suspected error or defect in the election returns from a polling place, the board may cause subpoenas to be issued and served requiring the attendance before it of the election officials of that polling place, and it may examine them under oath regarding the manner in which the votes were cast and counted in that polling place, or the manner in which the returns were prepared and certified, or as to any other matters bearing upon the voting and the counting of the votes in that polling place at that election.

Finally, the board shall open the sealed container containing the ballots that were counted in the polling place at the election and count those ballots, during the official canvass, in the presence of all of the members of the board and any other persons who are entitled to witness the official canvass.

(D) Prior to the tenth day after a primary, general, or special election,

the board may examine the pollbooks, poll lists, and tally sheets received from each polling place for its files and may compare the results of the voting in any polling place with the summary statement received from the polling place. If the board finds that any of these records or any portion of them is missing, or that they are incomplete, not properly certified, or ambiguous, or that the results of the voting in the polling place as shown on the summary statement from the polling place are different from the results of the voting in the polling place as shown by the pollbook, poll list, or tally sheet from the polling place, or that there is any other defect in the records, the board may make whatever changes to the pollbook, poll list, or tally sheet it determines to be proper in order to correct the errors or defects.

Sec. 3506.02. Voting machines, marking devices, and automatic tabulating equipment may be adopted for use in elections in any county in the following manner:

(A) By the board of elections;

(B) By the board of county commissioners of such county on the recommendation of the board of elections;

(C) By the affirmative vote of a majority of the electors of such county voting upon the question of the adoption of such equipment in such county.

If a petition signed by electors equal in number to two per cent of the total votes cast in the county for the office of governor at the most recent general election for that office is filed with the board of elections, such board shall submit to the electors of such county at the next general election occurring not less than ~~seventy-five~~ ninety days thereafter the question "Shall voting machines, marking devices, and automatic tabulating equipment be adopted in the county of .....?" Upon the filing of such petition, the board of elections shall forthwith notify the board of county commissioners, and the board of county commissioners shall forthwith determine whether it would prefer to purchase or lease such equipment in whole or in part for cash and if so whether it will be necessary or advisable to issue bonds to provide funds for the purchase of such equipment, if adopted. If the board of county commissioners determines that it is necessary or advisable to issue bonds therefor, it shall by resolution provide for the submission on the same ballot, but as a separate issue, the question of issuing such bonds. The question of issuing such bonds shall be submitted as required by division (A) of section 3506.03 of the Revised Code.

Sec. 3509.01. (A) The board of elections of each county shall provide absent voter's ballots for use at every primary and general election, or special election to be held on the day specified by division (E) of section

3501.01 of the Revised Code for the holding of a primary election, designated by the general assembly for the purpose of submitting constitutional amendments proposed by the general assembly to the voters of the state. Those ballots shall be the same size, shall be printed on the same kind of paper, and shall be in the same form as has been approved for use at the election for which those ballots are to be voted; except that, in counties using marking devices, ballot cards may be used for absent voter's ballots, and those absent voters shall be instructed to record the vote in the manner provided on the ballot cards. In counties where punch card ballots are used, those absent voters shall be instructed to examine their marked ballot cards and to remove any chads that remain partially attached to them before returning them to election officials.

(B) The rotation of names of candidates and questions and issues shall be substantially complied with on absent voter's ballots, within the limitation of time allotted. Those ballots shall be designated as "Absent Voter's Ballots," and Except as otherwise provided in division (D) of this section, those ballots shall be printed and ready for use as follows:

(1) For overseas voters and absent uniformed services voters eligible to vote under the Uniformed and Overseas Citizens Absentee Voting Act, Pub. L. No. 99-410, 100 Stat. 924, 42 U.S.C. 1973ff, et seq., as amended, ballots shall be printed and ready for use on the ~~thirty-fifth~~ forty-fifth day before the day of the election, except that those ballots shall be printed and ready for use on the twenty-fifth day before the day of a presidential primary election.

(2) For all other voters who are applying to vote absent voter's ballots, ballots shall be printed and ready for use on the thirty-fifth day before the day of the election.

(C) Absent voter's ballots provided for use at a general or primary election, or special election to be held on the day specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election, designated by the general assembly for the purpose of submitting constitutional amendments proposed by the general assembly to the voters of the state, shall include only those questions, issues, and candidacies that have been lawfully ordered submitted to the electors voting at that election.

~~Absent (D) If the laws governing the holding of a special election on a day other than the day on which a primary or general election is held make it impossible for absent voter's ballots to be printed and ready for use by the deadlines established in division (B) of this section, absent voter's ballots for those special elections held on days other than the day on which general or primary elections are held shall be ready for use as many days before the day of the election as reasonably possible under the laws governing the~~

holding of that special election.

(E) A copy of the absent voter's ballots shall be forwarded by the director of the board in each county to the secretary of state at least twenty-five days before the election.

(F) As used in this section, "chad" and "punch card ballot" have the same meanings as in section 3506.16 of the Revised Code.

Sec. 3509.03. Except as provided in section 3509.031 or division (B) of section 3509.08 of the Revised Code, any qualified elector desiring to vote absent voter's ballots at an election shall make written application for those ballots to the director of elections of the county in which the elector's voting residence is located. The application need not be in any particular form but shall contain all of the following:

- (A) The elector's name;
- (B) The elector's signature;
- (C) The address at which the elector is registered to vote;
- (D) The elector's date of birth;
- (E) One of the following:

- (1) The elector's driver's license number;
- (2) The last four digits of the elector's social security number;

(3) A copy of the elector's current and valid photo identification, a copy of a military identification, or a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised Code or a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, that shows the name and address of the elector.

(F) A statement identifying the election for which absent voter's ballots are requested;

(G) A statement that the person requesting the ballots is a qualified elector;

(H) If the request is for primary election ballots, the elector's party affiliation;

(I) If the elector desires ballots to be mailed to the elector, the address to which those ballots shall be mailed.

~~A voter who will be outside the United States on the day of any election during a calendar year may use a single federal post card application to apply for absent voter's ballots. Those ballots shall be sent to the voter for use at the primary and general elections in that year and any special election to be held on the day in that year specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election,~~

~~designated by the general assembly for the purpose of submitting constitutional amendments proposed by the general assembly to the voters of the state unless the voter reports a change in the voter's voting status to the board of elections or the voter's intent to vote in any such election in the precinct in this state where the voter is registered to vote. A single federal postcard application shall be processed by the board of elections pursuant to section 3509.04 of the Revised Code the same as if the voter had applied separately for absent voter's ballots for each election. When mailing absent voter's ballots to a voter who applied for them by single federal post card application, the board shall enclose notification to the voter that the voter must report to the board subsequent changes in the voter's voting status or the voter's subsequent intent to vote in any such election in the precinct in this state where the voter is registered to vote. Such notification shall be in a form prescribed by the secretary of state. As used in this section, "voting status" means the voter's name at the time the voter applied for absent voter's ballots by single federal post card application and the voter's address outside the United States to which the voter requested that those ballots be sent.~~

Each application for absent voter's ballots shall be delivered to the director not earlier than the first day of January of the year of the elections for which the absent voter's ballots are requested or not earlier than ninety days before the day of the election at which the ballots are to be voted, whichever is earlier, and not later than twelve noon of the third day before the day of the election at which the ballots are to be voted, or not later than the close of regular business hours on the day before the day of the election at which the ballots are to be voted if the application is delivered in person to the office of the board.

Sec. 3509.04. (A) If a director of a board of elections receives an application for absent voter's ballots that does not contain all of the required information, the director promptly shall notify the applicant of the additional information required to be provided by the applicant to complete that application.

(B) Upon receipt by the director of elections of an application for absent voter's ballots that ~~contain~~ contains all of the required information, as provided by sections 3509.03 and 3509.031 and division (G) of section 3503.16 of the Revised Code, the director, if the director finds that the applicant is a qualified elector, shall deliver to the applicant in person or mail directly to the applicant by special delivery mail, air mail, or regular mail, postage prepaid, proper absent voter's ballots. The director shall deliver or mail with the ballots an unsealed identification envelope upon the

face of which shall be printed a form substantially as follows:

"Identification Envelope Statement of Voter

I, .....(Name of voter), declare under penalty of election falsification that the within ballot or ballots contained no voting marks of any kind when I received them, and I caused the ballot or ballots to be marked, enclosed in the identification envelope, and sealed in that envelope.

My voting residence in Ohio is

.....  
(Street and Number, if any, or Rural Route and Number)  
of ..... (City, Village, or Township) Ohio, which is in Ward  
..... Precinct ..... in that city, village, or township.

The primary election ballots, if any, within this envelope are primary election ballots of the ..... Party.

Ballots contained within this envelope are to be voted at the ..... (general, special, or primary) election to be held on the ..... day of .....

My date of birth is ..... (Month and Day), ..... (Year).

(Voter must provide one of the following:)

My driver's license number is ..... (Driver's license number).

The last four digits of my Social Security Number are ..... (Last four digits of Social Security Number).

..... In lieu of providing a driver's license number or the last four digits of my Social Security Number, I am enclosing a copy of one of the following in the return envelope in which this identification envelope will be mailed: a current and valid photo identification, a military identification, or a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised Code or a notice of voter registration mailed by a board of elections, that shows my name and address.

I hereby declare, under penalty of election falsification, that the statements above are true, as I verily believe.

.....  
(Signature of Voter)

WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE."

The director shall mail with the ballots and the unsealed identification envelope an unsealed return envelope upon the face of which shall be printed the official title and post-office address of the director. In the upper left corner on the face of the return envelope, several blank lines shall be

printed upon which the voter may write the voter's name and return address; ~~and beneath these lines there shall be printed a box beside the words "check if out of country." The voter shall check this box if the voter will be outside the United States on the day of the election.~~ The return envelope shall be of such size that the identification envelope can be conveniently placed within it for returning the identification envelope to the director.

Sec. 3509.05. (A) When an elector receives an absent voter's ballot pursuant to the elector's application or request, the elector shall, before placing any marks on the ballot, note whether there are any voting marks on it. If there are any voting marks, the ballot shall be returned immediately to the board of elections; otherwise, the elector shall cause the ballot to be marked, folded in a manner that the stub on it and the indorsements and facsimile signatures of the members of the board of elections on the back of it are visible, and placed and sealed within the identification envelope received from the director of elections for that purpose. Then, the elector shall cause the statement of voter on the outside of the identification envelope to be completed and signed, under penalty of election falsification.

If the elector does not provide the elector's driver's license number or the last four digits of the elector's social security number on the statement of voter on the identification envelope, the elector also shall include in the return envelope with the identification envelope a copy of the elector's current valid photo identification, a copy of a military identification, or a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised Code or a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, that shows the name and address of the elector.

The elector shall mail the identification envelope to the director from whom it was received in the return envelope, postage prepaid, or the elector may personally deliver it to the director, or the spouse of the elector, the father, mother, father-in-law, mother-in-law, grandfather, grandmother, brother, or sister of the whole or half blood, or the son, daughter, adopting parent, adopted child, stepparent, stepchild, uncle, aunt, nephew, or niece of the elector may deliver it to the director. The return envelope shall be transmitted to the director in no other manner, except as provided in section 3509.08 of the Revised Code.

~~Each elector who will be outside the United States on the day of the election shall check the box on the return envelope indicating this fact.~~

When absent voter's ballots are delivered to an elector at the office of the board, the elector may retire to a voting compartment provided by the

board and there mark the ballots. Thereupon, the elector shall fold them, place them in the identification envelope provided, seal the envelope, fill in and sign the statement on the envelope under penalty of election falsification, and deliver the envelope to the director of the board.

Except as otherwise provided in ~~divisions~~ division (B) ~~and (C)~~ of this section, all other envelopes containing marked absent voter's ballots shall be delivered to the director not later than the close of the polls on the day of an election. Absent voter's ballots delivered to the director later than the times specified shall not be counted, but shall be kept by the board in the sealed identification envelopes in which they are delivered to the director, until the time provided by section 3505.31 of the Revised Code for the destruction of all other ballots used at the election for which ballots were provided, at which time they shall be destroyed.

~~(B)(1) Except as otherwise provided in division (B)(2) of this section, any return envelope that indicates that the voter will be outside the United States on the day of the election shall be delivered to the director prior to the eleventh day after the election. Ballots delivered in such envelopes that are received after the close of the polls on election day through the tenth day thereafter shall be counted on the eleventh day at the board of elections in the manner provided in divisions (C) and (D) of section 3509.06 of the Revised Code. Any such ballots that are signed or postmarked after the close of the polls on the day of the election or that are received by the director later than the tenth day following the election shall not be counted, but shall be kept by the board in the sealed identification envelopes as provided in division (A) of this section.~~

~~(2) In any year in which a presidential primary election is held, any return envelope that indicates that the voter will be outside the United States on the day of the presidential primary election shall be delivered to the director prior to the twenty-first day after that election. Ballots delivered in such envelopes that are received after the close of the polls on election day through the twentieth day thereafter shall be counted on the twenty-first day at the board of elections in the manner provided in divisions (C) and (D) of section 3509.06 of the Revised Code. Any such ballots that are signed or postmarked after the close of the polls on the day of that election or that are received by the director later than the twentieth day following that election shall not be counted, but shall be kept by the board in the sealed identification envelopes as provided in division (A) of this section.~~

~~(C)(1)~~ Except as otherwise provided in division ~~(C)~~(B)(2) of this section, any return envelope that is postmarked ~~within the United States~~ prior to the day of the election shall be delivered to the director prior to the

eleventh day after the election. Ballots delivered in envelopes postmarked prior to the day of the election that are received after the close of the polls on election day through the tenth day thereafter shall be counted on the eleventh day at the board of elections in the manner provided in divisions (C) and (D) of section 3509.06 of the Revised Code. Any such ballots that are received by the director later than the tenth day following the election shall not be counted, but shall be kept by the board in the sealed identification envelopes as provided in division (A) of this section.

(2) Division ~~(C)~~(B)(1) of this section shall not apply to any mail that is postmarked using a postage evidencing system, including a postage meter, as defined in 39 C.F.R. 501.1.

Sec. 3511.01. Any section of the Revised Code to the contrary notwithstanding, any person ~~servicing in the armed forces of the United States, or the spouse or dependent of any person serving in the armed forces of the United States who resides outside this state for the purpose of being with or near such service member~~ who qualifies as a uniformed services voter or an overseas voter, as defined in 42 U.S.C. 1973ff-6, who will be eighteen years of age or more on the day of a general or special election and who is a citizen of the United States, may vote ~~armed-service~~ uniformed services or overseas absent voter's ballots in such general or special election as follows:

(A) If ~~the service~~ an absent uniformed services member is the voter, ~~he~~ the service member may vote only in the precinct in which ~~he~~ the service member has a voting residence in the state, and that voting residence shall be that place in the precinct in which ~~he~~ the service member resided immediately preceding the commencement of such service, provided that the time during which ~~he~~ the service member continuously resided in the state immediately preceding the commencement of such service plus the time subsequent to such commencement and prior to the day of such general, special, or primary election is equal to or exceeds thirty days.

(B) If the spouse or dependent of ~~a service~~ an absent uniformed services member is the voter, ~~he~~ the spouse or dependent may vote only in the precinct in which ~~he~~ the spouse or dependent has a voting residence in the state, and that voting residence shall be that place in the precinct in which ~~he~~ the spouse or dependent resided immediately preceding the time of leaving the state for the purpose of being with or near the service member, provided that the time during which ~~he~~ the spouse or dependent continuously resided in the state immediately preceding the time of leaving the state for the purpose of being with or near the service member plus the time subsequent to such leaving and prior to the day of such general, special, or primary

election is equal to or exceeds thirty days.

(C) If ~~the service~~ an absent uniformed services member or ~~his~~ the service member's spouse or dependent establishes a permanent residence in a precinct other than the precinct in which ~~he~~ the person resided immediately preceding the commencement of ~~his~~ the service member's service, the voting residence of both the service member and ~~his~~ the service member's spouse or dependent shall be the precinct of such permanent residence, provided that the time during which ~~he~~ the service member continuously resided in the state immediately preceding the commencement of such service plus the time subsequent to such commencement and prior to the day of such general, special, or primary election is equal to or exceeds thirty days.

(D) If an overseas voter who is not an absent uniformed services voter or the spouse or dependent of an absent uniformed services voter is the voter, the overseas voter may vote only in the precinct in which the overseas voter has a voting residence in the state, and that voting residence shall be that place in the precinct in which the overseas voter resided immediately before leaving the United States, provided that the time during which the overseas voter continuously resided in the state immediately preceding such departure and prior to the day of such general, special, or primary election is equal to or exceeds thirty days.

Sec. 3511.02. Notwithstanding any section of the Revised Code to the contrary, whenever any person applies for registration as a voter on a form adopted in accordance with federal regulations relating to the "Uniformed and Overseas Citizens Absentee Voting Act," 100 Stat. 924, 42 U.S.C.A. 1973ff (1986), this application shall be sufficient for voter registration and as a request for an absent voter's ballot. ~~Armed-service~~ Uniformed services or overseas absent voter's ballots may be obtained by any person meeting the requirements of section 3511.01 of the Revised Code by applying electronically to the secretary of state or to the board of elections of the county in which the person's voting residence is located in accordance with section 3511.021 of the Revised Code or by applying to the director of the board of elections of the county in which the person's voting residence is located, in one of the following ways:

(A) That person may make written application for those ballots. The person may personally deliver the application to the director or may mail it, send it by facsimile machine, or otherwise send it to the director. The application need not be in any particular form but shall contain all of the following information:

- (1) The elector's name;

- (2) The elector's signature;
  - (3) The address at which the elector is registered to vote;
  - (4) The elector's date of birth;
  - (5) One of the following:
    - (a) The elector's driver's license number;
    - (b) The last four digits of the elector's social security number;
    - (c) A copy of the elector's current and valid photo identification, a copy of a military identification, or a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised Code or a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, that shows the name and address of the elector.
  - (6) A statement identifying the election for which absent voter's ballots are requested;
  - (7) A statement that the person requesting the ballots is a qualified elector;
  - (8) A statement that the elector is an absent uniformed services voter or overseas voter as defined in 42 U.S.C. 1973ff-6;
  - (9) A statement of the elector's length of residence in the state immediately preceding the commencement of service ~~or~~, immediately preceding the date of leaving to be with or near the service member, or immediately preceding leaving the United States, whichever is applicable;
  - (10) If the request is for primary election ballots, the elector's party affiliation;
  - (11) If the elector desires ballots to be mailed to the elector, the address to which those ballots shall be mailed;
  - (12) If the elector desires ballots to be sent to the elector by facsimile machine, the telephone number to which they shall be so sent.
- (B) A voter or any relative of a voter listed in division (C) of this section may use a single federal post card application to apply for ~~armed-service~~ uniformed services or overseas absent voter's ballots for use at the primary and general elections in a given year and any special election to be held on the day in that year specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election, designated by the general assembly for the purpose of submitting constitutional amendments proposed by the general assembly to the voters of the state. A single federal postcard application shall be processed by the board of elections pursuant to section 3511.04 of the Revised Code the same as if the voter had applied separately for ~~armed-service~~ uniformed services or overseas absent voter's

ballots for each election.

(C) Application to have ~~armed service~~ uniformed services or overseas absent voter's ballots mailed or sent by facsimile machine to such a person may be made by the spouse ~~when the person is a service member, or by the~~, father, mother, father-in-law, mother-in-law, grandfather, grandmother, brother or sister of the whole blood or half blood, son, daughter, adopting parent, adopted child, stepparent, stepchild, uncle, aunt, nephew, or niece of such a person. The application shall be in writing upon a blank form furnished only by the director or on a single federal post card as provided in division (B) of this section. The form of the application shall be prescribed by the secretary of state. The director shall furnish that blank form to any of the relatives specified in this division desiring to make the application, only upon the request of such a relative made in person at the office of the board or upon the written request of such a relative mailed to the office of the board. The application, subscribed and sworn to by the applicant, shall contain all of the following:

- (1) The full name of the elector for whom ballots are requested;
- (2) A statement that the elector is an absent uniformed services voter or overseas voter as defined in 42 U.S.C. 1973ff-6;
- (3) The address at which the elector is registered to vote;
- (4) A statement identifying the elector's length of residence in the state immediately preceding the commencement of service, ~~or~~ immediately preceding the date of leaving to be with or near a service member, or immediately preceding leaving the United States, as the case may be;
- (5) The elector's date of birth;
- (6) One of the following:
  - (a) The elector's driver's license number;
  - (b) The last four digits of the elector's social security number;
  - (c) A copy of the elector's current and valid photo identification, a copy of a military identification, or a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised Code or a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, that shows the name and address of the elector.
- (7) A statement identifying the election for which absent voter's ballots are requested;
- (8) A statement that the person requesting the ballots is a qualified elector;
- (9) If the request is for primary election ballots, the elector's party

affiliation;

(10) A statement that the applicant bears a relationship to the elector as specified in division (C) of this section;

(11) The address to which ballots shall be mailed or the telephone number to which ballots shall be sent by facsimile machine;

(12) The signature and address of the person making the application.

Each application for ~~armed-service~~ uniformed services or overseas absent voter's ballots shall be delivered to the director not earlier than the first day of January of the year of the elections for which the ~~armed-service~~ uniformed services or overseas absent voter's ballots are requested or not earlier than ninety days before the day of the election at which the ballots are to be voted, whichever is earlier, and not later than twelve noon of the third day preceding the day of the election, or not later than the close of regular business hours on the day before the day of the election at which those ballots are to be voted if the application is delivered in person to the office of the board.

(D) If the voter for whom the application is made is entitled to vote for presidential and vice-presidential electors only, the applicant shall submit to the director in addition to the requirements of divisions (A), (B), and (C) of this section, a statement to the effect that the voter is qualified to vote for presidential and vice-presidential electors and for no other offices.

Sec. 3511.021. (A)(1) The secretary of state shall establish procedures that allow any person who is eligible to vote as a uniformed services voter or an overseas voter in accordance with 42 U.S.C. 1973ff-6 to apply by electronic means to the office of the secretary of state or to the board of elections of the county in which the person's voting residence is located for a uniformed services or overseas absent voter's ballot.

(2) The procedures shall allow such a person who requests a uniformed services or overseas absent voter's ballot application to express a preference for the manner in which the person will receive the requested application, whether by mail or electronically. If the person completes and timely returns the application and the applicant is eligible to receive a ballot, the procedures shall allow the applicant to express a preference for the manner in which the person will receive the requested blank, unvoted ballots, whether by mail or electronically. The requested items shall be transmitted by the board of elections of the county in which the person's voting residence is located by the preferred method. If the requestor does not express a preferred method, the requested items shall be delivered via standard mail.

(3) To the extent practicable, the procedures shall protect the security

and integrity of the ballot request and delivery process, and protect the privacy of the identity and personal data of the person when such applications and ballots are requested, processed, and sent.

(4) No person shall return by electronic means to the secretary of state, a board of elections, or any other entity a completed or voted uniformed services or overseas absent voter's ballot. If a ballot is so returned, the ballot shall not be accepted, processed, or counted.

(B)(1) The secretary of state, in coordination with the boards of elections, shall establish a free access system by which an absent uniformed services voter or overseas voter may determine the following:

(a) Whether that person's request for a uniformed services or overseas absent voter's ballot was received and processed;

(b) If the person's request was received and processed, when the uniformed services or overseas absent voter's ballot was sent;

(c) Whether any uniformed services or overseas absent voter's ballot returned by that person has been received by election officials;

(d) Whether the board of elections found any error on the identification envelope containing the person's returned uniformed services or overseas absent voter's ballot and, if so, how the person may correct any error within ten days after the day of an election; and

(e) Whether the person's uniformed services or overseas absent voter's ballot was counted.

(2) The appropriate state or local election official shall establish and maintain reasonable procedures necessary to protect the security, confidentiality, and integrity of personal information that is confidential under state or federal law that is collected, stored, or otherwise used by the free access system established under division (B) of this section. Access to information about the votes cast on an individual ballot shall be restricted to the person who cast the ballot. To the extent practicable, the procedures shall protect the security and integrity of the process and protect the privacy of the identity and personal data of the person.

Sec. 3511.03. The board of elections of each county shall provide ~~armed service~~ uniformed services or overseas absent voter's ballots for use at each election. Such ballots for general or primary elections shall be prescribed on the ~~sixtieth~~ seventieth day before the day of such elections and shall be the same as provided for absent voters in section 3509.01 of the Revised Code.

Sec. 3511.04. (A) If a director of a board of elections receives an application for ~~armed service~~ uniformed services or overseas absent voter's ballots that does not contain all of the required information, the director promptly shall notify the applicant of the additional information required to

be provided by the applicant to complete that application.

(B) Not ~~later than the twenty fifth day before the day of each presidential primary election and not later than the thirty fifth~~ forty-fifth day before the day of each general or ~~other~~ primary election, and at the earliest possible time before the day of a special election held on a day other than the day on which a general or primary election is held, the director of the board of elections shall mail ~~or~~, send by facsimile machine ~~armed service, or~~ otherwise send uniformed services or overseas absent voter's ballots then ready for use as provided for in section 3511.03 of the Revised Code and for which the director has received valid applications prior to that time. Thereafter, and until twelve noon of the third day preceding the day of election, the director shall promptly, upon receipt of valid applications for them, mail ~~or~~, send by facsimile machine, or otherwise send to the proper persons all ~~armed service~~ uniformed services or overseas absent voter's ballots then ready for use.

If, after the ~~sixtieth~~ seventieth day before the day of a general or primary election, any other question, issue, or candidacy is lawfully ordered submitted to the electors voting at the general or primary election, the board shall promptly provide a separate official issue, special election, or other election ballot for submitting the question, issue, or candidacy to those electors, and the director shall promptly mail or send by facsimile machine each such separate ballot to each person to whom the director has previously mailed or sent by facsimile machine other ~~armed service~~ uniformed services or overseas absent voter's ballots.

In mailing ~~armed service~~ uniformed services or overseas absent voter's ballots, the director shall use the fastest mail service available, but the director shall not mail them by certified mail.

Sec. 3511.05. (A) The director of the board of elections shall place ~~armed service~~ uniformed services or overseas absent voter's ballots sent by mail in an unsealed identification envelope, gummed ready for sealing. The director shall include with ~~armed service~~ uniformed services or overseas absent voter's ballots sent electronically, including by facsimile machine, an instruction sheet for preparing a gummed envelope in which the ballots shall be returned. The envelope for returning ballots sent by either means shall have printed or written on its face a form substantially as follows:

"Identification Envelope Statement of Voter

I, .....(Name of voter), declare under penalty of election falsification that the within ballot or ballots contained no voting marks of any kind when I received them, and I caused the ballot or ballots to be marked, enclosed in the identification envelope, and sealed in that envelope.

My voting residence in Ohio is

.....  
(Street and Number, if any, or Rural Route and Number)  
of ..... (City, Village, or Township) Ohio, which is in Ward  
..... Precinct ..... in that city, village, or township.

The primary election ballots, if any, within this envelope are primary election ballots of the ..... Party.

Ballots contained within this envelope are to be voted at the ..... (general, special, or primary) election to be held on the ..... day of ....., ....

My date of birth is ..... (Month and Day), ..... (Year).

(Voter must provide one of the following:)

My driver's license number is ..... (Driver's license number).

The last four digits of my Social Security Number are ..... (Last four digits of Social Security Number).

..... In lieu of providing a driver's license number or the last four digits of my Social Security Number, I am enclosing a copy of one of the following in the return envelope in which this identification envelope will be mailed: a current and valid photo identification, a military identification, or a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised Code or a notice of voter registration mailed by a board of elections, that shows my name and address.

I hereby declare, under penalty of election falsification, that the statements above are true, as I verily believe.

.....  
(Signature of Voter)

WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE."

(B) The director shall also mail with the ballots and the unsealed identification envelope sent by mail an unsealed return envelope, gummed, ready for sealing, for use by the voter in returning the voter's marked ballots to the director. The director shall send with the ballots and the instruction sheet for preparing a gummed envelope sent electronically, including by facsimile machine, an instruction sheet for preparing a second gummed envelope as described in this division, for use by the voter in returning that voter's marked ballots to the director. The return envelope shall have two parallel lines, each one quarter of an inch in width, printed across its face paralleling the top, with an intervening space of one quarter of an inch

between such lines. The top line shall be one and one-quarter inches from the top of the envelope. Between the parallel lines shall be printed: "OFFICIAL ELECTION ~~ARMED SERVICE~~ UNIFORMED SERVICES OR OVERSEAS ABSENT VOTER'S BALLOTS -- VIA AIR MAIL." Three blank lines shall be printed in the upper left corner on the face of the envelope for the use by the voter in placing the voter's complete military, naval, or mailing address on these lines, and beneath these lines there shall be printed a box beside the words "check if out-of-country." The voter shall check this box if the voter will be outside the United States on the day of the election. The official title and the post-office address of the director to whom the envelope shall be returned shall be printed on the face of such envelope in the lower right portion below the bottom parallel line.

(C) On the back of each identification envelope and each return envelope shall be printed the following:

"Instructions to voter:

If the flap on this envelope is so firmly stuck to the back of the envelope when received by you as to require forcible opening in order to use it, open the envelope in the manner least injurious to it, and, after marking your ballots and enclosing same in the envelope for mailing them to the director of the board of elections, reclose the envelope in the most practicable way, by sealing or otherwise, and sign the blank form printed below.

The flap on this envelope was firmly stuck to the back of the envelope when received, and required forced opening before sealing and mailing.

.....  
 (Signature of voter)"

(D) Division (C) of this section does not apply when absent voter's ballots are sent electronically, including by facsimile machine.

Sec. 3511.06. The return envelope provided for in section 3511.05 of the Revised Code shall be of such size that the identification envelope can be conveniently placed within it for returning the identification envelope to the director. The envelope in which the two envelopes and the ~~armed service~~ uniformed services or overseas absent voter's ballots are mailed to the elector shall have two parallel lines, each one quarter of an inch in width, printed across its face, paralleling the top, with an intervening space of one-quarter of an inch between such lines. The top line shall be one and one-quarter inches from the top of the envelope. Between the parallel lines shall be printed: "official ~~armed service~~ uniformed services or overseas absent voter's balloting material--via air mail." The appropriate return address of the director of the board of elections shall be printed in the upper left corner on the face of such envelope. Several blank lines shall be printed

on the face of such envelope in the lower right portion, below the bottom parallel line, for writing in the name and address of the elector to whom such envelope is mailed.

Sec. 3511.08. The director of the board of elections shall keep a record of the name and address of each person to whom ~~he~~ the director mails or delivers ~~armed-service~~ uniformed services or overseas absent voter's ballots, the kinds of ballots so mailed or delivered, and the name and address of the person who made the application for such ballots. After ~~he~~ the director has mailed or delivered such ballots ~~he~~ the director shall not mail or deliver additional ballots of the same kind to such person pursuant to a subsequent request unless such subsequent request contains the statement that an earlier request had been sent to the director prior to the thirtieth day before the election and that the ~~armed-service~~ uniformed services or overseas absent voter's ballots so requested had not been received by such person prior to the fifteenth day before the election, and provided that the director has not received an identification envelope purporting to contain marked ~~armed service~~ uniformed services or overseas absent voter's ballots from such person.

Sec. 3511.09. Upon receiving ~~armed-service~~ uniformed services or overseas absent voter's ballots, the elector shall cause the questions on the face of the identification envelope to be answered, and, by writing the elector's usual signature in the proper place on the identification envelope, the elector shall declare under penalty of election falsification that the answers to those questions are true and correct to the best of the elector's knowledge and belief. Then, the elector shall note whether there are any voting marks on the ballot. If there are any voting marks, the ballot shall be returned immediately to the board of elections; otherwise, the elector shall cause the ballot to be marked, folded separately so as to conceal the markings on it, deposited in the identification envelope, and securely sealed in the identification envelope. The elector then shall cause the identification envelope to be placed within the return envelope, sealed in the return envelope, and mailed to the director of the board of elections to whom it is addressed. If the elector does not provide the elector's driver's license number or the last four digits of the elector's social security number on the statement of voter on the identification envelope, the elector also shall include in the return envelope with the identification envelope a copy of the elector's current valid photo identification, a copy of a military identification, or a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of an election mailed by a board of elections under section 3501.19 of the Revised

Code or a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, that shows the name and address of the elector. Each elector who will be outside the United States on the day of the election shall check the box on the return envelope indicating this fact and shall mail the return envelope to the director prior to the close of the polls on election day.

Every ~~armed services~~ uniformed services or overseas absent voter's ballot identification envelope shall be accompanied by the following statement in boldface capital letters: WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE.

Sec. 3511.10. If, after the thirty-fifth day and before the close of the polls on the day of a general or primary election, a valid application for ~~armed service~~ uniformed services or overseas absent voter's ballots is delivered to the director of the board of elections at the office of the board by a person making the application ~~in his~~ on the person's own behalf, the director shall forthwith deliver to the person all ~~armed service~~ uniformed services or overseas absent voter's ballots then ready for use, together with an identification envelope. The person shall then immediately retire to a voting booth in the office of the board, and mark the ballots. ~~He~~ The person shall then fold each ballot separately so as to conceal ~~his~~ the person's markings thereon, and deposit all of the ballots in the identification envelope and securely seal it. Thereupon ~~he~~ the person shall fill in answers to the questions on the face of the identification envelope, and by writing ~~his~~ the person's usual signature in the proper place thereon, ~~he~~ the person shall declare under penalty of election falsification that the answers to those questions are true and correct to the best of ~~his~~ that person's knowledge and belief. ~~He~~ The person shall then deliver the identification envelope to the director. If thereafter, and before the third day preceding such election, the board provides additional separate official issue or special election ballots, as provided for in section 3511.04 of the Revised Code, the director shall promptly, and not later than twelve noon of the third day preceding the day of election, mail such additional ballots to such person at the address specified by ~~him~~ that person for that purpose.

In the event any person serving in the armed forces of the United States is discharged after the closing date of registration, and ~~he~~ that person or ~~his~~ that person's spouse, or both, meets all the other qualifications set forth in section 3511.01 of the Revised Code, ~~he or she~~ the person or spouse shall be permitted to vote prior to the date of the election in the office of the board in ~~his~~ the person's or spouse's county, as set forth in this section.

Sec. 3511.11. (A) Upon receipt of any return envelope bearing the

designation "Official Election ~~Armed Service~~ Uniformed Services or Overseas Absent Voter's Ballot" prior to the ~~twenty first day after the day of a presidential primary election or prior to the~~ eleventh day after the day of any ~~other~~ election, the director of the board of elections shall open it but shall not open the identification envelope contained in it. If, upon so opening the return envelope, the director finds ballots in it that are not enclosed in and properly sealed in the identification envelope, the director shall not look at the markings upon the ballots and shall promptly place them in the identification envelope and promptly seal it. If, upon so opening the return envelope, the director finds that ballots are enclosed in the identification envelope but that it is not properly sealed, the director shall not look at the markings upon the ballots and shall promptly seal the identification envelope.

(B) ~~Armed service~~ Uniformed services or overseas absent voter's ballots delivered to the director not later than the close of the polls on election day shall be counted in the manner provided in section 3509.06 of the Revised Code.

(C) A return envelope that indicates that the voter will be outside of the United States on the day of an election is not required to be postmarked in order for ~~an armed service~~ a uniformed services or overseas absent voter's ballot contained in it to be valid. Except as otherwise provided in this division, whether or not the return envelope containing the ballot is postmarked or contains an illegible postmark, ~~an armed service~~ a uniformed services or overseas absent voter's ballot that is received after the close of the polls on election day through the tenth day after the election day ~~or, if the election was a presidential primary election, through the twentieth day after the election day,~~ and that is delivered in a return envelope that indicates that the voter will be outside the United States on the day of the election shall be counted on the eleventh day after the election day ~~or, if the election was a presidential primary election, on the twenty first day after the election day,~~ at the office of the board of elections in the manner provided in divisions (C) and (D) of section 3509.06 of the Revised Code. However, if a return envelope containing ~~an armed service~~ a uniformed services or overseas absent voter's ballot is so received and so indicates, but it is postmarked, or the identification envelope in it is signed, after the close of the polls on election day, the ~~armed service~~ uniformed services or overseas absent voter's ballot shall not be counted.

(D)(1) Except as otherwise provided in division (D)(2) of this section, any return envelope containing ~~an armed service~~ a uniformed services or overseas absent voter's ballot that is postmarked within the United States

prior to the day of the election shall be delivered to the director prior to the eleventh day after the election. ~~Armed-service~~ Uniformed services or overseas absent voter's ballots delivered in envelopes postmarked prior to the day of the election that are received after the close of the polls on election day through the tenth day thereafter shall be counted on the eleventh day at the board of elections in the manner provided in divisions (C) and (D) of section 3509.06 of the Revised Code. Any such ballots that are received by the director later than the tenth day following the election shall not be counted, but shall be kept by the board in the sealed identification envelopes as provided in division (A) of this section.

(2) Division (D)(1) of this section shall not apply to any mail that is postmarked using a postage evidencing system, including a postage meter, as defined in 39 C.F.R. 501.1.

(E) The following types of ~~armed-service~~ uniformed services or overseas absent voter's ballots shall not be counted:

(1) ~~Armed-service~~ Uniformed services or overseas absent voter's ballots contained in return envelopes that bear the designation "Official Election ~~Armed-Service~~ Uniformed Services or Overseas Absent Voter's Ballots," that are received by the director after the close of the polls on the day of the election, and that either are postmarked, or contain an identification envelope that is signed, on or after election day;

(2) ~~Armed-service~~ Uniformed services or overseas absent voter's ballots contained in return envelopes that bear that designation, that do not indicate they are from voters who will be outside the United States on the day of the election, and that are received after the tenth day following the election ~~or, if the election was a presidential primary election, after the twentieth day following the election;~~

(3) ~~Armed-service~~ Uniformed services or overseas absent voter's ballots contained in return envelopes that bear that designation, that are received by the director within ten days after the day of the election, and that were postmarked before the day of the election using a postage evidencing system, including a postage meter, as defined in 39 C.F.R. 501.1.

The uncounted ballots shall be preserved in their identification envelopes unopened until the time provided by section 3505.31 of the Revised Code for the destruction of all other ballots used at the election for which ballots were provided, at which time they shall be destroyed.

