

(129th General Assembly)  
(Amended Senate Bill Number 321)

# AN ACT

To amend sections 133.10, 3375.01, 3375.05, 3375.06, 3375.12, 3375.121, 3375.15, 3375.32, 3375.40, 3375.41, 3375.42, 5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 5705.26, 5705.261, 5705.281, 5705.34, 5705.341, and 5705.49, to enact section 3375.151, and to repeal section 3375.03 of the Revised Code to authorize the State Library Board to establish library districts for association libraries, to make other changes to the law governing the organization, governance, and operation of public libraries, and to declare an emergency.

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

SECTION 1. To amend sections 133.10, 3375.01, 3375.05, 3375.06, 3375.12, 3375.121, 3375.15, 3375.32, 3375.40, 3375.41, 3375.42, 5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 5705.26, 5705.261, 5705.281, 5705.34, 5705.341, and 5705.49 and to enact section 3375.151 of the Revised Code to read as follows:

Sec. 133.10. (A) In anticipation of the collection of current property tax revenues in and for any fiscal year, the taxing authority of any subdivision may issue securities, but the aggregate principal amount of such securities shall not exceed one-half of the amount that the budget commission estimates the subdivision will receive from property taxes in that fiscal year and prior to the last day of the sixth month following the month in which the securities are issued, other than taxes to be received for the payment of debt charges or allocated to debt charges on securities issued pursuant to division (C) of this section, and less all advances. When a partial, semiannual, or final property tax settlement is delayed, securities may also be issued in anticipation of the receipt of property taxes levied or collected for debt charges to the extent necessary to meet such debt charges but not in excess of such estimated receipts, less all advances. The securities issued pursuant to this division (A) shall mature not later than the last day of the sixth month

following the month in which the securities are issued and in any case not later than the last day of the fiscal year in which they are issued.

(B) In anticipation of the collection of current revenues in and for any fiscal year from any source or combination of sources, including distributions of any federal or state moneys, other than the proceeds of property taxes levied by the subdivision, the taxing authority of any subdivision may issue securities, but the aggregate principal amount of such securities shall not exceed one-half of the amount estimated by the fiscal officer to be received by the subdivision from such sources during the remainder of such fiscal year, less advances and prior collections.

(C) In anticipation of the collection of current property tax revenues in and for any fiscal year, the taxing authority of a county, municipal corporation, township, or school district may issue securities, but the aggregate principal amount of those securities and of any securities issued pursuant to division (A) of this section outstanding at the time of issuance shall not exceed one-half of the amount that the budget commission estimates the subdivision will receive from all property taxes that are to be distributed to the subdivision from all settlements of taxes that are to be made in the remainder of that fiscal year, other than taxes to be received for the payment of debt charges, and less all advances.

(D) When the tax settlement scheduled under division (B) of section 321.24 of the Revised Code is delayed pursuant to division (E) of that section, the taxing authority of a school district may issue property tax anticipation securities against the taxes to be included in that settlement, but the aggregate principal amount of all securities outstanding against those taxes shall not exceed ninety per cent of the amount estimated to be received from that settlement by the budget commission, other than taxes to be received for the payment of debt charges, and less all advances. The securities issued pursuant to this division (D) shall mature on or before the next ensuing thirty-first day of August.

(E) This division applies to all securities authorized by this section.

(1) The amounts from the sources anticipated needed to pay debt charges and financing costs shall be considered appropriated for that purpose, and other appropriations from those sources by the taxing authority shall be limited to the balance available after deducting the amount to pay those debt charges and financing costs. The portions of those amounts as received and to be applied to those debt charges shall be deposited and set aside in an account for the purpose in the bond retirement fund in the amounts and at the times required to pay those debt charges as provided for by the authorizing legislation or otherwise provided by law.

(2) Except as otherwise provided in division (H) of this section, the securities shall not be issued prior to the first day and, except as otherwise provided in divisions (A) and (D) of this section, shall mature not later than the last day of the fiscal year for which the revenues are anticipated.

(3) The proceeds of the principal amount of the securities shall be used only for the purposes for which the amounts anticipated were levied, collected, distributed, and appropriated, and for financing costs related to those securities.

(4) Property taxes include distributions from the state in payment of credits against or partial exemptions from, or reduction of, property taxes.

(5) If for any reason debt charges on securities authorized by this section are not paid by the subdivision in the fiscal year when due, the taxing authority of the subdivision shall include in its next annual appropriation measure an amount sufficient to pay those debt charges, and the county auditor and county treasurer shall withhold, in a custodial account, amounts due the subdivision from the sources anticipated until such amount is accumulated by those officers and they directly pay or provide, through the paying agent or otherwise, for the payment of those debt charges.

(F) The authority to issue securities under divisions (A) and (B) of this section may be exercised by any board of library trustees of a public library, or board of park commissioners of a township, to which the budget commission has allotted a share of the local government fund under section 5747.51 of the Revised Code or of the public library fund under section ~~5707.051~~ 5747.48 of the Revised Code.

(G) The taxing authority of a school district issuing securities under division (A), (C), or (D) of this section shall in the legislation authorizing the securities affirm the levy of, or covenant to levy, the anticipated property taxes to be collected in the following year.