Sec. 3511.12. In counting ~~armed-service~~ uniformed services or overseas absent voter's ballots pursuant to section 3511.11 of the Revised Code, the name of each voter, followed by "~~Armed-Service~~ Uniformed Services or Overseas Absent Voter's Ballot," shall be written in the poll book or poll list

together with such notations as will indicate the kinds of ballots the envelope contained. If any challenge is made and sustained, the identification envelope of such voter shall not be opened and shall be indorsed "not counted" with the reasons therefor.

Sec. 3511.13. (A) The poll list or signature pollbook for each precinct shall identify each registered elector in that precinct who has requested ~~an armed service~~ a uniformed services or overseas absent voter's ballot for that election.

(B)(1) If a registered elector appears to vote in that precinct and that elector has requested ~~an armed service~~ a uniformed services or overseas absent voter's ballot for that election but the director has not received a sealed identification envelope purporting to contain that elector's voted ~~armed service~~ uniformed services or overseas absent voter's ballots for that election, the elector shall be permitted to cast a provisional ballot under section 3505.181 of the Revised Code in that precinct on the day of that election.

(2) If a registered elector appears to vote in that precinct and that elector has requested ~~an armed service~~ a uniformed services or overseas absent voter's ballot for that election and the director has received a sealed identification envelope purporting to contain that elector's voted ~~armed service~~ uniformed services or overseas absent voter's ballots for that election, the elector shall be permitted to cast a provisional ballot under section 3505.181 of the Revised Code in that precinct on the day of that election.

(C)(1) In counting ~~armed service~~ uniformed services or overseas absent voter's ballots under section 3511.11 of the Revised Code, the board of elections shall compare the signature of each elector from whom the director has received a sealed identification envelope purporting to contain that elector's voted ~~armed service~~ uniformed services or overseas absent voter's ballots for that election to the signature on the elector's registration form. Except as otherwise provided in division (C)(3) of this section, if the board of elections determines that the ~~armed service~~ uniformed services or overseas absent voter's ballot in the sealed identification envelope is valid, it shall be counted. If the board of elections determines that the signature on the sealed identification envelope purporting to contain the elector's voted ~~armed service~~ uniformed services or overseas absent voter's ballot does not match the signature on the elector's registration form, the ballot shall be set aside and the board shall examine, during the time prior to the beginning of the official canvass, the poll list or signature pollbook from the precinct in which the elector is registered to vote to determine if the elector also cast a

provisional ballot under section 3505.181 of the Revised Code in that precinct on the day of the election.

(2) The board of elections shall count the provisional ballot, instead of the ~~armed-service~~ uniformed services or overseas absent voter's ballot, of an elector from whom the director has received an identification envelope purporting to contain that elector's voted ~~armed-service~~ uniformed services or overseas absent voter's ballots, if both of the following apply:

(a) The board of elections determines that the signature of the elector on the outside of the identification envelope in which the ~~armed-service~~ uniformed services or overseas absent voter's ballots are enclosed does not match the signature of the elector on the elector's registration form;

(b) The elector cast a provisional ballot in the precinct on the day of the election.

(3) If the board of elections does not receive the sealed identification envelope purporting to contain the elector's voted ~~armed-service~~ uniformed services or overseas absent voter's ballot by the applicable deadline established under section 3511.11 of the Revised Code, the provisional ballot cast under section 3505.181 of the Revised Code in that precinct on the day of the election shall be counted as valid, if that provisional ballot is otherwise determined to be valid pursuant to section 3505.183 of the Revised Code.

(D) If the board of elections counts a provisional ballot under division (C)(2) or (3) of this section, the returned identification envelope of that elector shall not be opened, and the ballot within that envelope shall not be counted. The identification envelope shall be endorsed "Not Counted" with the reason the ballot was not counted.

Sec. 3511.14. A board of elections shall accept and process federal write-in ballots for all elections as required under "The Uniformed and Overseas Citizens Absentee Voting Act," Pub. L. No. 99-410, 100 Stat. 924, 42 U.S.C. 1973ff, et seq., as amended.

Sec. 3513.01. (A) Except as otherwise provided in this section, on the first Tuesday after the first Monday in March of 2000 and every fourth year thereafter, and on the first Tuesday after the first Monday in May of every other year, primary elections shall be held for the purpose of nominating persons as candidates of political parties for election to offices to be voted for at the succeeding general election.

(B) The manner of nominating persons as candidates for election as officers of a municipal corporation having a population of two thousand or more, as ascertained by the most recent federal census, shall be the same as the manner in which candidates were nominated for election as officers in

the municipal corporation in 1989 unless the manner of nominating such candidates is changed under division (C), (D), or (E) of this section.

(C) Primary elections shall not be held for the nomination of candidates for election as officers of any township, or any municipal corporation having a population of less than two thousand, unless a majority of the electors of any such township or municipal corporation, as determined by the total number of votes cast in such township or municipal corporation for the office of governor at the most recent regular state election, files with the board of elections of the county within which such township or municipal corporation is located, or within which the major portion of the population thereof is located, if the municipal corporation is situated in more than one county, not later than one hundred ~~five~~ twenty days before the day of a primary election, a petition signed by such electors asking that candidates for election as officers of such township or municipal corporation be nominated as candidates of political parties, in which event primary elections shall be held in such township or municipal corporation for the purpose of nominating persons as candidates of political parties for election as officers of such township or municipal corporation to be voted for at the succeeding regular municipal election. In a township or municipal corporation where a majority of the electors have filed a petition asking that candidates for election as officers of the township or municipal corporation be nominated as candidates of political parties, the nomination of candidates for a nonpartisan election may be reestablished in the manner prescribed in division (E) of this section.

(D)(1) The electors in a municipal corporation having a population of two thousand or more, in which municipal officers were nominated in the most recent election by nominating petition and elected by nonpartisan election, may place on the ballot in the manner prescribed in division (D)(2) of this section the question of changing to the primary-election method of nominating persons as candidates for election as officers of the municipal corporation.

(2) The board of elections of the county within which the municipal corporation is located, or, if the municipal corporation is located in more than one county, of the county within which the major portion of the population of the municipal corporation is located, shall, upon receipt of a petition signed by electors of the municipal corporation equal in number to at least ten per cent of the vote cast at the most recent regular municipal election, submit to the electors of the municipal corporation the question of changing to the primary-election method of nominating persons as candidates for election as officers of the municipal corporation. The ballot

language shall be substantially as follows:

"Shall candidates for election as officers of ..... (name of municipal corporation) in the county of ..... (name of county) be nominated as candidates of political parties?

..... yes

..... no"

The question shall be placed on the ballot at the next general election in an even-numbered year occurring at least ~~seventy-five~~ ninety days after the petition is filed with the board. If a majority of the electors voting on the question vote in the affirmative, candidates for election as officers of the municipal corporation shall thereafter be nominated as candidates of political parties in primary elections, under division (A) of this section, unless a change in the manner of nominating persons as candidates for election as officers of the municipal corporation is made under division (E) of this section.

(E)(1) The electors in a township or municipal corporation in which the township or municipal officers are nominated as candidates of political parties in a primary election may place on the ballot, in the manner prescribed in division (E)(2) of this section, the question of changing to the nonpartisan method of nominating persons as candidates for election as officers of the township or municipal corporation.

(2) The board of elections of the county within which the township or municipal corporation is located, or, if the municipal corporation is located in more than one county, of the county within which the major portion of the population of the municipal corporation is located, shall, upon receipt of a petition signed by electors of the township or municipal corporation equal in number to at least ten per cent of the vote cast at the most recent regular township or municipal election, as appropriate, submit to the electors of the township or municipal corporation, as appropriate, the question of changing to the nonpartisan method of nominating persons as candidates for election as officers of the township or municipal corporation. The ballot language shall be substantially as follows:

"Shall candidates for election as officers of ..... (name of the township or municipal corporation) in the county of ..... (name of county) be nominated as candidates by nominating petition and be elected only in a nonpartisan election?

..... yes

..... no"

The question shall appear on the ballot at the next general election in an even-numbered year occurring at least ~~seventy-five~~ ninety days after the

petition is filed with the board. If a majority of electors voting on the question vote in the affirmative, candidates for officer of the township or municipal corporation shall thereafter be nominated by nominating petition and be elected only in a nonpartisan election, unless a change in the manner of nominating persons as candidates for election as officers of the township or municipal corporation is made under division (C) or (D) of this section.

Sec. 3513.02. If, in any odd-numbered year, no valid declaration of candidacy is filed for nomination as a candidate of a political party for election to any of the offices to be voted for at the general election to be held in such year, or if the number of persons filing such declarations of candidacy for nominations as candidates of one political party for election to such offices does not exceed, as to any such office, the number of candidates which such political party is entitled to nominate as its candidates for election to such office, then no primary election shall be held for the purpose of nominating party candidates of such party for election to offices to be voted for at such general election and no primary ballots shall be provided for such party. If, however, the only office for which there are more valid declarations of candidacy filed than the number to be nominated by a political party, is the office of ~~councilman~~ councilperson in a ward, a primary election shall be held for such party only in the ward or wards in which there is a contest, and only the names of the candidates for the office of ~~councilman~~ councilperson in such ward shall appear on the primary ballot of such political party.

The election officials whose duty it would have been to provide for and conduct the holding of such primary election, declare the results thereof, and issue certificates of nomination to the persons entitled thereto if such primary election had been held shall declare each of such persons to be nominated as of the date of the ~~seventy-fifth~~ ninetieth day before the primary election, issue appropriate certificates of nomination to each of them, and certify their names to the proper election officials, in order that their names may be printed on the official ballots provided for use in the succeeding general election in the same manner as though such primary election had been held and such persons had been nominated at such election.

Sec. 3513.041. A write-in space shall be provided on the ballot for every office, except in an election for which the board of elections has received no valid declarations of intent to be a write-in candidate under this section. Write-in votes shall not be counted for any candidate who has not filed a declaration of intent to be a write-in candidate pursuant to this section. A qualified person who has filed a declaration of intent may receive write-in

votes at either a primary or general election. Any candidate shall file a declaration of intent to be a write-in candidate before four p.m. of the ~~sixty-second~~ seventy-second day preceding the election at which such candidacy is to be considered. If the election is to be determined by electors of a county or a district or subdivision within the county, such declaration shall be filed with the board of elections of that county. If the election is to be determined by electors of a subdivision located in more than one county, such declaration shall be filed with the board of elections of the county in which the major portion of the population of such subdivision is located. If the election is to be determined by electors of a district comprised of more than one county but less than all of the counties of the state, such declaration shall be filed with the board of elections of the most populous county in such district. Any candidate for an office to be voted upon by electors throughout the entire state shall file a declaration of intent to be a write-in candidate with the secretary of state before four p.m. of the ~~sixty-second~~ seventy-second day preceding the election at which such candidacy is to be considered. In addition, candidates for president and vice-president of the United States shall also file with the secretary of state by that ~~sixty-second~~ seventy-second day a slate of presidential electors sufficient in number to satisfy the requirements of the United States constitution.

A board of elections shall not accept for filing the declaration of intent to be a write-in candidate of a person seeking to become a candidate if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code, for any federal, state, or county office, if the declaration of intent to be a write-in candidate is for a state or county office, or for any municipal or township office, for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center, if the declaration of intent to be a write-in candidate is for a municipal or township office, or for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center.

No person shall file a declaration of intent to be a write-in candidate for the office of governor unless the declaration also shows the intent of another person to be a write-in candidate for the office of lieutenant governor. No person shall file a declaration of intent to be a write-in candidate for the office of lieutenant governor unless the declaration also shows the intent of another person to be a write-in candidate for the office of governor. No

person shall file a declaration of intent to be a write-in candidate for the office of governor or lieutenant governor if the person has previously filed a declaration of intent to be a write-in candidate to the office of governor or lieutenant governor at the same primary or general election. A write-in vote for the two candidates who file such a declaration shall be counted as a vote for them as joint candidates for the offices of governor and lieutenant governor.

The secretary of state shall not accept for filing the declaration of intent to be a write-in candidate of a person for the office of governor unless the declaration also shows the intent of another person to be a write-in candidate for the office of lieutenant governor, shall not accept for filing the declaration of intent to be a write-in candidate of a person for the office of lieutenant governor unless the declaration also shows the intent of another person to be a write-in candidate for the office of governor, and shall not accept for filing the declaration of intent to be a write-in candidate of a person to the office of governor or lieutenant governor if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code, for any other state office or any federal or county office.

Protests against the candidacy of any person filing a declaration of intent to be a write-in candidate may be filed by any qualified elector who is eligible to vote in the election at which the candidacy is to be considered. The protest shall be in writing and shall be filed not later than four p.m. of the ~~fifty-seventh~~ sixty-seventh day before the day of the election. The protest shall be filed with the board of elections with which the declaration of intent to be a write-in candidate was filed. Upon the filing of the protest, the board with which it is filed shall promptly fix the time for hearing it and shall proceed in regard to the hearing in the same manner as for hearings set for protests filed under section 3513.05 of the Revised Code. At the time fixed, the board shall hear the protest and determine the validity or invalidity of the declaration of intent to be a write-in candidate. If the board finds that the candidate is not an elector of the state, district, county, or political subdivision in which the candidate seeks election to office or has not fully complied with the requirements of Title XXXV of the Revised Code in regard to the candidate's candidacy, the candidate's declaration of intent to be a write-in candidate shall be determined to be invalid and shall be rejected; otherwise, it shall be determined to be valid. The determination of the board is final.

The secretary of state shall prescribe the form of the declaration of intent to be a write-in candidate.

Sec. 3513.05. Each person desiring to become a candidate for a party nomination or for election to an office or position to be voted for at a primary election, except persons desiring to become joint candidates for the offices of governor and lieutenant governor and except as otherwise provided in section 3513.051 of the Revised Code, shall, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, ~~or if the primary election is a presidential primary election, not later than four p.m. of the sixtieth day before the day of the presidential primary election,~~ file a declaration of candidacy and petition and pay the fees required under divisions (A) and (B) of section 3513.10 of the Revised Code. The declaration of candidacy and all separate petition papers shall be filed at the same time as one instrument. When the offices are to be voted for at a primary election, persons desiring to become joint candidates for the offices of governor and lieutenant governor shall, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election, comply with section 3513.04 of the Revised Code. The prospective joint candidates' declaration of candidacy and all separate petition papers of candidacies shall be filed at the same time as one instrument. The secretary of state or a board of elections shall not accept for filing a declaration of candidacy and petition of a person seeking to become a candidate if that person, for the same election, has already filed a declaration of candidacy or a declaration of intent to be a write-in candidate, or has become a candidate by the filling of a vacancy under section 3513.30 of the Revised Code for any federal, state, or county office, if the declaration of candidacy is for a state or county office, or for any municipal or township office, if the declaration of candidacy is for a municipal or township office.

If the declaration of candidacy declares a candidacy which is to be submitted to electors throughout the entire state, the petition, including a petition for joint candidates for the offices of governor and lieutenant governor, shall be signed by at least one thousand qualified electors who are members of the same political party as the candidate or joint candidates, and the declaration of candidacy and petition shall be filed with the secretary of state; provided that the secretary of state shall not accept or file any such petition appearing on its face to contain signatures of more than three thousand electors.

Except as otherwise provided in this paragraph, if the declaration of candidacy is of one that is to be submitted only to electors within a district, political subdivision, or portion thereof, the petition shall be signed by not

less than fifty qualified electors who are members of the same political party as the political party of which the candidate is a member. If the declaration of candidacy is for party nomination as a candidate for member of the legislative authority of a municipal corporation elected by ward, the petition shall be signed by not less than twenty-five qualified electors who are members of the political party of which the candidate is a member.

No such petition, except the petition for a candidacy that is to be submitted to electors throughout the entire state, shall be accepted for filing if it appears to contain on its face signatures of more than three times the minimum number of signatures. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue verifying signatures on petitions when the number of verified signatures equals the minimum required number of qualified signatures.

If the declaration of candidacy declares a candidacy for party nomination or for election as a candidate of an intermediate or minor party, the minimum number of signatures on such petition is one-half the minimum number provided in this section, except that, when the candidacy is one for election as a member of the state central committee or the county central committee of a political party, the minimum number shall be the same for an intermediate or minor party as for a major party.

If a declaration of candidacy is one for election as a member of the state central committee or the county central committee of a political party, the petition shall be signed by five qualified electors of the district, county, ward, township, or precinct within which electors may vote for such candidate. The electors signing such petition shall be members of the same political party as the political party of which the candidate is a member.

For purposes of signing or circulating a petition of candidacy for party nomination or election, an elector is considered to be a member of a political party if the elector voted in that party's primary election within the preceding two calendar years, or if the elector did not vote in any other party's primary election within the preceding two calendar years.

If the declaration of candidacy is of one that is to be submitted only to electors within a county, or within a district or subdivision or part thereof smaller than a county, the petition shall be filed with the board of elections of the county. If the declaration of candidacy is of one that is to be submitted only to electors of a district or subdivision or part thereof that is situated in more than one county, the petition shall be filed with the board of

elections of the county within which the major portion of the population thereof, as ascertained by the next preceding federal census, is located.

A petition shall consist of separate petition papers, each of which shall contain signatures of electors of only one county. Petitions or separate petition papers containing signatures of electors of more than one county shall not thereby be declared invalid. In case petitions or separate petition papers containing signatures of electors of more than one county are filed, the board shall determine the county from which the majority of signatures came, and only signatures from such county shall be counted. Signatures from any other county shall be invalid.

Each separate petition paper shall be circulated by one person only, who shall be the candidate or a joint candidate or a member of the same political party as the candidate or joint candidates, and each separate petition paper shall be governed by the rules set forth in section 3501.38 of the Revised Code.

The secretary of state shall promptly transmit to each board such separate petition papers of each petition accompanying a declaration of candidacy filed with the secretary of state as purport to contain signatures of electors of the county of such board. The board of the most populous county of a district shall promptly transmit to each board within such district such separate petition papers of each petition accompanying a declaration of candidacy filed with it as purport to contain signatures of electors of the county of each such board. The board of a county within which the major portion of the population of a subdivision, situated in more than one county, is located, shall promptly transmit to the board of each other county within which a portion of such subdivision is located such separate petition papers of each petition accompanying a declaration of candidacy filed with it as purport to contain signatures of electors of the portion of such subdivision in the county of each such board.

All petition papers so transmitted to a board and all petitions accompanying declarations of candidacy filed with a board shall, under proper regulations, be open to public inspection until four p.m. of the ~~seventieth~~ eightieth day before the day of the next primary election, ~~or if that next primary election is a presidential primary election, the fifty-fifth day before that presidential primary election.~~ Each board shall, not later than the ~~sixty-eighth~~ seventy-eighth day before the day of that primary election, ~~or if the primary election is a presidential primary election, not later than the fifty-third day before such presidential primary election,~~ examine and determine the validity or invalidity of the signatures on the petition papers so transmitted to or filed with it and shall return to the secretary of state all

petition papers transmitted to it by the secretary of state, together with its certification of its determination as to the validity or invalidity of signatures thereon, and shall return to each other board all petition papers transmitted to it by such board, together with its certification of its determination as to the validity or invalidity of the signatures thereon. All other matters affecting the validity or invalidity of such petition papers shall be determined by the secretary of state or the board with whom such petition papers were filed.

Protests against the candidacy of any person filing a declaration of candidacy for party nomination or for election to an office or position, as provided in this section, may be filed by any qualified elector who is a member of the same political party as the candidate and who is eligible to vote at the primary election for the candidate whose declaration of candidacy the elector objects to, or by the controlling committee of that political party. The protest shall be in writing, and shall be filed not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the primary election, ~~or if the primary election is a presidential primary election, not later than four p.m. of the forty-ninth day before the day of the presidential primary election.~~ The protest shall be filed with the election officials with whom the declaration of candidacy and petition was filed. Upon the filing of the protest, the election officials with whom it is filed shall promptly fix the time for hearing it, and shall forthwith mail notice of the filing of the protest and the time fixed for hearing to the person whose candidacy is so protested. They shall also forthwith mail notice of the time fixed for such hearing to the person who filed the protest. At the time fixed, such election officials shall hear the protest and determine the validity or invalidity of the declaration of candidacy and petition. If they find that such candidate is not an elector of the state, district, county, or political subdivision in which the candidate seeks a party nomination or election to an office or position, or has not fully complied with this chapter, the candidate's declaration of candidacy and petition shall be determined to be invalid and shall be rejected; otherwise, it shall be determined to be valid. That determination shall be final.

A protest against the candidacy of any persons filing a declaration of candidacy for joint party nomination to the offices of governor and lieutenant governor shall be filed, heard, and determined in the same manner as a protest against the candidacy of any person filing a declaration of candidacy singly.

The secretary of state shall, on the ~~sixtieth~~ seventieth day before the day of a primary election, ~~or if the primary election is a presidential primary~~

~~election, on the forty-fifth day before the day of the presidential primary election,~~ certify to each board in the state the forms of the official ballots to be used at the primary election, together with the names of the candidates to be printed on the ballots whose nomination or election is to be determined by electors throughout the entire state and who filed valid declarations of candidacy and petitions.

The board of the most populous county in a district comprised of more than one county but less than all of the counties of the state shall, on the ~~sixtieth~~ seventieth day before the day of a primary election, ~~or if the primary election is a presidential primary election, on the forty-fifth day before the day of a presidential primary election,~~ certify to the board of each county in the district the names of the candidates to be printed on the official ballots to be used at the primary election, whose nomination or election is to be determined only by electors within the district and who filed valid declarations of candidacy and petitions.

The board of a county within which the major portion of the population of a subdivision smaller than the county and situated in more than one county is located shall, on the ~~sixtieth~~ seventieth day before the day of a primary election, ~~or if the primary election is a presidential primary election, on the forty-fifth day before the day of a presidential primary election,~~ certify to the board of each county in which a portion of that subdivision is located the names of the candidates to be printed on the official ballots to be used at the primary election, whose nomination or election is to be determined only by electors within that subdivision and who filed valid declarations of candidacy and petitions.

Sec. 3513.052. (A) No person shall seek nomination or election to any of the following offices or positions at the same election by filing a declaration of candidacy and petition, a declaration of intent to be a write-in candidate, or a nominating petition, or by becoming a candidate through party nomination in a primary election, or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code:

- (1) Two or more state offices;
- (2) Two or more county offices;
- (3) A state office and a county office;
- (4) A federal office and a state or county office;
- (5) Any combination of two or more municipal or township offices, positions as a member of a city, local, or exempted village board of education, or positions as a member of a governing board of an educational service center.

(B) The secretary of state or a board of elections shall not accept for

filing a declaration of candidacy and petition, a declaration of intent to be a write-in candidate, or a nominating petition of a person seeking to become a candidate if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code for:

(1) Any federal, state, or county office, if the declaration of candidacy, declaration of intent to be a write-in candidate, or nominating petition is for a state or county office;

(2) Any municipal or township office, or for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center, if the declaration of candidacy, declaration of intent to be a write-in candidate, or nominating petition is for a municipal or township office, or for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center.

(C)(1) If the secretary of state determines, before the day of the primary election, that a person is seeking nomination to more than one office at that election in violation of division (A) of this section, the secretary of state shall do one of the following:

(a) If each office or the district for each office for which the person is seeking nomination is wholly within a single county and none of those offices is a federal office, the secretary of state shall notify the board of elections of that county. The board then shall determine the date on which the person first sought to become a candidate for each of those offices by filing a declaration of candidacy or a declaration of intent to be a write-in candidate or by the filling of a vacancy under section 3513.30 of the Revised Code. The board shall vote promptly to disqualify that person as a candidate for each office for which the person sought to become a candidate after the date on which the person first sought to become a candidate for any of those offices. If the board determines that the person sought to become a candidate for more than one of those offices on the same date, the board shall vote promptly to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks nomination, according to the ballot order prescribed under section 3505.03 of the Revised Code.

(b) If one or more of the offices for which the person is seeking nomination is a state office or an office with a district larger than a single county and none of the offices for which the person is seeking nomination is

a federal office, the secretary of state shall determine the date on which the person first sought to become a candidate for each of those offices by filing a declaration of candidacy or a declaration of intent to be a write-in candidate or by the filling of a vacancy under section 3513.30 of the Revised Code. The secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office for which the person sought to become a candidate after the date on which the person first sought to become a candidate for any of those offices. If the secretary of state determines that the person sought to become a candidate for more than one of those offices on the same date, the secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks nomination, according to the ballot order prescribed under section 3505.03 of the Revised Code. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state.

(c) If each office or the district for each office for which the person is seeking nomination is wholly within a single county and any of those offices is a federal office, the secretary of state shall notify the board of elections of that county. The board then shall vote promptly to disqualify that person as a candidate for each office that is not a federal office.

(d) If one or more of the offices for which the person is seeking nomination is a state office and any of the offices for which the person is seeking nomination is a federal office, the secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that is not a federal office. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state.

(2) If a board of elections determines, before the day of the primary election, that a person is seeking nomination to more than one office at that election in violation of division (A) of this section, the board shall do one of the following:

(a) If each office or the district for each office for which the person is seeking nomination is wholly within that county and none of those offices is a federal office, the board shall determine the date on which the person first sought to become a candidate for each of those offices by filing a declaration of candidacy or a declaration of intent to be a write-in candidate

or by the filling of a vacancy under section 3513.30 of the Revised Code. The board shall vote promptly to disqualify that person as a candidate for each office for which the person sought to become a candidate after the date on which the person first sought to become a candidate for any of those offices. If the board determines that the person sought to become a candidate for more than one of those offices on the same date, the board shall vote promptly to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks nomination, according to the ballot order prescribed under section 3505.03 of the Revised Code.

(b) If one or more of the offices for which the person is seeking nomination is a state office or an office with a district larger than a single county and none of the offices for which the person is seeking nomination is a federal office, the board shall notify the secretary of state. The secretary of state then shall determine the date on which the person first sought to become a candidate for each of those offices by filing a declaration of candidacy or a declaration of intent to be a write-in candidate or by the filling of a vacancy under section 3513.30 of the Revised Code. The secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office for which the person sought to become a candidate after the date on which the person first sought to become a candidate for any of those offices. If the secretary of state determines that the person sought to become a candidate for more than one of those offices on the same date, the secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks nomination, according to the ballot order prescribed under section 3505.03 of the Revised Code. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state.

(c) If each office or the district for each office for which the person is seeking nomination is wholly within a single county and any of those offices is a federal office, the board shall vote promptly to disqualify that person as a candidate for each office that is not a federal office.

(d) If one or more of the offices for which the person is seeking nomination is a state office and any of the offices for which the person is seeking nomination is a federal office, the board shall notify the secretary of state. The secretary of state then shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify

that person as a candidate for each office that is not a federal office. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state.

(D)(1) If the secretary of state determines, after the day of the primary election and before the day of the general election, that a person is seeking election to more than one office at that election in violation of division (A) of this section, the secretary of state shall do one of the following:

(a) If each office or the district for each office for which the person is seeking election is wholly within a single county and none of those offices is a federal office, the secretary of state shall notify the board of elections of that county. The board then shall determine the offices for which the person seeks to appear as a candidate on the ballot. The board shall vote promptly to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code.

(b) If one or more of the offices for which the person is seeking election is a state office or an office with a district larger than a single county and none of the offices for which the person is seeking election is a federal office, the secretary of state shall promptly investigate and determine the offices for which the person seeks to appear as a candidate on the ballot. The secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code.

(c) If each office or the district for each office for which the person is seeking election is wholly within a single county and any of those offices is a federal office, the secretary of state shall notify the board of elections of

that county. The board then shall vote promptly to disqualify that person as a candidate for each office that is not a federal office. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that is not a federal office.

(d) If one or more of the offices for which the person is seeking election is a state office and any of the offices for which the person is seeking election is a federal office, the secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that is not a federal office. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that is not a federal office.

(2) If a board of elections determines, after the day of the primary election and before the day of the general election, that a person is seeking election to more than one office at that election in violation of division (A) of this section, the board of elections shall do one of the following:

(a) If each office or the district for each office for which the person is seeking election is wholly within that county and none of those offices is a federal office, the board shall determine the offices for which the person seeks to appear as a candidate on the ballot. The board shall vote promptly to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code.

(b) If one or more of the offices for which the person is seeking election is a state office or an office with a district larger than a single county and none of the offices for which the person is seeking election is a federal office, the board shall notify the secretary of state. The secretary of state promptly shall investigate and determine the offices for which the person seeks to appear as a candidate on the ballot. The secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that would be listed on the ballot below the highest office for which that

person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that would be listed on the ballot below the highest office for which that person seeks election, according to the ballot order prescribed under section 3505.03 of the Revised Code.

(c) If each office or the district for each office for which the person is seeking election is wholly within that county and any of those offices is a federal office, the board shall vote promptly to disqualify that person as a candidate for each office that is not a federal office. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that is not a federal office.

(d) If one or more of the offices for which the person is seeking election is a state office and any of the offices for which the person is seeking election is a federal office, the board shall notify the secretary of state. The secretary of state shall order the board of elections of each county in which the person is seeking to appear on the ballot to disqualify that person as a candidate for each office that is not a federal office. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that is not a federal office.

(E) When a person is disqualified as a candidate under division (C) or (D) of this section, on or before the ~~sixtieth~~ seventieth day before the day of the applicable election, ~~or, if the election is a presidential primary election, on or before the forty-fifth day before the day of the presidential primary election,~~ the board of elections shall remove the person's name from the ballot for any office for which that person has been disqualified as a candidate according to the directions of the secretary of state. When a person is disqualified as a candidate under division (C) or (D) of this section after the ~~sixtieth~~ seventieth day before the day of the applicable election, ~~or, if the election is a presidential primary election, after the forty-fifth day before the day of the presidential primary election,~~ the board of elections shall not remove the person's name from the ballot for any office for which that person has been disqualified as a candidate. The board of elections shall

post a notice at each polling location on the day of the applicable election, and shall enclose with each absent voter's ballot given or mailed after the candidate is disqualified, a notice that votes for the person for the office for which the person has been disqualified as a candidate will be void and will not be counted. If the name is not removed from the ballots before the day of the election, the votes for the disqualified candidate are void and shall not be counted.

(F) Any vacancy created by the disqualification of a person as a candidate under division (C) or (D) of this section may be filled in the manner provided for in sections 3513.30 and 3513.31 of the Revised Code.

(G) Nothing in this section or section 3513.04, 3513.041, 3513.05, 3513.251, 3513.253, 3513.254, 3513.255, 3513.257, 3513.259, or 3513.261 of the Revised Code prohibits, and the secretary of state or a board of elections shall not disqualify, a person from being a candidate for an office, if that person timely withdraws as a candidate for any offices specified in division (A) of this section for which that person first sought to become a candidate by filing a declaration of candidacy and petition, a declaration of intent to be a write-in candidate, or a nominating petition, by party nomination in a primary election, or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code.

(H) As used in this section:

(1) "State office" means the offices of governor, lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, member of the state board of education, member of the general assembly, chief justice of the supreme court, and justice of the supreme court.

(2) "Timely withdraws" means either of the following:

(a) Withdrawing as a candidate before the applicable deadline for filing a declaration of candidacy, declaration of intent to be a write-in candidate, or nominating petition for the subsequent office for which the person is seeking to become a candidate at the same election;

(b) Withdrawing as a candidate before the applicable deadline for the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code, if the person is seeking to become a candidate for a subsequent office at the same election under either of those sections.

Sec. 3513.121. (A) Any candidate for the presidency of the United States who is eligible to receive payments under the "Presidential Primary Matching Payment Account Act," 88 Stat. 1297 (1974), 26 U.S.C.A. 9031, et seq., as amended, may file with the secretary of state a declaration of candidacy not later than four p.m. of the ~~sixtieth~~ ninetieth day before the presidential primary election held in the same year the candidate is eligible

to receive such payments. The candidate shall indicate on ~~his~~ the candidate's declaration of candidacy the congressional districts in this state where ~~his~~ the candidate's candidacy is to be submitted to the electors. Any candidate who files a declaration of candidacy pursuant to this division shall also file, or shall cause to be filed by a person authorized in writing to represent ~~him~~ the candidate, not later than four p.m. of the ~~sixtieth~~ ninetieth day before the same primary election, a list of candidates for district delegate and alternate to the national convention of ~~his~~ the candidate's political party who have been selected in accordance with rules adopted by the state central committee of ~~his~~ the candidate's political party. The candidates for district delegate and alternate whose names appear on this list shall be represented on the ballot in accordance with section 3513.151 of the Revised Code in every congressional district that the presidential candidate named in ~~his~~ the presidential candidate's declaration of candidacy, provided that such candidates meet the other requirements of this section.

(B) Candidates for delegate at large and alternate at large to the national convention of a political party for a presidential candidate who submits a declaration of candidacy in accordance with division (A) of this section shall be selected in accordance with rules adopted by the state central committee of the presidential candidate's political party.

(C) Each candidate for district delegate and alternate to the national convention of a political party selected pursuant to division (A) of this section shall file or shall cause to be filed with the secretary of state, not later than four p.m. of the ~~sixtieth~~ ninetieth day before the presidential primary election in which ~~he~~ the person is a candidate, both of the following:

(1) A declaration of candidacy in the form prescribed in section 3513.07 of the Revised Code, but not the petition prescribed in that section;

(2) A statement in writing signed by the candidate in which ~~he~~ the candidate states ~~his~~ the candidate's first and second choices for nomination as the candidate of ~~his~~ the candidate's party for the presidency of the United States.

(D) A declaration of candidacy filed pursuant to division (A) of this section shall be in substantially the form prescribed in section 3513.07 of the Revised Code except that the secretary of state shall modify that form to include spaces for a presidential candidate to indicate in which congressional districts ~~he~~ the candidate wishes ~~his~~ the candidate's candidacy to be submitted to the electors and shall modify it in any other ways necessary to adapt it to use by presidential candidates. A candidate who files a declaration of candidacy pursuant to division (A) of this section shall not

file the petition prescribed in section 3513.07 of the Revised Code.

(E) Section 3513.151 of the Revised Code applies in regard to candidates for delegate and alternate to the national convention of a political party selected pursuant to this section. The state central committee of the political party of any presidential candidate who files a declaration of candidacy pursuant to division (A) of this section shall file with the secretary of state the rules of its political party in accordance with division (E) of section 3513.151 of the Revised Code.

(F) The procedures for the selection of candidates for delegate and alternate to the national convention of a political party set forth in this section and in section 3513.12 of the Revised Code are alternative procedures, and if the procedures of this section are followed, the procedures of section 3513.12 of the Revised Code need not be followed.

Sec. 3513.122. Political parties shall be eligible to elect delegates and alternates to national conventions or conferences of their respective political parties, other than conventions provided for in section 3513.12 of the Revised Code, if they notify the secretary of state that they will elect such delegates. Such notification must be made prior to the ~~ninetieth~~ one hundred fifth day before the day of the primary election which occurs in any year at which national convention or conference delegates and alternates are elected.

Petitions of candidacy for such delegates shall be filed in the form and manner provided by the secretary of state.

Any political party electing delegates to a national convention or conference under this section in an odd-numbered year in which a statewide primary election is not otherwise required shall pay all expenses of that election.

Sec. 3513.151. (A) Candidates for delegate and alternate to the national convention of a political party shall be represented on the ballot, or their names shall appear on the ballot, in accordance with this section, but only in a manner that enables an elector to record the vote in the space provided for it by the name of the first choice for president so that the recording of the vote is counted as a vote cast for each candidate for delegate or alternate who has declared such person as that candidate's first choice for president.

(B) The names of candidates for delegate at large and alternate at large to the national convention of a political party shall not appear on the ballot. Such candidates shall be represented on the ballot by their stated first choice for president.

(C) The state central committee of each major political party, through its chairperson, not later than ~~sixty~~ ninety days prior to the date of the

presidential primary election, shall file with the secretary of state a statement that stipulates, in accordance with rules adopted by each state central committee at a meeting open to all members of the committee's party, whether or not the names of candidates for district delegate and district alternate to the national convention of that ~~chairpersons's~~ chairperson's party are to be printed on the ballot. The secretary of state shall prescribe the form of the ballot for the election of district delegates and district alternates of each political party in accordance with such statement. If the state central committee of a political party fails to so provide such statement, the secretary of state shall prescribe a form of ballot on which the names of candidates for delegate and alternate to such national convention do not appear on the ballot. Only the names of the presidential first choices of such candidates for delegates and alternates shall appear on the ballot. If only the names of presidential first choices are printed, the ballot shall provide the opportunity for an elector to record the vote in the appropriate space provided beside such names and such a vote cast shall be counted as a vote for each candidate for delegate and alternate who has declared such person as that candidate's first choice for president.

If the number of candidates for district delegate or for district alternate to the national convention of a political party exceeds the number to be elected, the names of such candidates, when required to appear on the ballot, shall not be rotated, but shall be printed in a group on the ballot in alphabetical order immediately below or beside first choice for president. This form of the ballot shall be prescribed by the secretary so that the recording of the vote in the space provided beside the name of such choice for president shall be a vote for each candidate whose name is included in the grouping.

(D) Candidates, grouped by first choice for president, shall be rotated in the same manner as though each grouping were a separate candidate. As many series of ballots shall be printed as the number of groups to be rotated, with the total number of ballots to be printed divided by the number of series to be printed in order to determine the number of ballots to be printed of each series. On the first series of ballots, the candidates shall be alphabetically grouped by their first choice for president. On each succeeding series, the group of candidates that was the first in the preceding series shall be last and each of the other groups shall be moved up one place. The ballots shall be rotated and printed as provided in section 3505.03 of the Revised Code, except that no indication of membership in or affiliation with a political party shall be printed after or under the candidate's name.

(E) The state central committee of each major political party, through its

chairperson, not later than the fifteenth day prior to the date of the presidential primary election, shall file with the secretary of state the rules of its political party adopted by the state central committee at a meeting open to all members of the committee's party, which affect the issuance of certificates of election to candidates for delegate or alternate to its party nominating convention, and the secretary of state shall issue certificates of election in accordance with such rules.

(F) If party rules prescribe that fewer than all such candidates for delegate and alternate are to be elected, certificates of election shall be issued in the order preferred by the first choice for president and in such numbers that the number of delegates and alternates certified as elected reflects, as nearly as possible, the proportion to be elected under the party rules.

(G) If the state central committee of a political party fails to file the rules with the secretary of state pursuant to this section, certificates of election shall be issued to the candidates for delegate and alternate receiving the highest number of votes.

Sec. 3513.251. Nominations of candidates for election as officers of a municipal corporation having a population of less than two thousand as ascertained by the next preceding federal census shall be made only by nominating petition and their election shall occur only in nonpartisan elections, unless a majority of the electors of such municipal corporation have petitioned for a primary election. Nominations of candidates for election as officers of a municipal corporation having a population of two thousand or more shall be made either by primary election in conjunction with a partisan general election or by nominating petition in conjunction with a nonpartisan general election, as determined under section 3513.01 of the Revised Code.

The nominating petitions of nonpartisan candidates for election as officers of a municipal corporation having a population of less than two thousand, as ascertained by the most recent federal census, shall be signed by not less than ten qualified electors of the municipal corporation. Any nominating petition filed under this section shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election, provided that no such nominating petition shall be accepted for filing if it appears to contain signatures aggregating in number more than three times the minimum number of signatures required by this section. A board of elections shall not accept for filing a nominating petition of a person if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate,

or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code for any other municipal office, or for a township office, for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue verifying signatures when the number of verified signatures on a petition equals the minimum required number of qualified signatures.

Nomination of nonpartisan candidates for election as officers of a municipal corporation having a population of two thousand or more, as ascertained by the next preceding federal census, shall be made only by nominating petition. Nominating petitions of nonpartisan candidates for election as officers of a municipal corporation having a population of two thousand or more but less than five thousand, as ascertained by the next preceding federal census, shall be signed by not less than fifty qualified electors of the municipal corporation or ward thereof in the case of the nominating petition of a candidate for election as ~~councilman~~ councilperson from such ward. Nominating petitions of nonpartisan candidates for election as officers of a municipal corporation having a population of five thousand or more, as ascertained by the next preceding federal census, shall be signed by not less than fifty qualified electors of the municipal corporation or ward thereof in the case of the nominating petition of a candidate for election as councilperson from such ward.

Sec. 3513.253. Nominations of candidates for election as officers of a township shall be made only by nominating petitions, unless a majority of the electors of such township have petitioned for a primary election. The nominating petitions of nonpartisan candidates for township trustee and township fiscal officer shall be signed by not less than twenty-five qualified electors of the township. Such petition shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election, provided that no such nominating petition shall be accepted for filing if it appears to contain signatures aggregating in number more than three times the minimum number of signatures required by this section. A board of elections shall not accept for filing a nominating petition of a person if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate,

or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code for any other township office, or for a municipal office, for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue verifying signatures when the number of verified signatures on a petition equals the minimum required number of qualified signatures.

Sec. 3513.254. (A) The name of each candidate for member of a city, local, or exempted village board of education shall appear on the nonpartisan ballot. Nominating petitions of candidates for member of a board of education of a local or exempted village school district shall be signed by twenty-five qualified electors of the school district. Nominating petitions for candidates for member of a board of education of a city school district having a population of less than twenty thousand, as ascertained by the next preceding federal census, shall be signed by twenty-five qualified electors of the school district. Nominating petitions for candidates for member of a board of education of a city school district having a population of twenty thousand or more but less than fifty thousand, as ascertained by the next preceding federal census, shall be signed by seventy-five qualified electors of the school district. Nominating petitions for candidates for member of a board of education of a city school district having a population of fifty thousand or more but less than one hundred thousand, as ascertained by the next preceding federal census, shall be signed by one hundred fifty qualified electors of the school district. Nominating petitions for candidates for member of a board of education of a city school district having a population of one hundred thousand or more, as ascertained by the next preceding federal census, shall be signed by three hundred qualified electors of the school district.

(B) Nominating petitions shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election, provided that no such petition shall be accepted for filing if it appears to contain signatures aggregating in number more than three times the minimum number of signatures required by this section. A board of elections shall not accept for filing a nominating petition of a person if that person, for the same election, has already filed a declaration of candidacy, a

declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code for any other position as a member of a city, local, or exempted village board of education or position as a member of a governing board of an educational service center, or for a municipal or township office. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue verifying petitions when the number of verified signatures equals the minimum required number of qualified signatures.

(C) This section is subject to section 3513.256 of the Revised Code.

Sec. 3513.255. This section is subject to section 3513.256 of the Revised Code. The name of each candidate for election as a member of a governing board of an educational service center shall appear on the nonpartisan ballot. Each nominating petition shall be signed by fifty qualified electors who reside in one of the following, as applicable:

(A) The school districts over which the educational service center governing board has jurisdiction, in the case of any candidate running for a position on any educational service center governing board other than a governing board established in accordance with section 3311.054 of the Revised Code;

(B) The subdistrict in which the candidate is running, in the case of a position on a governing board of an educational service center established in accordance with section 3311.054 of the Revised Code.

Each nominating petition shall be filed with the board of elections of the county in which the central administrative offices of the educational service center governing board are located not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election, provided that no such petition shall be accepted for filing if it appears to contain signatures aggregating in number more than three times the minimum number of signatures required by this section. A board of elections shall not accept for filing a nominating petition of a person if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code for any other position as a member of a governing board of an educational service

center or position as a member of a city, local, or exempted village board of education, or for a municipal or township office. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum signatures required. A board of elections may discontinue verifying petitions when the number of verified signatures equals the minimum required number of qualified signatures.

Sec. 3513.256. (A) Notwithstanding any provision of the Revised Code to the contrary, for the purpose of nominating candidates for a position as a member of the board of education of a city, local, or exempted village school district or a position as a member of a governing board of an educational service center, the board may adopt, by resolution upon a three-fifths majority vote of its total membership, procedures for a nonpartisan primary election. Such procedures shall specify the following:

(1) That the primary election for nominating candidates for a position as a member of that board shall be held on the same day as the primary election for nominating all other candidates for public office in that year;

(2) That nominating petitions shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the primary election;

(3) That the primary election shall take place only if the number of candidates for nomination for a position on that board, as verified by the board of elections, is at least one more than two times the number of available positions on that board at the general election;

(4) That the number of candidates advancing from the primary election to the general election shall equal two times the number of available positions on that board at the general election.

The board shall notify the board of elections upon adoption of a resolution under this division. No such resolution shall apply for a particular election unless the resolution is adopted at least one hundred twenty days prior to the deadline specified in the resolution to become a candidate for nomination at that election. Subject to division (B) of this section, the resolution shall apply to all subsequent nominations for a position as a member of that board.

(B) Not earlier than five years after the adoption of a resolution under division (A) of this section, the board of education of a city, local, or exempted village school district or the governing board of an educational service center may rescind that resolution by subsequent resolution upon a three-fifths majority vote of its total membership.

The board shall notify the board of elections of any resolution adopted under this division. No such resolution shall apply to a particular election unless the resolution is adopted at least one hundred twenty days prior to the deadline to become a candidate for nomination at that election under the nomination procedures the resolution is rescinding. Subject to division (D) of this section, the requirements of Chapter 3513. of the Revised Code shall apply to all subsequent nominations for a position as a member of that board.

(C) Any candidate nominated pursuant to a resolution adopted under division (A) of this section shall appear on the nonpartisan ballot at the general election as prescribed in sections 3505.04, 3513.254, and 3513.255 of the Revised Code.

(D) Nothing in this section prohibits or shall be construed to prohibit the board of education of a city, local, or exempted village school district or the governing board of an educational service center that has rescinded a resolution under division (B) of this section from subsequently adopting the same or different procedures for a nonpartisan primary election by adopting a resolution under division (A) of this section.

Sec. 3513.257. Each person desiring to become an independent candidate for an office for which candidates may be nominated at a primary election, except persons desiring to become independent joint candidates for the offices of governor and lieutenant governor and for the offices of president and vice-president of the United States, shall file no later than four p.m. of the day before the day of the primary election immediately preceding the general election at which such candidacy is to be voted for by the voters, a statement of candidacy and nominating petition as provided in section 3513.261 of the Revised Code. Persons desiring to become independent joint candidates for the offices of governor and lieutenant governor shall file, not later than four p.m. of the day before the day of the primary election, one statement of candidacy and one nominating petition for the two of them. Persons desiring to become independent joint candidates for the offices of president and vice-president of the United States shall file, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election at which the president and vice-president are to be elected, one statement of candidacy and one nominating petition for the two of them. The prospective independent joint candidates' statement of candidacy shall be filed with the nominating petition as one instrument.

The statement of candidacy and separate petition papers of each candidate or pair of joint candidates shall be filed at the same time as one

instrument.

The nominating petition shall contain signatures of qualified electors of the district, political subdivision, or portion of a political subdivision in which the candidacy is to be voted on in an amount to be determined as follows:

(A) If the candidacy is to be voted on by electors throughout the entire state, the nominating petition, including the nominating petition of independent joint candidates for the offices of governor and lieutenant governor, shall be signed by no less than five thousand qualified electors, provided that no petition shall be accepted for filing if it purports to contain more than fifteen thousand signatures.

(B) If the candidacy is to be voted on by electors in any district, political subdivision, or part thereof in which less than five thousand electors voted for the office of governor at the most recent election for that office, the nominating petition shall contain signatures of not less than twenty-five qualified electors of the district, political subdivision, or part thereof, or a number of qualified signatures equal to at least five per cent of that vote, if this number is less than twenty-five.

(C) If the candidacy is to be voted on by electors in any district, political subdivision, or part thereof in which five thousand or more electors voted for the office of governor at the most recent election for that office, the nominating petition shall contain a number of signatures equal to at least one per cent of those electors.

All nominating petitions of candidates for offices to be voted on by electors throughout the entire state shall be filed in the office of the secretary of state. No nominating petition for the offices of president and vice-president of the United States shall be accepted for filing unless there is submitted to the secretary of state, at the time of filing the petition, a slate of presidential electors sufficient in number to satisfy the requirement of the United States Constitution. The secretary of state shall not accept for filing the statement of candidacy of a person who desires to be an independent candidate for the office of governor unless it also shows the joint candidacy of a person who desires to be an independent candidate for the office of lieutenant governor, shall not accept for filing the statement of candidacy of a person who desires to be an independent candidate for the office of lieutenant governor unless it also shows the joint candidacy of a person who desires to be an independent candidate for the office of governor, and shall not accept for filing the statement of candidacy of a person who desires to be an independent candidate to the office of governor or lieutenant governor who, for the same election, has already filed a declaration of candidacy, a

declaration of intent to be a write-in candidate, or a statement of candidacy, or has become a candidate by the filling of a vacancy under section 3513.30 of the Revised Code for any other state office or any federal or county office.

Nominating petitions of candidates for offices to be voted on by electors within a district or political subdivision comprised of more than one county but less than all counties of the state shall be filed with the boards of elections of that county or part of a county within the district or political subdivision which had a population greater than that of any other county or part of a county within the district or political subdivision according to the last federal decennial census.

Nominating petitions for offices to be voted on by electors within a county or district smaller than a county shall be filed with the board of elections for such county.

No petition other than the petition of a candidate whose candidacy is to be considered by electors throughout the entire state shall be accepted for filing if it appears on its face to contain more than three times the minimum required number of signatures. A board of elections shall not accept for filing a nominating petition of a person seeking to become a candidate if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate by the filling of a vacancy under section 3513.30 of the Revised Code for any federal, state, or county office, if the nominating petition is for a state or county office, or for any municipal or township office, for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center, if the nominating petition is for a municipal or township office, or for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue verifying signatures when the number of verified signatures on a petition equals the minimum required number of qualified signatures.

Any nonjudicial candidate who files a nominating petition may request, at the time of filing, that the candidate be designated on the ballot as a nonparty candidate or as an other-party candidate, or may request that the candidate's name be placed on the ballot without any designation. Any such

candidate who fails to request a designation either as a nonparty candidate or as an other-party candidate shall have the candidate's name placed on the ballot without any designation.

The purpose of establishing a filing deadline for independent candidates prior to the primary election immediately preceding the general election at which the candidacy is to be voted on by the voters is to recognize that the state has a substantial and compelling interest in protecting its electoral process by encouraging political stability, ensuring that the winner of the election will represent a majority of the community, providing the electorate with an understandable ballot, and enhancing voter education, thus fostering informed and educated expressions of the popular will in a general election. The filing deadline for independent candidates required in this section prevents splintered parties and unrestrained factionalism, avoids political fragmentation, and maintains the integrity of the ballot. The deadline, one day prior to the primary election, is the least drastic or restrictive means of protecting these state interests. The general assembly finds that the filing deadline for independent candidates in primary elections required in this section is reasonably related to the state's purpose of ensuring fair and honest elections while leaving unimpaired the political, voting, and associational rights secured by the first and fourteenth amendments to the United States Constitution.

Sec. 3513.259. Nominations of candidates for the office of member of the state board of education shall be made only by nominating petition. The nominating petition of a candidate for the office of member of the state board of education shall be signed by not less than one hundred qualified electors.

No such nominating petition shall be accepted for filing if it appears on its face to contain signatures aggregating in number more than three times the minimum number of signatures required by this section. A board of elections shall not accept for filing a nominating petition of a person if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code, to be a candidate for any other state office or any federal or county office. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue

verifying signatures when the number of verified signatures equals the minimum required number of signatures. Such petition shall be filed with the board of elections of the most populous county in such district not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election at which state board of education members are elected.

Each nominating petition shall be signed by qualified electors residing in the district in which the candidate designated therein would be a candidate for election to the office of member of the state board of education. Each candidate shall be a qualified elector residing in the district in which the candidate seeks election to such office.

As the word "district" is used in this section, it refers to a district created under section 3301.01 of the Revised Code.

Sec. 3513.263. The nominating petitions of all candidates required to be filed before four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election, shall be processed as follows:

If such petition is filed with the secretary of state, ~~he~~ the secretary of state shall promptly transmit to each board such separate petition papers as purports to contain signatures of electors of the county of such board.

If such petition is filed with the board of a county in which the major portion of the population of a subdivision is located, such board shall promptly transmit to the board of each county in which other portions of such subdivision are located such separate petition papers of the petition as purport to contain signatures of electors of such county.

All petition papers so transmitted to a board of elections, and all nominating petitions filed with a board of elections shall, under proper regulation, be open to public inspection until four p.m. of the ~~seventieth~~ eightieth day before the day of such general election. Each board shall, not later than the ~~sixty-eighth~~ seventy-eighth day before the day of such general election examine and determine the sufficiency of the signatures on the petition papers transmitted to or filed with it and the validity or invalidity of petitions filed with it, and shall return to each other board all petition papers transmitted to it by such other board, together with its certification of its determination as to the validity or invalidity of signatures thereon. All other matters affecting the validity or invalidity of such petition papers shall be determined by the board with whom such petition papers were filed.

Written protests against such nominating petitions may be filed by any qualified elector eligible to vote for the candidate whose nominating petition ~~he~~ the elector objects to, not later than the ~~sixty-fourth~~ seventy-fourth day before the general election. Such protests shall be filed with the election officials with whom the nominating petition was filed. Upon the filing of

such protests, the election officials with whom it is filed shall promptly fix the time and place for hearing it, and shall forthwith mail notice of the filing of such protest and the time and place for hearing it to the person whose nomination is protested. They shall also forthwith mail notice of the time and place fixed for the hearing to the person who filed the protest. At the time and place fixed, such election officials shall hear the protest and determine the ~~validity~~ validity or invalidity of the petition. Such determination shall be final.

Sec. 3513.30. (A)(1) If only one valid declaration of candidacy is filed for nomination as a candidate of a political party for an office and that candidate dies prior to the tenth day before the primary election, both of the following may occur:

(a) The political party whose candidate died may fill the vacancy so created as provided in division (A)(2) of this section.

(b) Any major political party other than the one whose candidate died may select a candidate as provided in division (A)(2) of this section under either of the following circumstances:

(i) No person has filed a valid declaration of candidacy for nomination as that party's candidate at the primary election.

(ii) Only one person has filed a valid declaration of candidacy for nomination as that party's candidate at the primary election, that person has withdrawn, died, or been disqualified under section 3513.052 of the Revised Code, and the vacancy so created has not been filled.

(2) A vacancy may be filled under division (A)(1)(a) and a selection may be made under division (A)(1)(b) of this section by the appropriate committee of the political party in the same manner as provided in divisions (A) to (E) of section 3513.31 of the Revised Code for the filling of similar vacancies created by withdrawals or disqualifications under section 3513.052 of the Revised Code after the primary election, except that the certification required under that section may not be filed with the secretary of state, or with a board of the most populous county of a district, or with the board of a county in which the major portion of the population of a subdivision is located, later than four p.m. of the tenth day before the day of such primary election, or with any other board later than four p.m. of the fifth day before the day of such primary election.

(3) If only one valid declaration of candidacy is filed for nomination as a candidate of a political party for an office and that candidate dies on or after the tenth day before the day of the primary election, that candidate is considered to have received the nomination of that candidate's political party at that primary election, and, for purposes of filling the vacancy so created,

that candidate's death shall be treated as if that candidate died on the day after the day of the primary election.

(B) Any person filing a declaration of candidacy may withdraw as such candidate at any time prior to the primary election, ~~or, if the primary election is a presidential primary election, at any time prior to the fiftieth day before the presidential primary election.~~ The withdrawal shall be effected and the statement of withdrawal shall be filed in accordance with the procedures prescribed in division (D) of this section for the withdrawal of persons nominated in a primary election or by nominating petition.

(C) A person who is the first choice for president of the United States by a candidate for delegate or alternate to a national convention of a political party may withdraw consent for the selection of the person as such first choice no later than four p.m. of the ~~thirtieth~~ fortieth day before the day of the presidential primary election. Withdrawal of consent shall be for the entire slate of candidates for delegates and alternates who named such person as their presidential first choice and shall constitute withdrawal from the primary election by such delegates and alternates. The withdrawal shall be made in writing and delivered to the secretary of state. If the withdrawal is delivered to the secretary of state on or before the ~~sixtieth~~ seventieth day before the day of the primary election, ~~or, if the election is a presidential primary election, on or before the forty-fifth day before the day of the presidential primary election,~~ the boards of elections shall remove both the name of the withdrawn first choice and the names of such withdrawn candidates from the ballots according to the directions of the secretary of state. If the withdrawal is delivered to the secretary of state after the ~~sixtieth~~ seventieth day before the day of the primary election, ~~or, if the election is a presidential primary election, after the forty-fifth day before the day of the presidential primary election,~~ the board of elections shall not remove the name of the withdrawn first choice and the names of the withdrawn candidates from the ballots. The board of elections shall post a notice at each polling location on the day of the primary election, and shall enclose with each absent voter's ballot given or mailed after the candidate withdraws, a notice that votes for the withdrawn first choice or the withdrawn candidates will be void and will not be counted. If such names are not removed from all ballots before the day of the election, the votes for the withdrawn first choice or the withdrawn candidates are void and shall not be counted.

(D) Any person nominated in a primary election or by nominating petition as a candidate for election at the next general election may withdraw as such candidate at any time prior to the general election. Such

withdrawal may be effected by the filing of a written statement by such candidate announcing the candidate's withdrawal and requesting that the candidate's name not be printed on the ballots. If such candidate's declaration of candidacy or nominating petition was filed with the secretary of state, the candidate's statement of withdrawal shall be addressed to and filed with the secretary of state. If such candidate's declaration of candidacy or nominating petition was filed with a board of elections, the candidate's statement of withdrawal shall be addressed to and filed with such board.

(E) When a person withdraws under division (B) or (D) of this section on or before the ~~sixtieth~~ seventieth day before the day of the primary election, ~~or, if the election is a presidential primary election, on or before the forty-fifth day before the day of the presidential primary election,~~ the board of elections shall remove the name of the withdrawn candidate from the ballots according to the directions of the secretary of state. When a person withdraws under division (B) or (D) of this section after the ~~sixtieth~~ seventieth day before the day of the primary election, ~~or, if the election is a presidential primary election, after the forty-fifth day before the day of the presidential primary election,~~ the board of elections shall not remove the name of the withdrawn candidate from the ballots. The board of elections shall post a notice at each polling place on the day of the primary election, and shall enclose with each absent voter's ballot given or mailed after the candidate withdraws, a notice that votes for the withdrawn candidate will be void and will not be counted. If the name is not removed from all ballots before the day of the election, the votes for the withdrawn candidate are void and shall not be counted.

Sec. 3513.31. (A) If a person nominated in a primary election as a candidate for election at the next general election, whose candidacy is to be submitted to the electors of the entire state, withdraws as that candidate or is disqualified as that candidate under section 3513.052 of the Revised Code, the vacancy in the party nomination so created may be filled by the state central committee of the major political party that made the nomination at the primary election, if the committee's chairperson and secretary certify the name of the person selected to fill the vacancy by the time specified in this division, at a meeting called for that purpose. The meeting shall be called by the chairperson of that committee, who shall give each member of the committee at least two days' notice of the time, place, and purpose of the meeting. If a majority of the members of the committee are present at the meeting, a majority of those present may select a person to fill the vacancy. The chairperson and secretary of the meeting shall certify in writing and under oath to the secretary of state, not later than the ~~seventy-sixth~~

eighty-sixth day before the day of the general election, the name of the person selected to fill the vacancy. The certification must be accompanied by the written acceptance of the nomination by the person whose name is certified. A vacancy that may be filled by an intermediate or minor political party shall be filled in accordance with the party's rules by authorized officials of the party. Certification must be made as in the manner provided for a major political party.

(B) If a person nominated in a primary election as a party candidate for election at the next general election, whose candidacy is to be submitted to the electors of a district comprised of more than one county but less than all of the counties of the state, withdraws as that candidate or is disqualified as that candidate under section 3513.052 of the Revised Code, the vacancy in the party nomination so created may be filled by a district committee of the major political party that made the nomination at the primary election, if the committee's chairperson and secretary certify the name of the person selected to fill the vacancy by the time specified in this division, at a meeting called for that purpose. The district committee shall consist of the chairperson and secretary of the county central committee of such political party in each county in the district. The district committee shall be called by the chairperson of the county central committee of such political party of the most populous county in the district, who shall give each member of the district committee at least two days' notice of the time, place, and purpose of the meeting. If a majority of the members of the district committee are present at the district committee meeting, a majority of those present may select a person to fill the vacancy. The chairperson and secretary of the meeting shall certify in writing and under oath to the board of elections of the most populous county in the district, not later than four p.m. of the ~~seventy-sixth~~ eighty-sixth day before the day of the general election, the name of the person selected to fill the vacancy. The certification must be accompanied by the written acceptance of the nomination by the person whose name is certified. A vacancy that may be filled by an intermediate or minor political party shall be filled in accordance with the party's rules by authorized officials of the party. Certification must be made as in the manner provided for a major political party.

(C) If a person nominated in a primary election as a party candidate for election at the next general election, whose candidacy is to be submitted to the electors of a county, withdraws as that candidate or is disqualified as that candidate under section 3513.052 of the Revised Code, the vacancy in the party nomination so created may be filled by the county central committee of the major political party that made the nomination at the primary election,

or by the county executive committee if so authorized, if the committee's chairperson and secretary certify the name of the person selected to fill the vacancy by the time specified in this division, at a meeting called for that purpose. The meeting shall be called by the chairperson of that committee, who shall give each member of the committee at least two days' notice of the time, place, and purpose of the meeting. If a majority of the members of the committee are present at the meeting, a majority of those present may select a person to fill the vacancy. The chairperson and secretary of the meeting shall certify in writing and under oath to the board of that county, not later than four p.m. of the ~~seventy-sixth~~ eighty-sixth day before the day of the general election, the name of the person selected to fill the vacancy. The certification must be accompanied by the written acceptance of the nomination by the person whose name is certified. A vacancy that may be filled by an intermediate or minor political party shall be filled in accordance with the party's rules by authorized officials of the party. Certification must be made as in the manner provided for a major political party.

(D) If a person nominated in a primary election as a party candidate for election at the next general election, whose candidacy is to be submitted to the electors of a district within a county, withdraws as that candidate or is disqualified as that candidate under section 3513.052 of the Revised Code, the vacancy in the party nomination so created may be filled by a district committee consisting of those members of the county central committee or, if so authorized, those members of the county executive committee in that county of the major political party that made the nomination at the primary election who represent the precincts or the wards and townships within the district, if the committee's chairperson and secretary certify the name of the person selected to fill the vacancy by the time specified in this division, at a meeting called for that purpose. The district committee meeting shall be called by the chairperson of the county central committee or executive committee, as appropriate, who shall give each member of the district committee at least two days' notice of the time, place, and purpose of the meeting. If a majority of the members of the district committee are present at the district committee meeting, a majority of those present may select a person to fill the vacancy. The chairperson and secretary of the district committee meeting shall certify in writing and under oath to the board of the county, not later than four p.m. of the ~~seventy-sixth~~ eighty-sixth day before the day of the general election, the name of the person selected to fill the vacancy. The certification must be accompanied by the written acceptance of the nomination by the person whose name is certified. A vacancy that

may be filled by an intermediate or minor political party shall be filled in accordance with the party's rules by authorized officials of the party. Certification must be made as in the manner provided for a major political party.

(E) If a person nominated in a primary election as a party candidate for election at the next general election, whose candidacy is to be submitted to the electors of a subdivision within a county, withdraws as that candidate or is disqualified as that candidate under section 3513.052 of the Revised Code, the vacancy in the party nomination so created may be filled by a subdivision committee consisting of those members of the county central committee or, if so authorized, those members of the county executive committee in that county of the major political party that made the nomination at that primary election who represent the precincts or the wards and townships within that subdivision, if the committee's chairperson and secretary certify the name of the person selected to fill the vacancy by the time specified in this division, at a meeting called for that purpose.

The subdivision committee meeting shall be called by the chairperson of the county central committee or executive committee, as appropriate, who shall give each member of the subdivision committee at least two days' notice of the time, place, and purpose of the meeting. If a majority of the members of the subdivision committee are present at the subdivision committee meeting, a majority of those present may select a person to fill the vacancy. The chairperson and secretary of the subdivision committee meeting shall certify in writing and under oath to the board of the county, not later than four p.m. of the ~~seventy-sixth~~ eighty-sixth day before the day of the general election, the name of the person selected to fill the vacancy. The certification must be accompanied by the written acceptance of the nomination by the person whose name is certified. A vacancy that may be filled by an intermediate or minor political party shall be filled in accordance with the party's rules by authorized officials of the party. Certification must be made in the manner provided for a major political party.

(F) If a person nominated by petition as an independent or nonpartisan candidate for election at the next general election withdraws as that candidate or is disqualified as that candidate under section 3513.052 of the Revised Code, the vacancy so created may be filled by a majority of the committee of five, as designated on the candidate's nominating petition, if a member of that committee certifies in writing and under oath to the election officials with whom the candidate filed the candidate's nominating petition, not later than the ~~seventy-sixth~~ eighty-sixth day before the day of the

general election, the name of the person selected to fill the vacancy. The certification shall be accompanied by the written acceptance of the nomination by the person whose name is certified and shall be made in the manner provided for a major political party.

(G) If a person nominated in a primary election as a party candidate for election at the next general election dies, the vacancy so created may be filled by the same committee in the same manner as provided in this section for the filling of similar vacancies created by withdrawals or disqualifications under section 3513.052 of the Revised Code, except that the certification, when filling a vacancy created by death, may not be filed with the secretary of state, or with a board of the most populous county of a district, or with the board of a county in which the major portion of the population of a subdivision is located, later than four p.m. of the tenth day before the day of such general election, or with any other board later than four p.m. of the fifth day before the day of such general election.

(H) If a person nominated by petition as an independent or nonpartisan candidate for election at the next general election dies prior to the tenth day before the day of that general election, the vacancy so created may be filled by a majority of the committee of five designated in the nominating petition to represent the candidate named in it. To fill the vacancy a member of the committee shall, not later than four p.m. of the fifth day before the day of the general election, file with the election officials with whom the petition nominating the person was filed, a certificate signed and sworn to under oath by a majority of the members, designating the person they select to fill the vacancy. The certification must be accompanied by the written acceptance of the nomination by the person whose name is so certified.

(I) If a person holding an elective office dies or resigns subsequent to the ~~one hundredth~~ one hundred fifteenth day before the day of a primary election and prior to the ~~seventy-sixth~~ eighty-sixth day before the day of the next general election, and if, under the laws of this state, a person may be elected at that general election to fill the unexpired term of the person who has died or resigned, the appropriate committee of each political party, acting as in the case of a vacancy in a party nomination, as provided in divisions (A) to (D) of this section, may select a person as the party candidate for election for such unexpired term at that general election, and certify the person's name to the appropriate election official not later than four p.m. on the ~~seventy-sixth~~ eighty-sixth day before the day of that general election, or on the tenth day following the day on which the vacancy occurs, whichever is later. When the vacancy occurs on or subsequent to the ~~seventy-sixth~~ eighty-sixth day and ~~six or more days~~ prior to the ~~fortieth~~

~~fifty-sixth~~ day before the general election, the appropriate committee may select a person as the party candidate and certify the person's name, as provided in the preceding sentence, not later than four p.m. on the ~~tenth day~~ following the day on which the vacancy occurs. ~~When the vacancy occurs fewer than six days before the fortieth day before the general election, the deadline for filing shall be four p.m. on the thirty-sixth~~ fiftieth day before the general election. Thereupon the name shall be printed as the party candidate under proper titles and in the proper place on the proper ballots for use at the election. If a person has been nominated in a primary election, the authorized committee of that political party shall not select and certify a person as the party candidate.

(J) Each person desiring to become an independent candidate to fill the unexpired term shall file a statement of candidacy and nominating petition, as provided in section 3513.261 of the Revised Code, with the appropriate election official not later than four p.m. on the tenth day following the day on which the vacancy occurs, provided that when the vacancy occurs fewer than six days before the ~~fortieth~~ fifty-sixth day before the general election, the deadline for filing shall be four p.m. on the ~~thirty-sixth~~ fiftieth day before the general election. The nominating petition shall contain at least seven hundred fifty signatures and no more than one thousand five hundred signatures of qualified electors of the district, political subdivision, or portion of a political subdivision in which the office is to be voted upon, or the amount provided for in section 3513.257 of the Revised Code, whichever is less.

(K) When a person nominated as a candidate by a political party in a primary election or by nominating petition for an elective office for which candidates are nominated at a party primary election withdraws, dies, or is disqualified under section 3513.052 of the Revised Code prior to the general election, the appropriate committee of any other major political party or committee of five that has not nominated a candidate for that office, or whose nominee as a candidate for that office has withdrawn, died, or been disqualified without the vacancy so created having been filled, may, acting as in the case of a vacancy in a party nomination or nomination by petition as provided in divisions (A) to (F) of this section, whichever is appropriate, select a person as a candidate of that party or of that committee of five for election to the office.

Sec. 3513.311. (A) If a candidate for lieutenant governor dies, withdraws, or is disqualified as a candidate prior to the ~~sixtieth~~ seventieth day before the day of a primary election, the vacancy on the ballot shall be filled by appointment by the joint candidate for the office of governor. Such

candidate for governor shall certify in writing and under oath to the secretary of state not later than the ~~fifty-fifth~~ sixty-fifth day before the day of such election the name and residence address of the person selected to fill such vacancy.

(B) If a candidate for governor dies, withdraws, or is disqualified as a candidate prior to the ~~sixtieth~~ seventieth day before the day of a primary election, the vacancy on the ballot shall be filled by appointment by the joint candidate for the office of lieutenant governor. Such candidate for lieutenant governor shall certify in writing and under oath to the secretary of state not later than the ~~fifty-fifth~~ sixty-fifth day before the day of such election the name and residence address of the person selected to fill such vacancy.

(C) If a candidate for the office of lieutenant governor dies on or after the ~~sixtieth~~ seventieth day, but prior to the tenth day, before a primary election, the vacancy so created shall be filled by appointment by the joint candidate for the office of governor. Such candidate for governor shall certify in writing and under oath to the secretary of state not later than the fifth day before the day of such election the name and residence address of the person selected to fill such vacancy.

(D) If a candidate for the office of governor dies on or after the ~~sixtieth~~ seventieth day, but prior to the tenth day, before a primary election, the vacancy so created shall be filled by appointment by the joint candidate for the office of lieutenant governor. Such candidate for lieutenant governor shall certify in writing and under oath to the secretary of state not later than the fifth day before the day of such election the name and residence address of the person selected to fill such vacancy.

(E) If a person nominated in a primary election as a candidate for election to the office of governor or lieutenant governor at the next general election withdraws as such candidate prior to the ~~eightieth~~ ninetieth day before the day of the general election or dies prior to the tenth day before the day of such general election, the vacancy so created shall be filled in the manner provided for by section 3513.31 of the Revised Code.

(F) If a person nominated by petition as a candidate for election to the office of governor or lieutenant governor withdraws as such candidate prior to the ~~eightieth~~ ninetieth day before the day of the general election or dies prior to the tenth day before the day of such general election, the vacancy so created shall be filled by the candidates' committee in the manner provided for, as in the case of death, by section 3513.31 of the Revised Code, except that, in the case of withdrawal of candidacy, the name and residence address of the replacement candidate shall be certified in writing and under oath to the secretary of state not later than the ~~seventy-sixth~~ eighty-sixth day before

the day of the general election.

(G) If the vacancy in a joint candidacy for governor and lieutenant governor can be filled in accordance with this section and is not so filled, the joint candidacy which has not been vacated shall be invalidated and shall not be presented for election.

(H) Any replacement candidate appointed or selected pursuant to this section shall be one who has the qualifications of an elector.

Sec. 3513.312. (A) Notwithstanding section 3513.31 of the Revised Code, if a person nominated in a primary election as a party candidate for the office of representative to congress for election at the next general election withdraws as such candidate prior to the ~~eightieth~~ ninetieth day before the day of such general election, or dies prior to the ~~eightieth~~ ninetieth day before the day of such general election, the vacancy in the party nomination so created shall be filled by a special election held in accordance with division (B) of this section.

(B) The boards of elections of all the counties contained in whole or in part within the congressional district in which a vacancy occurs as described in division (A) of this section shall, as soon as reasonably practicable, conduct the special election and give notice of the time and places of holding such election as provided in section 3501.03 of the Revised Code. Such election shall be held and conducted and returns thereof made as in the case of a primary election.

(C) The state shall pay all costs of any special election held pursuant to this section.

Sec. 3519.08. (A) Notwithstanding division (I)(2) of section 3501.38 of the Revised Code, at any time prior to the ~~sixtieth~~ seventieth day before the day of an election at which an initiative or referendum is scheduled to appear on the ballot, a majority of the members of the committee named to represent the petitioners in the petition proposing that initiative or referendum under section 3519.02 of the Revised Code may withdraw the petition by giving written notice of the withdrawal to the secretary of state.

(B) After a majority of the members of the committee named to represent the petitioners gives notice to the secretary of state that the petition proposing the initiative or referendum is withdrawn under division (A) of this section, all of the following shall apply:

(1) If the Ohio ballot board has not already certified the ballot language at the time a majority of the members of the committee gives the written notice of withdrawal, the board shall not certify ballot language for that proposed initiative or referendum to the secretary of state.

(2) The secretary of state shall not certify a ballot form or wording to

the boards of elections under sections 3501.05 and 3505.01 of the Revised Code that includes ballot language for that proposed initiative or referendum.

(3) The proposed initiative or referendum shall not appear on the ballot.

(C) No petition that has been filed, and subsequently withdrawn under this section, may be resubmitted.

Sec. 3519.16. The circulator of any part-petition, the committee interested in the petition, or any elector may file with the board of elections a protest against the board's findings made pursuant to section 3519.15 of the Revised Code. Protests shall be in writing and shall specify reasons for the protest. Protests for all initiative and referendum petitions other than those to be voted on by electors throughout the entire state shall be filed not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the election. Once a protest is filed, the board shall proceed to establish the sufficiency or insufficiency of the signatures and of the verification of those signatures in an action before the court of common pleas in the county. The action shall be brought within three days after the protest is filed, and it shall be heard forthwith by a judge of that court, whose decision shall be certified to the board. The signatures that are adjudged sufficient or the part-petitions that are adjudged properly verified shall be included with the others by the board, and those found insufficient and all those part-petitions that are adjudged not properly verified shall not be included.

The properly verified part-petitions, together with the report of the board, shall be returned to the secretary of state not less than ~~fifty~~ sixty days before the election, provided that, in the case of an initiated law to be presented to the general assembly, the boards shall promptly check and return the petitions together with their report. The secretary of state shall notify the chairperson of the committee in charge of the circulation as to the sufficiency or insufficiency of the petition and the extent of the insufficiency.

If the petition is found insufficient because of an insufficient number of valid signatures, the committee shall be allowed ten additional days after the notification by the secretary of state for the filing of additional signatures to the petition. The part-petitions of the supplementary petition that appear to the secretary of state to be properly verified, upon their receipt by the secretary of state, shall forthwith be forwarded to the boards of the several counties together with the part-petitions of the original petition that have been properly verified. They shall be immediately examined and passed upon as to the validity and sufficiency of the signatures on them by each of the boards and returned within five days to the secretary of state with the

report of each board. No signature on a supplementary part-petition that is the same as a signature on an original part-petition shall be counted. The number of signatures in both the original and supplementary petitions, properly verified, shall be used by the secretary of state in determining the total number of signatures to the petition that the secretary of state shall record and announce. If they are sufficient, the amendment, proposed law, or law shall be placed on the ballot as required by law. If the petition is found insufficient, the secretary of state shall notify the committee in charge of the circulation of the petition.

Sec. 3709.051. Two or more contiguous city health districts may be united to form a single city health district by a majority affirmative vote of the legislative authority of each city affected by the union.

If at least three per cent of the qualified electors residing within each of two or more contiguous city health districts sign a petition proposing a union into a single city health district, an election shall be held as provided in this section to determine whether a single city health district shall be formed. The petition for union may specify regarding the board of health of the new district:

- (A) The qualifications for membership;
- (B) The term of office;
- (C) The number of members or a method by which the number may be determined from time to time;
- (D) The method of appointment.