(H) The taxing authority of a school district may issue securities authorized by this section on or after the tenth day preceding the first day of the fiscal year for which the revenues are anticipated; provided, that if the taxing authority of a school district issues securities authorized by this section prior to the first day of the fiscal year for which the revenues are anticipated:

(1) None of the proceeds received by the school district from the sale of the securities shall be considered available for appropriation prior to the first day of the fiscal year for which the revenues are anticipated; and

(2) None of the proceeds received by the school district from the sale of the securities shall be expended prior to the first day of the fiscal year for

which the revenues are anticipated.

Sec. 3375.01. A state library board is hereby created to be composed of five members to be appointed by the state board of education. One member shall be appointed each year for a term of five years. No one is eligible to membership on the state library board who is or has been for a year previous to appointment a member of the state board of education. A member of the state library board shall not during the member's term of office be a member of the board of library trustees for any library in any subdivision in the state. Before entering on official duties, each member shall subscribe to the official oath of office. All vacancies on the state library board shall be filled by the state board of education by appointment for the unexpired term. The members shall receive no compensation, but shall be paid their actual and necessary expenses incurred in the performance of their duties or in the conduct of authorized board business, within or without the state.

At its regular meeting next prior to the beginning of each fiscal biennium, the state library board shall elect a president and vice-president each of whom shall serve for two years or until a successor is elected and qualified.

The state library board is responsible for the state library of Ohio and a statewide program of development and coordination of library services, and its powers include the following:

(A) Maintain the state library, holding custody of books, periodicals, pamphlets, films, recordings, papers, and other materials and equipment. The board may purchase or procure from an insurance company licensed to do business in this state policies of insurance insuring the members of the board and the officers, employees, and agents of the state library against liability on account of damage or injury to persons or property resulting from any act or omission of the board members, officers, employees, and agents of the state library in their official capacity.

(B) Accept, receive, administer, and expend, in accordance with the terms thereof, any moneys, materials, or other aid granted, appropriated, or made available to it for library purposes, by the United States, or any of its agencies, or by any other source, public or private;

(C) Administer such funds as the general assembly may make available to it for the improvement of public library services, interlibrary cooperation, or for other library purposes;

(D) Contract with other agencies, organizations, libraries, library schools, boards of education, universities, public and private, within or without the state, for library services, facilities, research, or any allied or related purpose;

(E) In accordance with Chapter 119. of the Revised Code, approve, disapprove, or modify resolutions for establishment of county district libraries, and approve, disapprove, or modify resolutions to determine the boundaries of such districts, along county lines or otherwise, and approve, disapprove, or modify resolutions to redefine boundaries, along county lines or otherwise, where questions subsequently arise as a result of school district consolidations;

(F) Upon consolidation of two or more school districts and in accordance with Chapter 119. of the Revised Code, to define and adjust the boundaries of the new public library district resulting from such consolidation and to resolve any disputes or questions pertaining to the boundaries, organization, and operation of the new library district;

(G) Upon application of one or more boards of library trustees and in accordance with Chapter 119. of the Revised Code, to define, amend, ~~define~~, and adjust the boundaries of the library districts making such application and the boundaries of adjacent library districts. ~~A library district boundary change made by the state library board pursuant to this division shall take effect sixty days after the day on which two certified copies of the boundary change order in final form are filed on the same date with the secretary of state and with the director of the legislative service commission unless a referendum petition is filed pursuant to section 3375.03 of the Revised Code.~~

(H) Upon application of one or more boards of library trustees, or upon the state library board's own initiative, and in accordance with Chapter 119. of the Revised Code, define, amend, and adjust the boundaries of overlapping library districts to eliminate areas of overlap;

(I) Upon application of any private corporation or library association maintaining a free public library prior to September 4, 1947, and in accordance with Chapter 119. of the Revised Code, define, amend, and adjust the boundaries of a library district for the private corporation or library association for the sole purpose of preventing or eliminating areas of overlap with other library districts in relation to tax levies described in sections 5705.19, 5705.191, and 5705.21 of the Revised Code that are or may be levied in support of the private corporation or library association;

(J) Certify its actions relating to boundaries authorized in this section, to boards of election, taxing authorities, the boards of trustees of libraries affected, and other appropriate bodies;

(K) Encourage and assist the efforts of libraries and local governments to develop mutual and cooperative solutions to library service problems;

(J)(L) Designate by rule five depository libraries so as to provide statewide, geographically distributed accessibility to agency deposits of texts or other materials that have been incorporated by reference into rules;

(K)(M) Recommend to the governor and to the general assembly such changes in the law as will strengthen and improve library services and operations;

(L)(N) In accordance with Chapter 119. of the Revised Code, adopt such rules as are necessary for the carrying out of any function imposed on it by law, and provide such rules as are necessary for its government and the government of its employees. The board may delegate to the state librarian the management and administration of any function imposed on it by law.

Sec. 3375.05. (A) The board of trustees of any public library receiving money from a county's public library fund that desires to render public library service by means of branches, library stations, or traveling library service to the inhabitants of any school district, other than a school district situated within the territorial boundaries of the subdivision or district over which said board has jurisdiction of free public library service, may make application to the state library board before January 1, 2014, upon forms provided by said the board, for the establishment of such service. Said The application shall set forth the total number of people being served by said the library on the date of said the application; an inventory of the books owned by said the library; the number of branches, library stations, and traveling library service maintained by said the library on the date of said the application; the number and classification of the employees of said the library, and such other information as the state library board deems pertinent. Such The application shall be accompanied by a financial statement of the library making the application, covering the two fiscal years next preceding the date of said the application. Upon

(B) Upon receipt of said the application by the state library board, the state librarian, or an employee of the state library board designated by such librarian, shall visit the library making the application for the purpose of determining whether or not the establishment of branches, library stations, or traveling library service as requested in said the application will promote better library service in the district covered by said the application. Upon the completion of such the inspection, the librarian, or the person designated by the librarian to make such the inspection, shall prepare a written report setting forth the librarian's or designee's recommendations pertaining to the establishment of the branches, library stations, or traveling library service as set forth in the application. Such The report shall be submitted to the state library board within ninety days after the receipt of such the application by

the state library board. ~~Within~~

(C) Within thirty days after ~~such~~ the report has been filed with the state library board, ~~said~~ the board shall either approve or disapprove, in whole or in part, the establishment of branches, library stations, or traveling library service as requested in ~~said~~ the application. No approvals may be made under this section by the state library board on or after January 1, 2015. The decision of the state library board shall be final. Within ten days after final action upon the application has been taken by the state library board, upon ~~such application~~, the librarian shall notify in writing the board of trustees of the public library making ~~such~~ the application of the decision of the state library board.

(D) The state library board may withdraw its approval of library service rendered by any library to the inhabitants of a school district other than the school district in which the main library of ~~such~~ the library is located. At least thirty days before the approval of such service may be withdrawn, the state library board shall give written notice to the board of trustees of the library rendering the service and to the board of education of the school district to which such service is being rendered. ~~Such~~ The notice shall set forth the reasons for the withdrawal of the approval of such service. If the board of trustees of the library rendering such service, or the board of education of a school district to which such service is being rendered, objects to the withdrawal of ~~such~~ the approval it may, within twenty days of the receipt of ~~such~~ the notice, request, in writing, that the state library board to hold a hearing for the purpose of hearing protests to the withdrawal of ~~such~~ the approval. Upon the receipt of ~~such~~ the request, the state library board shall set the time and place of ~~such~~ the hearing, which shall be held within the territorial boundaries of the school district being served by the branch, library station, or traveling library service whose continued operation is in question. ~~Such~~ The hearing shall be held not less than thirty days after the receipt by the state library board of the request for ~~such~~ a hearing. The state library board shall take no action on the withdrawal of approval of such service until after ~~the holding of~~ such the hearing. The decision of the state library board shall be final.

(E) All approvals previously granted under this section are void on January 1, 2015.

Sec. 3375.06. In any county in which the board of county commissioners has accepted a gift or bequest; pursuant to volume 122, Ohio Laws, page 166, section I at "Sec. 2454," a county free public library shall be established for the use of all of the inhabitants of the county. Such library shall be under the control and management of a board of library trustees

consisting of ~~six~~ seven members. ~~Such~~ The trustees shall be qualified electors of the county and shall be appointed by the court of common pleas of the county in which ~~such~~ the library is situated. ~~Not more than three of the members of such board of library trustees shall be of the same political party. They~~ Board members shall serve for a term of six years, ~~but the initial term of the seventh board member may be for the number of years set by the court, not to exceed six years.~~ All vacancies on ~~such~~ the board of library trustees shall be filled by ~~such~~ the court by appointment for the unexpired term. The members of ~~such~~ the board of library trustees shall serve without compensation but shall be reimbursed for their actual and necessary expenses incurred in the performance of their official duties. The board of library trustees shall organize as provided by section 3375.32 of the Revised Code. ~~Such~~ The board of library trustees shall have the control and management of the county free public library, and in the exercise of ~~such~~ the control and management shall be governed by sections 3375.33 to 3375.41; ~~inclusive~~, of the Revised Code. This section does not affect the term of any member of a board of library trustees of a county free public library appointed prior to ~~September 4, 1947~~ January 1, 2013.

Sec. 3375.12. Except as provided in section 3375.13 of the Revised Code, the erection and equipment and the custody, control, and administration of free public libraries established by municipal corporations shall be vested in a board of library trustees composed of ~~six~~ seven members. ~~In any municipal corporation whose elected officials are nominated as candidates of political parties, not more than three of the library trustees shall belong to the same political party.~~ The trustees shall be appointed by the ~~mayor~~ legislative authority of the municipal corporation, to serve without compensation, for a term of four years, ~~but the initial term of the seventh trustee may be for the number of years set by the legislative authority, not to exceed four years. In the first instance three of the trustees shall be appointed for a term of two years, and three for a term of four years.~~ Vacancies shall be filled by like appointment for the unexpired term. The board shall organize in accordance with section 3375.32 of the Revised Code. In the exercise of its control and management of the municipal free public library, except as provided in section 3375.13 of the Revised Code, the board shall be governed by sections 3375.33 to 3375.41 of the Revised Code. This section does not affect the term of any member of the board appointed prior to January 1, 2013.

Sec. 3375.121. (A) In any municipal corporation, not located in a county library district, ~~which~~ that has a population of not less than twenty-five thousand, and within which there is not located a main library of a township,

municipal, school district, association, or county free public library, a library district may be created by a resolution adopted by the legislative authority of that municipal corporation. No such resolution shall be adopted after one year from June 20, 1977. Upon the adoption of ~~such-a~~ the resolution, any branches of an existing library that are located in that municipal corporation shall become the property of the municipal library district created.