Such petition shall be filed with the boards of county commissioners of the respective counties affected, subject to approval of the director of health, and such boards shall promptly certify the text of the proposal to the boards of election for the purpose of having the proposal placed on the ballot at the next general election occurring more than ~~seventy-five~~ ninety days after such certification. The election procedures provided in Chapter 3505. of the Revised Code for questions and issues shall apply to the election. If a majority of the electors voting on the proposal in each of the health districts affected vote in favor thereof, the union of such districts into a single city health district shall be established on the second succeeding first day of January.

Sec. 3709.071. If at least three per cent of the qualified electors residing within each of one or more city health districts and a general health district sign a petition for union into a single general health district, an election shall be held as provided in this section to determine whether a single general health district shall be formed. The petition for union may specify regarding the board of health of the new district:

- (A) The qualifications for membership;
- (B) The term of office;
- (C) The number of members or a method by which the number may be determined from time to time;
- (D) The method of appointment.

Such petition shall be filed with the boards of county commissioners of the respective counties affected, subject to approval of the director of health, and such boards shall promptly certify the text of the proposal to the boards of election for the purpose of having the proposal placed on the ballot at the next general election occurring more than ~~seventy-five~~ ninety days after the filing of the petition with the boards of election. The election procedures provided in Chapter 3505. of the Revised Code for questions and issues shall be followed. If a majority of the electors voting on the proposal in each of the health districts affected vote in favor thereof, the union of such districts into a single general health district shall be established on the second succeeding January 1.

When the establishment of a combined health district has been approved by the electors of a general health district and one or more city health districts, the ~~chairman~~ chairperson of the district advisory council and the chief executive of each city uniting with the general health district shall enter into a contract for the administration of health affairs in the combined district. Such contract shall conform to the provisions of section 3709.07 of the Revised Code regarding the contract for the administration of health affairs in a combined district, except that the date of the change of administration shall be as provided in this section and except for the specifications as to the board of health of the new district contained in the petition and submitted to the electors in the proposal to establish such district.

Sec. 3709.29. If the estimated amount of money necessary to meet the expenses of a general health district program will not be forthcoming to the board of health of such district out of the district health fund because the taxes within the ten-mill limitation will be insufficient, the board of health shall certify the fact of such insufficiency to the board of county commissioners of the county in which such district is located. Such board of county commissioners is hereby ordained to be a special taxing authority for the purposes of this section only, and, notwithstanding any other law to the contrary, the board of county commissioners of any county in which a general health district is located is the taxing authority for such special levy outside the ten-mill limitation. The board of county commissioners shall thereupon, in the year preceding that in which such health program will be

effective, by vote of two-thirds of all the members of that body, declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of such district within the county, and that it is necessary to levy a tax in excess of such limitation in order to provide the board of health with sufficient funds to carry out such health program. Such resolution shall be filed with the board of elections not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of election.

Such resolution shall specify the amount of increase in rate which it is necessary to levy and the number of years during which such increase shall be in effect, which shall not be for a longer period than ten years.

The resolution shall conform to section 5705.191 of the Revised Code and be certified and submitted in the manner provided in section 5705.25 of the Revised Code, provided that the proposal shall be placed on the ballot at the next primary or general election occurring more than ~~seventy-five~~ ninety days after the resolution is filed with the board of elections.

Sec. 3767.05. (A) The civil action provided for in section 3767.03 of the Revised Code shall be set down for trial at the earliest possible time and shall have precedence over all other cases except those involving crimes, election contests, or injunctions regardless of the position of the proceedings on the calendar of the court. In the civil action, evidence of the general reputation of the place where the nuisance is alleged to exist or an admission or finding of guilt of any person under the criminal laws against prostitution, lewdness, assignation, or other prohibited conduct at the place is admissible for the purpose of proving the existence of the nuisance and is prima-facie evidence of the nuisance and of knowledge of and of acquiescence and participation in the nuisance on the part of the person charged with maintaining it.

(B) If the complaint for the permanent injunction is filed by a person who is a citizen of the county, it shall not be dismissed unless the complainant and the complainant's attorney submit a sworn statement setting forth the reasons why the civil action should be dismissed and the dismissal is approved by the prosecuting attorney in writing or in open court. If the person who files the complaint for the permanent ~~injunction~~ injunction is a citizen of the county, if that person refuses or otherwise fails to prosecute the complaint to judgment, and if the civil action is not dismissed pursuant to this division, then, with the approval of the court, the attorney general, the prosecuting attorney of the county in which the nuisance exists, or the village solicitor, city director of law, or other similar chief legal officer of the municipal corporation in which the nuisance exists,

may be substituted for the complainant and prosecute the civil action to judgment.

(C) If the civil action is commenced by a person who is a citizen of the county where the nuisance is alleged to exist and the court finds that there were no reasonable grounds or cause for the civil action, the costs may be taxed to that person.

(D) If the existence of the nuisance is established upon the trial of the civil action, a judgment shall be entered that perpetually enjoins the defendant and any other person from further maintaining the nuisance at the place complained of and the defendant from maintaining the nuisance elsewhere.

(E) If the court finds that a nuisance described in division (C)(3) of section 3767.01 of the Revised Code exists, the court shall order the nuisance to be abated, and, in entering judgment for nuisance, the court shall do all of the following:

(1) Specify that judgment is entered pursuant to division (E) of this section;

(2) Order that no beer or intoxicating liquor may be manufactured, sold, bartered, possessed, kept, or stored in the room, house, building, structure, place, boat, or vehicle or any part thereof. The court need not find that the property was being unlawfully used at the time of the hearing on the matter if the court finds there existed a nuisance as described in division (C)(3) of section 3767.01 of the Revised Code.

(3) Order that the room, house, building, boat, vehicle, structure, or place not be occupied or used for one year after the judgment is rendered. The court may permit the premises to be occupied by a person other than the defendant or a business affiliate of the defendant in the nuisance action, or an agent of, or entity owned in whole or part by, the defendant, if the person, lessee, tenant, or occupant of the location posts a bond with sufficient surety, to be approved by the court issuing the order, in the sum of not less than one thousand nor more than five thousand dollars, payable to the state of Ohio, on the condition that no beer or intoxicating liquor thereafter shall be manufactured, sold, bartered, possessed, kept, stored, transported, or otherwise disposed of on the premises, and the person agrees to pay all fines, costs, and damages that may be assessed for a violation. A reasonable sum shall be allowed an officer by the issuing court for the cost of closing and keeping closed the premises that is the subject of the nuisance action.

(4) Send notice of the judgment entered to the division of liquor control, the liquor control commission, and the liquor enforcement division of the department of public safety.

(F) A defendant found to have maintained a nuisance as described in division (C)(3) of section 3767.01 of the Revised Code also is subject to liability and penalties under sections 4301.74 and 4399.09 of the Revised Code. The abatement of a nuisance under section 4399.09 of the Revised Code is in addition to and does not prevent the abatement of a nuisance under division (D) or (E) of this section.

(G) If a court enters judgment pursuant to division (D) or (E) of this section finding that a nuisance exists at a liquor permit premises or as a result of the operation of a liquor permit premises, except in the case of a nuisance found as a result of a violation of a local zoning ordinance or resolution, the certified copy of the judgment required under division (A) of section 4301.331 of the Revised Code shall be filed with the board of elections in the county in which the nuisance exists, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the next general or primary election. However, no election shall be conducted on sales at the liquor permit premises under section 4301.352 of the Revised Code until all appeals on the judgment are resolved. The court of appeals shall render a decision on any appeal of the judgment within six months after the date of the filing of the appeal of the judgment with the clerk of the court of appeals, and the supreme court shall render a decision on any appeal of the judgment within six months after the date of the filing of the appeal of the judgment with the clerk of the supreme court.

Sec. 3769.27. (A) If a petition is presented, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a general or primary election, to the board of elections of any county, signed by qualified electors of the county equal in number to at least ten per cent of the total number of votes cast in the county for the office of governor at the preceding general election for that office, but signed by at least five hundred electors, requesting that there be submitted the question "shall satellite facilities that receive simulcasts of live horse races and that conduct wagering on those simulcasts be prohibited throughout this county for a period of ..... (not to exceed five) years?", the board of elections shall submit this question to the electors of the county on the day of the next general or primary election, whichever occurs first, in the manner provided by law for the submission of questions and issues. The board of elections shall notify the state racing commission of the results of the election on the question.

(B) If a majority of the electors voting on the question set forth in division (A) of this section vote "yes," the state racing commission shall have no jurisdiction thereafter to approve satellite facilities in that county for the number of years, not exceeding five, specified in the petition. If a

majority of the electors voting on the question set forth in division (A) of this section vote "no," this question shall not again be submitted to a vote in the county until the expiration of the time set forth in the petition. When the board of elections of any county has received a petition and accepted it as valid, it shall so notify the commission and the commission shall not approve a satellite facility in that county between this notification and the day of the general or primary election.

(C) Once a proposed satellite facility receives the approval of the appropriate local legislative authority, a petition seeking an election under this section in the county where the proposed satellite facility will be located is invalid unless the date of signing of each signature on the petition that is counted by the board of elections to meet the number of signatures required by division (A) of this section is a date within ninety days after the date of the approval of the appropriate local legislative authority for the proposed satellite facility.

Sec. 4117.10. (A) An agreement between a public employer and an exclusive representative entered into pursuant to this chapter governs the wages, hours, and terms and conditions of public employment covered by the agreement. If the agreement provides for a final and binding arbitration of grievances, public employers, employees, and employee organizations are subject solely to that grievance procedure and the state personnel board of review or civil service commissions have no jurisdiction to receive and determine any appeals relating to matters that were the subject of a final and binding grievance procedure. Where no agreement exists or where an agreement makes no specification about a matter, the public employer and public employees are subject to all applicable state or local laws or ordinances pertaining to the wages, hours, and terms and conditions of employment for public employees. Laws pertaining to civil rights, affirmative action, unemployment compensation, workers' compensation, the retirement of public employees, and residency requirements, the minimum educational requirements contained in the Revised Code pertaining to public education including the requirement of a certificate by the fiscal officer of a school district pursuant to section 5705.41 of the Revised Code, the provisions of division (A) of section 124.34 of the Revised Code governing the disciplining of officers and employees who have been convicted of a felony, and the minimum standards promulgated by the state board of education pursuant to division (D) of section 3301.07 of the Revised Code prevail over conflicting provisions of agreements between employee organizations and public employers. The law pertaining to the leave of absence and compensation provided under section 5923.05 of

the Revised Code prevails over any conflicting provisions of such agreements if the terms of the agreement contain benefits which are less than those contained in that section or the agreement contains no such terms and the public authority is the state or any agency, authority, commission, or board of the state or if the public authority is another entity listed in division (B) of section 4117.01 of the Revised Code that elects to provide leave of absence and compensation as provided in section 5923.05 of the Revised Code. The law pertaining to the leave established under section 5906.02 of the Revised Code prevails over any conflicting provision of an agreement between an employee organization and public employer if the terms of the agreement contain benefits that are less than those contained in section 5906.02 of the Revised Code. Except for sections 306.08, 306.12, 306.35, and 4981.22 of the Revised Code and arrangements entered into thereunder, and section 4981.21 of the Revised Code as necessary to comply with section 13(c) of the "Urban Mass Transportation Act of 1964," 87 Stat. 295, 49 U.S.C.A. 1609(c), as amended, and arrangements entered into thereunder, this chapter prevails over any and all other conflicting laws, resolutions, provisions, present or future, except as otherwise specified in this chapter or as otherwise specified by the general assembly. Nothing in this section prohibits or shall be construed to invalidate the provisions of an agreement establishing supplemental workers' compensation or unemployment compensation benefits or exceeding minimum requirements contained in the Revised Code pertaining to public education or the minimum standards promulgated by the state board of education pursuant to division (D) of section 3301.07 of the Revised Code.

(B) The public employer shall submit a request for funds necessary to implement an agreement and for approval of any other matter requiring the approval of the appropriate legislative body to the legislative body within fourteen days of the date on which the parties finalize the agreement, unless otherwise specified, but if the appropriate legislative body is not in session at the time, then within fourteen days after it convenes. The legislative body must approve or reject the submission as a whole, and the submission is deemed approved if the legislative body fails to act within thirty days after the public employer submits the agreement. The parties may specify that those provisions of the agreement not requiring action by a legislative body are effective and operative in accordance with the terms of the agreement, provided there has been compliance with division (C) of this section. If the legislative body rejects the submission of the public employer, either party may reopen all or part of the entire agreement.

As used in this section, "legislative body" includes the governing board

of a municipal corporation, school district, college or university, village, township, or board of county commissioners or any other body that has authority to approve the budget of their public jurisdiction and, with regard to the state, "legislative body" means the controlling board.

(C) The chief executive officer, or the chief executive officer's representative, of each municipal corporation, the designated representative of the board of education of each school district, college or university, or any other body that has authority to approve the budget of their public jurisdiction, the designated representative of the board of county commissioners and of each elected officeholder of the county whose employees are covered by the collective negotiations, and the designated representative of the village or the board of township trustees of each township is responsible for negotiations in the collective bargaining process; except that the legislative body may accept or reject a proposed collective bargaining agreement. When the matters about which there is agreement are reduced to writing and approved by the employee organization and the legislative body, the agreement is binding upon the legislative body, the employer, and the employee organization and employees covered by the agreement.

(D) There is hereby established an office of collective bargaining in the department of administrative services for the purpose of negotiating with and entering into written agreements between state agencies, departments, boards, and commissions and the exclusive representative on matters of wages, hours, terms and other conditions of employment and the continuation, modification, or deletion of an existing provision of a collective bargaining agreement. Nothing in any provision of law to the contrary shall be interpreted as excluding the bureau of workers' compensation and the industrial commission from the preceding sentence. This office shall not negotiate on behalf of other statewide elected officials or boards of trustees of state institutions of higher education who shall be considered as separate public employers for the purposes of this chapter; however, the office may negotiate on behalf of these officials or trustees where authorized by the officials or trustees. The staff of the office of collective bargaining are in the unclassified service. The director of administrative services shall fix the compensation of the staff.

The office of collective bargaining shall:

- (1) Assist the director in formulating management's philosophy for public collective bargaining as well as planning bargaining strategies;
- (2) Conduct negotiations with the exclusive representatives of each employee organization;

(3) Coordinate the state's resources in all mediation, fact-finding, and arbitration cases as well as in all labor disputes;

(4) Conduct systematic reviews of collective bargaining agreements for the purpose of contract negotiations;

(5) Coordinate the systematic compilation of data by all agencies that is required for negotiating purposes;

(6) Prepare and submit an annual report and other reports as requested to the governor and the general assembly on the implementation of this chapter and its impact upon state government.

Sec. 4301.33. (A) The board of elections shall provide to a petitioner circulating a petition for an election for the submission of one or more of the questions specified in divisions (A) to (D) of section 4301.35 or section 4301.351 of the Revised Code, at the time of taking out the petition, the names of the streets and, if appropriate, the address numbers of residences and business establishments within the precinct in which the election is sought, and a form prescribed by the secretary of state for notifying affected permit holders and liquor agency stores of the circulation of a petition for an election for the submission of one or more of the questions specified in divisions (A) to (D) of section 4301.35 or section 4301.351 of the Revised Code. The petitioner shall, not less than ~~forty-five~~ fifty-five days before the petition-filing deadline for the election, as provided in this section, file with the division of liquor control the information regarding names of streets and, if appropriate, address numbers of residences and business establishments provided by the board of elections, and specify to the division the precinct that is concerned and that would be affected by the results of the election and the filing deadline. The division shall, within a reasonable period of time and not later than ~~fifteen~~ twenty-five days before the filing deadline, supply the petitioner with a list of the names and addresses of permit holders and liquor agency stores, if any, that would be affected by the election. The list shall contain a heading with the following words: "Liquor permit holders and liquor agency stores that would be affected by the question(s) set forth on petition for a local option election."

Within five days after a petitioner has received from the division the list of liquor permit holders and liquor agency stores, if any, that would be affected by the question or questions set forth on a petition for local option election, the petitioner shall, using the form provided by the board of elections, notify by certified mail each permit holder and liquor agency store whose name appears on that list. The form for notifying affected permit holders and liquor agency stores shall require the petitioner to state the petitioner's name and street address and shall contain a statement that a

petition is being circulated for an election for the submission of the question or questions specified in divisions (A) to (D) of section 4301.35 or section 4301.351 of the Revised Code. The form shall require the petitioner to state the question or questions to be submitted as they appear on the petition.

The petitioner shall attach a copy of the list provided by the division to each petition paper. A part petition paper circulated at any time without the list of affected permit holders and liquor agency stores attached to it is invalid.

At the time the petitioner files the petition with the board of elections, the petitioner shall provide to the board the list supplied by the division and an affidavit certifying that the petitioner notified all affected permit holders and liquor agency stores, if any, on the list in the manner and within the time required in this section and that, at the time each signer of the petition affixed the signer's signature to the petition, the petition paper contained a copy of the list of affected permit holders and liquor agency stores.

Within five days after receiving a petition calling for an election for the submission of one or more of the questions specified in divisions (A) to (D) of section 4301.35 or section 4301.351 of the Revised Code, the board shall give notice by certified mail that it has received the petition to all liquor permit holders and liquor agency stores, if any, whose names appear on the list of affected permit holders and liquor agency stores filed by the petitioner. Failure of the petitioner to supply the affidavit required by this section and a complete and accurate list of liquor permit holders and liquor agency stores, if any, invalidates the entire petition. The board of elections shall provide to a permit holder or liquor agency store that would be affected by a proposed local option election, on the permit holder's or liquor agency store's request, the names of the streets, and, if appropriate, the address numbers of residences and business establishments within the precinct in which the election is sought that would be affected by the results of the election. The board may charge a reasonable fee for this information when provided to the petitioner and the permit holder or liquor agency store.

(B) Upon the presentation of a petition, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a general or primary election, to the board of elections of the county where the precinct is located, designating whether it is a petition for an election for the submission of one or more of the questions specified in section 4301.35 of the Revised Code, or a petition for the submission of one or more of the questions specified in section 4301.351 of the Revised Code, designating the particular question or questions specified in section 4301.35 or 4301.351 of the Revised Code that are to be submitted, and signed by the qualified electors of the precinct

concerned, equal in number to thirty-five per cent of the total number of votes cast in the precinct concerned for the office of governor at the preceding general election for that office, the board shall submit the question or questions specified in the petition to the electors of the precinct concerned, on the day of the next general or primary election, whichever occurs first and shall proceed as follows:

(1) Such board shall, not later than the ~~sixty-eighth~~ seventy-eighth day before the day of the election for which the question or questions on the petition would qualify for submission to the electors of the precinct, examine and determine the sufficiency of the signatures and review, examine, and determine the validity of the petition and, in case of overlapping precinct petitions presented within that period, determine which of the petitions shall govern the further proceedings of the board. In the case where the board determines that two or more overlapping petitions are valid, the earlier filed petition shall govern. The board shall certify the sufficiency and validity of any petition determined to be valid. The board shall determine the validity of the petition as of the time of certification as described in this division.

(2) If a petition is sufficient, and, in case of overlapping precinct petitions, after the board has determined the governing petition, the board to which the petition has been presented shall order the holding of a special election in the precinct for the submission of whichever of the questions specified in section 4301.35 or 4301.351 of the Revised Code are designated in the petition, on the day of the next general or primary election, whichever occurs first.

(3) All petitions filed with a board of elections under this section shall be open to public inspection under rules adopted by the board.

(4) Protest against local option petitions may be filed by any elector eligible to vote on the question or questions described in the petitions or by a permit holder or liquor agency store in the precinct as described in the petitions, not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the general or primary election for which the petition qualified. The protest shall be in writing and shall be filed with the election officials with whom the petition was filed. Upon filing of the protest, the election officials with whom it is filed shall promptly fix the time for hearing it, and shall mail notice of the filing of the protest and the time and place for hearing it to the person who filed the petition and to the person who filed the protest. At the time and place fixed, the election officials shall hear the protest and determine the validity of the petition.

Sec. 4301.331. (A) The privilege of local option conferred by section

4301.321 of the Revised Code shall be exercised if a certified copy of the judgment issued pursuant to division (D) or (E) of section 3767.05 of the Revised Code that is the basis for the exercise of the local option privilege is filed pursuant to division (G) of section 3767.05 of the Revised Code indicating that a liquor permit premises has been adjudged a nuisance. The certified copy of the judgment shall be filed in accordance with this section by the person or public official who brought the action under section 3763.03 of the Revised Code.

(B) The certified copy of the judgment prescribed under division (A) of this section shall be filed with the board of elections of the county in which the nuisance was adjudged to exist pursuant to division (D) or (E) of section 3767.05 of the Revised Code not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the next general or primary election.

(C) The statement prescribed under division (A) of this section shall contain both of the following:

(1) A notice that the statement is for the submission of the question set forth in section 4301.352 of the Revised Code;

(2) The name of a class C or D permit holder and the address of the permit holder's permit premises. If the business conducted by a class C or D permit holder at the permit premises has a name different from the permit holder's personal or corporate name, the name of the permit holder's business shall be stated along with the permit holder's personal or corporate name.

(D) Not later than five days after the certified copy of the judgment prescribed under division (A) of this section is filed, the board shall give notice by certified mail that it has received the certified copy of the judgment to the liquor permit holder whose permit would be affected by the results of the election required by the filing of the certified copy of the judgment. Failure of the petitioner to supply a complete and accurate address of the liquor permit holder to the board of elections invalidates the election.

For purposes of this section, "complete and accurate address" means all of the following:

(1) The address of the liquor permit premises;

(2) The address of the statutory agent of the liquor permit holder, if applicable;

(3) The address of the liquor permit holder if different from the liquor permit premises address.

(E) Not later than the ~~sixty-eighth~~ seventy-eighth day before the day of the next general or primary election, whichever occurs first, the board shall

certify the sufficiency and validity of the certified copy of the judgment, make such determination as of the time of certification, and order the holding of an election in the precinct on the day of that general or primary election for the submission of the question set forth in section 4301.352 of the Revised Code.

(F) A certified copy of the judgment filed with the board of elections under division (A) of this section shall be open to public inspection under rules adopted by the board.

An elector who is eligible to vote on the question set forth in section 4301.352 of the Revised Code or the permit holder named on the certified copy of the judgment, not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the election at which the question will be submitted to the electors, may file a protest against a local option petition. The protest shall be in writing and shall be filed with the election officials with whom the certified copy of the judgment was filed. Upon the filing of the protest, the election officials with whom it is filed shall promptly fix a time and place for hearing the protest, and shall mail notice of the time and place for hearing it to the person who filed the certified copy of the judgment and to the person who filed the protest. At the time and place fixed, the election officials shall hear the protest and determine the validity of the certified copy of the judgment.

Sec. 4301.332. (A) The board of elections shall provide to a petitioner circulating a petition for an election for the submission of one or more of the questions specified in section 4301.353 or 4301.354 of the Revised Code, at the time of taking out the petition, the names of the streets and, if appropriate, the address numbers of residences and business establishments within the precinct that would be affected by the results of the election, and a form prescribed by the secretary of state for notifying affected permit holders of the circulation of a petition for an election for the submission of one or more of the questions specified in section 4301.353 or 4301.354 of the Revised Code. The petitioner shall, not less than ~~forty-five~~ fifty-five days before the petition-filing deadline for the election, as provided in this section, file with the division of liquor control the information regarding names of streets and, if appropriate, address numbers of residences and business establishments provided by the board of elections, and specify to the division the portion of the precinct that would be affected by the results of the election and the filing deadline. The division shall, within a reasonable period of time and not later than ~~fifteen~~ twenty-five days before the filing deadline, supply the petitioner with a list of the names and addresses of permit holders, if any, who would be affected by the election.

The list shall contain a heading with the following words: "Liquor permit holders who would be affected by the question(s) set forth on petition for a local option election."

Within five days after a petitioner has received from the division the list of liquor permit holders, if any, who would be affected by the question or questions set forth on a petition for local option election, the petitioner, using the form provided by the board of elections, shall notify by certified mail each permit holder whose name appears on that list. The form for notifying affected permit holders shall require the petitioner to state the petitioner's name and street address and shall contain a statement that a petition is being circulated for an election for the submission of the question or questions specified in section 4301.353 or 4301.354 of the Revised Code. The form shall require the petitioner to state the question or questions to be submitted as they appear on the petition.

The petitioner shall attach a copy of the list provided by the division to each petition paper. A part petition paper circulated at any time without the list of affected permit holders attached to it is invalid.

At the time the petitioner files the petition with the board of elections, the petitioner shall provide to the board the list supplied by the division and an affidavit certifying that the petitioner notified all affected permit holders, if any, on the list in the manner and within the time required in this section and that, at the time each signer of the petition affixed the signer's signature to the petition, the petition paper contained a copy of the list of affected permit holders.

Within five days after receiving a petition calling for an election for the submission of one or more of the questions specified in section 4301.353 or 4301.354 of the Revised Code, the board shall give notice by certified mail that it has received the petition to all liquor permit holders, if any, whose names appear on the list of affected permit holders filed by the petitioner as furnished by the division. Failure of the petitioner to supply the affidavit required by this section and a complete and accurate list of liquor permit holders as furnished by the division invalidates the entire petition. The board of elections shall provide to a permit holder who would be affected by a proposed local option election, on the permit holder's request, the names of the streets, and, if appropriate, the address numbers of residences and business establishments within the portion of the precinct that would be affected by the results of the election. The board may charge a reasonable fee for this information when provided to the petitioner and the permit holder.

This division does not apply to an election held under section 4301.353

or 4301.354 of the Revised Code if the results of the election would not affect any permit holder.

(B) Upon the presentation of a petition, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a general or primary election, to the board of elections of the county where the precinct is located, designating whether it is a petition for an election for the submission of one or both of the questions specified in section 4301.353 of the Revised Code, or a petition for the submission of one or more of the questions specified in section 4301.354 of the Revised Code, designating the particular question or questions specified in section 4301.353 or 4301.354 of the Revised Code that are to be submitted, and signed by the qualified electors of the precinct concerned, equal in number to thirty-five per cent of the total number of votes cast in the precinct concerned for the office of governor at the preceding general election for that office, the board shall submit the question or questions specified in the petition to the electors of the precinct concerned, on the day of the next general or primary election, whichever occurs first and shall proceed as follows:

(1) Such board shall, not later than the ~~sixty-eighth~~ seventy-eighth day before the day of the election for which the question or questions on the petition would qualify for submission to the electors of the precinct, examine and determine the sufficiency of the signatures and review, examine, and determine the validity of the petition and, in case of overlapping precinct petitions presented within that period, determine which of the petitions shall govern the further proceedings of the board. In the case where the board determines that two or more overlapping petitions are valid, the earlier filed petition shall govern. The board shall certify the sufficiency and validity of any petition determined to be valid. The board shall determine the validity of the petition as of the time of certification as described in this division.

(2) If a petition is sufficient, and, in case of overlapping precinct petitions, after the board has determined the governing petition, the board to which the petition has been presented shall order the holding of a special election in the precinct for the submission of whichever of the questions specified in section 4301.353 or 4301.354 of the Revised Code are designated in the petition, on the day of the next general or primary election, whichever occurs first.

(C) All petitions filed with a board of elections under this section shall be open to public inspection under rules adopted by the board.

(D) Protest against local option petitions may be filed by any elector eligible to vote on the question or questions described in the petitions or by

a permit holder in the precinct as described in the petitions, not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the general or primary election for which the petition qualified. The protest shall be in writing and shall be filed with the election officials with whom the petition was filed. Upon filing of the protest, the election officials with whom it is filed shall promptly fix the time for hearing it, and shall mail notice of the filing of the protest and the time and place for hearing it to the person who filed the petition and to the person who filed the protest. At the time and place fixed, the election officials shall hear the protest and determine the validity of the petition.

Sec. 4301.333. (A) The privilege of local option conferred by section 4301.323 of the Revised Code may be exercised if, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a general or primary election, a petition is presented to the board of elections of the county in which the precinct is situated by a petitioner who is one of the following:

(1) An applicant for the issuance or transfer of a liquor permit at, or to, a particular location within the precinct;

(2) The holder of a liquor permit at a particular location within the precinct;

(3) A person who operates or seeks to operate a liquor agency store at a particular location within the precinct;

(4) The designated agent for an applicant, liquor permit holder, or liquor agency store described in division (A)(1), (2), or (3) of this section.

(B) The petition shall be signed by the electors of the precinct equal in number to at least thirty-five per cent of the total number of votes cast in the precinct for the office of governor at the preceding general election for that office and shall contain all of the following:

(1) A notice that the petition is for the submission of the question or questions set forth in section 4301.355 of the Revised Code;

(2) The name of the applicant for the issuance or transfer, or the holder, of the liquor permit or, if applicable, the name of the liquor agency store, including any trade or fictitious names under which the applicant, holder, or liquor agency store either intends to do or does business at the particular location;

(3) The address and proposed use of the particular location within the election precinct to which the results of the question or questions specified in section 4301.355 of the Revised Code shall apply. For purposes of this division, "use" means all of the following:

(a) The type of each liquor permit applied for by the applicant or held by the liquor permit holder as described in sections 4303.11 to 4303.183 of

the Revised Code, including a description of the type of beer or intoxicating liquor sales authorized by each permit as provided in those sections;

(b) If a liquor agency store, the fact that the business operated as a liquor agency store authorized to operate by this state;

(c) A description of the general nature of the business of the applicant, liquor permit holder, or liquor agency store.

(4) If the petition seeks approval of Sunday sales under question (B)(2) as set forth in section 4301.355 of the Revised Code, a statement indicating whether the hours of sale sought are between ten a.m. and midnight or between eleven a.m. and midnight.

(C)(1) At the time the petitioner files the petition with the board of elections, the petitioner shall provide to the board both of the following:

(a) An affidavit that is signed by the petitioner and that states the proposed use of the location following the election held to authorize the sale of beer or intoxicating liquor authorized by each permit as provided in sections 4303.11 to 4303.183 of the Revised Code;

(b) Written evidence of the designation of an agent by the applicant, liquor permit holder, or liquor agency store described in division (A)(1), (2), or (3) of this section for the purpose of petitioning for the local option election, if the petitioner is the designated agent of the applicant, liquor permit holder, or liquor agency store.

(2) Failure to supply the affidavit, or the written evidence of the designation of the agent if the petitioner for the local option election is the agent of the applicant, liquor permit holder, or liquor agency store described in division (A)(1), (2), or (3) of this section, at the time the petition is filed invalidates the entire petition.

(D) Not later than the ~~sixty-eighth~~ seventy-eighth day before the day of the next general or primary election, whichever occurs first, the board shall examine and determine the sufficiency of the signatures and the validity of the petition. If the board finds that the petition contains sufficient signatures and in other respects is valid, it shall order the holding of an election in the precinct on the day of the next general or primary election, whichever occurs first, for the submission of the question or questions set forth in section 4301.355 of the Revised Code.

(E) A petition filed with the board of elections under this section shall be open to public inspection under rules adopted by the board.

(F) An elector who is eligible to vote on the question or questions set forth in section 4301.355 of the Revised Code may file, not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the election at which the question or questions will be submitted to the electors, a protest

against a local option petition circulated and filed pursuant to this section. The protest shall be in writing and shall be filed with the election officials with whom the petition was filed. Upon the filing of the protest, the election officials with whom it is filed shall promptly establish a time and place for hearing the protest and shall mail notice of the time and place for the hearing to the applicant for, or the holder of, the liquor permit who is specified in the petition and to the elector who filed the protest. At the time and place established in the notice, the election officials shall hear the protest and determine the validity of the petition.

Sec. 4301.334. (A) The privilege of local option conferred by section 4301.324 of the Revised Code may be exercised if, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a general or primary election, a petition and other information required by division (B) of this section are presented to the board of elections of the county in which the community facility named in the petition is located. The petition shall be signed by electors of the municipal corporation or unincorporated area of the township in which the community facility is located equal in number to at least ten per cent of the total number of votes cast in the municipal corporation or unincorporated area of the township in which the community facility is located for the office of governor at the most recent general election for that office and shall contain both of the following:

(1) A notice that the petition is for the submission of the question set forth in section 4301.356 of the Revised Code and a statement indicating whether the hours of Sunday sales sought in the local option election are between ten a.m. and midnight or between eleven a.m. and midnight;

(2) The name and address of the community facility for which the local option election is sought and, if the community facility is a community entertainment district, the boundaries of the district.

(B) Upon the request of a petitioner, a board of elections of a county shall furnish to the petitioner a copy of the instructions prepared by the secretary of state under division (P) of section 3501.05 of the Revised Code and, within fifteen days after the request, a certificate indicating the number of valid signatures that will be required on a petition to hold an election in the municipal corporation or unincorporated area of the township in which the community facility is located on the question specified in section 4301.356 of the Revised Code.

The petitioner shall, not less than thirty days before the petition-filing deadline for an election on the question specified in section 4301.356 of the Revised Code, specify to the division of liquor control the name and address of the community facility for which the election is sought and, if the

community facility is a community entertainment district, the boundaries of the district, the municipal corporation or unincorporated area of a township in which the election is sought, and the filing deadline. The division shall, within a reasonable period of time and not later than ten days before the filing deadline, supply the petitioner with the name and address of any permit holder for or within the community facility.

The petitioner shall file the name and address of any permit holder who would be affected by the election at the time the petitioner files the petition with the board of elections. Within five days after receiving the petition, the board shall give notice by certified mail to any permit holder within the community facility that it has received the petition. Failure of the petitioner to supply the name and address of any permit holder for or within the community facility as furnished to the petitioner by the division invalidates the petition.

(C) Not later than the ~~sixty-eighth~~ seventy-eighth day before the day of the next general or primary election, whichever occurs first, the board shall examine and determine the sufficiency of the signatures on the petition. If the board finds that the petition is valid, it shall order the holding of an election in the municipal corporation or unincorporated area of a township on the day of the next general or primary election, whichever occurs first, for the submission of the question set forth in section 4301.356 of the Revised Code.

(D) A petition filed with a board of elections under this section shall be open to public inspection under rules adopted by the board.

(E) An elector who is eligible to vote on the question set forth in section 4301.356 of the Revised Code or any permit holder for or within the community facility may, not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of the election at which the question will be submitted to the electors, file a written protest against the local option petition with the board of elections with which the petition was filed. Upon the filing of the protest, the board shall promptly fix a time and place for hearing the protest and shall mail notice of the time and place to the person who filed the petition and to the person who filed the protest. At the time and place fixed, the board shall hear the protest and determine the validity of the petition.

Sec. 4301.356. If a petition is filed under section 4301.334 of the Revised Code for the submission of the question set forth in this section, an election shall be held in the municipal corporation or unincorporated area of a township as ordered by the board of elections under that section.

Except as otherwise provided in this section, if the legislative authority

of a municipal corporation in whose territory, or the board of township trustees of a township in whose unincorporated area, a community facility is located submits, not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a primary or general election, to the board of elections of the county in which the community facility is located an ordinance or resolution requesting the submission of the question set forth in this section to the electors of the municipal corporation or unincorporated area of the township, the board of elections shall order that an election be held on that question in the municipal corporation or the unincorporated area of the township on the day of the next primary or general election, whichever occurs first. The legislative authority or board of township trustees shall submit the name and address of any permit holder who would be affected by the results of the election to the board of elections at the same time it submits the ordinance or resolution. The board of elections, within five days after receiving the name and address, shall give notice by certified mail to each permit holder that it has received the ordinance or resolution. Failure of the legislative authority or board of township trustees to supply the name and address of each permit holder to the board of elections invalidates the effect of the ordinance or resolution.

At the election, the following question shall be submitted to the electors of the municipal corporation or unincorporated area of a township:

"Shall the sale of beer and intoxicating liquor be permitted on days of the week other than Sunday and between the hours of ..... (insert "ten a.m." or "eleven a.m.") and midnight on Sunday, at ..... (insert name of community facility), a community facility as defined by section 4301.01 of the Revised Code, and located at ..... (insert the address of the community facility and, if the community facility is a community entertainment district, the boundaries of the district, as set forth in the petition)?"

The board of elections shall furnish printed ballots at the election as provided under section 3505.06 of the Revised Code, except that a separate ballot shall be used for the election under this section. The question set forth in this section shall be printed on each ballot, and the board shall insert in the question appropriate words to complete it, subject to the approval of the secretary of state. Votes shall be cast as provided under section 3505.06 of the Revised Code.

Sec. 4301.421. (A) For the purposes of section 307.696 of the Revised Code, to pay the expenses of administering the tax, and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, or for those purposes and to provide revenues to the county for permanent improvements, the board of

county commissioners may levy a tax on the sale of beer at a rate not to exceed sixteen cents per gallon, on the sale of cider at a rate not to exceed twenty-four cents per gallon, and on the sale of wine and mixed beverages at a rate not to exceed thirty-two cents per gallon. The tax shall be imposed on all beer, cider, wine, and mixed beverages sold for resale at retail in the county, and on all beer, cider, wine, and mixed beverages sold at retail in the county by the manufacturer, bottler, importer, or other person upon which the tax has not been paid. The tax shall not be levied on the sale of wine to be used for known sacramental purposes. The tax may be levied for any number of years not exceeding twenty. The tax shall be in addition to the taxes imposed by sections 4301.42, 4301.43, 4301.432, and 4305.01 of the Revised Code. The tax shall not be considered a cost in any computation required under rules of the liquor control commission regulating minimum prices or mark-ups.

Only one sale of the same article shall be used in computing, reporting, and paying the amount of tax due.

The tax shall be levied pursuant to a resolution of the county commissioners approved by a majority of the electors in the county voting on the question of levying the tax, which resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. The election may be held on the date of a general election or special election held not sooner than ~~seventy-five~~ ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax and the certification of the board of elections shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 307.697 or 5743.024 of the Revised Code to levy a tax for the same purposes and for the purpose of paying the expenses of administering the tax. The form of the ballot in an election held pursuant to this section shall be as prescribed in section 307.697 of the Revised Code.

(B) The board of county commissioners of a county in which a tax is imposed under this section on July 19, 1995, may levy a tax for the purpose of section 307.673 of the Revised Code regardless of whether or not the cooperative agreement authorized under that section has been entered into

prior to the day the resolution adopted under division (B)(1) or (2) of this section is adopted, and for the purpose of reimbursing a county for costs incurred in the construction of a sports facility pursuant to an agreement entered into by the county under section 307.696 of the Revised Code. The tax shall be levied and approved in one of the manners prescribed by division (B)(1) or (2) of this section.