The municipal corporation and the board of trustees of the public library maintaining any existing branches in that municipal corporation shall forthwith take appropriate action transferring all title and interest in all real and personal property located in that municipal corporation in the name of the library district maintaining those branches in that municipal corporation to the municipal corporation adopting the appropriate resolution. Upon transfer of all title and interest in that property, the branches shall become a part of, and be operated by, the board of library trustees appointed by the ~~mayor~~ legislative authority of the municipal corporation.

(B) In any municipal corporation that has a population of less than twenty-five thousand and that has not less than one hundred thousand dollars available from a bequest for the establishment of a municipal library, the legislative authority of that municipal corporation may adopt, within one year after June 20, 1977, a resolution creating a library district. Upon the establishment of any such library district, the board of trustees of any library operating a branch library in that municipal corporation shall not be required to transfer any property to the newly established library.

(C) The board of library trustees of any library district created under this section shall be composed of ~~six~~ seven members. Those trustees shall be appointed by the ~~mayor~~ legislative authority of the municipal corporation, to serve without compensation, for a term of four years, but the initial term of the seventh trustee may be for the number of years set by the legislative authority, not to exceed four years. In the first instance, three of those trustees shall be appointed for a term of two years, and three of them shall be appointed for a term of four years. Vacancies shall be filled by like appointment for the unexpired term. This section does not affect the term of any trustee appointed prior to January 1, 2013. A library district created under this section shall be governed in accordance with and exercise the authority provided for in sections 3375.32 to 3375.41 of the Revised Code.

Notwithstanding any contrary provision of section 3.24 of the Revised Code, the president of a board of township trustees may administer the oath of office to a person or persons representing the township on the board of library trustees of any library district created under this section, even if the geographical limits of the library district do not fall within the geographical

limits of the township.

(D) Any library district created under this section is eligible to participate in the proceeds of the county public library fund in accordance with section 5705.28 of the Revised Code.

(E) A municipal corporation may establish and operate a free public library regardless of whether the municipal corporation is located in a county library district or school library district, if all of the following conditions are met:

(1) The facility in which the library is principally located is transferred to the municipal corporation from the county library district or school library district in which it is located prior to January 1, 1996.

(2) The population of the municipal corporation is less than five hundred when the library is transferred from the county library district or school library district to the municipal corporation.

(3) The municipal corporation does not establish a municipal library district under this section.

(4) The library does not receive any proceeds from the county public library fund under section 5747.48 of the Revised Code.

Sec. 3375.15. (A) In any school district in which a free public library has been established; by resolution adopted by the board of education of such school district; prior to September 4, 1947, or by resolution adopted by the board of education of such school district under section 3375.151 of the Revised Code after the effective date of this amendment but prior to January 1, 2014, such library shall be under the control and management of a board of library trustees consisting of seven members. No one is eligible to membership on such board of library trustees who is or has been for a year previous to his appointment a member of a board of education making such appointment. A majority of such the trustees shall be qualified electors of the school district, but a minority may be qualified electors of the county who reside outside the school district, and all shall be appointed by the board of education of the school district. Such

(B) The trustees shall serve for a term of seven years and without compensation. Except as otherwise provided in this section, all vacancies on such the board of library trustees shall be filled by the board of education by appointment for the unexpired term. Such The board of library trustees shall organize in accordance with section 3375.32 of the Revised Code. Such The board of library trustees shall have the control and management of the school district free public library and in the exercise of such control and management shall be governed by sections 3375.33 to 3375.41 of the Revised Code. This section does not affect the term of any member of a

board of library trustees of a school district free public library appointed prior to September 4, 1947.

(C) The board of education shall make appointments to the board of library trustees not later than forty-five days after the date a member's term expires or after the date a vacancy occurs, whichever is applicable. If the board of education does not make an appointment by that time, the appointment shall be made within the next fourteen days by the probate court of the county in which the library is situated.

Sec. 3375.151. At any time after the effective date of this section but prior to January 1, 2014, the board of education of any school district in which a free public library has not previously been established may receive a bequest, gift, or endowment of a building, money, or property, or any combination thereof, from an incorporated or unincorporated library association whose main library is located within the school district, that was organized and operating before January 1, 1968, that participates in the distribution of the proceeds of the county public library fund, and that has had a library district defined for it by the state library board under section 3375.01 of the Revised Code. The bequest, gift, or endowment shall be used to construct a building for, or to furnish, equip, or operate, a school district free public library.

At any time after the effective date of this section but prior to January 1, 2014, the board of education, by resolution, may accept the bequest, gift, or endowment and agree on behalf of the school district to establish, provide, and maintain a school district free public library. No library association that has made a bequest, gift, or endowment under this section shall thereafter receive proceeds from the county public library fund or from any funds appropriated or taxes levied under section 3375.42 of the Revised Code. The library district for the newly established school district free public library shall be the library district previously established by the state library board for the library association.

Sec. 3375.32. Each board of library trustees appointed pursuant to sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, and 3375.30; of the Revised Code shall meet ~~in~~ not later than January of each year and may meet in December of the preceding year and organize by selecting from its membership a president, a vice-president, and a secretary who shall serve for a term of one year commencing the later of the first day of January or the date of selection. At the same meeting, each board shall elect and fix the compensation of a fiscal officer, who may be a member of the board, and who shall serve for a term of one year commencing the later of the first day of January or the date of election. The fiscal officer, before entering upon

official duties, shall execute a bond in an amount and with surety to be approved by the board, payable to the board, and conditioned for the faithful performance of the official duties required of the fiscal officer.

Sec. 3375.40. Each board of library trustees appointed pursuant to section 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, or 3375.30 of the Revised Code may do the following:

(A) Hold title to and have the custody of all real and personal property of the free public library under its jurisdiction;

(B) Expend for library purposes, and in the exercise of the power enumerated in this section, all moneys, whether derived from the county public library fund or otherwise, credited to the free public library under its jurisdiction, and generally do all things it considers necessary for the establishment, maintenance, and improvement of the free public library under its jurisdiction;

(C) Purchase, lease, construct, remodel, renovate, or otherwise improve, equip, and furnish buildings or parts of buildings and other real property, and purchase, lease, or otherwise acquire motor vehicles and other personal property, necessary for the proper maintenance and operation of the free public library under its jurisdiction, and pay their costs in installments or otherwise. Financing of these costs may be provided through the issuance of notes, through an installment sale, or through a lease-purchase agreement. Any such notes shall be issued pursuant to section 3375.404 of the Revised Code.

(D) Purchase, lease, lease with an option to purchase, or erect buildings or parts of buildings to be used as main libraries, branch libraries, or library stations pursuant to section 3375.41 of the Revised Code;

(E) Establish and maintain a main library, branches, library stations, and traveling library service within the territorial boundaries of the political subdivision or district over which it has jurisdiction of free public library service;

(F) Except as otherwise provided in this division and only before January 1, 2015, establish and maintain branches, library stations, and traveling library service in any school district, outside the territorial boundaries of the political subdivision or district over which it has jurisdiction of free public library service, upon application to and approval of the state library board; pursuant to section 3375.05 of the Revised Code. The board of library trustees of any free public library maintaining branches, stations, or traveling library service, outside the territorial boundaries of the political subdivision or district over which it has jurisdiction of free public library service, on September 4, 1947, may continue to maintain and operate

those branches, those stations, and that traveling library service without the approval of the state library board until January 1, 2015.

(G) Appoint and fix the compensation of all of the employees of the free public library under its jurisdiction, pay the reasonable cost of tuition for any of its employees who enroll in a course of study the board considers essential to the duties of the employee or to the improvement of the employee's performance, and reimburse applicants for employment for any reasonable expenses they incur by appearing for a personal interview;

(H) Make and publish rules for the proper operation and management of the free public library and facilities under its jurisdiction, including rules pertaining to the provision of library services to individuals, corporations, or institutions that are not inhabitants of the county;

(I) Assess uniform fees for the provision of services to patrons of the library, but no fee shall be assessed for the circulation of printed materials held by the library except for the assessment of fines for materials not returned in accordance with the board's rules;

(J) Establish and maintain a museum in connection with and as an adjunct to the free public library under its jurisdiction;

(K) By the adoption of a resolution, accept any bequest, gift, or endowment upon the conditions connected with the bequest, gift, or endowment. No such bequest, gift, or endowment shall be accepted by the board if its conditions remove any portion of the free public library under the board's jurisdiction from the control of the board or if the conditions, in any manner, limit the free use of the library or any part of it by the residents of the counties in which the library is located.

(L) At the end of any fiscal year, ~~by a two thirds vote of its full membership unless doing so would be contrary to law~~, set aside any unencumbered surplus remaining in the general or any other fund of the free public library under its jurisdiction for any purpose, including creating or increasing a special building and repair fund, or for operating the library or acquiring equipment and supplies;

(M) Procure and pay all or part of the cost of group term life, hospitalization, surgical, major medical, disability benefit, dental care, eye care, hearing aids, or prescription drug insurance or coverage, or a combination of any of those types of insurance or coverage, whether issued by an insurance company or a health insuring corporation duly licensed by the state, covering its employees, and, in the case of group term life, hospitalization, surgical, major medical, dental care, eye care, hearing aids, or prescription drug insurance or coverage, also covering the dependents and spouses of its employees, and, in the case of disability benefits, also

covering the spouses of its employees.

(N) Pay reasonable dues and expenses for the free public library and library trustees in library associations.

Any instrument by which real property is acquired pursuant to this section shall identify the agency of the state that has the use and benefit of the real property as specified in section 5301.012 of the Revised Code.

Sec. 3375.41. When a board of library trustees appointed pursuant to section 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, or 3375.30 of the Revised Code determines to construct, demolish, alter, repair, or reconstruct a library or make any improvements or repairs, the cost of which will exceed ~~twenty-five fifty~~ thousand dollars, except in cases of urgent necessity or for the security and protection of library property, it shall proceed as follows:

(A) The board shall advertise for a period of two weeks for sealed bids in a newspaper of general circulation in the district or as provided in section 7.16 of the Revised Code. If no newspaper has a general circulation in the district, the board shall post the advertisement in three public places in the district. The advertisement shall be entered in full by the fiscal officer on the record of proceedings of the board.

(B) The sealed bids shall be filed with the fiscal officer by twelve noon of the last day stated in the advertisement.