(1) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 2, 1995. A board of county commissioners approving a tax under division (B)(1) of this section may approve a tax under division (D)(1) of section 307.697 or division (C)(1) of section 5743.024 of the Revised Code at the same time. Subject to the resolution being submitted to a referendum under sections 305.31 to 305.41 of the Revised Code, the resolution shall take effect immediately, but the tax levied pursuant to the resolution shall not be levied prior to the day following the last day the tax levied pursuant to division (A) of this section may be levied.

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 2, 1995, and approved by a majority of the electors of the county voting on the question of levying the tax at the next succeeding general election following July 19, 1995. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (D)(2) of this section, and the board of elections shall place the question of levying the tax on the ballot at that election. The form of the ballot shall be as prescribed by division (C) of section 307.697 of the Revised Code, except that the phrase "paying not more than one-half of the costs of providing a sports facility together with related redevelopment and economic development projects" shall be replaced by the phrase "paying the costs of constructing or renovating a sports facility and reimbursing a county for costs incurred by the county in the construction of a sports facility," and the phrase ", beginning ....." (here insert the earliest date the tax would take effect)" shall be appended after "years." A board of county commissioners submitting the question of a tax under division (B)(2) of this section may submit the question of a tax under division (D)(2) of section 307.697 or division (C)(2) of section 5743.024 of the Revised Code as a single question, and the form of the ballot shall include each of the proposed taxes.

If approved by a majority of electors voting on the question, the tax shall take effect on the day specified on the ballot, which shall not be earlier than the day following the last day the tax levied pursuant to division (A) of

this section may be levied.

The rate of a tax levied pursuant to division (B)(1) or (2) of this section shall not exceed the rate specified in division (A) of this section. A tax levied pursuant to division (B)(1) or (2) of this section may be levied for any number of years not exceeding twenty.

A board of county commissioners adopting a resolution under division (B)(1) or (2) of this section shall certify a copy of the resolution to the tax commissioner immediately upon adoption of the resolution.

(C) No tax shall be levied under this section on or after ~~the effective date of the amendment of this section by ..... of the 127th general assembly~~ September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.

Sec. 4301.424. (A) For the purpose of section 351.26 of the Revised Code and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, the board of county commissioners, in the manner prescribed by division (A) of section 351.26 of the Revised Code, may levy a tax on each gallon of spirituous liquor; on the sale of beer; and on the sale of wine and mixed beverages. The tax on spirituous liquor shall be imposed on spirituous liquor sold to or purchased by liquor permit holders for resale, and sold at retail by the division of liquor control, in the county at a rate not greater than three dollars per gallon; the tax on beer, wine, and mixed beverages shall be imposed on all beer, wine, and mixed beverages sold for resale at retail in the county, and on all beer, wine, and mixed beverages sold at retail in the county by the manufacturer, bottler, importer, or other person and upon which the tax has not been paid. The rate of the tax on beer shall not exceed sixteen cents per gallon, and the rate of the tax on wine and mixed beverages shall not exceed thirty-two cents per gallon. Only one sale of the same article shall be used in computing, reporting, and paying the amount of tax due. The tax may be levied for any number of years not exceeding twenty.

The tax shall be levied pursuant to a resolution of the board of county commissioners adopted as prescribed by division (A) of section 351.26 of the Revised Code and approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rates of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. Such election may be held on the date of a general or special election held not sooner than ~~seventy-five~~ ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax takes effect on the first day of the month

specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the division of liquor control and the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

(B) A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 5743.026 of the Revised Code to levy a tax for the same purposes, and for the purpose of paying the expenses of administering that tax.

(C) The form of the ballot in an election held on the question of levying a tax proposed pursuant to this section shall be as prescribed by section 351.26 of the Revised Code.

(D) No tax shall be levied under this section on or after ~~the effective date of the amendment of this section by the capital appropriations act of the 127th general assembly~~ September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.

Sec. 4303.29. (A) No permit, other than an H permit, shall be issued to a firm or partnership unless all the members of the firm or partnership are citizens of the United States. No permit, other than an H permit, shall be issued to an individual who is not a citizen of the United States. No permit, other than an E or H permit, shall be issued to any corporation organized under the laws of any country, territory, or state other than this state until it has furnished the division of liquor control with evidence that it has complied with the laws of this state relating to the transaction of business in this state.

The division may refuse to issue any permit to or refuse to renew any permit of any person convicted of any felony that is reasonably related to the person's fitness to operate a liquor permit business in this state. No holder of a permit shall sell, assign, transfer, or pledge the permit without the written consent of the division.

(B)(1) No D-3 permit shall be issued to any club unless the club has been continuously engaged in the activity specified in section 4303.15 of the Revised Code, as a qualification for that class of permit, for two years at the time the permit is issued.

(2)(a) Subject to division (B)(2)(b) of this section, upon application by properly qualified persons, one C-1 and C-2 permit shall be issued for each one thousand population or part of that population, and one D-1 and D-2 permit shall be issued for each two thousand population or part of that population, in each municipal corporation and in the unincorporated area of

each township.

Subject to division (B)(2)(b) of this section, not more than one D-3, D-4, or D-5 permit shall be issued for each two thousand population or part of that population in any municipal corporation and in the unincorporated area of any township, except that, in any city of a population of fifty-five thousand or more, one D-3 permit may be issued for each fifteen hundred population or part of that population.

(b)(i) Division (B)(2)(a) of this section does not prohibit the transfer of location or the transfer of ownership and location of a C-1, C-2, D-1, D-2, D-3, or D-5 permit from a municipal corporation or the unincorporated area of a township in which the number of permits of that class exceeds the number of such permits authorized to be issued under division (B)(2)(a) of this section to an economic development project located in another municipal corporation or the unincorporated area of another township in which no additional permits of that class may be issued to the applicant under division (B)(2)(a) of this section, but the transfer of location or transfer of ownership and location of the permit may occur only if the applicant notifies the municipal corporation or township to which the location of the permit will be transferred regarding the transfer and that municipal corporation or township acknowledges in writing to the division of liquor control, at the time the application for the transfer of location or transfer of ownership and location of the permit is filed, that the transfer will be to an economic development project. This acknowledgment by the municipal corporation or township does not prohibit it from requesting a hearing under section 4303.26 of the Revised Code. The applicant is eligible to apply for and receive the transfer of location of the permit under division (B)(2)(b) of this section if all permits of that class that may be issued under division (B)(2)(a) of this section in the applicable municipal corporation or unincorporated area of the township have already been issued or if the number of applications filed for permits of that class in that municipal corporation or the unincorporated area of that township exceed the number of permits of that class that may be issued there under division (B)(2)(a) of this section.

A permit transferred under division (B)(2)(b) of this section may be subsequently transferred to a different owner at the same location, or to the same owner or a different owner at a different location in the same municipal corporation or in the unincorporated area of the same township, as long as the same or new location meets the economic development project criteria set forth in this section.

(ii) Factors that shall be used to determine the designation of an

economic development project include, but are not limited to, architectural certification of the plans and the cost of the project, the number of jobs that will be created by the project, projected earnings of the project, projected tax revenues for the political subdivisions in which the project will be located, and the amount of financial investment in the project. The superintendent of liquor control shall determine whether the existing or proposed business that is seeking a permit described in division (B)(2)(b) of this section qualifies as an economic development project and, if the superintendent determines that it so qualifies, shall designate the business as an economic development project.

(3) Nothing in this section shall be construed to restrict the issuance of a permit to a municipal corporation for use at a municipally owned airport at which commercial airline companies operate regularly scheduled flights on which space is available to the public. A municipal corporation applying for a permit for such a municipally owned airport is exempt, in regard to that application, from the population restrictions contained in this section and from population quota restrictions contained in any rule of the liquor control commission. A municipal corporation applying for a D-1, D-2, D-3, D-4, or D-5 permit for such a municipally owned airport is subject to section 4303.31 of the Revised Code.

(4) Nothing in this section shall be construed to prohibit the issuance of a D permit to the board of trustees of a soldiers' memorial for a premises located at a soldiers' memorial established pursuant to Chapter 345. of the Revised Code. An application for a D permit by the board for those premises is exempt from the population restrictions contained in this section and from the population quota restrictions contained in any rule of the liquor control commission. The location of a D permit issued to the board for those premises shall not be transferred. A board of trustees of a soldiers' memorial applying for a D-1, D-2, D-3, D-4, or D-5 permit for the soldiers' memorial is subject to section 4303.31 of the Revised Code.

(5) Nothing in this section shall be construed to restrict the issuance of a permit for a premises located at a golf course owned by a municipal corporation, township, or county, owned by a park district created under Chapter 1545. of the Revised Code, or owned by the state. The location of such a permit issued on or after September 26, 1984, for a premises located at such a golf course shall not be transferred. Any application for such a permit is exempt from the population quota restrictions contained in this section and from the population quota restrictions contained in any rule of the liquor control commission. A municipal corporation, township, county, park district, or state agency applying for a D-1, D-2, D-3, D-4, or D-5

permit for such a golf course is subject to section 4303.31 of the Revised Code.

(6) As used in division (B)(6) of this section, "fair" has the same meaning as in section 991.01 of the Revised Code; "state fairgrounds" means the property that is held by the state for the purpose of conducting fairs, expositions, and exhibits and that is maintained and managed by the Ohio expositions commission under section 991.03 of the Revised Code; "capitol square" has the same meaning as in section 105.41 of the Revised Code; and "Ohio judicial center" means the site of the Ohio supreme court and its grounds.

Nothing in this section shall be construed to restrict the issuance of one or more D permits to one or more applicants for all or a part of the state fairgrounds, capitol square, or the Ohio judicial center. An application for a D permit for the state fairgrounds, capitol square, or the Ohio judicial center is exempt from the population quota restrictions contained in this section and from the population quota restrictions contained in any rule of the liquor control commission. The location of a D permit issued for the state fairgrounds, capitol square, or the Ohio judicial center shall not be transferred. An applicant for a D-1, D-2, D-3, or D-5 permit for the state fairgrounds is not subject to section 4303.31 of the Revised Code.

Pursuant to section 1711.09 of the Revised Code, the holder of a D permit issued for the state fairgrounds shall not deal in spirituous liquor at the state fairgrounds during, or for one week before or for three days after, any fair held at the state fairgrounds.

(7) Nothing in this section shall be construed to prohibit the issuance of a D permit for a premises located at a zoological park at which sales have been approved in an election held under former section 4301.356 of the Revised Code. An application for a D permit for such a premises is exempt from the population restrictions contained in this section, from the population quota restrictions contained in any rule of the liquor control commission, and from section 4303.31 of the Revised Code. The location of a D permit issued for a premises at such a zoological park shall not be transferred, and no quota or other restrictions shall be placed on the number of D permits that may be issued for a premises at such a zoological park.

(C)(1) No D-3, D-4, D-5, or D-5a permit shall be issued in any election precinct in any municipal corporation or in any election precinct in the unincorporated area of any township, in which at the November, 1933, election a majority of the electors voting thereon in the municipal corporation or in the unincorporated area of the township voted against the repeal of Section 9 of Article XV, Ohio Constitution, unless the sale of

spirituous liquor by the glass is authorized by a majority vote of the electors voting on the question in the precinct at an election held pursuant to this section or by a majority vote of the electors of the precinct voting on question (C) at a special local option election held in the precinct pursuant to section 4301.35 of the Revised Code. Upon the request of an elector, the board of elections of the county that encompasses the precinct shall furnish the elector with a copy of the instructions prepared by the secretary of state under division (P) of section 3501.05 of the Revised Code and, within fifteen days after the request, a certificate of the number of signatures required for a valid petition under this section.

Upon the petition of thirty-five per cent of the total number of voters voting in any such precinct for the office of governor at the preceding general election, filed with the board of elections of the county in which such precinct is located not later than ~~seventy-five~~ ninety days before a general election, the board shall prepare ballots and hold an election at such general election upon the question of allowing spirituous liquor to be sold by the glass in such precinct. The ballots shall be approved in form by the secretary of state. The results of the election shall be certified by the board to the secretary of state, who shall certify the results to the division.

(2) No holder of a class D-3 permit issued for a boat or vessel shall sell spirituous liquor in any precinct, in which the election provided for in this section may be held, unless the sale of spirituous liquor by the drink has been authorized by vote of the electors as provided in this section or in section 4301.35 of the Revised Code.

(D) Any holder of a C or D permit whose permit premises were purchased in 1986 or 1987 by the state or any state agency for highway purposes shall be issued the same permit at another location notwithstanding any quota restrictions contained in this chapter or in any rule of the liquor control commission.

Sec. 4305.14. (A) The following questions regarding the sale of beer by holders of C or D permits may be presented to the qualified electors of an election precinct:

(1) "Shall the sale of beer as defined in section 4305.08 of the Revised Code under permits which authorize sale for off-premises consumption only be permitted within this precinct?"

(2) "Shall the sale of beer as defined in section 4305.08 of the Revised Code under permits which authorize sale for on-premises consumption only, and under permits which authorize sale for both on-premises and off-premises consumption, be permitted in this precinct?"

The exact wording of the question as submitted and form of ballot as

printed shall be determined by the board of elections in the county wherein the election is held, subject to approval of the secretary of state.

Upon the request of an elector, a board of elections of a county that encompasses an election precinct shall furnish to the elector a copy of the instructions prepared by the secretary of state under division (P) of section 3501.05 of the Revised Code and, within fifteen days after the request, with a certificate indicating the number of valid signatures that will be required on a petition to hold a special election in that precinct on either or both of the questions specified in this section.

The board shall provide to a petitioner, at the time the petitioner takes out a petition, the names of the streets and, if appropriate, the address numbers of residences and business establishments within the precinct in which the election is sought, and a form prescribed by the secretary of state for notifying affected permit holders of the circulation of a petition for an election for the submission of one or more of the questions specified in division (A) of this section. The petitioner shall, not less than ~~forty-five~~ fifty-five days before the petition-filing deadline for an election provided for in this section, file with the division of liquor control the information regarding names of streets and, if appropriate, address numbers of residences and business establishments provided by the board of elections, and specify to the division the precinct that is concerned or that would be affected by the results of the election and the filing deadline. The division shall, within a reasonable period of time and not later than ~~fifteen~~ twenty-five days before the filing deadline, supply the petitioner with a list of the names and addresses of permit holders who would be affected by the election. The list shall contain a heading with the following words: "liquor permit holders who would be affected by the question(s) set forth on a petition for a local option election."

Within five days after receiving from the division the list of liquor permit holders who would be affected by the question or questions set forth on a petition for local option election, the petitioner shall, using the form provided by the board of elections, notify by certified mail each permit holder whose name appears on that list. The form for notifying affected permit holders shall require the petitioner to state the petitioner's name and street address and shall contain a statement that a petition is being circulated for an election for the submission of the question or questions specified in division (B) of this section. The form shall require the petitioner to state the question or questions to be submitted as they appear on the petition.

The petitioner shall attach a copy of the list provided by the division to each petition paper. A part petition paper circulated at any time without the

list of affected permit holders attached to it is invalid.

At the time of filing the petition with the board of elections, the petitioner shall provide to the board of elections the list supplied by the division and an affidavit certifying that the petitioner notified all affected permit holders on the list in the manner and within the time required in this section and that, at the time each signer of the petition signed the petition, the petition paper contained a copy of the list of affected permit holders.

Within five days after receiving a petition calling for an election for the submission of the question or questions set forth in this section, the board of elections shall give notice by certified mail that it has received the petition to all liquor permit holders whose names appear on the list of affected permit holders filed by the petitioner. Failure of the petitioner to supply the affidavit required by this section and a complete and accurate list of liquor permit holders invalidates the entire petition. The board of elections shall provide to a permit holder who would be affected by a proposed local option election, on the permit holder's request, the names of the streets, and, if appropriate, the address numbers of residences and business establishments within the precinct in which the election is sought and that would be affected by the results of the election. The board may charge a reasonable fee for this information when provided to the petitioner and the permit holder.

Upon presentation not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of a general or primary election, of a petition to the board of elections of the county wherein such election is sought to be held, requesting the holding of such election on either or both of the questions specified in this section, signed by qualified electors of the precinct concerned equal in number to thirty-five per cent of the total number of votes cast in the precinct concerned for the office of governor at the preceding general election for that office, such board shall submit the question or questions specified in the petition to the electors of the precinct concerned, on the day of the next general or primary election, whichever occurs first.

(B) The board shall proceed as follows:

(1) Such board shall, upon the filing of a petition under this section, but not later than the ~~sixty-eighth~~ seventy-eighth day before the day of the election for which the question or questions on the petition would qualify for submission to the electors of the precinct, examine and determine the sufficiency of the signatures and review, examine, and determine the validity of such petition and, in case of overlapping precinct petitions presented within that period, determine which of the petitions shall govern

the further proceedings of the board. In the case where the board determines that two or more overlapping petitions are valid, the earlier petition shall govern. The board shall certify the sufficiency of signatures contained in the petition as of the time of filing and the validity of the petition as of the time of certification as described in division (C)(1) of this section if the board finds the petition to be both sufficient and valid.

(2) If the petition contains sufficient signatures and is valid, and, in case of overlapping precinct petitions, after the board has determined the governing petition, the board shall order the holding of a special election in the precinct for the submission of the question or questions specified in the petition, on the day of the next general or primary election, whichever occurs first.

(3) All petitions filed with a board of elections under this section shall be open to public inspection under rules adopted by the board.

(C) Protest against a local option petition may be filed by any qualified elector eligible to vote on the question or questions specified in the petition or by a permit holder in the precinct as described in the petition, not later than four p.m. of the ~~sixty-fourth~~ seventy-fourth day before the day of such general or primary election for which the petition qualified. Such protest shall be in writing and shall be filed with the election officials with whom the petition was filed. Upon filing of such protest the election officials with whom it is filed shall promptly fix the time for hearing it, and shall forthwith mail notice of the filing of the protest and the time for hearing it to the person who filed the petition which is protested and to the person who filed the protest. At the time and place fixed, the election officials shall hear the protest and determine the validity of the petition.

(D) If a majority of the electors voting on the question in the precinct vote "yes" on question (1) or (2) as set forth in division (A) of this section, the sale of beer as specified in that question shall be permitted in the precinct and no subsequent election shall be held in the precinct under this section on the same question for a period of at least four years from the date of the most recent election.

If a majority of the electors voting on the question in the precinct vote "no" on question (1) or (2) as set forth in division (A) of this section, no C or D permit holder shall sell beer as specified in that question within the precinct during the period the election is in effect and no subsequent election shall be held in the precinct under this section on the same question for a period of at least four years from the date of the most recent election.

Sec. 4504.021. The question of repeal of a county permissive tax adopted as an emergency measure pursuant to section 4504.02, 4504.15, or

4504.16 of the Revised Code may be initiated by filing with the board of elections of the county not less than ~~seventy-five~~ ninety days before the general election in any year a petition requesting that an election be held on such question. Such petition shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

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 next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose, time, and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. 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 proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of repeal approve the repeal, the result of the election shall be certified immediately after the canvass by the board of elections to the county commissioners, who shall thereupon, after the current year, cease to levy the tax.

Sec. 4504.15. For the purpose of paying the costs of enforcing and administering the tax provided for in this section; for the various purposes stated in section 4504.02 of the Revised Code; and to supplement revenue already available for those purposes, any county may, by resolution adopted by its board of county commissioners, levy an annual license tax, that shall be in addition to the tax levied by sections 4503.02, 4503.07, and 4503.18 of the Revised Code, upon the operation of motor vehicles upon the public roads and highways. The tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which, as defined in section 4503.10 of the Revised Code, is located in the county levying the tax but is not located within any municipal corporation levying the tax authorized by section 4504.17 of the Revised Code, and shall be in addition to the taxes at the rates specified in sections 4503.04 and 4503.16 of the Revised Code, subject to reductions in the manner provided in section 4503.11 of the Revised Code and the exemptions provided in sections 4503.16, 4503.17, 4503.171, 4503.41, and 4503.43 of the Revised Code.

Prior to the adoption of any resolution under this section, the board of county commissioners shall conduct two public hearings thereon, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of such hearings shall be given by publication in a newspaper of general circulation in the county once a week for two consecutive weeks, the second publication being not less than ten nor more than thirty days prior to the first hearing.

No resolution under this section shall become effective sooner than thirty days following its adoption, and such resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, in which case it shall go into immediate effect. The emergency measure must receive an affirmative vote of all of the members of the board of county commissioners, and shall state the reasons for the necessity. A resolution may direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election occurring not less than ~~seventy-five~~ ninety days after the resolution is certified to the board; no such resolution shall go into effect unless approved by a majority of those voting upon it. A county is not required to enact the tax authorized by section 4504.02 of the Revised Code in order to levy the tax authorized by this section, but no county may have in effect the tax authorized by this section if it repeals the tax authorized by section 4504.02 of the Revised Code after April 1, 1987.

Sec. 4504.16. For the purpose of paying the costs of enforcing and administering the tax provided for in this section; for the various purposes stated in section 4504.02 of the Revised Code; and to supplement revenue already available for those purposes, any county that currently levies the tax authorized by section 4504.15 of the Revised Code may, by resolution adopted by its board of county commissioners, levy an annual license tax, that shall be in addition to the tax levied by that section and by sections 4503.02, 4503.07, and 4503.18 of the Revised Code, upon the operation of motor vehicles upon the public roads and highways. The tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which, as defined in section 4503.10 of the Revised Code, is located in the county levying the tax but is not located within any municipal corporation levying the tax authorized by section 4504.171 of the Revised Code, and shall be in addition to the taxes at the rates specified in sections 4503.04 and 4503.16 of the Revised Code, subject to reductions in the manner provided in section 4503.11 of the Revised Code and the

exemptions provided in sections 4503.16, 4503.17, 4503.171, 4503.41, and 4503.43 of the Revised Code.

Prior to the adoption of any resolution under this section, the board of county commissioners shall conduct two public hearings thereon, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of such hearings shall be given by publication in a newspaper of general circulation in the county once a week for two consecutive weeks, the second publication being not less than ten nor more than thirty days prior to the first hearing.

No resolution under this section shall become effective sooner than thirty days following its adoption, and such resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, in which case it shall go into immediate effect. The emergency measure must receive an affirmative vote of all of the members of the board of county commissioners, and shall state the reasons for the necessity. A resolution may direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election occurring not less than ~~seventy-five~~ ninety days after the resolution is certified to the board; no such resolution shall go into effect unless approved by a majority of those voting upon it.

Nothing in this section or in section 4504.15 of the Revised Code shall be interpreted as preventing a county from levying the county motor vehicle license taxes authorized by such sections in a single resolution.

Sec. 4504.21. (A) For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; for planning, constructing, reconstructing, improving, maintaining, and repairing roads, bridges, and culverts; for purchasing, erecting, and maintaining traffic signs, markers, lights, and signals; for paying debt service charges on obligations issued for those purposes; and to supplement revenue already available for those purposes, a transportation improvement district created in accordance with section 5540.02 of the Revised Code may levy an annual license tax upon the operation of motor vehicles on the public roads and highways in the territory of the district. The tax shall be levied in increments of five dollars and shall not exceed twenty dollars per motor vehicle on all motor vehicles the owners of which reside in the district and shall be in addition to all other taxes levied under this chapter, subject to reduction in the manner provided in division (B)(2) of section 4503.11 of the Revised Code. The tax may be levied in all or part of the territory of the

district.

(B) The board of trustees of a transportation improvement district proposing to levy a motor vehicle license tax under this section shall put the question of the tax to the electors of the district or of that part of the district in which the tax would be levied. The election shall be held on the date of a primary or general election held not less than ~~seventy-five~~ ninety days after the board of trustees certifies to the county board of elections its resolution proposing the tax. The resolution shall specify the rate of the tax. The board of elections shall submit the question of the tax to the electors at the primary or general election. The secretary of state shall prescribe the form of the ballot for the election. If approved by a majority of the electors voting on the question of the tax, the board of trustees shall levy the tax as provided in the resolution.

(C) A transportation improvement district license tax levied under this section shall continue in effect until repealed, or until the dissolution of the transportation improvement district that levied it.

(D) Money received by the registrar of motor vehicles pursuant to sections 4501.03 and 4504.09 of the Revised Code that consists of the taxes levied under this section shall be deposited in the auto registration distribution fund created by section 4501.03 of the Revised Code and distributed to the transportation improvement district levying such tax. The registrar may assign to the transportation improvement district a unique code to facilitate the distribution of such money, which may be the same unique code assigned to a county under section 4501.03 of the Revised Code.

Sec. 4928.20. (A) The legislative authority of a municipal corporation may adopt an ordinance, or the board of township trustees of a township or the board of county commissioners of a county may adopt a resolution, under which, on or after the starting date of competitive retail electric service, it may aggregate in accordance with this section the retail electrical loads located, respectively, within the municipal corporation, township, or unincorporated area of the county and, for that purpose, may enter into service agreements to facilitate for those loads the sale and purchase of electricity. The legislative authority or board also may exercise such authority jointly with any other such legislative authority or board. For customers that are not mercantile customers, an ordinance or resolution under this division shall specify whether the aggregation will occur only with the prior, affirmative consent of each person owning, occupying, controlling, or using an electric load center proposed to be aggregated or will occur automatically for all such persons pursuant to the opt-out

requirements of division (D) of this section. The aggregation of mercantile customers shall occur only with the prior, affirmative consent of each such person owning, occupying, controlling, or using an electric load center proposed to be aggregated. Nothing in this division, however, authorizes the aggregation of the retail electric loads of an electric load center, as defined in section 4933.81 of the Revised Code, that is located in the certified territory of a nonprofit electric supplier under sections 4933.81 to 4933.90 of the Revised Code or an electric load center served by transmission or distribution facilities of a municipal electric utility.

(B) If an ordinance or resolution adopted under division (A) of this section specifies that aggregation of customers that are not mercantile customers will occur automatically as described in that division, the ordinance or resolution shall direct the board of elections to submit the question of the authority to aggregate to the electors of the respective municipal corporation, township, or unincorporated area of a county at a special election on the day of the next primary or general election in the municipal corporation, township, or county. The legislative authority or board shall certify a copy of the ordinance or resolution to the board of elections not less than ~~seventy-five~~ ninety days before the day of the special election. No ordinance or resolution adopted under division (A) of this section that provides for an election under this division shall take effect unless approved by a majority of the electors voting upon the ordinance or resolution at the election held pursuant to this division.

(C) Upon the applicable requisite authority under divisions (A) and (B) of this section, the legislative authority or board shall develop a plan of operation and governance for the aggregation program so authorized. Before adopting a plan under this division, the legislative authority or board shall hold at least two public hearings on the plan. Before the first hearing, the legislative authority or board shall publish notice of the hearings once a week for two consecutive weeks in a newspaper of general circulation in the jurisdiction. The notice shall summarize the plan and state the date, time, and location of each hearing.

(D) No legislative authority or board, pursuant to an ordinance or resolution under divisions (A) and (B) of this section that provides for automatic aggregation of customers that are not mercantile customers as described in division (A) of this section, shall aggregate the electrical load of any electric load center located within its jurisdiction unless it in advance clearly discloses to the person owning, occupying, controlling, or using the load center that the person will be enrolled automatically in the aggregation program and will remain so enrolled unless the person affirmatively elects

by a stated procedure not to be so enrolled. The disclosure shall state prominently the rates, charges, and other terms and conditions of enrollment. The stated procedure shall allow any person enrolled in the aggregation program the opportunity to opt out of the program every three years, without paying a switching fee. Any such person that opts out before the commencement of the aggregation program pursuant to the stated procedure shall default to the standard service offer provided under section 4928.14 or division (D) of section 4928.35 of the Revised Code until the person chooses an alternative supplier.

(E)(1) With respect to a governmental aggregation for a municipal corporation that is authorized pursuant to divisions (A) to (D) of this section, resolutions may be proposed by initiative or referendum petitions in accordance with sections 731.28 to 731.41 of the Revised Code.

(2) With respect to a governmental aggregation for a township or the unincorporated area of a county, which aggregation is authorized pursuant to divisions (A) to (D) of this section, resolutions may be proposed by initiative or referendum petitions in accordance with sections 731.28 to 731.40 of the Revised Code, except that:

(a) The petitions shall be filed, respectively, with the township fiscal officer or the board of county commissioners, who shall perform those duties imposed under those sections upon the city auditor or village clerk.

(b) The petitions shall contain the signatures of not less than ten per cent of the total number of electors in, respectively, the township or the unincorporated area of the county who voted for the office of governor at the preceding general election for that office in that area.

(F) A governmental aggregator under division (A) of this section is not a public utility engaging in the wholesale purchase and resale of electricity, and provision of the aggregated service is not a wholesale utility transaction. A governmental aggregator shall be subject to supervision and regulation by the public utilities commission only to the extent of any competitive retail electric service it provides and commission authority under this chapter.

(G) This section does not apply in the case of a municipal corporation that supplies such aggregated service to electric load centers to which its municipal electric utility also supplies a noncompetitive retail electric service through transmission or distribution facilities the utility singly or jointly owns or operates.

(H) A governmental aggregator shall not include in its aggregation the accounts of any of the following:

- (1) A customer that has opted out of the aggregation;
- (2) A customer in contract with a certified electric services company;

(3) A customer that has a special contract with an electric distribution utility;

(4) A customer that is not located within the governmental aggregator's governmental boundaries;

(5) Subject to division (C) of section 4928.21 of the Revised Code, a customer who appears on the "do not aggregate" list maintained under that section.

(I) Customers that are part of a governmental aggregation under this section shall be responsible only for such portion of a surcharge under section 4928.144 of the Revised Code that is proportionate to the benefits, as determined by the commission, that electric load centers within the jurisdiction of the governmental aggregation as a group receive. The proportionate surcharge so established shall apply to each customer of the governmental aggregation while the customer is part of that aggregation. If a customer ceases being such a customer, the otherwise applicable surcharge shall apply. Nothing in this section shall result in less than full recovery by an electric distribution utility of any surcharge authorized under section 4928.144 of the Revised Code.

(J) On behalf of the customers that are part of a governmental aggregation under this section and by filing written notice with the public utilities commission, the legislative authority that formed or is forming that governmental aggregation may elect not to receive standby service within the meaning of division (B)(2)(d) of section 4928.143 of the Revised Code from an electric distribution utility in whose certified territory the governmental aggregation is located and that operates under an approved electric security plan under that section. Upon the filing of that notice, the electric distribution utility shall not charge any such customer to whom competitive retail electric generation service is provided by another supplier under the governmental aggregation for the standby service. Any such consumer that returns to the utility for competitive retail electric service shall pay the market price of power incurred by the utility to serve that consumer plus any amount attributable to the utility's cost of compliance with the alternative energy resource provisions of section 4928.64 of the Revised Code to serve the consumer. Such market price shall include, but not be limited to, capacity and energy charges; all charges associated with the provision of that power supply through the regional transmission organization, including, but not limited to, transmission, ancillary services, congestion, and settlement and administrative charges; and all other costs incurred by the utility that are associated with the procurement, provision, and administration of that power supply, as such costs may be approved by

the commission. The period of time during which the market price and alternative energy resource amount shall be so assessed on the consumer shall be from the time the consumer so returns to the electric distribution utility until the expiration of the electric security plan. However, if that period of time is expected to be more than two years, the commission may reduce the time period to a period of not less than two years.

(K) The commission shall adopt rules to encourage and promote large-scale governmental aggregation in this state. For that purpose, the commission shall conduct an immediate review of any rules it has adopted for the purpose of this section that are in effect on the effective date of the amendment of this section by S.B. 221 of the 127th general assembly, July 31, 2008. Further, within the context of an electric security plan under section 4928.143 of the Revised Code, the commission shall consider the effect on large-scale governmental aggregation of any nonbypassable generation charges, however collected, that would be established under that plan, except any nonbypassable generation charges that relate to any cost incurred by the electric distribution utility, the deferral of which has been authorized by the commission prior to the effective date of the amendment of this section by S.B. 221 of the 127th general assembly, July 31, 2008.

Sec. 4929.26. (A)(1) The legislative authority of a municipal corporation may adopt an ordinance, or the board of township trustees of a township or the board of county commissioners of a county may adopt a resolution, under which, in accordance with this section and except as otherwise provided in division (A)(2) of this section, the legislative authority or board may aggregate automatically, subject to the opt-out requirements of division (D) of this section, competitive retail natural gas service for the retail natural gas loads that are located, respectively, within the municipal corporation, township, or unincorporated area of the county and for which there is a choice of supplier of that service as a result of revised schedules approved under division (C) of section 4929.29 of the Revised Code, a rule or order adopted or issued by the commission under Chapter 4905. of the Revised Code, or an exemption granted by the commission under sections 4929.04 to 4929.08 of the Revised Code. An ordinance or a resolution adopted under this section shall expressly state that it is adopted pursuant to the authority conferred by this section. The legislative authority or board also may exercise its authority under this section jointly with any other such legislative authority or board. For the purpose of the aggregation, the legislative authority or board may enter into service agreements to facilitate the sale and purchase of the service for the retail natural gas loads.

(2)(a) No aggregation under an ordinance or resolution adopted under division (A)(1) of this section shall include the retail natural gas load of any person that meets any of the following criteria:

(i) The person is both a distribution service customer and a mercantile customer on the date of commencement of service to the aggregated load, or the person becomes a distribution service customer after that date and also is a mercantile customer.

(ii) The person is supplied with commodity sales service pursuant to a contract with a retail natural gas supplier that is in effect on the effective date of the ordinance or resolution.

(iii) The person is supplied with commodity sales service as part of a retail natural gas load aggregation provided for pursuant to a rule or order adopted or issued by the commission under this chapter or Chapter 4905. of the Revised Code.

(b) Nothing in division (A)(2)(a) of this section precludes a governmental aggregation under this section from permitting the retail natural gas load of a person described in division (A)(2)(a) of this section from being included in the aggregation upon the expiration of any contract or aggregation as described in division (A)(2)(a)(ii) or (iii) of this section or upon the person no longer being a customer as described in division (A)(2)(a)(i) of this section or qualifying to be included in an aggregation described under division (A)(2)(a)(iii) of this section.

(B) An ordinance or resolution adopted under division (A) of this section shall direct the board of elections to submit the question of the authority to aggregate to the electors of the respective municipal corporation, township, or unincorporated area of a county at a special election on the day of the next primary or general election in the municipal corporation, township, or county. The legislative authority or board shall certify a copy of the ordinance or resolution to the board of elections not less than ~~seventy-five~~ ninety days before the day of the special election. No ordinance or resolution adopted under division (A) of this section that provides for an election under this division shall take effect unless approved by a majority of the electors voting upon the ordinance or resolution at the election held pursuant to this division.

(C) Upon the applicable requisite authority under divisions (A) and (B) of this section, the legislative authority or board shall develop a plan of operation and governance for the aggregation program so authorized. Before adopting a plan under this division, the legislative authority or board shall hold at least two public hearings on the plan. Before the first hearing, the legislative authority or board shall publish notice of the hearings once a

week for two consecutive weeks in a newspaper of general circulation in the jurisdiction. The notice shall summarize the plan and state the date, time, and location of each hearing.

(D) No legislative authority or board, pursuant to an ordinance or resolution under divisions (A) and (B) of this section, shall aggregate any retail natural gas load located within its jurisdiction unless it in advance clearly discloses to the person whose retail natural gas load is to be so aggregated that the person will be enrolled automatically in the aggregation and will remain so enrolled unless the person affirmatively elects by a stated procedure not to be so enrolled. The disclosure shall state prominently the rates, charges, and other terms and conditions of enrollment. The stated procedure shall allow any person enrolled in the aggregation the opportunity to opt out of the aggregation every two years, without paying a switching fee. Any such person that opts out of the aggregation pursuant to the stated procedure shall default to the natural gas company providing distribution service for the person's retail natural gas load, until the person chooses an alternative supplier.

(E)(1) With respect to a governmental aggregation for a municipal corporation that is authorized pursuant to divisions (A) to (D) of this section, resolutions may be proposed by initiative or referendum petitions in accordance with sections 731.28 to 731.41 of the Revised Code.

(2) With respect to a governmental aggregation for a township or the unincorporated area of a county, which aggregation is authorized pursuant to divisions (A) to (D) of this section, resolutions may be proposed by initiative or referendum petitions in accordance with sections 731.28 to 731.40 of the Revised Code, except that:

(a) The petitions shall be filed, respectively, with the township fiscal officer or the board of county commissioners, who shall perform those duties imposed under those sections upon the city auditor or village clerk.

(b) The petitions shall contain the signatures of not less than ten per cent of the total number of electors in the township or the unincorporated area of the county, respectively, who voted for the office of governor at the preceding general election for that office in that area.

(F) A governmental aggregator under division (A) of this section is not a public utility engaging in the wholesale purchase and resale of natural gas, and provision of the aggregated service is not a wholesale utility transaction. A governmental aggregator shall be subject to supervision and regulation by the public utilities commission only to the extent of any competitive retail natural gas service it provides and commission authority under this chapter.

Sec. 4931.51. (A)(1) For the purpose of paying the costs of establishing,

equipping, and furnishing one or more public safety answering points as part of a countywide 9-1-1 system effective under division (B) of section 4931.44 of the Revised Code and paying the expense of administering and enforcing this section, the board of county commissioners of a county, in accordance with this section, may fix and impose, on each lot or parcel of real property in the county that is owned by a person, municipal corporation, township, or other political subdivision and is improved, or is in the process of being improved, reasonable charges to be paid by each such owner. The charges shall be sufficient to pay only the estimated allowed costs and shall be equal in amount for all such lots or parcels.

(2) For the purpose of paying the costs of operating and maintaining the answering points and paying the expense of administering and enforcing this section, the board, in accordance with this section, may fix and impose reasonable charges to be paid by each owner, as provided in division (A)(1) of this section, that shall be sufficient to pay only the estimated allowed costs and shall be equal in amount for all such lots or parcels. The board may fix and impose charges under this division pursuant to a resolution adopted for the purposes of both divisions (A)(1) and (2) of this section or pursuant to a resolution adopted solely for the purpose of division (A)(2) of this section, and charges imposed under division (A)(2) of this section may be separately imposed or combined with charges imposed under division (A)(1) of this section.