(C) The sealed bids shall be opened at the next meeting of the board, shall be publicly read by the fiscal officer, and shall be entered in full on the records of the board; provided that the board, by resolution, may provide for the public opening and reading of the bids by the fiscal officer, immediately after the time for their filing has expired, at the usual place of meeting of the board, and for the tabulation of the bids and a report of the tabulation to the board at its next meeting.

(D) Each sealed bid shall contain the name of every person interested in it and shall meet the requirements of section 153.54 of the Revised Code.

(E) When both labor and materials are embraced in the work bid for, the board may require that each be separately stated in the sealed bid, with their price, or may require that bids be submitted without the separation.

(F) None but the lowest responsible bid shall be accepted. The board may reject all the bids or accept any bid for both labor and material for the improvement or repair ~~which~~ that is the lowest in the aggregate.

(G) The contract shall be between the board and the bidders. The board shall pay the contract price for the work in cash at the times and in the amounts as provided by sections 153.12, 153.13, and 153.14 of the Revised Code.

(H) When two or more bids are equal, in whole or in part, and are lower than any others, either may be accepted, but in no case shall the work be divided between these bidders.

(I) When there is reason to believe there is collusion or combination among the bidders, the bids of those concerned in the collusion or combination shall be rejected.

Sec. 3375.42. (A) The board of county commissioners of any county, the board of education of any school district, the legislative authority of any municipal corporation, or the board of township trustees of any township may contract with the board of library trustees of any public library, or with any private corporation or library association maintaining a free public library prior to September 4, 1947, situated within or without the taxing district, to furnish library service to all the inhabitants of said taxing district, notwithstanding the fact that such library is receiving proceeds from the county public library fund, and, subject to division (B) of this section, may levy a tax, or may make an appropriation from its general fund or from federal funds, to be expended by such library in providing library service in said taxing district for any of the purposes specified in section 3375.40 of the Revised Code. The taxing authority may require an annual report in writing from such board of library trustees, private corporation, or library association. When a tax for library purposes has been so levied, at each semiannual collection of such tax the county auditor shall certify the amount collected to the proper officer of the taxing district who shall forthwith draw a warrant for such amount on the treasurer of such district payable to the proper officer of such library.

(B) The taxing authority of a subdivision may levy a tax pursuant to division (A) of this section for the support of a library association or private corporation only if the library association or private corporation has an association library district, as defined in section 5705.01 of the Revised Code, and if the territory of the subdivision includes some or all of the territory of that association library district. The taxing authority shall submit the question of levying such a tax only to electors residing within the territory of the association library district. If approved by a majority of such electors voting on the question, such a tax shall be levied only upon taxable property located within the territory of the association library district.

Sec. 5705.01. As used in this chapter:

(A) "Subdivision" means any county; municipal corporation; township; township police district; joint police district; township fire district; joint fire district; joint ambulance district; joint emergency medical services district; fire and ambulance district; joint recreation district; township waste disposal

district; township road district; community college district; technical college district; detention facility district; a district organized under section 2151.65 of the Revised Code; a combined district organized under sections 2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, drug addiction, and mental health service district; a drainage improvement district created under section 6131.52 of the Revised Code; a union cemetery district; a county school financing district; a city, local, exempted village, cooperative education, or joint vocational school district; or a regional student education district created under section 3313.83 of the Revised Code.

(B) "Municipal corporation" means all municipal corporations, including those that have adopted a charter under Article XVIII, Ohio Constitution.

(C) "Taxing authority" or "bond issuing authority" means, in the case of any county, the board of county commissioners; in the case of a municipal corporation, the council or other legislative authority of the municipal corporation; in the case of a city, local, exempted village, cooperative education, or joint vocational school district, the board of education; in the case of a community college district, the board of trustees of the district; in the case of a technical college district, the board of trustees of the district; in the case of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the joint board of county commissioners of the district; in the case of a township, the board of township trustees; in the case of a joint police district, the joint police district board; in the case of a joint fire district, the board of fire district trustees; in the case of a joint recreation district, the joint recreation district board of trustees; in the case of a joint-county alcohol, drug addiction, and mental health service district, the district's board of alcohol, drug addiction, and mental health services; in the case of a joint ambulance district or a fire and ambulance district, the board of trustees of the district; in the case of a union cemetery district, the legislative authority of the municipal corporation and the board of township trustees, acting jointly as described in section 759.341 of the Revised Code; in the case of a drainage improvement district, the board of county commissioners of the county in which the drainage district is located; in the case of a joint emergency medical services district, the joint board of county commissioners of all counties in which all or any part of the district lies; and in the case of a township police district, a township fire district, a township road district, or a township waste disposal district, the board of township trustees of the township in which the district is located. "Taxing authority" also means the educational service center

governing board that serves as the taxing authority of a county school financing district as provided in section 3311.50 of the Revised Code, and the board of directors of a regional student education district created under section 3313.83 of the Revised Code.