(B) Any board adopting a resolution under this section pursuant to a final plan initiating the establishment of a 9-1-1 system or pursuant to an amendment to a final plan shall adopt the resolution within sixty days after the board receives the final plan for the 9-1-1 system pursuant to division (C) of section 4931.43 of the Revised Code. The board by resolution may change any charge imposed under this section whenever the board considers it advisable. Any resolution adopted under this section shall declare whether securities will be issued under Chapter 133. of the Revised Code in anticipation of the collection of unpaid special assessments levied under this section.

(C) The board shall adopt a resolution under this section at a public meeting held in accordance with section 121.22 of the Revised Code. Additionally, the board, before adopting any such resolution, shall hold at least two public hearings on the proposed charges. Prior to the first hearing, the board shall publish notice of the hearings once a week for two consecutive weeks in a newspaper of general circulation in the county. The notice shall include a listing of the charges proposed in the resolution and the date, time, and location of each of the hearings. The board shall hear any

person who wishes to testify on the charges or the resolution.

(D) No resolution adopted under this section shall be effective sooner than thirty days following its adoption nor shall any such resolution be adopted as an emergency measure. The resolution is subject to a referendum in accordance with sections 305.31 to 305.41 of the Revised Code unless, in the resolution, the board of county commissioners directs the board of elections of the county to submit the question of imposing the charges to the electors of the county at the next primary or general election in the county occurring not less than ~~seventy-five~~ ninety days after the resolution is certified to the board. No resolution shall go into effect unless approved by a majority of those voting upon it in any election allowed under this division.

(E) To collect charges imposed under division (A) of this section, the board of county commissioners shall certify them to the county auditor of the county who then shall place them upon the real property duplicate against the properties to be assessed, as provided in division (A) of this section. Each assessment shall bear interest at the same rate that securities issued in anticipation of the collection of the assessments bear, is a lien on the property assessed from the date placed upon the real property duplicate by the auditor, and shall be collected in the same manner as other taxes.

(F) All money collected by or on behalf of a county under this section shall be paid to the county treasurer of the county and kept in a separate and distinct fund to the credit of the county. The fund shall be used to pay the costs allowed in division (A) of this section and specified in the resolution adopted under that division. In no case shall any surplus so collected be expended for other than the use and benefit of the county.

Sec. 4931.52. (A) This section applies only to a county that meets both of the following conditions:

(1) A final plan for a countywide 9-1-1 system either has not been approved in the county under section 4931.44 of the Revised Code or has been approved but has not been put into operation because of a lack of funding;

(2) The board of county commissioners, at least once, has submitted to the electors of the county the question of raising funds for a 9-1-1 system under section 4931.51, 5705.19, or 5739.026 of the Revised Code, and a majority of the electors has disapproved the question each time it was submitted.

(B) A board of county commissioners may adopt a resolution imposing a monthly charge on telephone access lines to pay for the equipment costs of establishing and maintaining no more than three public safety answering points of a countywide 9-1-1 system, which public safety answering points

shall be only twenty-four-hour dispatching points already existing in the county. The resolution shall state the amount of the charge, which shall not exceed fifty cents per month, and the month the charge will first be imposed, which shall be no earlier than four months after the special election held pursuant to this section. Each residential and business telephone company customer within the area served by the 9-1-1 system shall pay the monthly charge for each of its residential or business customer access lines or their equivalent.

Before adopting a resolution under this division, the board of county commissioners shall hold at least two public hearings on the proposed charge. Before the first hearing, the board shall publish notice of the hearings once a week for two consecutive weeks in a newspaper of general circulation in the county. The notice shall state the amount of the proposed charge, an explanation of the necessity for the charge, and the date, time, and location of each of the hearings.

(C) A resolution adopted under division (B) of this section shall direct the board of elections to submit the question of imposing the charge to the electors of the county at a special election on the day of the next primary or general election in the county. The board of county commissioners shall certify a copy of the resolution to the board of elections not less than ~~seventy-five~~ ninety days before the day of the special election. No resolution adopted under division (B) of this section shall take effect unless approved by a majority of the electors voting upon the resolution at an election held pursuant to this section.

In any year, the board of county commissioners may impose a lesser charge than the amount originally approved by the electors. The board may change the amount of the charge no more than once a year. The board may not impose a charge greater than the amount approved by the electors without first holding an election on the question of the greater charge.

(D) Money raised from a monthly charge on telephone access lines under this section shall be deposited into a special fund created in the county treasury by the board of county commissioners pursuant to section 5705.12 of the Revised Code, to be used only for the necessary equipment costs of establishing and maintaining no more than three public safety answering points of a countywide 9-1-1 system pursuant to a resolution adopted under division (B) of this section. In complying with this division, any county may seek the assistance of the public utilities commission with regard to operating and maintaining a 9-1-1 system.

(E) Pursuant to the voter approval required by division (C) of this section, the final plan for a countywide 9-1-1 system that will be funded

through a monthly charge imposed in accordance with this section shall be amended by the existing 9-1-1 planning committee, and the amendment of such a final plan is not an amendment of a final plan for the purpose of division (A) of section 4931.45 of the Revised Code.

Sec. 4931.53. (A) This section applies only to a county that has a final plan for a countywide 9-1-1 system that either has not been approved in the county under section 4931.44 of the Revised Code or has been approved but has not been put into operation because of a lack of funding.

(B) A board of county commissioners may adopt a resolution imposing a monthly charge on telephone access lines to pay for the operating and equipment costs of establishing and maintaining no more than one public safety answering point of a countywide 9-1-1 system. The resolution shall state the amount of the charge, which shall not exceed fifty cents per month, and the month the charge will first be imposed, which shall be no earlier than four months after the special election held pursuant to this section. Each residential and business telephone company customer within the area of the county served by the 9-1-1 system shall pay the monthly charge for each of its residential or business customer access lines or their equivalent.

Before adopting a resolution under this division, the board of county commissioners shall hold at least two public hearings on the proposed charge. Before the first hearing, the board shall publish notice of the hearings once a week for two consecutive weeks in a newspaper of general circulation in the county. The notice shall state the amount of the proposed charge, an explanation of the necessity for the charge, and the date, time, and location of each of the hearings.

(C) A resolution adopted under division (B) of this section shall direct the board of elections to submit the question of imposing the charge to the electors of the county at a special election on the day of the next primary or general election in the county. The board of county commissioners shall certify a copy of the resolution to the board of elections not less than ~~seventy-five~~ ninety days before the day of the special election. No resolution adopted under division (B) of this section shall take effect unless approved by a majority of the electors voting upon the resolution at an election held pursuant to this section.

In any year, the board of county commissioners may impose a lesser charge than the amount originally approved by the electors. The board may change the amount of the charge no more than once a year. The board shall not impose a charge greater than the amount approved by the electors without first holding an election on the question of the greater charge.

(D) Money raised from a monthly charge on telephone access lines

under this section shall be deposited into a special fund created in the county treasury by the board of county commissioners pursuant to section 5705.12 of the Revised Code, to be used only for the necessary operating and equipment costs of establishing and maintaining no more than one public safety answering point of a countywide 9-1-1 system pursuant to a resolution adopted under division (B) of this section. In complying with this division, any county may seek the assistance of the public utilities commission with regard to operating and maintaining a 9-1-1 system.

(E) Nothing in sections 4931.40 to 4931.53 of the Revised Code precludes a final plan adopted in accordance with those sections from being amended to provide that, by agreement included in the plan, a public safety answering point of another countywide 9-1-1 system is the public safety answering point of a countywide 9-1-1 system funded through a monthly charge imposed in accordance with this section. In that event, the county for which the public safety answering point is provided shall be deemed the subdivision operating the public safety answering point for purposes of sections 4931.40 to 4931.53 of the Revised Code, except that, for the purpose of division (D) of section 4931.41 of the Revised Code, the county shall pay only so much of the costs associated with establishing, equipping, furnishing, operating, or maintaining the public safety answering point specified in the agreement included in the final plan.

(F) Pursuant to the voter approval required by division (C) of this section, the final plan for a countywide 9-1-1 system that will be funded through a monthly charge imposed in accordance with this section, or that will be amended to include an agreement described in division (E) of this section, shall be amended by the existing 9-1-1 planning committee, and the amendment of such a final plan is not an amendment of a final plan for the purpose of division (A) of section 4931.45 of the Revised Code.

Sec. 4951.44. The officials in charge of the general election shall arrange, provide for, and conduct the submission of the question of a grant as provided in section 4951.43 of the Revised Code to such electors. The question whether the grant shall be made shall be submitted to the electors of such city at the succeeding general election occurring more than ~~seventy-five~~ ninety days after the expiration of the sixty days provided in such section. If the grant is for the construction of elevated tracks, the ballots shall read "Elevated Railroad Grant--Yes", "Elevated Railroad Grant--No". If the grant is for the construction of underground tracks, the ballots shall read "Underground Railroad Grant--Yes", "Underground Railroad Grant--No". If the grant is for the construction of partly elevated and partly underground tracks, the ballots shall read "Elevated and

Underground Railroad Grant--Yes", "Elevated and Underground Railroad Grant--No". If at such election a majority of the votes cast on such question is against such grant, such grant is void.

Sec. 4955.05. The officials in charge of general elections, in accordance with the laws relating to elections, shall arrange for and conduct the submission of the question referred to in section 4955.04 of the Revised Code to the electors. The question whether the grant shall be made shall be submitted to the electors of such municipal corporation at the succeeding general election occurring more than ~~seventy-five~~ ninety days after the expiration of the sixty days referred to in such section. The ballots at such election shall read "Elevated Railroad Grant--Yes;" "Elevated Railroad Grant--No." If at the election a majority of the votes cast on such question is against the grant, it shall be void.

Sec. 5705.19. This section does not apply to school districts or county school financing districts.

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than ~~seventy-five~~ ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

(A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district or district organized under section 2151.65 of the Revised Code shall not exceed two mills and that the total levy for current expenses of a combined district organized under sections 2151.65 and 2152.41 of the Revised Code shall not exceed four mills;

(B) For the payment of debt charges on certain described bonds, notes, or certificates of indebtedness of the subdivision issued subsequent to January 1, 1925;

(C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;

(D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;

(E) For a municipal university, not to exceed two mills over the limitation of one mill prescribed in section 3349.13 of the Revised Code;

(F) For the construction or acquisition of any specific permanent improvement or class of improvements that the taxing authority of the

subdivision may include in a single bond issue;

(G) For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships;

(H) For parks and recreational purposes;

(I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time, or volunteer firefighters or firefighting companies to operate the same, including the payment of the firefighter employers' contribution required under section 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;

(J) For the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent police personnel, including the payment of the police officer employers' contribution required under section 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;

(P) For maintaining and operating sewage disposal plants and facilities;

(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections

306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;

(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(S) For the prevention, control, and abatement of air pollution;

(T) For maintaining and operating cemeteries;

(U) For providing ambulance service, emergency medical service, or both;

(V) For providing for the collection and disposal of garbage or refuse, including yard waste;

(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;

(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;

(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;

(AA) For the maintenance and operation of a free public museum of art, science, or history;

(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;

(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.

(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;

(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code

are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;

(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code;

(GG) For the payment of costs incurred by a township as a result of a contract made with a county pursuant to section 505.263 of the Revised Code in order to pay all or any part of the cost of constructing, maintaining, repairing, or operating a water supply improvement;

(HH) For a board of township trustees to acquire, other than by appropriation, an ownership interest in land, water, or wetlands, or to restore or maintain land, water, or wetlands in which the board has an ownership interest, not for purposes of recreation, but for the purposes of protecting and preserving the natural, scenic, open, or wooded condition of the land, water, or wetlands against modification or encroachment resulting from occupation, development, or other use, which may be styled as protecting or preserving "greenspace" in the resolution, notice of election, or ballot form. Except as otherwise provided in this division, land is not acquired for purposes of recreation, even if the land is used for recreational purposes, so long as no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. Except as otherwise provided in this division, land that previously has been acquired in a township for these greenspace purposes may subsequently be used for recreational purposes if the board of township trustees adopts a resolution approving that use and no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. The authorization to use greenspace land for recreational use does not apply to land located in a township that had a population, at the time it passed its first greenspace levy, of more than thirty-eight thousand within a county that had a population, at that time, of at least eight hundred sixty thousand.

(II) For the support by a county of a crime victim assistance program that is provided and maintained by a county agency or a private, nonprofit corporation or association under section 307.62 of the Revised Code;

(JJ) For any or all of the purposes set forth in divisions (I) and (J) of this section. This division applies only to a township.

(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.

(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;

(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;

(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold agricultural fairs. This division applies only to a county.

(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.

(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.

(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased

rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or under both of those sections.

(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district.

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.

(5) When the additional rate is for the purpose described in division (Z) of this section, the increased rate shall be for any number of years not exceeding ten.

A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the

purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election.

When the electors of a subdivision have approved a tax levy under this section, the taxing authority of the subdivision may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

Sec. 5705.191. The taxing authority of any subdivision, other than the board of education of a school district or the taxing authority of a county school financing district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that 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 subdivision, and that it is necessary to levy a tax in excess of such limitation for any of the purposes in section 5705.19 of the Revised Code, or to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals, and that the question of such additional tax levy shall be submitted to the electors of the subdivision at a general, primary, or special election to be held at a time therein specified. Such resolution shall not include a levy on the current tax list and duplicate unless such election is to be held at or prior to the general election day of the current tax year. Such resolution shall conform to the requirements of section 5705.19 of the Revised Code, except that a levy to supplement the general fund for the purposes of public assistance, human or social services, relief, welfare, hospitalization, health, or the support of general or tuberculosis hospitals may not be for a longer period than ten years. All other levies under this section may not be for a longer period than five years unless a longer period is permitted by section 5705.19 of the Revised Code, and the resolution shall specify the date of holding such election, which shall not be earlier than ~~seventy-five~~ ninety days after the adoption and certification of such resolution. The resolution shall go into immediate effect upon its passage and no publication of the

same is necessary other than that provided for in the notice of election. A copy of such resolution, immediately after its passage, shall be certified to the board of elections of the proper county or counties in the manner provided by section 5705.25 of the Revised Code, and such section shall govern the arrangements for the submission of such question and other matters with respect to such election, to which section 5705.25 of the Revised Code refers, excepting that such election shall be held on the date specified in the resolution, which shall be consistent with the requirements of section 3501.01 of the Revised Code, provided that only one special election for the submission of such question may be held in any one calendar year and provided that a special election may be held upon the same day a primary election is held. Publication of notice of that election shall be made in one or more newspapers of general circulation in the county once a week for two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election.

If a majority of the electors voting on the question vote in favor thereof, the taxing authority of the subdivision may make the necessary levy within such subdivision at the additional rate or at any lesser rate outside the ten-mill limitation on the tax list and duplicate for the purpose stated in the resolution. Such tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

After the approval of such a levy by the electors, the taxing authority of the subdivision may anticipate a fraction of the proceeds of such levy and issue anticipation notes. In the case of a continuing levy that is not levied for the purpose of current expenses, notes may be issued at any time after approval of the levy in an amount not more than fifty per cent of the total estimated proceeds of the levy for the succeeding ten years, less an amount equal to the fraction of the proceeds of the levy previously anticipated by the issuance of anticipation notes. In the case of a levy for a fixed period that is not for the purpose of current expenses, notes may be issued at any time after approval of the levy in an amount not more than fifty per cent of the total estimated proceeds of the levy throughout the remaining life of the levy, less an amount equal to the fraction of the proceeds of the levy previously anticipated by the issuance of anticipation notes. In the case of a levy for current expenses, notes may be issued after the approval of the levy by the electors and prior to the time when the first tax collection from the levy can be made. Such notes may be issued in an amount not more than fifty per cent of the total estimated proceeds of the levy throughout the term

of the levy in the case of a levy for a fixed period, or fifty per cent of the total estimated proceeds for the first ten years of the levy in the case of a continuing levy.

No anticipation notes that increase the net indebtedness of a county may be issued without the prior consent of the board of county commissioners of that county. 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 exceeding the life of the levy anticipated, and may have a principal payment in the year of their issuance.

"Taxing authority" and "subdivision" have the same meanings as in section 5705.01 of the Revised Code.

This section is supplemental to and not in derogation of sections 5705.20, 5705.21, and 5705.22 of the Revised Code.

Sec. 5705.195. Within five days after the resolution is certified to the county auditor as provided by section 5705.194 of the Revised Code, the auditor shall calculate and certify to the taxing authority the annual levy, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, throughout the life of the levy which will be required to produce the annual amount set forth in the resolution assuming that the amount of the tax list of such subdivision remains throughout the life of the levy the same as the amount of the tax list for the current year, and if this is not determined, the estimated amount submitted by the auditor to the county budget commission. When considering the tangible personal property component of the tax valuation of the subdivision, the county auditor shall take into account the assessment percentages prescribed in section 5711.22 of the Revised Code. The tax commissioner may issue rules, orders, or instructions directing how the assessment percentages must be utilized.

Upon receiving the certification from the county auditor, if the taxing authority desires to proceed with the submission of the question it shall, not less than ~~seventy-five~~ ninety days before the day of such election, certify its resolution, together with the amount of the average tax levy, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, estimated by the auditor, and the number of years the levy is to run to the board of elections of the county which shall prepare the ballots and make other necessary arrangements for the submission of the question to the voters of the subdivision.

Sec. 5705.199. (A) At any time the board of education of a 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

revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the school district. Such a levy shall be proposed as a substitute for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section, by levying a tax as follows:

(1) In the initial year the levy is in effect, the levy shall be in a specified amount of money equal to the aggregate annual dollar amount of proceeds derived from the levy or levies, or portion thereof, being substituted.

(2) In each subsequent year the levy is in effect, the levy shall be in a specified amount of money equal to the sum of the following:

(a) The dollar amount of the proceeds derived from the levy in the prior year; and

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of valuation, that was required to produce the annual dollar amount of the levy under this section in the prior year; provided, that the amount under division (A)(2)(b) of this section shall not be less than zero.

(B) The resolution proposing the substitute levy shall specify the annual dollar amount the levy is to produce in its initial year; the first calendar year in which the levy will be due; and the term of the levy expressed in years, which may be any number not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the election, which shall not be earlier than ~~seventy-five~~ ninety days after certification of the resolution to the board of elections, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. If two or more existing levies are to be included in a single substitute levy, but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be substituted shall not be levied after the year preceding the year in which the substitute levy is first imposed.

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 the resolution shall immediately after its passage be certified to the county auditor in the manner provided by section 5705.195 of the Revised Code, and sections 5705.194 and 5705.196 of the Revised Code shall govern the arrangements for the submission of the

question and other matters concerning the notice of election and the election, except as may be provided otherwise in this section.

(C) The form of the ballot to be used at the election on the question of a levy under this section shall be as follows:

"Shall a tax levy substituting for an existing levy be imposed by the ..... (here insert name of school district) for the purpose of providing for the necessary requirements of the school district in the initial sum of ..... (here insert the annual dollar amount the levy is to produce in its initial year), and a levy of taxes be made outside of the ten-mill limitation estimated by the county auditor to require ..... (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 the initial year of the tax, for a period of ..... (here insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in ..... (first year the tax is to be levied), first due in calendar year ..... (first calendar year in which the tax shall be due), with the sum of such tax to increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?

	FOR THE TAX LEVY	"
	AGAINST THE TAX LEVY	

If the levy submitted is a proposal to substitute all or a portion of more than one existing levy, the form of the ballot may be changed so long as the ballot reflects the number of levies to be substituted and that none of the existing levies to be substituted will be levied after the year preceding the year in which the substitute levy is first imposed. The form of the ballot shall be modified by substituting the statement "Shall a tax levy substituting for an existing levy" with "Shall a tax levy substituting for existing levies" and adding the following statement after "added to its tax list?" and before "For the Tax Levy":

"If approved, any remaining tax years on any of the ..... (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)."

(D) 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.

(E) If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district at the rate and for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F) A levy for a continuing period of time may be decreased pursuant to section 5705.261 of the Revised Code.

(G) A levy under this section substituting for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section shall be treated as having renewed the levy or levies being substituted for purposes of the payments made under sections 5751.20 to 5751.22 of the Revised Code.

(H) After the approval of a levy on the current tax list and duplicate, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy 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. 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.

Sec. 5705.20. The board of county commissioners of any county, in any year, after providing the normal and customary percentage of the total general fund appropriations for the support of the tuberculosis treatment specified under section 339.73 of the Revised Code or for the support of tuberculosis clinics established pursuant to section 339.76 of the Revised Code, by vote of two-thirds of all the members of said board may declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for that support, and that it is necessary to levy a tax in excess of the ten-mill limitation to supplement such general fund appropriations for such purpose, but the total levy for this purpose shall not exceed sixty-five one hundredths of a mill.

Such resolution shall conform to section 5705.19 of the Revised Code and be certified to the board of elections not less than ~~seventy-five~~ ninety days before the general election and submitted in the manner provided in section 5705.25 of the Revised Code.

If the majority of electors voting on a levy to supplement general fund appropriations for the support of the tuberculosis treatment specified under section 339.73 of the Revised Code or for the support of tuberculosis clinics

established pursuant to section 339.76 of the Revised Code, vote in favor thereof, the board of said county may levy a tax within such county at the additional rate in excess of the ten-mill limitation during the period and for the purpose stated in the resolution or at any less rate or for any of said years.

If a tax was levied under this section for the support of tuberculosis clinics before ~~the effective date of this amendment~~ October 10, 2000, the levy may be renewed for that purpose on or after ~~the effective date of this amendment~~ October 10, 2000, in accordance with section 5705.25 of the Revised Code.

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 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; "education technology" means, but is not limited to, computer hardware, equipment, materials, and accessories, equipment used for two-way audio or video, and software; and "general permanent improvements" means permanent improvements without regard to the limitation of division (F) of section 5705.19 of the Revised Code that the improvements be a specific improvement or a class of improvements that may be included in a single bond issue.

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 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 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~~ ninety days after the adoption and certification of 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 decrease a single levy imposed under this section. If the board of education imposes one or more existing levies for the purpose specified in division (F) of section 5705.19 of the Revised Code, the resolution may propose to renew one or more of those existing levies, or to increase or decrease a single such existing levy, for the purpose of general permanent improvements. 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 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 that election shall be made in one or more newspapers of general circulation in the county once a week for two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within 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. 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 the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

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

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

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

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

Sec. 5705.211. (A) As used in this section:

(1) "Adjusted charge-off increase" for a tax year means two per cent of the cumulative carryover property value increase. If the cumulative carryover property value increase is computed on the basis of a school district's recognized valuation for a fiscal year before fiscal year 2014, the adjusted charge-off increase shall be adjusted to account for the greater charge-off rates prescribed for such fiscal years under sections 3317.022 and 3306.13 of the Revised Code.

(2) "Cumulative carryover property value increase" means the sum of the increases in carryover value certified under division (B)(2) of section 3317.015 of the Revised Code and included in a school district's total taxable value in the computation of recognized valuation under division (B) of that section for all fiscal years from the fiscal year that ends in the first

tax year a levy under this section is extended on the tax list of real and public utility property until and including the fiscal year that ends in the current tax year.

(3) "Taxes charged and payable" means the taxes charged and payable from a tax levy extended on the real and public utility property tax list and the general list of personal property before any reduction under section 319.302, 323.152, or 323.158 of the Revised Code.

(B) The board of education of a city, local, or exempted village school district may adopt a resolution proposing the levy of a tax in excess of the ten-mill limitation for the purpose of paying the current operating expenses of the district. If the resolution is approved as provided in division (D) of this section, the tax may be levied at such a rate each tax year that the total taxes charged and payable from the levy equals the adjusted charge-off increase for the tax year or equals a lesser amount as prescribed under division (C) of this section. The tax may be levied for a continuing period of time or for a specific number of years, but not fewer than five years, as provided in the resolution. The tax may not be placed on the tax list for a tax year beginning before the first day of January following adoption of the resolution. A board of education may not adopt a resolution under this section proposing to levy a tax under this section concurrently with any other tax levied by the board under this section.

(C) After the first year a tax is levied under this section, the rate of the tax in any year shall not exceed the rate, estimated by the county auditor, that would cause the sums levied from the tax against carryover property to exceed one hundred four per cent of the sums levied from the tax against carryover property in the preceding year. A board of education imposing a tax under this section may specify in the resolution imposing the tax that the percentage shall be less than one hundred four per cent, but the percentage shall not be less than one hundred per cent. At any time after a resolution adopted under this section is approved by a majority of electors as provided in division (D) of this section, the board of education, by resolution, may decrease the percentage specified in the resolution levying the tax.

(D) A resolution adopted under this section shall state that the purpose of the tax is to pay current operating expenses of the district, and shall specify the first year in which the tax is to be levied, the number of years the tax will be levied or that it will be levied for a continuing period of time, and the election at which the question of the tax is to appear on the ballot, which shall be a general or special election consistent with the requirements of section 3501.01 of the Revised Code. If the board of education specifies a percentage less than one hundred four per cent pursuant to division (C) of

this section, the percentage shall be specified in the resolution.

Upon adoption of the resolution, the board of education may certify a copy of the resolution to the proper county board of elections. The copy of the resolution shall be certified to the board of elections not later than ~~seventy-five~~ ninety days before the day of the election at which the question of the tax is to appear on the ballot. Upon receiving a timely certified copy of such a resolution, the board of elections shall make the necessary arrangements for the submission of the question 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 members of the board of education. Notice of the election shall be published in one or more newspapers of general circulation in the school district once per week for four consecutive weeks. The notice shall state that the purpose of the tax is for the current operating expenses of the school district, the first year the tax is to be levied, the number of years the tax is to be levied or that it is to be levied for a continuing period of time, that the tax is to be levied each year in an amount estimated to offset decreases in state base cost funding caused by appreciation in real estate values, and that the estimated additional tax in any year shall not exceed the previous year's by more than four per cent, or a lesser percentage specified in the resolution levying the tax, except for increases caused by the addition of new taxable property.

The question 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.

The form of the ballot shall be substantially as follows:

"An additional tax for the benefit of (name of school district) for the purpose of paying the current operating expenses of the district, for ..... (number of years or for continuing period of time), at a rate sufficient to offset any reduction in basic state funding caused by appreciation in real estate values? This levy will permit variable annual growth in revenue up to ..... (amount specified by school district) per cent for the duration of the levy.

	For the tax levy	"
	Against the tax levy	

If a majority of the electors of the school district voting on the question vote in favor of the question, the board of elections shall certify the results of the election to the board of education and to the tax commissioner immediately after the canvass.

(E) When preparing any estimate of the contemplated receipts from a tax levied pursuant to this section for the purposes of sections 5705.28 to 5705.40 of the Revised Code, and in preparing to certify the tax under section 5705.34 of the Revised Code, a board of education authorized to levy such a tax shall use information supplied by the department of education to determine the adjusted charge-off increase for the tax year for which that certification is made. If the board levied a tax under this section in the preceding tax year, the sum to be certified for collection from the tax shall not exceed the sum that would exceed the limitation imposed under division (C) of this section. At the request of the board of education or the treasurer of the school district, the county auditor shall assist the board of education in determining the rate or sum that may be levied under this section.

The board of education shall certify the sum authorized to be levied to the county auditor, and, for the purpose of the county auditor determining the rate at which the tax is to be levied in the tax year, the sum so certified shall be the sum to be raised by the tax unless the sum exceeds the limitation imposed by division (C) of this section. A tax levied pursuant to this section shall not be levied at a rate in excess of the rate estimated by the county auditor to produce the sum certified by the board of education before the reductions under sections 319.302, 323.152, and 323.158 of the Revised Code. Notwithstanding section 5705.34 of the Revised Code, a board of education authorized to levy a tax under this section shall certify the tax to the county auditor before the first day of October of the tax year in which the tax is to be levied, or at a later date as approved by the tax commissioner.

Sec. 5705.212. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district, that it is necessary to levy not more than five taxes in excess of that limitation for current expenses, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. The board shall identify the taxes proposed under this section as follows: the first tax to be levied shall be called the "original tax." Each tax subsequently levied shall be called an "incremental tax." The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. The resolution also shall state that the question of these additional taxes shall be submitted to the electors of the school district at a special election. The

resolution shall specify separately for each tax proposed: the amount of the increase in rate that it is necessary to levy, expressed separately for the original tax and each incremental tax; that the purpose of the levy is for current expenses; the number of years during which the original tax shall be in effect; a specification that the last year in which the original tax is in effect shall also be the last year in which each incremental tax shall be in effect; and the year in which each tax first is proposed to be levied. The original tax may be levied for any number of years not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the special election, which shall not be earlier than ~~seventy-five~~ ninety days after the adoption and certification of the resolution and shall be consistent with the requirements of section 3501.01 of the Revised Code.

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

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

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

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

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

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

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

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

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

(B) Notwithstanding sections 133.30 and 133.301 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

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

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

shall state that the question of the additional tax shall be submitted to the electors of the school district at a special election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed to be levied. The resolution shall specify the date of holding the special election, which shall not be earlier than ~~eighty~~ ninety-five days after the adoption and certification of the resolution to the county auditor and not earlier than ~~seventy-five~~ ninety days after certification to the board of elections. The date of the election shall be consistent with the requirements of section 3501.01 of the Revised Code.

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

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

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

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

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

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

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the county auditor of the proper county, who shall, within five days, calculate and certify to the board of education the estimated levy, for the first year, and for each subsequent year for which the tax is proposed to be in effect. The estimates shall be made both in mills for each dollar of

valuation, and in dollars and cents for each one hundred dollars of valuation. In making the estimates, the auditor shall assume that the amount of the tax list remains throughout the life of the levy, the same as the tax list for the current year. If the tax list for the current year is not determined, the auditor shall base ~~his~~ the auditor's estimates on the estimated amount of the tax list for the current year as submitted to the county budget commission.

If the board desires to proceed with the submission of the question, it shall certify its resolution, with the estimated tax levy expressed in mills and dollars and cents per hundred dollars of valuation for each year that the tax is proposed to be in effect, to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution.

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

(B) Notwithstanding sections 133.30 and 133.301 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

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

bidding.

Sec. 5705.217. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to levy an additional tax in excess of that limitation for the purposes of providing funds for current operating expenses and for the acquisition, construction, enlargement, renovation, and financing of permanent improvements; and that the question of the tax shall be submitted to the electors of the district at a special election. The tax may be levied for a specified number of years not exceeding five or, if the tax is for current operating expenses or for general, on-going permanent improvements, for a continuing period of time. The resolution shall specify the proposed tax rate, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time. The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment.

The resolution shall specify the date of holding the special election, which shall not be earlier than ~~seventy-five~~ ninety days after certification of the resolution to the board of elections and shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution to the board of elections immediately after its adoption. Section 5705.25 of the Revised Code governs the arrangements and form of the ballot for the submission of the question to the electors.

If a majority of the electors voting on the question vote in favor of the tax, the board of education may make the levy at the additional rate, or at any lesser rate in excess of the ten-mill limitation. If the tax is for a continuing period of time, it may be decreased in accordance with section 5705.261 of the Revised Code.

(B)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not

exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

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

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

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (B)(1) or (2) of this section 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. Notes issued under division (B)(3) of this section 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.

(C) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

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

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

On adoption of the resolution, the board shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the

board the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code.

(B) After receiving the county auditor's certification under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to issue general obligation bonds of the school district for permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements or to pay for current operating expenses, or both; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ~~seventy-five~~ ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

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

(2) The proposed rate of the tax, if any, for current operating expenses, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements, if both taxes are proposed. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after

its adoption.

(C) The board of elections shall make the arrangements for the submission of the question 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 district for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the current operating expenses levy, and the permanent improvements levy, if either or both levies are proposed. The board of elections shall publish notice of the election in one or more newspapers of general circulation in the school district once a week for two consecutive weeks prior to the election, and, if a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

- (1) The principal amount of the proposed bond issue;
- (2) The permanent improvements for which the bonds are to be issued;
- (3) The maximum number of years over which the principal of the bonds may be paid;
- (4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;
- (5) The proposed rate of the additional tax, if any, for current operating expenses;
- (6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;
- (7) The proposed rate of the additional tax, if any, for permanent improvements;
- (8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;
- (9) The time and place of the special election.

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

"Shall the ..... school district be authorized to do the following:

- (1) Issue bonds for the purpose of ..... in the principal amount of \$....., to be repaid annually over a maximum period of ..... years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period ..... 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 \$100 of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes

issued in anticipation of those bonds?"

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

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements at a rate not exceeding ..... mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents) for each \$100 of tax valuation, for ..... (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay current operating expenses at a rate not exceeding ..... mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents) for each \$100 of tax valuation, for ..... (number of years of the levy, or a continuing period of time)?

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

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

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

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

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

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

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (F)(1) or (2) of this section 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. Notes issued under division (F)(3) of this section 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.

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

(H) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

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

Sec. 5705.219. (A) As used in this section:

(1) "Eligible school district" means a city, local, or exempted village school district in which the taxes charged and payable for current expenses on residential/agricultural real property in the tax year preceding the year in which the levy authorized by this section will be submitted for elector approval or rejection are greater than two per cent of the taxable value of the residential/agricultural real property.

(2) "Residential/agricultural real property" and "nonresidential/agricultural real property" means the property classified as such under section 5713.041 of the Revised Code.

(3) "Effective tax rate" and "taxes charged and payable" have the same meanings as in division (B) of section 319.301 of the Revised Code.

(B) On or after January 1, 2010, but before January 1, 2015, the board of education of an eligible school district, by a vote of two-thirds of all its members, may adopt a resolution proposing to convert existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money by repealing all or a portion of one or more of those existing levies and imposing a levy in excess of the ten-mill limitation that will raise a specified amount of money for current expenses of the district.

The board of education shall certify a copy of the resolution to the tax commissioner not later than ~~ninety~~ one hundred five days before the election upon which the repeal and levy authorized by this section will be proposed to the electors. Within ten days after receiving the copy of the resolution, the tax commissioner shall determine each of the following and certify the determinations to the board of education:

(1) The dollar amount to be raised by the proposed levy, which shall be the product of:

(a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills per dollar of taxable value;

(b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.

(2) The estimated tax rate of the proposed levy.

(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B)(1)(a) of this section.

(4) The sum of the following:

(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii)

the amount determined under division (B)(1)(a) of this section, but not less than zero;

(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero.

(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B)(2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B)(4) and the levies to be repealed as certified under division (B)(3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify it to the board as otherwise provided in division (B) of this section. Only one such request may be made by the board of education of an eligible school district.

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a continuing period of time; and the date of the election, which shall be the date of a primary or general election.

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code shall govern the matters concerning the election. The submission of a question 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.

(D) The form of the ballot to be used at the election provided for in this

section shall be as follows:

"Shall the existing levy of ..... (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the ..... (insert the name of school district) at a rate of ..... (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of ..... (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the ..... (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of ..... (insert the annual amount the levy is to produce), estimated by the tax commissioner to require ..... (insert the number of mills) mills for each one dollar of valuation, which amounts to ..... (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of ..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in ..... (insert the first year the tax is to be levied), first due in calendar year ..... (insert the first calendar year in which the tax shall be due)?

	FOR THE REPEAL AND TAX
	AGAINST THE REPEAL AND TAX "

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

(E) If a majority of the electors voting on the question submitted in an election vote in favor of the repeal and levy, the result shall be certified immediately after the canvass by the board of elections to the board of education. The board of education may make the levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution and shall certify it to the county auditor, who shall extend it on the current year 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.

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is decreased, the amount calculated under division (B)(4) of this section and paid under section 5705.2110 of the Revised Code shall be decreased by the same proportion as

the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

(G) At any time, the board of education, by a vote of two-thirds of all of its members, may adopt a resolution to renew a tax levied under this section. The resolution shall provide for levying the tax and specifically all of the following:

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

(2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected;

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

(4) That the purpose of the renewal tax is for current expenses.

The board shall certify a copy of the resolution to the board of elections not later than ~~seventy-five~~ ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election.

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows:

"Shall a tax levy renewing an existing levy of ..... (insert the annual dollar amount the levy is to produce each year), estimated to require ..... (insert the number of mills) mills for each one dollar of valuation be imposed by the ..... (insert the name of school district) for the purpose of current expenses for a period of ..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in ..... (insert the first year the tax is to be levied), first due in calendar year ..... (insert the first calendar year in which the tax shall be due)?

	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY "

If the levy submitted is to be for less than the amount of money previously collected, the form of the ballot shall be modified to add "and reducing" after "renewing" and to add before "estimated to require" the statement "be approved at a tax rate necessary to produce ..... (insert the lower annual dollar amount the levy is to produce each year)."

Sec. 5705.2111. (A) If the board of directors of a regional student education district created under section 3313.83 of the Revised Code desires to levy a tax in excess of the ten-mill limitation throughout the district for

the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed and their immediate family members, the board shall propose the levy to each of the boards of education of those school districts. The proposal shall specify the rate or amount of the tax, the number of years the tax will be levied or that it will be levied for a continuing period of time, and that the aggregate rate of the tax shall not exceed three mills per dollar of taxable value in the regional student education district.

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

(2) The resolution shall take effect immediately upon passage, and no publication of the resolution is necessary other than that provided in the notice of election. The resolution shall be certified and submitted in the manner provided under section 5705.25 of the Revised Code, and that section governs the arrangements governing submission of the question and other matters concerning the election.

Sec. 5705.22. The board of county commissioners of any county, at any time and in any year, after providing the normal and customary percentages of the total general fund appropriations for the support of county hospitals, by vote of two-thirds of all members of said board, may declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the support

of county hospitals, and that it is necessary to levy a tax in excess of the ten-mill limitation to supplement such general fund appropriations for such purpose, but the total levy for this purpose shall not exceed sixty-five one hundredths of a mill.

Such resolution shall conform to the requirements of section 5705.19 of the Revised Code, and shall be certified to the board of elections not less than ~~seventy-five~~ ninety days before the general election and submitted in the manner provided in section 5705.25 of the Revised Code.

If the majority of electors voting on a levy to supplement the general fund appropriations for the support of county hospitals vote in favor of the levy, the board of said county may levy a tax within such county at the additional rate in excess of the ten-mill limitation during the period for the purpose stated in the resolution or at any less rate or for any of the said years.

Sec. 5705.221. (A) At any time, the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county 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 the necessary requirements of the county's alcohol, drug addiction, and mental health service district established pursuant to Chapter 340. of the Revised Code, or the county's contribution to a joint-county district of which the county is a part, and that it is necessary to levy a tax in excess of such limitation for the operation of alcohol and drug addiction programs and mental health programs and the acquisition, construction, renovation, financing, maintenance, and operation of alcohol and drug addiction facilities and mental health facilities.

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

The resolution shall be certified and submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any election, and shall be certified to the board of elections not less than ~~seventy-five~~ ninety days before the election at which it will be voted upon.

If the majority of the electors voting on a levy to supplement general fund appropriations for the support of the comprehensive alcohol and drug addiction and mental health program vote in favor of the levy, the board may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified or continuing period, for the purpose stated in

the resolution.

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

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

The reserve balance account shall contain those funds that are not needed to pay for current operating expenses and not deposited in the capital improvements account but that will be needed to pay for operating expenses in the future. Upon the request of a board, such funds shall be appropriated to the reserve balance account. Payments from the capital improvements account and the reserve balance account shall be made by the county treasurer who is the custodian of funds for the district upon warrants issued by the county auditor who is the fiscal officer of the district pursuant to orders of the board.

Sec. 5705.222. (A) At any time the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county 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 the necessary requirements of the county board of developmental disabilities established pursuant to Chapter 5126. of the Revised Code and that it is necessary to levy a tax in excess of such limitation for the operation of programs and services by county boards of developmental disabilities and for the acquisition, construction, renovation, financing, maintenance, and operation of mental retardation and developmental disabilities facilities.

Such resolution shall conform to section 5705.19 of the Revised Code,

except that the increased rate may be in effect for any number of years not exceeding ten or for a continuing period of time.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any election, and shall be certified to the board of elections not less than ~~seventy-five~~ ninety days before the election at which it will be voted upon.

If the majority of the electors voting on a levy for the support of the programs and services of the county board of developmental disabilities vote in favor of the levy, the board of county commissioners may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified or continuing period, for the purpose stated in the resolution. The county board of developmental disabilities, within its budget and with the approval of the board of county commissioners through annual appropriations, shall use the proceeds of a levy approved under this section solely for the purposes authorized by this section.

(B) When electors have approved a tax levy under this section, the county commissioners may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

(C) The county auditor, upon receipt of a resolution from the county board of developmental disabilities, shall establish a capital improvements account or a reserve balance account, or both, as specified in the resolution. The capital improvements account shall be a contingency account for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment. Upon the request of the county board of developmental disabilities, moneys not needed to pay for current expenses may be appropriated to this account, in amounts such that this account does not exceed twenty-five per cent of the replacement value of all capital facilities and equipment currently used by the county board of developmental disabilities for mental retardation and developmental disabilities programs and services. Other moneys available for current capital expenses from federal, state, or local sources may also be appropriated to this account.

The reserve balance account shall contain those moneys that are not needed to pay for current operating expenses and not deposited in the capital improvements account but that will be needed to pay for operating expenses in the future. Upon the request of a county board of developmental disabilities, the board of county commissioners may appropriate moneys to the reserve balance account.

Sec. 5705.23. The board of library trustees of any county, municipal corporation, school district, or township public library by a vote of two-thirds of all its members may at any time 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 public library, that it is necessary to levy a tax in excess of such limitation for current expenses of the public library or for the construction of any specific permanent improvement or class of improvements which the board of library trustees is authorized to make or acquire and which could be included in a single issue of bonds, and that the question of such additional tax levy shall be submitted by the taxing authority of the political subdivision to whose jurisdiction the board is subject, to the electors of the subdivision, or, if the resolution so states, to the electors residing within the boundaries of the library district, as defined by the state library board pursuant to section 3375.01 of the Revised Code, on the day specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election or at an election on another day to be specified in the resolution. No more than two elections shall be held under authority of this section in any one calendar year. Such resolution shall conform to section 5705.19 of the Revised Code, except that the tax levy may be in effect for any specified number of years or for a continuing period of time, as set forth in the resolution, and the resolution shall specify the date of holding the election, which shall not be earlier than ~~seventy-five~~ ninety days after the adoption and certification of the resolution to the taxing authority of the political subdivision to whose jurisdiction the board is subject, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall not include a levy on the current tax list and duplicate unless the election is to be held at or prior to the first Tuesday after the first Monday in November of the current tax year.

Upon receipt of the resolution, the taxing authority of the political subdivision to whose jurisdiction the board is subject shall adopt a resolution providing for the submission of such additional tax levy to the electors of the subdivision, or, if the resolution so states, to the electors residing within the boundaries of the library district, as defined by the state library board pursuant to section 3375.01 of the Revised Code, on the date specified in the resolution of the board of library trustees. The resolution adopted by the taxing authority shall otherwise conform to the resolution certified to it by the board. The resolution of the taxing authority shall be certified to the board of elections of the proper county not less than ~~seventy-five~~ ninety days before the date of such election. Such resolution

shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided in the notice of election. Section 5705.25 of the Revised Code shall govern the arrangements for the submission of such question and other matters concerning the election, to which that section refers, except that if the resolution so states, the question shall be submitted to the electors residing within the boundaries of the library district, as defined by the state library board pursuant to section 3375.01 of the Revised Code, and except that such election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of such levy, the taxing authority may forthwith make the necessary levy within the subdivision or within the boundaries of the library district, as defined by the state library board pursuant to section 3375.01 of the Revised Code, at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in such resolutions. Such tax levy shall be included in the next annual tax budget that is certified to the county budget commission. The proceeds of any library levy in excess of the ten-mill limitation shall be used for purposes of the board in accordance with the law applicable to the board.

After the approval of a levy on the current tax list and duplicate to provide an increase in current expenses, and prior to the time when the first tax collection from such levy can be made, the taxing authority at the request of the board of library trustees may anticipate a fraction of the proceeds of such levy and issue anticipation notes in an amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

After the approval of a levy to provide revenues for the construction or acquisition of any specific permanent improvement or class of improvements, the taxing authority at the request of the board of library trustees may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a period of ten years after the issuance of such 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.

When a board of public library trustees of a county library district, appointed under section 3375.22 of the Revised Code, requests the submission of such special levy, the taxing authority shall submit the levy to

the voters of the county library district only. For the purposes of this section, and of the board of public library trustees only, the words "electors of the subdivision," as used in this section and in section 5705.25 of the Revised Code, mean "electors of the county library district." Any levy approved by the electors of the county library district shall be made within the county library district only.

Sec. 5705.24. The board of county commissioners of any county, at any time and in any year, after providing the normal and customary percentage of the total general fund appropriations for the support of children services and the care and placement of children, by vote of two-thirds of all the members of said board may declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the support of such children services, and that it is necessary to levy a tax in excess of the ten-mill limitation to supplement such general fund appropriations for such purpose. Taxes collected from a levy imposed under this section may be expended for any operating or capital improvement expenditure necessary for the support of children services and the care and placement of children.

Such resolution shall conform to the requirements of section 5705.19 of the Revised Code, except that the levy may be for any number of years not exceeding ten. The resolution shall be certified to the board of elections not less than ~~seventy-five~~ ninety days before the general, primary, or special election upon which it will be voted, and be submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any such election.

If the majority of the electors voting on a levy to supplement general fund appropriations for the support of children services and the care and placement of children vote in favor thereof, the board may levy a tax within such county at the additional rate outside the ten-mill limitation during the period and for the purpose stated in the resolution or at any less rate or for any of the said years.

After the approval of such levy and prior to the time when the first tax collection from such levy can be made, the board of county commissioners may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not to exceed fifty per cent of the total estimated proceeds of the levy throughout its life.

Such 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 exceeding the life of the levy, 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 or 5705.2111 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~~ ninety 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 hospitals. 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 two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state 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, 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 ", commencing in ..... (first year the tax is to be levied), first due in calendar year ..... (first calendar year in which the tax shall be due)."

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 the levy, it shall be extended on the tax lists after the February settlement succeeding the election. If 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 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~~ ninety 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 two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days 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 will be 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 will be 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 LEVIES
	AGAINST THE TAX LEVIES

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
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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 be in effect, the phrase ", commencing in ..... (first year the tax is to be levied), first due in calendar year ..... (first calendar year in which the tax shall be due)."

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

"Shall the ..... school district be authorized to levy the following tax for current expenses? The tax will first be levied in ..... (year) to raise ..... (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 ", commencing in ..... (first year the tax

is to be levied), first due in calendar year ..... (first calendar year in which the tax shall be due)."

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

(E) Taxes voted in excess of the ten-mill limitation under division (B) or (C) of this section shall be certified to the tax commissioner. If an additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of 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. 5705.261. The question of decrease of an increased rate of levy approved for a continuing period of time by the voters of a subdivision may be initiated by the filing of a petition with the board of elections of the proper county not less than ~~seventy-five~~ ninety days before the general election in any year requesting that an election be held on such question. Such petition shall state the amount of the proposed decrease in the rate of levy and shall be signed by qualified electors residing in the subdivision equal in number to at least ten per cent of the total number of votes cast in the subdivision for the office of governor at the most recent general election for that office. Only one such petition may be filed during each five-year period following the election at which the voters approved the increased rate for a continuing period of time.

After determination by it that such petition is valid, the board of elections shall submit the question to the electors of the district at the succeeding general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision for county offices. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the amount of the proposed decrease in rate, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. 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. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the subdivision's taxing authority, which shall thereupon, after the current year, cease to levy such increased rate or levy such tax at such reduced rate upon the duplicate of the subdivision. If notes have been issued in anticipation of the collection of such levy, the taxing authority shall continue to levy and collect under authority of the election authorizing the original levy such amounts as will be sufficient to pay the principal of and interest on such anticipation notes as the same fall due.

Sec. 5705.27. There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney. Upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the total number of votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ~~seventy-five~~ ninety days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney. Such members, who shall not hold any other public office, shall serve for a term of four years. The commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually, unless for good cause the tax commissioner extends the time for completing the work. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty

dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of the taxable property for such year, and such officers shall be governed by such estimate.

In any county in which two members of the commission are elected, upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ~~seventy-five~~ ninety days after the filing of the petition, the question "Shall the elected members be eliminated from the county budget commission?" If the majority of the electors voting thereon shall have voted in the affirmative, the county budget commission shall consist solely of the county auditor, the county treasurer, and the prosecuting attorney.

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~~ ninety 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 two consecutive weeks prior to the election, and, if

the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state 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 calendar year the tax will be 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. 5739.021. (A) For the purpose of providing additional general revenues for the county or supporting criminal and administrative justice services in the county, or both, and to pay the expenses of administering such levy, any county may levy a tax at the rate of not more than one per cent at any multiple of one-fourth of one per cent upon every retail sale made in the county, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548. of the Revised Code and sales of motor vehicles, and may increase the rate of an existing tax to not more than one per cent at any multiple of one-fourth of one per cent.

The tax shall be levied and the rate increased pursuant to a resolution of the board of county commissioners. The resolution shall state the purpose for which the tax is to be levied and the number of years for which the tax is to be levied, or that it is for a continuing period of time. If the tax is to be levied for the purpose of providing additional general revenues and for the purpose of supporting criminal and administrative justice services, the resolution shall state the rate or amount of the tax to be apportioned to each such purpose. The rate or amount may be different for each year the tax is to be levied, but the rates or amounts actually apportioned each year shall not be different from that stated in the resolution for that year. If the resolution is adopted as an emergency measure necessary for the immediate

preservation of the public peace, health, or safety, it must receive an affirmative vote of all of the members of the board of county commissioners and shall state the reasons for such necessity. The board shall deliver a certified copy of the resolution to the tax commissioner, not later than the sixty-fifth day prior to the date on which the tax is to become effective, which shall be the first day of the calendar quarter.

Prior to the adoption of any resolution under this section, the board of county commissioners shall conduct two public hearings on the resolution, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of the hearings shall be given by publication in a newspaper of general circulation in the county once a week on the same day of the week for two consecutive weeks, the second publication being not less than ten nor more than thirty days prior to the first hearing.

Except as provided in division (B)(3) of this section, the resolution shall be subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code.

If a petition for a referendum is filed, the county auditor with whom the petition was filed shall, within five days, notify the board of county commissioners and the tax commissioner of the filing of the petition by certified mail. If the board of elections with which the petition was filed declares the petition invalid, the board of elections, within five days, shall notify the board of county commissioners and the tax commissioner of that declaration by certified mail. If the petition is declared to be invalid, the effective date of the tax or increased rate of tax levied by this section shall be the first day of a calendar quarter following the expiration of sixty-five days from the date the commissioner receives notice from the board of elections that the petition is invalid.

(B)(1) A resolution that is not adopted as an emergency measure may direct the board of elections to submit the question of levying the tax or increasing the rate of tax to the electors of the county at a special election held on the date specified by the board of county commissioners in the resolution, provided that the election occurs not less than ~~seventy-five~~ ninety days after a certified copy of such resolution is transmitted to the board of elections and the election is not held in February or August of any year. Upon transmission of the resolution to the board of elections, the board of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. No resolution adopted under this division shall go into effect unless approved by a majority of those voting upon it, and, except as provided in division (B)(3) of this section,

shall become effective on the first day of a calendar quarter following the expiration of sixty-five days from the date the tax commissioner receives notice from the board of elections of the affirmative vote.

(2) A resolution that is adopted as an emergency measure shall go into effect as provided in division (A) of this section, but may direct the board of elections to submit the question of repealing the tax or increase in the rate of the tax to the electors of the county at the next general election in the county occurring not less than ~~seventy-five~~ ninety days after a certified copy of the resolution is transmitted to the board of elections. Upon transmission of the resolution to the board of elections, the board of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. The ballot question shall be the same as that prescribed in section 5739.022 of the Revised Code. The board of elections shall notify the board of county commissioners and the tax commissioner of the result of the election immediately after the result has been declared. If a majority of the qualified electors voting on the question of repealing the tax or increase in the rate of the tax vote for repeal of the tax or repeal of the increase, the board of county commissioners, on the first day of a calendar quarter following the expiration of sixty-five days after the date the board and tax commissioner receive notice of the result of the election, shall, in the case of a repeal of the tax, cease to levy the tax, or, in the case of a repeal of an increase in the rate of the tax, cease to levy the increased rate and levy the tax at the rate at which it was imposed immediately prior to the increase in rate.

(3) If a vendor that is registered with the central electronic registration system provided for in section 5740.05 of the Revised Code makes a sale in this state by printed catalog and the consumer computed the tax on the sale based on local rates published in the catalog, any tax levied or repealed or rate changed under this section shall not apply to such a sale until the first day of a calendar quarter following the expiration of one hundred twenty days from the date of notice by the tax commissioner pursuant to division (H) of this section.

(C) If a resolution is rejected at a referendum or if a resolution adopted after January 1, 1982, as an emergency measure is repealed by the electors pursuant to division (B)(2) of this section or section 5739.022 of the Revised Code, then for one year after the date of the election at which the resolution was rejected or repealed the board of county commissioners may not adopt any resolution authorized by this section as an emergency measure.

(D) The board of county commissioners, at any time while a tax levied under this section is in effect, may by resolution reduce the rate at which the

tax is levied to a lower rate authorized by this section. Any reduction in the rate at which the tax is levied shall be made effective on the first day of a calendar quarter next following the sixty-fifth day after a certified copy of the resolution is delivered to the tax commissioner.

(E) The tax on every retail sale subject to a tax levied pursuant to this section shall be in addition to the tax levied by section 5739.02 of the Revised Code and any tax levied pursuant to section 5739.023 or 5739.026 of the Revised Code.

A county that levies a tax pursuant to this section shall levy a tax at the same rate pursuant to section 5741.021 of the Revised Code.

The additional tax levied by the county shall be collected pursuant to section 5739.025 of the Revised Code. If the additional tax or some portion thereof is levied for the purpose of criminal and administrative justice services, the revenue from the tax, or the amount or rate apportioned to that purpose, shall be credited to a special fund created in the county treasury for receipt of that revenue.

Any tax levied pursuant to this section is subject to the exemptions provided in section 5739.02 of the Revised Code and in addition shall not be applicable to sales not within the taxing power of a county under the Constitution of the United States or the Ohio Constitution.

(F) For purposes of this section, a copy of a resolution is "certified" when it contains a written statement attesting that the copy is a true and exact reproduction of the original resolution.

(G) If a board of commissioners intends to adopt a resolution to levy a tax in whole or in part for the purpose of criminal and administrative justice services, the board shall prepare and make available at the first public hearing at which the resolution is considered a statement containing the following information:

(1) For each of the two preceding fiscal years, the amount of expenditures made by the county from the county general fund for the purpose of criminal and administrative justice services;

(2) For the fiscal year in which the resolution is adopted, the board's estimate of the amount of expenditures to be made by the county from the county general fund for the purpose of criminal and administrative justice services;

(3) For each of the two fiscal years after the fiscal year in which the resolution is adopted, the board's preliminary plan for expenditures to be made from the county general fund for the purpose of criminal and administrative justice services, both under the assumption that the tax will be imposed for that purpose and under the assumption that the tax would not

be imposed for that purpose, and for expenditures to be made from the special fund created under division (E) of this section under the assumption that the tax will be imposed for that purpose.

The board shall prepare the statement and the preliminary plan using the best information available to the board at the time the statement is prepared. Neither the statement nor the preliminary plan shall be used as a basis to challenge the validity of the tax in any court of competent jurisdiction, nor shall the statement or preliminary plan limit the authority of the board to appropriate, pursuant to section 5705.38 of the Revised Code, an amount different from that specified in the preliminary plan.

(H) Upon receipt from a board of county commissioners of a certified copy of a resolution required by division (A) or (D) of this section, or from the board of elections of a notice of the results of an election required by division (A) or (B)(1) or (2) of this section, the tax commissioner shall provide notice of a tax rate change in a manner that is reasonably accessible to all affected vendors. The commissioner shall provide this notice at least sixty days prior to the effective date of the rate change. The commissioner, by rule, may establish the method by which notice will be provided.

(I) As used in this section, "criminal and administrative justice services" means the exercise by the county sheriff of all powers and duties vested in that office by law; the exercise by the county prosecuting attorney of all powers and duties vested in that office by law; the exercise by any court in the county of all powers and duties vested in that court; the exercise by the clerk of the court of common pleas, any clerk of a municipal court having jurisdiction throughout the county, or the clerk of any county court of all powers and duties vested in the clerk by law except, in the case of the clerk of the court of common pleas, the titling of motor vehicles or watercraft pursuant to Chapter 1548. or 4505. of the Revised Code; the exercise by the county coroner of all powers and duties vested in that office by law; making payments to any other public agency or a private, nonprofit agency, the purposes of which in the county include the diversion, adjudication, detention, or rehabilitation of criminals or juvenile offenders; the operation and maintenance of any detention facility, as defined in section 2921.01 of the Revised Code; and the construction, acquisition, equipping, or repair of such a detention facility, including the payment of any debt charges incurred in the issuance of securities pursuant to Chapter 133. of the Revised Code for the purpose of constructing, acquiring, equipping, or repairing such a facility.

Sec. 5739.022. (A) The question of repeal of either a county permissive tax or an increase in the rate of a county permissive tax that was adopted as

an emergency measure pursuant to section 5739.021 or 5739.026 of the Revised Code may be initiated by filing with the board of elections of the county not less than ~~seventy-five~~ ninety days before the general election in any year a petition requesting that an election be held on the question. The question of repealing an increase in the rate of the county permissive tax shall be submitted to the electors as a separate question from the repeal of the tax in effect prior to the increase in the rate. Any petition filed under this section shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

After determination by it that the petition is valid, the board of elections shall submit the question to the electors of the county at the next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. The board of elections shall notify the tax commissioner, in writing, of the election upon determining that the petition is valid. Notice of the election shall also be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, time, and place of the election. The form of the ballot cast at the election shall be prescribed by the secretary of state; however, the ballot question shall read, "shall the tax (or, increase in the rate of the tax) be retained?"

	Yes
	No

The question covered by the petition shall be submitted 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.

(B) If a majority of the qualified electors voting on the question of repeal of either a county permissive tax or an increase in the rate of a county permissive tax approve the repeal, the board of elections shall notify the board of county commissioners and the tax commissioner of the result of the election immediately after the result has been declared. The board of county commissioners shall, on the first day of the calendar quarter following the expiration of sixty-five days after the date the board and the tax commissioner receive the notice, in the case of a repeal of a county permissive tax, cease to levy the tax, or, in the case of a repeal of an increase

in the rate of a county permissive tax, levy the tax at the rate at which it was imposed immediately prior to the increase in rate and cease to levy the increased rate.

(C) Upon receipt from a board of elections of a notice of the results of an election required by division (B) of this section, the tax commissioner shall provide notice of a tax repeal or rate change in a manner that is reasonably accessible to all affected vendors. The commissioner shall provide this notice at least sixty days prior to the effective date of the rate change. The commissioner, by rule, may establish the method by which notice will be provided.

(D) If a vendor that is registered with the central electronic registration system provided for in section 5740.05 of the Revised Code makes a sale in this state by printed catalog and the consumer computed the tax on the sale based on local rates published in the catalog, any tax repealed or rate changed under this section shall not apply to such a sale until the first day of a calendar quarter following the expiration of one hundred twenty days from the date of notice by the tax commissioner pursuant to division (C) of this section.

Sec. 5739.026. (A) A board of county commissioners may levy a tax of one-fourth or one-half of one per cent on every retail sale in the county, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548. of the Revised Code and sales of motor vehicles, and may increase an existing rate of one-fourth of one per cent to one-half of one per cent, to pay the expenses of administering the tax and, except as provided in division (A)(6) of this section, for any one or more of the following purposes provided that the aggregate levy for all such purposes does not exceed one-half of one per cent:

(1) To provide additional revenues for the payment of bonds or notes issued in anticipation of bonds issued by a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code and to provide additional operating revenues for the convention facilities authority;

(2) To provide additional revenues for a transit authority operating in the county;

(3) To provide additional revenue for the county's general fund;

(4) To provide additional revenue for permanent improvements within the county to be distributed by the community improvements board in accordance with section 307.283 and to pay principal, interest, and premium on bonds issued under section 307.284 of the Revised Code;

(5) To provide additional revenue for the acquisition, construction,

equipping, or repair of any specific permanent improvement or any class or group of permanent improvements, which improvement or class or group of improvements shall be enumerated in the resolution required by division (D) of this section, and to pay principal, interest, premium, and other costs associated with the issuance of bonds or notes in anticipation of bonds issued pursuant to Chapter 133. of the Revised Code for the acquisition, construction, equipping, or repair of the specific permanent improvement or class or group of permanent improvements;

(6) To provide revenue for the implementation and operation of a 9-1-1 system in the county. If the tax is levied or the rate increased exclusively for such purpose, the tax shall not be levied or the rate increased for more than five years. At the end of the last year the tax is levied or the rate increased, any balance remaining in the special fund established for such purpose shall remain in that fund and be used exclusively for such purpose until the fund is completely expended, and, notwithstanding section 5705.16 of the Revised Code, the board of county commissioners shall not petition for the transfer of money from such special fund, and the tax commissioner shall not approve such a petition.

If the tax is levied or the rate increased for such purpose for more than five years, the board of county commissioners also shall levy the tax or increase the rate of the tax for one or more of the purposes described in divisions (A)(1) to (5) of this section and shall prescribe the method for allocating the revenues from the tax each year in the manner required by division (C) of this section.

(7) To provide additional revenue for the operation or maintenance of a detention facility, as that term is defined under division (F) of section 2921.01 of the Revised Code;

(8) To provide revenue to finance the construction or renovation of a sports facility, but only if the tax is levied for that purpose in the manner prescribed by section 5739.028 of the Revised Code.

As used in division (A)(8) of this section:

(a) "Sports facility" means a facility intended to house major league professional athletic teams.

(b) "Constructing" or "construction" includes providing fixtures, furnishings, and equipment.

(9) To provide additional revenue for the acquisition of agricultural easements, as defined in section 5301.67 of the Revised Code; to pay principal, interest, and premium on bonds issued under section 133.60 of the Revised Code; and for the supervision and enforcement of agricultural easements held by the county;

(10) To provide revenue for the provision of ambulance, paramedic, or other emergency medical services.

Pursuant to section 755.171 of the Revised Code, a board of county commissioners may pledge and contribute revenue from a tax levied for the purpose of division (A)(5) of this section to the payment of debt charges on bonds issued under section 755.17 of the Revised Code.

The rate of tax shall be a multiple of one-fourth of one per cent, unless a portion of the rate of an existing tax levied under section 5739.023 of the Revised Code has been reduced, and the rate of tax levied under this section has been increased, pursuant to section 5739.028 of the Revised Code, in which case the aggregate of the rates of tax levied under this section and section 5739.023 of the Revised Code shall be a multiple of one-fourth of one per cent. The tax shall be levied and the rate increased pursuant to a resolution adopted by a majority of the members of the board. The board shall deliver a certified copy of the resolution to the tax commissioner, not later than the sixty-fifth day prior to the date on which the tax is to become effective, which shall be the first day of a calendar quarter.

Prior to the adoption of any resolution to levy the tax or to increase the rate of tax exclusively for the purpose set forth in division (A)(3) of this section, the board of county commissioners shall conduct two public hearings on the resolution, the second hearing to be no fewer than three nor more than ten days after the first. Notice of the date, time, and place of the hearings shall be given by publication in a newspaper of general circulation in the county once a week on the same day of the week for two consecutive weeks, the second publication being no fewer than ten nor more than thirty days prior to the first hearing. Except as provided in division (E) of this section, the resolution shall be subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code. If the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, it must receive an affirmative vote of all of the members of the board of county commissioners and shall state the reasons for the necessity.

If the tax is for more than one of the purposes set forth in divisions (A)(1) to (7), (9), and (10) of this section, or is exclusively for one of the purposes set forth in division (A)(1), (2), (4), (5), (6), (7), (9), or (10) of this section, the resolution shall not go into effect unless it is approved by a majority of the electors voting on the question of the tax.

(B) The board of county commissioners shall adopt a resolution under section 351.02 of the Revised Code creating the convention facilities authority, or under section 307.283 of the Revised Code creating the

community improvements board, before adopting a resolution levying a tax for the purpose of a convention facilities authority under division (A)(1) of this section or for the purpose of a community improvements board under division (A)(4) of this section.

(C)(1) If the tax is to be used for more than one of the purposes set forth in divisions (A)(1) to (7), (9), and (10) of this section, the board of county commissioners shall establish the method that will be used to determine the amount or proportion of the tax revenue received by the county during each year that will be distributed for each of those purposes, including, if applicable, provisions governing the reallocation of a convention facilities authority's allocation if the authority is dissolved while the tax is in effect. The allocation method may provide that different proportions or amounts of the tax shall be distributed among the purposes in different years, but it shall clearly describe the method that will be used for each year. Except as otherwise provided in division (C)(2) of this section, the allocation method established by the board is not subject to amendment during the life of the tax.

(2) Subsequent to holding a public hearing on the proposed amendment, the board of county commissioners may amend the allocation method established under division (C)(1) of this section for any year, if the amendment is approved by the governing board of each entity whose allocation for the year would be reduced by the proposed amendment. In the case of a tax that is levied for a continuing period of time, the board may not so amend the allocation method for any year before the sixth year that the tax is in effect.

(a) If the additional revenues provided to the convention facilities authority are pledged by the authority for the payment of convention facilities authority revenue bonds for as long as such bonds are outstanding, no reduction of the authority's allocation of the tax shall be made for any year except to the extent that the reduced authority allocation, when combined with the authority's other revenues pledged for that purpose, is sufficient to meet the debt service requirements for that year on such bonds.

(b) If the additional revenues provided to the county are pledged by the county for the payment of bonds or notes described in division (A)(4) or (5) of this section, for as long as such bonds or notes are outstanding, no reduction of the county's or the community improvements board's allocation of the tax shall be made for any year, except to the extent that the reduced county or community improvements board allocation is sufficient to meet the debt service requirements for that year on such bonds or notes.

(c) If the additional revenues provided to the transit authority are

pledged by the authority for the payment of revenue bonds issued under section 306.37 of the Revised Code, for as long as such bonds are outstanding, no reduction of the authority's allocation of tax shall be made for any year, except to the extent that the authority's reduced allocation, when combined with the authority's other revenues pledged for that purpose, is sufficient to meet the debt service requirements for that year on such bonds.

(d) If the additional revenues provided to the county are pledged by the county for the payment of bonds or notes issued under section 133.60 of the Revised Code, for so long as the bonds or notes are outstanding, no reduction of the county's allocation of the tax shall be made for any year, except to the extent that the reduced county allocation is sufficient to meet the debt service requirements for that year on the bonds or notes.

(D)(1) The resolution levying the tax or increasing the rate of tax shall state the rate of the tax or the rate of the increase; the purpose or purposes for which it is to be levied; the number of years for which it is to be levied or that it is for a continuing period of time; the allocation method required by division (C) of this section; and if required to be submitted to the electors of the county under division (A) of this section, the date of the election at which the proposal shall be submitted to the electors of the county, which shall be not less than ~~seventy-five~~ ninety days after the certification of a copy of the resolution to the board of elections and, if the tax is to be levied exclusively for the purpose set forth in division (A)(3) of this section, shall not occur in February or August of any year. Upon certification of the resolution to the board of elections, the board of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. If approved by a majority of the electors, the tax shall become effective on the first day of a calendar quarter next following the sixty-fifth day following the date the board of county commissioners and tax commissioner receive from the board of elections the certification of the results of the election, except as provided in division (E) of this section.

(2)(a) A resolution specifying that the tax is to be used exclusively for the purpose set forth in division (A)(3) of this section that is not adopted as an emergency measure may direct the board of elections to submit the question of levying the tax or increasing the rate of the tax to the electors of the county at a special election held on the date specified by the board of county commissioners in the resolution, provided that the election occurs not less than ~~seventy-five~~ ninety days after the resolution is certified to the board of elections and the election is not held in February or August of any year. Upon certification of the resolution to the board of elections, the board

of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. No resolution adopted under division (D)(2)(a) of this section shall go into effect unless approved by a majority of those voting upon it and, except as provided in division (E) of this section, not until the first day of a calendar quarter following the expiration of sixty-five days from the date the tax commissioner receives notice from the board of elections of the affirmative vote.

(b) A resolution specifying that the tax is to be used exclusively for the purpose set forth in division (A)(3) of this section that is adopted as an emergency measure shall become effective as provided in division (A) of this section, but may direct the board of elections to submit the question of repealing the tax or increase in the rate of the tax to the electors of the county at the next general election in the county occurring not less than ~~seventy-five~~ ninety days after the resolution is certified to the board of elections. Upon certification of the resolution to the board of elections, the board of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. The ballot question shall be the same as that prescribed in section 5739.022 of the Revised Code. The board of elections shall notify the board of county commissioners and the tax commissioner of the result of the election immediately after the result has been declared. If a majority of the qualified electors voting on the question of repealing the tax or increase in the rate of the tax vote for repeal of the tax or repeal of the increase, the board of county commissioners, on the first day of a calendar quarter following the expiration of sixty-five days after the date the board and tax commissioner received notice of the result of the election, shall, in the case of a repeal of the tax, cease to levy the tax, or, in the case of a repeal of an increase in the rate of the tax, cease to levy the increased rate and levy the tax at the rate at which it was imposed immediately prior to the increase in rate.

(c) A board of county commissioners, by resolution, may reduce the rate of a tax levied exclusively for the purpose set forth in division (A)(3) of this section to a lower rate authorized by this section. Any such reduction shall be made effective on the first day of the calendar quarter next following the sixty-fifth day after the tax commissioner receives a certified copy of the resolution from the board.

(E) If a vendor that is registered with the central electronic registration system provided for in section 5740.05 of the Revised Code makes a sale in this state by printed catalog and the consumer computed the tax on the sale based on local rates published in the catalog, any tax levied or repealed or rate changed under this section shall not apply to such a sale until the first

day of a calendar quarter following the expiration of one hundred twenty days from the date of notice by the tax commissioner pursuant to division (G) of this section.

(F) The tax levied pursuant to this section shall be in addition to the tax levied by section 5739.02 of the Revised Code and any tax levied pursuant to section 5739.021 or 5739.023 of the Revised Code.

A county that levies a tax pursuant to this section shall levy a tax at the same rate pursuant to section 5741.023 of the Revised Code.

The additional tax levied by the county shall be collected pursuant to section 5739.025 of the Revised Code.

Any tax levied pursuant to this section is subject to the exemptions provided in section 5739.02 of the Revised Code and in addition shall not be applicable to sales not within the taxing power of a county under the Constitution of the United States or the Ohio Constitution.

(G) Upon receipt from a board of county commissioners of a certified copy of a resolution required by division (A) of this section, or from the board of elections a notice of the results of an election required by division (D)(1), (2)(a), (b), or (c) of this section, the tax commissioner shall provide notice of a tax rate change in a manner that is reasonably accessible to all affected vendors. The commissioner shall provide this notice at least sixty days prior to the effective date of the rate change. The commissioner, by rule, may establish the method by which notice will be provided.

Sec. 5743.021. (A) As used in this section, "qualifying regional arts and cultural district" means a regional arts and cultural district created under section 3381.04 of the Revised Code in a county having a population of one million two hundred thousand or more according to the 2000 federal decennial census.

(B) For one or more of the purposes for which a tax may be levied under section 3381.16 of the Revised Code and for the purposes of paying the expenses of administering the tax and the expenses charged by a board of elections to hold an election on a question submitted under this section, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district may levy a tax on the sale of cigarettes sold for resale at retail in the county composing the district. The rate of the tax, when added to the rate of any other tax concurrently levied by the board under this section, shall not exceed fifteen mills per cigarette, and shall be computed on each cigarette sold. Only one sale of the same article shall be used in computing the amount of tax due. The tax may be levied for any number of years not exceeding ten years.

The tax shall be levied pursuant to a resolution of the board of county

commissioners approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. The election may be held on the date of a general, primary, or special election held not sooner than ~~seventy-five~~ ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

(C) The form of the ballot in an election held under this section shall be as follows, or in any other form acceptable to the secretary of state:

"For the purpose of ..... (insert the purpose or purposes of the tax), shall an excise tax be levied throughout ..... County for the benefit of the ..... (name of the qualifying regional arts and cultural district) on the sale of cigarettes at wholesale at the rate of .... mills per cigarette for ..... years?

	For the tax	"
	Against the tax	

(D) The treasurer of state shall credit all moneys arising from taxes levied on behalf of each district under this section and section 5743.321 of the Revised Code as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (D)(1) of this section:

(a) To the permissive tax distribution fund created under section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the second working day of each month, the treasurer of state shall certify to the tax commissioner the amount of taxes levied on behalf of each district under sections 5743.021 and 5743.321 of the Revised

Code and paid to the treasurer of state during the preceding month.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied.

Sec. 5743.024. (A) For the purposes of section 307.696 of the Revised Code, to pay the expenses of administering the tax, and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, or for such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners may levy a tax on sales of cigarettes sold for resale at retail in the county. The tax shall not exceed two and twenty-five hundredths of a mill per cigarette, and shall be computed on each cigarette sold. The tax may be levied for any number of years not exceeding twenty. Only one sale of the same article shall be used in computing the amount of tax due.

The tax shall be levied pursuant to a resolution of the county commissioners approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. Such election may be held on the date of a general or special election held not sooner than ~~seventy-five~~ ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 307.697 or 4301.421 of the Revised Code to levy a tax for the same purposes and for the purpose of paying the expenses of administering the tax. The form of the ballot in an election held pursuant to this section shall be as prescribed in section 307.697 of the Revised Code.

(B) The treasurer of state shall credit all moneys arising from each county's taxes levied under this section and section 5743.323 of the Revised Code as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised

Code;

(2) Following the crediting of amounts pursuant to division (B)(1) of this section:

(a) To the permissive tax distribution fund created by division (B)(1) of section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the second working day of each month, the treasurer of state shall certify to the tax commissioner the amount of each county's taxes levied under sections 5743.024 and 5743.323 of the Revised Code and paid to the treasurer of state during the preceding month.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of each county levying the tax.

(C) The board of county commissioners of a county in which a tax is imposed under this section on July 19, 1995, may levy a tax for the purpose of section 307.673 of the Revised Code regardless of whether or not the cooperative agreement authorized under that section has been entered into prior to the day the resolution adopted under division (C)(1) or (2) of this section is adopted, and for the purpose of reimbursing a county for costs incurred in the construction of a sports facility pursuant to an agreement entered into by the county under section 307.696 of the Revised Code. The tax shall be levied and approved in one of the manners prescribed by division (C)(1) or (2) of this section.

(1) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than forty-five days after July 19, 1995. A board of county commissioners approving a tax under division (C)(1) of this section may approve a tax under division (D)(1) of section 307.697 or division (B)(1) of section 4301.421 of the Revised Code at the same time. Subject to the resolution being submitted to a referendum under sections 305.31 to 305.41 of the Revised Code, the resolution shall take effect immediately, but the tax levied pursuant to the resolution shall not be levied prior to the day following the last day taxes levied pursuant to division (A) of this section may be levied.

(2) The tax may be levied pursuant to a resolution adopted by a majority

of the members of the board of county commissioners not later than forty-five days after July 19, 1995, and approved by a majority of the electors of the county voting on the question of levying the tax at the next succeeding general election following July 19, 1995. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (C)(2) of this section, and the board of elections shall place the question of levying the tax on the ballot at that election. The form of the ballot shall be as prescribed by division (C) of section 307.697 of the Revised Code, except that the phrase "paying not more than one-half of the costs of providing a sports facility together with related redevelopment and economic development projects" shall be replaced by the phrase "paying the costs of constructing or renovating a sports facility and reimbursing a county for costs incurred by the county in the construction of a sports facility," and the phrase ", beginning ....." (here insert the earliest date the tax would take effect)" shall be appended after "years." A board of county commissioners submitting the question of a tax under division (C)(2) of this section may submit the question of a tax under division (D)(2) of section 307.697 or division (B)(2) of section 4301.421 of the Revised Code as a single question, and the form of the ballot shall include each of the proposed taxes.