(D) "Fiscal officer" in the case of a county, means the county auditor; in the case of a municipal corporation, the city auditor or village clerk, or an officer who, by virtue of the charter, has the duties and functions of the city auditor or village clerk, except that in the case of a municipal university the board of directors of which have assumed, in the manner provided by law, the custody and control of the funds of the university, the chief accounting officer of the university shall perform, with respect to the funds, the duties vested in the fiscal officer of the subdivision by sections 5705.41 and 5705.44 of the Revised Code; in the case of a school district, the treasurer of the board of education; in the case of a county school financing district, the treasurer of the educational service center governing board that serves as the taxing authority; in the case of a township, the township fiscal officer; in the case of a joint police district, the treasurer of the district; in the case of a joint fire district, the clerk of the board of fire district trustees; in the case of a joint ambulance district, the clerk of the board of trustees of the district; in the case of a joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code; in the case of a fire and ambulance district, the person appointed as fiscal officer pursuant to division (B) of section 505.375 of the Revised Code; in the case of a joint recreation district, the person designated pursuant to section 755.15 of the Revised Code; in the case of a union cemetery district, the clerk of the municipal corporation designated in section 759.34 of the Revised Code; in the case of a children's home district, educational service center, general health district, joint-county alcohol, drug addiction, and mental health service district, county library district, detention facility district, district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a metropolitan park district for which no treasurer has been appointed pursuant to section 1545.07 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district; in the case of a metropolitan park district which has appointed a treasurer pursuant to section 1545.07 of the Revised Code, that treasurer; in the case of a drainage improvement district, the auditor of the county in which the drainage improvement district is located; in the case of a regional student education district, the fiscal officer appointed pursuant to section 3313.83 of the Revised Code; and in all other cases, the officer

responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit.

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

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

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

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

(I) "District authority" means any board of directors, trustees, commissioners, or other officers controlling a district institution or activity that derives its income or funds from two or more subdivisions, such as the educational service center, the trustees of district children's homes, the district board of health, a joint-county alcohol, drug addiction, and mental health service district's board of alcohol, drug addiction, and mental health services, detention facility districts, a joint recreation district board of trustees, districts organized under section 2151.65 of the Revised Code, combined districts organized under sections 2152.41 and 2151.65 of the Revised Code, and other such boards.

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

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

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

(M) "Library district" means a territory, the boundaries of which are defined by the state library board pursuant to section 3375.01 of the Revised Code, in which the board of trustees of a county, municipal corporation,

school district, or township public library maintains a free public library.

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

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

(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.

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

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 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 firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 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 or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 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;

(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515. of the Revised Code;

(WW) For the Ohio cooperative extension service fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.

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 or, in the case of a qualifying library levy for the support of a library association or private corporation, the electors of the association library district, 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. In the case of a qualifying library levy for the support of a library association or private corporation, the question of the

levy shall be submitted to the electors of the association library district. 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 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 a newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. 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 or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library district, 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. 5705.21. (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. In the case of a qualifying library levy for the support of a library association or private corporation, the question shall be submitted to the electors of the association library district. If the resolution states that the levy is for the purpose of operating a cultural center, the ballot shall state that the levy is "for the purpose of operating the ..... (name of cultural center)."

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 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 a newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. 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 or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library 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. 5705.23. 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 in the case of a qualifying library levy, 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 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 in the case of a qualifying library levy, 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 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, in the case of a qualifying library levy, 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 a library district shall be made within the county library district only.~~

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 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. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district. 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, library district, or association library district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. 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. 5705.26. Except as otherwise provided in section 5705.191 of the Revised Code, if the majority of the electors voting on a levy authorized by sections 5705.19 to 5705.25, inclusive, of the Revised Code vote in favor of such levy at such election, the taxing authority of the subdivision may levy a tax within such the subdivision or, in the case of a qualifying library levy, within the library district or association library district, 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 or

purposes; provided that levies for payment of debt charges shall not exceed the amount necessary for such charges on the indebtedness mentioned in the resolution. If such levy is for the payment of charges on debts incurred prior to January 1, 1935, in excess of the ten-mill limitation but within the fifteen-mill limitation, the taxing authority of said subdivision shall levy in excess of the ten-mill limitation such tax if a majority of the electors voting on the levy vote in favor thereof.

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 or, in the case of a qualifying library levy, the voters of the library district or association library district, may be initiated by the filing of a petition with the board of elections of the proper county not less than 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, library district, or association library district equal in number to at least ten per cent of the total number of votes cast in the subdivision, library district, or association library district 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 subdivision, library district, or association library district at the succeeding general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district 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, or as provided in section 7.16 of the Revised Code, prior to the election. 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 appropriate 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, library district, or association library district. 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. 5705.281. (A) Notwithstanding section 5705.28 of the Revised Code, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section 5705.28 of the Revised Code, but shall require such a taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter, including dividing the rates of each of the subdivision's or taxing unit's tax levies as provided under section 5705.04 of the Revised Code.

(B)(1) Notwithstanding divisions (B)(1) and (D) of section 5705.28 of the Revised Code, ~~in any county in which a single library receives all of the county public library fund or receives all of that portion of the fund that is distributed to libraries~~, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive any or all of the following requirements:

(a) The requirement that the board of trustees of a school library district entitled to participate in any appropriation or revenue of a school district or to have a tax proposed by the board of education of a school district file with the board of education of the school district a tax budget, and the requirement that the board of education adopt the tax budget on behalf of the library district, as provided in division (B)(1) of section 5705.28 of the Revised Code;

(b) The requirement that the board of trustees of a public library desiring to participate in the distribution of the county public library fund certify to the taxing authority its estimate of contemplated revenue and expenditures, and the requirement that the taxing authority include in its budget of receipts and budget of expenditures the full amounts specified or requested by the board of trustees, as provided in division (D) of section 5705.28 of the Revised Code.