If approved by a majority of electors voting on the question, the tax shall take effect on the day specified on the ballot, which shall not be earlier than the day following the last day the tax levied pursuant to division (A) of this section may be levied.

The rate of a tax levied pursuant to division (C)(1) or (2) of this section shall not exceed the rate specified in division (A) of this section. A tax levied pursuant to division (C)(1) or (2) of this section may be levied for any number of years not exceeding twenty.

A board of county commissioners adopting a resolution under this division shall certify a copy of the resolution to the tax commissioner immediately upon adoption of the resolution.

(E) No tax shall be levied under this section on or after ~~the effective date of the amendment of this section by H.B. 562 of the 127th general assembly~~ September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.

Sec. 5743.026. For the purposes of section 351.26 of the Revised Code, to pay the expenses of administering the tax, and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, the board of county commissioners, in the

manner prescribed by division (A) of section 351.26 of the Revised Code, may levy a tax on sales of cigarettes sold for resale at retail in the county. The rate of the tax shall not exceed two and twenty-five hundredths mills per cigarette, and shall be computed on each cigarette sold. The tax may be levied for any number of years not to exceed twenty. Only one sale of the same article shall be used in computing the amount of tax due.

The tax shall be levied pursuant to a resolution of the board of county commissioners adopted as prescribed by division (A) of section 351.26 of the Revised Code and approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. Such election may be held on the date of a general or special election held not sooner than ~~seventy-five~~ ninety days after the date the board certifies its resolution to the board of elections. If approved by voters, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 4301.424 of the Revised Code to levy a tax for the same purposes and for the purpose of paying the expenses of administering the tax. The form of the ballot in an election held pursuant to this section shall be as prescribed in section 351.26 of the Revised Code.

The treasurer of state shall credit all moneys arising from each tax levied under this section and section 5743.324 of the Revised Code in the same manner prescribed by section 5743.024 of the Revised Code for the crediting of money arising from taxes levied under that section, except that the tax commissioner shall distribute the amount credited to the permissive tax distribution fund by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied, who shall credit the payment to the fund or account designated by the board of directors of the convention facilities authority levying the tax.

Sec. 5747.01. Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the

same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

(1) Add interest or dividends on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities.

(2) Add interest or dividends on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes.

(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.

(5) Deduct benefits under Title II of the Social Security Act and tier 1 railroad retirement benefits to the extent included in federal adjusted gross income under section 86 of the Internal Revenue Code.

(6) In the case of a taxpayer who is a beneficiary of a trust that makes an accumulation distribution as defined in section 665 of the Internal Revenue Code, add, for the beneficiary's taxable years beginning before 2002, the portion, if any, of such distribution that does not exceed the undistributed net income of the trust for the three taxable years preceding the taxable year in which the distribution is made to the extent that the portion was not included in the trust's taxable income for any of the trust's taxable years beginning in 2002 or thereafter. "Undistributed net income of a trust" means the taxable income of the trust increased by (a)(i) the additions to adjusted gross income required under division (A) of this section and (ii) the personal exemptions allowed to the trust pursuant to section 642(b) of the Internal Revenue Code, and decreased by (b)(i) the deductions to adjusted gross income required under division (A) of this section, (ii) the amount of federal income taxes attributable to such income, and (iii) the amount of taxable income that has been included in the adjusted gross income of a beneficiary by reason of a prior accumulation distribution. Any undistributed net income

included in the adjusted gross income of a beneficiary shall reduce the undistributed net income of the trust commencing with the earliest years of the accumulation period.

(7) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal adjusted gross income for the taxable year, had the targeted jobs credit allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.

(8) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(9) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(10) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions to variable college savings program accounts made or tuition units purchased pursuant to Chapter 3334. of the Revised Code.

(11)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(11) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(11)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(11)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

(b) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, the amount the taxpayer paid during the taxable year, not compensated for by any insurance or otherwise, for medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed seven

and one-half per cent of the taxpayer's federal adjusted gross income.

(c) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income, any amount included in federal adjusted gross income under section 105 or not excluded under section 106 of the Internal Revenue Code solely because it relates to an accident and health plan for a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(d) For purposes of division (A)(11) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(12)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(12)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted gross income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio adjusted gross income in any taxable year.

(13) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted gross income for the current or any other taxable year.

(14) Deduct an amount equal to the deposits made to, and net investment earnings of, a medical savings account during the taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(14) of this section does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(15)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(16) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(17) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(17) of this section.

(18) Beginning in taxable year 2001 but not for any taxable year beginning after December 31, 2005, if the taxpayer is married and files a joint return and the combined federal adjusted gross income of the taxpayer and the taxpayer's spouse for the taxable year does not exceed one hundred thousand dollars, or if the taxpayer is single and has a federal adjusted gross income for the taxable year not exceeding fifty thousand dollars, deduct amounts paid during the taxable year for qualified tuition and fees paid to an

eligible institution for the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer, who is a resident of this state and is enrolled in or attending a program that culminates in a degree or diploma at an eligible institution. The deduction may be claimed only to the extent that qualified tuition and fees are not otherwise deducted or excluded for any taxable year from federal or Ohio adjusted gross income. The deduction may not be claimed for educational expenses for which the taxpayer claims a credit under section 5747.27 of the Revised Code.

(19) Add any reimbursement received during the taxable year of any amount the taxpayer deducted under division (A)(18) of this section in any previous taxable year to the extent the amount is not otherwise included in Ohio adjusted gross income.

(20)(a)(i) Add five-sixths of the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(ii) Add five-sixths of the amount of qualifying section 179 depreciation expense, including a person's proportionate or distributive share of the amount of qualifying section 179 depreciation expense allowed to any pass-through entity in which the person has a direct or indirect ownership. For the purposes of this division, "qualifying section 179 depreciation expense" means the difference between (I) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

The tax commissioner, under procedures established by the commissioner, may waive the add-backs related to a pass-through entity if the taxpayer owns, directly or indirectly, less than five per cent of the pass-through entity.

(b) Nothing in division (A)(20) of this section shall be construed to adjust or modify the adjusted basis of any asset.

(c) To the extent the add-back required under division (A)(20)(a) of this section is attributable to property generating nonbusiness income or loss allocated under section 5747.20 of the Revised Code, the add-back shall be situated to the same location as the nonbusiness income or loss generated by the property for the purpose of determining the credit under division (A) of section 5747.05 of the Revised Code. Otherwise, the add-back shall be apportioned, subject to one or more of the four alternative methods of

apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A) of this section, net operating loss carryback and carryforward shall not include five-sixths of the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(21)(a) If the taxpayer was required to add an amount under division (A)(20)(a) of this section for a taxable year, deduct one-fifth of the amount so added for each of the five succeeding taxable years.

(b) If the amount deducted under division (A)(21)(a) of this section is attributable to an add-back allocated under division (A)(20)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(21)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation resulted in or increased a federal net operating loss carryback or carryforward to a taxable year to which division (A)(20)(d) of this section does not apply.

(22) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as reimbursement for life insurance premiums under section 5919.31 of the Revised Code.

(23) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as a death benefit paid by the adjutant general under section 5919.33 of the Revised Code.

(24) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the United States army, air force, navy, marine corps, or coast guard or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

(25) Deduct, to the extent not otherwise allowable as a deduction or

exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007.

For the purposes of division (A)(25) of this section:

(a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow.

(b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of one or more of the taxpayer's human organs to another human being.

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired military personnel pay for service in the United States army, navy, air force, coast guard, or marine corps or reserve components thereof, or the national guard, or received by the surviving spouse or former spouse of such a taxpayer under the survivor benefit plan on account of such a taxpayer's death. If the taxpayer receives income on account of retirement paid under the federal civil service retirement system or federal employees retirement system, or under any successor retirement program enacted by the congress of the United States that is established and maintained for retired employees of the United States government, and such retirement income is based, in whole or in part, on credit for the taxpayer's military service, the deduction allowed under this division shall include only that portion of such retirement income that is attributable to the taxpayer's military service, to the extent that portion of such retirement income is otherwise included in federal adjusted gross income and is not otherwise deducted under this section. Any amount deducted under division (A)(26) of this section is not included in a taxpayer's adjusted gross income for the purposes of section 5747.055 of the Revised Code. No amount may be deducted under division (A)(26) of this section on the basis of which a credit was claimed under section 5747.055 of the Revised Code.

(27) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year from the military injury relief fund created in section 5101.98 of the Revised Code.

(28) Deduct, to the extent not otherwise deducted or excluded in

computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received as a veterans bonus during the taxable year from the Ohio department of veterans services as authorized by Section 2r of Article VIII, Ohio Constitution.

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill.

(C) "Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends and distributions, patent or copyright royalties, or lottery winnings, prizes, and awards.

(D) "Compensation" means any form of remuneration paid to an employee for personal services.

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists

directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this section;

(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year;

(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a person described in division (I)(3)(a)(iii) of this section.

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of

any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the

purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the transferor and either the decedent or the estate of the decedent at any time prior to the date of the decedent's death, and the decedent was domiciled in this state at the time of death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(iv) The transfer is made to a trust on account of a contractual relationship existing directly or indirectly between the transferor and another person who at the time of the decedent's death was domiciled in this state for purposes of this chapter.

(v) The transfer is made to a trust on account of the will of a testator who was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.

(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.

(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.

(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs

services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows:

(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section:

(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to beneficiaries for the taxable year;

(b) The net amount is attributable to the S portion of an electing small business trust for the taxable year.

(2) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section;

(3) Add the amount of personal exemption allowed to the estate pursuant to section 642(b) of the Internal Revenue Code;

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state taxes under the laws of the United States,

but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the targeted jobs credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(6) Deduct any interest or interest equivalent, net of related expenses deducted in computing federal taxable income, on public obligations and purchase obligations, but only to the extent that such net amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(7) Add any loss or deduct any gain resulting from sale, exchange, or other disposition of public obligations to the extent that such loss has been deducted or such gain has been included in computing either federal taxable income or income of the S portion of an electing small business trust for the taxable year;

(8) Except in the case of the final return of an estate, add any amount deducted by the taxpayer on both its Ohio estate tax return pursuant to section 5731.14 of the Revised Code, and on its federal income tax return in determining federal taxable income;

(9)(a) Deduct any amount included in federal taxable income solely because the amount represents a reimbursement or refund of expenses that in a previous year the decedent had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable treasury regulations. The deduction otherwise allowed under division (S)(9)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer or decedent deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio taxable income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio taxable income in any taxable year, but only to the extent such amount has not been distributed to beneficiaries for the taxable year.

(10) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following

requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's taxable income or the decedent's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year.

(b) It does not otherwise reduce the taxpayer's taxable income or the decedent's adjusted gross income for the current or any other taxable year.

(11) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that the amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal taxable income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction in the taxpayer's federal taxable income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(12) Deduct any amount, net of related expenses deducted in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income. Division (S)(12) of this section applies only to taxable years of a trust beginning in 2002 or thereafter.

(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income.

(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A)(20) or (21) of this section if the taxpayer's Ohio taxable income were computed in the same manner as an individual's Ohio adjusted gross income is computed under this section. In the case of a trust, division (S)(14) of this section applies only to any of the trust's taxable years beginning in 2002 or thereafter.

(T) "School district income" and "school district income tax" have the

same meanings as in section 5748.01 of the Revised Code.

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code.

(V) "Limited liability company" means any limited liability company formed under Chapter 1705. of the Revised Code or under the laws of any other state.

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity.

(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code.

(Y) "Month" means a calendar month.

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year.

(AA)(1) "Eligible institution" means a state university or state institution of higher education as defined in section 3345.011 of the Revised Code, or a private, nonprofit college, university, or other post-secondary institution located in this state that possesses a certificate of authorization issued by the Ohio board of regents pursuant to Chapter 1713. of the Revised Code or a certificate of registration issued by the state board of career colleges and schools under Chapter 3332. of the Revised Code.

(2) "Qualified tuition and fees" means tuition and fees imposed by an eligible institution as a condition of enrollment or attendance, not exceeding two thousand five hundred dollars in each of the individual's first two years of post-secondary education. If the individual is a part-time student, "qualified tuition and fees" includes tuition and fees paid for the academic equivalent of the first two years of post-secondary education during a maximum of five taxable years, not exceeding a total of five thousand dollars. "Qualified tuition and fees" does not include:

(a) Expenses for any course or activity involving sports, games, or hobbies unless the course or activity is part of the individual's degree or diploma program;

(b) The cost of books, room and board, student activity fees, athletic fees, insurance expenses, or other expenses unrelated to the individual's academic course of instruction;

(c) Tuition, fees, or other expenses paid or reimbursed through an employer, scholarship, grant in aid, or other educational benefit program.

(BB)(1) "Modified business income" means the business income

included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust recognizes the gain or loss.

Any gain or loss that is not a qualifying trust amount is modified business income, qualifying investment income, or modified nonbusiness income, as the case may be.

(3) "Modified nonbusiness income" means a trust's Ohio taxable income other than modified business income, other than the qualifying trust amount, and other than qualifying investment income, as defined in section 5747.012 of the Revised Code, to the extent such qualifying investment income is not otherwise part of modified business income.

(4) "Modified Ohio taxable income" applies only to trusts, and means the sum of the amounts described in divisions (BB)(4)(a) to (c) of this section:

(a) The fraction, calculated under section 5747.013, and applying section 5747.231 of the Revised Code, multiplied by the sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined in section 5747.012 of the Revised Code, but only to the extent the qualifying investment income does not otherwise constitute modified business income and does not otherwise constitute a qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction, the numerator of which is the sum of the book value of the qualifying investee's physical assets in this state on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount, and the denominator of which is the sum of the book value of the qualifying investee's total physical assets everywhere on the last day of the qualifying investee's fiscal or calendar

year ending immediately prior to the day on which the trust recognizes the qualifying trust amount. If, for a taxable year, the trust recognizes a qualifying trust amount with respect to more than one qualifying investee, the amount described in division (BB)(4)(b) of this section shall equal the sum of the products so computed for each such qualifying investee.

(c)(i) With respect to a trust or portion of a trust that is a resident as ascertained in accordance with division (I)(3)(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the amount of its modified nonbusiness income satisfying the descriptions in divisions (B)(2) to (5) of section 5747.20 of the Revised Code, except as otherwise provided in division (BB)(4)(c)(ii) of this section. With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the trust's portion of modified nonbusiness income recognized from the sale, exchange, or other disposition of a debt interest in or equity interest in a section 5747.212 entity, as defined in section 5747.212 of the Revised Code, without regard to division (A) of that section, shall not be allocated to this state in accordance with section 5747.20 of the Revised Code but shall be apportioned to this state in accordance with division (B) of section 5747.212 of the Revised Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income under divisions (BB)(4)(a) and (c) of this section do not fairly represent the modified Ohio taxable income of the trust in this state, the alternative methods described in division (C) of section 5747.21 of the Revised Code may be applied in the manner and to the same extent provided in that section.

(5)(a) Except as set forth in division (BB)(5)(b) of this section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (BB)(2)(a) of this section and for the purpose of computing the fraction described in division (BB)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee

is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (BB)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another pass-through entity, and "lower level pass-through entity" means that other pass-through entity.

An upper level pass-through entity, whether or not it is also a qualifying investee, is deemed to own, on the last day of the upper level pass-through entity's calendar or fiscal year, the proportionate share of the lower level pass-through entity's physical assets that the lower level pass-through entity directly or indirectly owns on the last day of the lower level pass-through entity's calendar or fiscal year ending within or with the last day of the upper level pass-through entity's fiscal or calendar year. If the upper level pass-through entity directly and indirectly owns less than fifty per cent of the equity of the lower level pass-through entity on each day of the upper level pass-through entity's calendar or fiscal year in which or with which ends the calendar or fiscal year of the lower level pass-through entity and if, based upon clear and convincing evidence, complete information about the location and cost of the physical assets of the lower pass-through entity is not available to the upper level pass-through entity, then solely for purposes of ascertaining if a gain or loss constitutes a qualifying trust amount, the upper level pass-through entity shall be deemed as owning no equity of the lower level pass-through entity for each day during the upper level pass-through entity's calendar or fiscal year in which or with which ends the lower level pass-through entity's calendar or fiscal year. Nothing in division (BB)(5)(a)(iii) of this section shall be construed to provide for any deduction or exclusion in computing any trust's Ohio taxable income.

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation

if both of the following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(CC) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

(DD) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(EE)(1) For the purposes of division (EE) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation.

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or

before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created.

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. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. A copy of the resolution shall be certified to the tax commissioner no later than ~~eighty-five~~ one hundred 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 school district income. 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. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

If the tax is to be levied for current expenses and permanent improvements, the resolution shall apportion the annual rate of the tax. The apportionment may be the same or different for each year the tax is levied, but the respective portions of the rate actually levied each year for current expenses and for permanent improvements shall be limited by the apportionment.

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. Two or more expiring income taxes may be renewed under this paragraph if the taxes are due to expire on the same date. If the tax rate being proposed is no higher than the total tax rate imposed by the expiring tax or taxes, the resolution may state that the proposed tax is not an additional income tax.

(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~~ ninety 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 two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. 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.

(E)(1) No board of education may submit to the electors of the district the question of a tax on school district income on the taxable income of individuals as defined in division (E)(1)(b) of section 5748.01 of the Revised Code if that tax would be in addition to an existing tax on the taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of that section.

(2) No board of education may submit to the electors of the district the question of a tax on school district income on the taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code if that tax would be in addition to an existing tax on the taxable income of individuals as defined in division (E)(1)(b) of that section.

Sec. 5748.04. (A) The question of the repeal of a school district income tax levied for more than five years may be initiated not more than once in any five-year period by filing with the board of elections of the appropriate counties not later than ~~seventy-five~~ ninety days before the general election in any year after the year in which it is approved by the electors a petition requesting that an election be held on the question. The petition shall be signed by qualified electors residing in the school district levying the income tax equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

The board of elections shall determine whether the petition is valid, and if it so determines, it shall submit the question to the electors of the district at the next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election, and, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, time, and place of the election. The form of the ballot cast at the election shall be as follows:

"Shall the annual income tax of ..... per cent, currently levied on the school district income of individuals and estates by ..... (state the name of the school district) for the purpose of ..... (state purpose of the tax), be repealed?"

	For repeal of the income tax
	Against repeal of the income tax

(B)(1) If the tax is imposed on taxable income as defined in division (E)(1)(b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax currently is levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and estates."

(2) If the rate of one or more property tax levies was reduced for the duration of the income tax levy pursuant to division (B)(2) of section 5748.02 of the Revised Code, the form of the ballot shall be modified by adding the following language immediately after "repealed": ", and shall the rate of an existing tax on property for the purpose of current expenses, which rate was reduced for the duration of the income tax, be INCREASED from ..... mills to ..... mills per one dollar of valuation beginning in ..... (state the first year for which the rate of the property tax will increase)." In lieu of "for repeal of the income tax" and "against repeal of the income tax," the phrases "for the issue" and "against the issue," respectively, shall be substituted.

(3) If the rate of more than one property tax was reduced for the duration of the income 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 would be increased.

(C) The question covered by the petition shall be submitted 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. If a majority of the qualified electors voting on the question vote in favor of it, the result shall be certified immediately after the canvass by the board of elections to the board of education of the school district and the tax commissioner, who shall thereupon, after the current year, cease to levy the tax, except that if notes have been issued pursuant to section 5748.05 of the Revised Code the tax commissioner shall continue to levy and collect under authority of the election authorizing the levy an annual amount, rounded upward to the nearest one-fourth of one per cent, as will be sufficient to pay the debt charges on the notes as they fall due.

(D) If a school district income tax repealed pursuant to this section was approved in conjunction with a reduction in the rate of one or more school district property taxes as provided in division (B)(2) of section 5748.02 of the Revised Code, then each such property tax may be levied after the current year at the rate at which it could be levied prior to the reduction,

subject to any adjustments required by the county budget commission pursuant to Chapter 5705. of the Revised Code. Upon the repeal of a school district income tax under this section, the board of education may resume levying a property tax, the rate of which has been reduced pursuant to a question approved under section 5748.02 of the Revised Code, at the rate the board originally was authorized to levy the tax. A reduction in the rate of a property tax under section 5748.02 of the Revised Code is a reduction in the rate at which a board of education may levy that tax only for the period during which a school district income tax is levied prior to any repeal pursuant to this section. The resumption of the authority to levy the tax upon such a repeal does not constitute a tax levied in excess of the one per cent limitation prescribed by Section 2 of Article XII, Ohio Constitution, or in excess of the ten-mill limitation.

(E) This section does not apply to school district income tax levies that are levied for five or fewer years.

Sec. 5748.08. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to do all of the following:

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income;

(2) Issue general obligation bonds for permanent improvements, stating in the resolution the necessity and purpose of the bond issue and the amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(3) Levy a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities;

(4) Submit the question of the school district income tax and bond issue to the electors of the district at a special election.

The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section.

On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor no later than ~~ninety~~ one hundred five days prior to the date of the special election at which the board intends to propose the income tax and bond issue. Not later than ten days of receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the

board. Not later than ten days of receipt of the resolution, the county auditor shall estimate and certify to the board the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code.

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution proposing for a specified number of years or for a continuing period of time the levy of an annual tax for school district purposes on school district income and declaring that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to issue general obligation bonds of the school district for specified permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay the debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ~~seventy-five~~ ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)(1)(b) of that section. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

(3) The number of years the tax will be levied, or that it will be levied for a continuing period of time;

(4) 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;

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

the bonds.

(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~~ ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall make the arrangements for the submission of the question 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 district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax, the bond issue, and the levy to pay debt charges on the bonds and any anticipatory securities. The board of elections shall publish the notice of the election in one or more newspapers of general circulation in the school district once a week for two consecutive weeks prior to the election and, if the board of elections operates and maintains a web site, also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

- (1) The questions to be submitted to the electors;
- (2) The rate of the school district income tax;
- (3) The principal amount of the proposed bond issue;
- (4) The permanent improvements for which the bonds are to be issued;
- (5) The maximum number of years over which the principal of the bonds may be paid;
- (6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;
- (7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the ..... school district be authorized to do both of the following:

- (1) Impose an annual income tax of ..... (state the proposed rate of tax) on the school district income of individuals and of estates, 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)?
- (2) Issue bonds for the purpose of ..... in the principal amount of \$.....,

to be repaid annually over a maximum period of ..... years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period ..... 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 \$100 of tax valuation, 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 INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

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

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division 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.

(H) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(I) No board of education shall submit a question under this section to the electors of the school 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. 5906.01. As used in this chapter:

(A) "Active duty" means full-time duty in the active military service of the United States or active duty pursuant to an executive order of the president of the United States, an act of the congress of the United States, or a proclamation of the governor. "Active duty" does not include active duty for training, initial active duty for training, or the period of time for which a person is absent from a position of employment for the purpose of an examination to determine the fitness of the person to perform any duty unless such period is contemporaneous with an active duty period.

(B) "Benefits" means the employment benefits, other than salary or wages, that an employer regularly provides or makes available to employees, including, but not limited to, medical insurance, disability insurance, life insurance, pension plans, and retirement plans.

(C) "Employer" means a person who employs fifty or more employees and includes the state or any agency or instrumentality of the state, and any municipal corporation, county, township, school district, or other political subdivision of the state.

(D) "Employee" has the same meaning as in section 4113.51 of the Revised Code.

(E) "Uniformed services" means the armed forces, the Ohio organized militia when engaged in full-time national guard duty, the commissioned corps of the public health service, and any other category of persons designated by the president of the United States in time of war or emergency.

Sec. 5906.02. (A) Once per calendar year, an employer shall allow an employee to take leave up to ten days or eighty hours, whichever is less, if all of the following conditions are satisfied:

(1) The employer has employed the employee for at least twelve consecutive months and for at least one thousand two hundred fifty hours in the twelve months immediately preceding commencement of the leave.

(2) The employee is the parent, spouse, or a person who has or had legal custody of a person who is a member of the uniformed services and who is called into active duty in the uniformed services for a period longer than thirty days or is injured, wounded, or hospitalized while serving on active duty in the uniformed services.

(3) The employee gives notice to the employer that the employee

intends to take leave pursuant to this section at least fourteen days prior to taking the leave if the leave is being taken because of a call to active duty or at least two days prior to taking the leave if the leave is being taken because of an injury, wound, or hospitalization. If the employee receives notice from a representative of the uniformed services that the injury, wound, or hospitalization is of a critical or life-threatening nature, the employee may take the leave under this section without providing notice to the employer.

(4) The dates on which the employee takes leave pursuant to this section occur no more than two weeks prior to or one week after the deployment date of the employee's spouse, child, or ward or former ward.

(5) The employee does not have any other leave available for the employee's use except sick leave or disability leave.

(B) An employer shall continue to provide benefits to the employee during the period of time the employee is on leave pursuant to this section. The employee shall be responsible for the same proportion of the cost of the benefits as the employee regularly pays during periods of time when the employee is not on leave. The employer is not required to pay salary or wages to the employee during the period of time the employee is on leave pursuant to this section.

Upon the completion of the leave taken pursuant to this section, the employer shall restore the employee to the position the employee held prior to taking that leave or a position with equivalent seniority, benefits, pay, and other terms and conditions of employment.

(C) An employer may require an employee requesting to use the leave established under this section to provide certification from the appropriate military authority to verify that the employee satisfies the criteria described in divisions (A)(2), (3), and (4) of this section.

Sec. 5906.03. (A) An employer shall not interfere with, restrain, or deny the exercise or attempted exercise of a right established under this chapter.

(B) An employer shall not discharge, fine, suspend, expel, discipline, or discriminate against an employee with respect to any term or condition of employment because of the employee's actual or potential exercise, or support for another employee's exercise, of any right established under this chapter. This division does not prevent an employer from taking an employment action that is independent of the exercise of a right under this chapter.

(C) An employer shall not deprive an employee who takes leave pursuant to section 5906.02 of the Revised Code of any benefit that accrued before the date that leave commences.

(D) An employer shall not require an employee to waive the rights to

which the employee is entitled pursuant to this chapter.

(E) On and after the effective date of this section, an employer shall not enter into a collective bargaining agreement or employee benefit plan that limits or requires an employee to waive the rights established under this chapter. An employer shall comply with any collective bargaining agreement or employee benefit plan that provides leave benefits similar to the type established under this chapter that are greater than the leave benefits established under this chapter.

(F) An employer may provide leave benefits greater than those established under this chapter.

Sec. 5906.99. Whoever violates this chapter is subject to a civil action for injunctive relief or any other relief that a court finds necessary to secure a right provided by this chapter.

Sec. 6105.18. At any time after the third year following the creation of a watershed district a referendum may be held on the question of dissolution of the district. The question of dissolution of a watershed district may be presented to the electors within the territorial boundaries of the district, at any general election, by the filing of a petition, signed by at least two hundred qualified electors residing within the territorial boundaries of the district, with the board of elections of that county or part of a county with a population within the territorial boundaries of the district, according to the last federal decennial census, greater than that of any other county or part of a county within the territorial boundaries of the district.

Such petition shall be filed with such board not later than four p.m. of the ~~seventy-fifth~~ ninetieth day before the day of the general election at which such question is to be presented to the electors.

Sec. 6105.20. The board of elections with which a petition has been filed under section 6105.18 of the Revised Code, after determining that the petition is in proper form and is signed by at least two hundred qualified electors residing within the territorial boundaries of the watershed district, shall, on or before the ~~seventy-fifth~~ ninetieth day before the day of the election at which the question of dissolving the district is to be submitted to the electors, certify to the board of elections of each watershed county the question of whether or not the district shall be dissolved.

The board of elections of each of such counties shall place such question on the questions and issues ballot, to be voted at such election by the electors of the county residing within the territorial boundaries of the district, by placing on such ballot the words "For continuing the existence of (name of the district to be here inserted)" and "Against continuing the existence of (name of the district to be here inserted)," with a square before

each proposition and a direction to record the vote in the square before one or the other of said propositions as the voter favors or opposes the dissolution of the district.

The vote on the question of the dissolution of the district shall be counted and canvassed in the same manner as the vote for candidates for district office are counted and canvassed.

The board of elections with which the petition was originally filed shall certify the results of such election.

If a majority of the electors voting upon the proposition vote against continuing the existence of the district, the district shall be dissolved as of the thirty-first day of December immediately thereafter.

If a majority of the electors voting upon the proposition vote for continuing the existence of the district, no further referendum shall be held on the same proposition for a period of three years.

Sec. 6119.31. The board of county commissioners at any time not less than ~~seventy-five~~ ninety days before the general election in any year, by a vote of two-thirds of its members, may declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the county, and that it is necessary to levy a tax in excess of such limitation for the purpose of paying the cost of the preparation of plans, specifications, surveys, soundings, drillings, maps, and other data needed or determined necessary in order to develop plans for the proper purification, filtration, and distribution of water or proper collection and treatment of sewage within the county or a part thereof, or beyond the limits of the county but within the same drainage area as is in part within the county.

Such resolution shall be confined to a single purpose and shall specify the amount of increase in rate which it is necessary to levy, not to exceed three-tenths of a mill, the purpose thereof, the number of years during which such increase shall be in effect, not to exceed five years, which increase may or may not include a levy upon the duplicate of the current year.

Such resolution shall go into effect upon its passage and no publication of it is necessary other than that provided for in the notice of election.

Sec. 6119.32. A copy of the resolution provided for in section 6119.31 of the Revised Code shall be certified to the board of elections for the county not less than ~~seventy-five~~ ninety days before the general election in any year and said board shall submit the proposal to the electors of the county at the succeeding November election in accordance with section 5705.25 of the Revised Code.

If the per cent required for approval of a levy as set forth in section

5705.26 of the Revised Code vote in favor thereof, the board of county commissioners may levy a tax within the county at the additional rate outside the ten-mill limitation during the period and for the purpose stated in the resolution, or at any less rate or for any less number of years.

SECTION 2. That existing sections 3.02, 133.06, 133.18, 302.03, 302.09, 303.11, 303.12, 303.25, 305.02, 305.31, 306.32, 306.321, 306.70, 306.71, 307.676, 307.677, 307.695, 307.697, 307.791, 307.94, 307.95, 322.02, 322.021, 324.02, 324.021, 345.03, 351.26, 503.02, 503.161, 503.24, 503.41, 504.01, 504.03, 505.13, 505.14, 511.01, 511.22, 511.27, 511.28, 511.33, 511.34, 513.06, 513.13, 513.18, 517.05, 519.11, 519.12, 519.25, 705.01, 707.21, 709.29, 709.39, 709.45, 709.462, 709.48, 709.50, 715.69, 715.691, 715.70, 715.71, 715.77, 718.01, 718.09, 718.10, 731.03, 731.28, 731.29, 733.09, 733.261, 733.262, 733.31, 733.48, 749.021, 755.01, 757.02, 759.25, 1515.28, 1545.21, 1545.36, 1711.30, 1901.07, 1901.10, 1901.31, 1907.13, 2101.43, 2301.02, 3311.053, 3311.059, 3311.21, 3311.213, 3311.22, 3311.231, 3311.25, 3311.26, 3311.37, 3311.38, 3311.50, 3311.73, 3316.08, 3318.06, 3318.061, 3318.361, 3354.12, 3355.02, 3355.09, 3357.02, 3357.11, 3375.19, 3375.201, 3375.211, 3375.212, 3501.02, 3501.05, 3501.11, 3501.39, 3503.19, 3505.01, 3505.10, 3505.32, 3506.02, 3509.01, 3509.03, 3509.04, 3509.05, 3511.01, 3511.02, 3511.03, 3511.04, 3511.05, 3511.06, 3511.08, 3511.09, 3511.10, 3511.11, 3511.12, 3511.13, 3513.01, 3513.02, 3513.041, 3513.05, 3513.052, 3513.121, 3513.122, 3513.151, 3513.251, 3513.253, 3513.254, 3513.255, 3513.256, 3513.257, 3513.259, 3513.263, 3513.30, 3513.31, 3513.311, 3513.312, 3519.08, 3519.16, 3709.051, 3709.071, 3709.29, 3767.05, 3769.27, 4117.10, 4301.33, 4301.331, 4301.332, 4301.333, 4301.334, 4301.356, 4301.421, 4301.424, 4303.29, 4305.14, 4504.021, 4504.15, 4504.16, 4504.21, 4928.20, 4929.26, 4931.51, 4931.52, 4931.53, 4951.44, 4955.05, 5705.19, 5705.191, 5705.195, 5705.199, 5705.20, 5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.22, 5705.221, 5705.222, 5705.23, 5705.24, 5705.25, 5705.251, 5705.261, 5705.27, 5705.71, 5739.021, 5739.022, 5739.026, 5743.021, 5743.024, 5743.026, 5747.01, 5748.02, 5748.04, 5748.08, 6105.18, 6105.20, 6119.31, and 6119.32 and section 3509.022 of the Revised Code are hereby repealed.

SECTION 3. This act does apply to employers and employees, as defined in section 5906.01 of the Revised Code as enacted by this act, who have entered into a collective bargaining agreement or other contract of

employment that is in effect before the effective date of this act and that conflicts with this act, but shall apply to such employers and employees immediately upon the expiration of such conflicting agreement or contract.

SECTION 4. Section 5747.01 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 1 and Sub. S.B. 106 of the 128th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

SECTION 5. That Section 409.10 of Am. Sub. H.B. 1 of the 128th General Assembly be amended to read as follows:

Sec. 409.10. DVS DEPARTMENT OF VETERANS SERVICES

General Revenue Fund

GRF 900100	Personal Services	\$	25,219,282	\$	25,219,282
GRF 900200	Maintenance	\$	4,427,264	\$	4,427,264
GRF 900402	Hall of Fame	\$	118,750	\$	118,750
GRF 900403	Veteran Record Conversion	\$	40,631	\$	40,631
GRF 900408	Department of Veterans Services	\$	2,054,790	\$	2,054,790
TOTAL GRF General Revenue Fund		\$	31,860,717	\$	31,860,717

General Services Fund Group

4840 900603	<del>Veterans Home</del> Veterans' Homes Services	\$	770,000	\$	850,000
TOTAL GSF General Services Fund Group		\$	770,000	\$	850,000

Federal Special Revenue Fund Group

3680 900614	Veterans Training	\$	745,892	\$	745,892
3740 900606	Troops to Teachers	\$	100,000	\$	100,000
3BX0 900609	Medicare Services	\$	2,000,000	\$	2,200,000
3L20 900601	<del>Veterans Home</del> Veterans' Homes Operations - Federal	\$	16,979,245	\$	17,454,046
TOTAL FED Federal Special Revenue Fund Group		\$	19,825,137	\$	20,499,938

State Special Revenue Fund Group

4E20 900602	<del>Veterans Home</del> Veterans' Homes Operating	\$	9,314,438	\$	9,780,751
6040 900604	<del>Veterans Home</del> Veterans' Homes Improvement	\$	1,541,020	\$	1,700,000
TOTAL SSR State Special Revenue Fund Group		\$	10,855,458	\$	11,480,751

Persian Gulf, Afghanistan, and Iraq Conflicts Compensation Fund Group

7041 900641	<u>Persian Gulf, Afghanistan, and Iraq Conflicts Compensation</u>	\$	50,000,000	\$	50,000,000
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TOTAL 041 Persian Gulf, Afghanistan, and Iraq	\$	50,000,000	\$	50,000,000
Conflicts Compensation Fund Group				
TOTAL ALL BUDGET FUND GROUPS	\$	63,311,312	\$	64,691,406
		113,311,312		114,691,406

PERSIAN GULF, AFGHANISTAN, AND IRAQ CONFLICTS  
COMPENSATION

The foregoing appropriation item 900641, Persian Gulf, Afghanistan, and Iraq Conflicts Compensation, shall be used by the Department of Veterans Services to provide all or part of the moneys required to pay the compensation established by Section 2r of Article VIII, Ohio Constitution. Eligible costs are those costs of paying compensation to veterans of the Persian Gulf, Afghanistan, and Iraq Conflicts to which the proceeds of the Persian Gulf, Afghanistan, and Iraq Conflicts Compensation Fund (7041) are to be applied, together with the expenses of administering Section 2r of Article VIII, Ohio Constitution. If the Director of Veterans Services determines that additional appropriations are necessary for this purpose, the Director shall certify to the Director of Budget and Management the estimated amount of the additional appropriation needed in appropriation item 900641. Upon receipt of the estimated amount, the Director of Budget and Management shall increase the appropriation in appropriation item 900641. These increased amounts are hereby appropriated.

Amounts advanced to the Persian Gulf, Afghanistan, and Iraq Conflicts Compensation Fund (7041) for the purpose of defraying the cost of administration or compensation with the explicit expectation of reimbursement from the proceeds of obligations paid into Fund 7041 may also be reimbursed from Fund 7041.

An amount equal to the unexpended, unencumbered portion of the foregoing appropriation item 900641, Persian Gulf, Afghanistan, and Iraq Conflicts Compensation, at the end of fiscal year 2010 is hereby reappropriated to the Department of Veterans Services for the same purpose for fiscal year 2011.

SECTION 6. That existing Section 409.10 of Am. Sub. H.B. 1 of the 128th General Assembly is hereby repealed.

SECTION 7. The amendment of section 5747.01 of the Revised Code and the amendment of Section 409.10 of Am. Sub. H.B. 1 of the 128th General Assembly, and the items of which they are composed, are not subject to the referendum. Therefore, under Ohio Constitution, Article II, Section 1d and section 1.471 of the Revised Code, the amendment of section 5747.01 of the

Revised Code and the amendment of Section 409.10 of Am. Sub. H.B. 1 of the 128th General Assembly, and the items of which they are composed, go into immediate effect when this act becomes law.

SECTION 8. Section 1901.31 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 420 of the 127th General Assembly and Am. Sub. H.B. 1 of the 128th General Assembly. Section 3357.02 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 99 and Am. Sub. H.B. 117 of the 121st General Assembly. Section 3509.05 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 350 and Am. Sub. H.B. 562 of the 127th General Assembly. Section 4504.21 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 353 and S.B. 310 of the 121st General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composites are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act.

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

Am. Sub. H. B. No. 48

128th G.A.

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

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_