(2) If a county budget commission waives the requirements described in division (B)(1)(a) or (b) of this section, the commission shall require the

board of trustees of the school library district or the board of trustees of the public library desiring to participate in the distribution of the county public library fund to provide to the commission any information the commission may require from the board in order for the commission to perform its duties under this chapter.

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

If a taxing authority levies a tax for a fixed sum of money or to pay debt charges for the tax year for which the tax budget is prepared, and a payment on account of that tax is payable to the taxing authority for the tax year under section 5727.85, 5727.86, 5751.21, or 5751.22 of the Revised Code, the county auditor, when estimating the rate at which the tax shall be levied in the current year, shall estimate the rate necessary to raise the required sum less the estimated amount of any payments made for the tax year to a taxing unit for fixed-sum levies under those sections. The estimated rate shall be the rate of the levy that the budget commission certifies with its action under this section.

Each taxing authority, by ordinance or resolution, shall authorize the necessary tax levies and certify them to the county auditor before the first day of October in each year, or at such later date as is approved by the tax commissioner, except that the certification by a board of education shall be made by the first day of April or at such later date as is approved by the commissioner, and except that a township board of park commissioners that is appointed by the board of township trustees and oversees a township park district that contains only unincorporated territory shall authorize only those taxes approved by, and only at the rate approved by, the board of township trustees as required by division (C) of section 511.27 of the Revised Code. If the levying of a tax to be placed on the duplicate of the current year is approved by ~~the electors of the subdivision~~ under sections 5705.01 to 5705.47 of the Revised Code; if the rate of a school district tax is increased due to the repeal of a school district income tax and property tax rate reduction at an election held pursuant to section 5748.04 of the Revised

Code; or if refunding bonds to refund all or a part of the principal of bonds payable from a tax levy for the ensuing fiscal year are issued or sold and in the process of delivery, the budget commission shall reconsider and revise its action on the budget of the subdivision or school library district for whose benefit the tax is to be levied after the returns of such election are fully canvassed, or after the issuance or sale of such refunding bonds is certified to it.

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

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

Prior to filing the appeal provided by this section, the appellant shall deposit with the county auditor of the county or, in the event the appeal concerns joint taxing districts in two or more counties, with the county auditor of the county with the greatest valuation of taxable property the sum of five hundred dollars to cover the costs of the proceeding. The county

auditor shall forthwith issue a pay-in order and pay such money into the county treasury to the credit of the general fund. The appellant shall produce the receipt of the county treasurer for such deposit and shall file such receipt with the notice of appeal.

The board of tax appeals shall forthwith consider the matter presented on appeal from the action of the county budget commission and may modify any action of the commission with reference to the fixing of tax rates, to the end that no tax rate shall be levied above that necessary to produce the revenue needed by the taxing district or political subdivision for the ensuing fiscal year and to the end that the action of the budget commission appealed from shall otherwise be in conformity with sections 5705.01 to 5705.47 of the Revised Code. The findings of the board of tax appeals shall be substituted for the findings of the budget commission and shall be sent to the county auditor and the taxing authority of the taxing district or political subdivision affected as the action of such budget commission under sections 5705.01 to 5705.47 of the Revised Code and to the tax commissioner. At the request of an appellant, the findings of the board of tax appeals shall be sent by certified mail at the appellant's expense.

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

In the event the appellant prevails, the board of tax appeals promptly shall direct the county auditor to refund the deposit to the appellant and the costs shall be taxed to the taxing district or political subdivision involved in the appeal. The county auditor shall withhold from any funds then or thereafter in the auditor's possession belonging to the taxing district or political subdivision named in the order of the board of tax appeals and shall reimburse the general fund of the county.

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

Nothing in this section or any section of the Revised Code shall permit or require the levying of any rate of taxation, whether within the ten-mill limitation or whether the levy has been approved by the electors of ~~the a~~ taxing district, ~~the~~ political subdivision, library district, or association library district, or by the charter of a municipal corporation in excess of such

ten-mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget of the taxing district or political subdivision properly and lawfully adopted under this chapter, or by other information that must be provided under section 5705.281 of the Revised Code if a tax budget was waived.

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

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

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

Sec. 5705.49. Wherever in the Revised Code the taxing authorities of any subdivision, as defined in section 5705.01 of the Revised Code, are authorized to levy taxes on the taxable property within such a subdivision, or, in the case of a qualifying library levy, within a library district or association library district, such authority shall extend only to the levy of taxes on the taxable real and public utility property listed on general tax lists and duplicates provided for by section 319.28 of the Revised Code. Where the amount of indebtedness of any subdivision is limited by law with reference to the tax valuation or aggregate value of the property on the tax list and duplicate of such subdivision, such limitation shall be measured by the property listed on such general tax lists and duplicates in such subdivision.

SECTION 2. That existing sections 133.10, 3375.01, 3375.05, 3375.06, 3375.12, 3375.121, 3375.15, 3375.32, 3375.40, 3375.41, 3375.42, 5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 5705.26, 5705.261, 5705.281, 5705.34, 5705.341, and 5705.49 and section 3375.03 of the Revised Code are hereby repealed.

SECTION 3. On or before December 31, 2014, the State Library Board shall review the boundaries of all public library districts within Ohio and, in

accordance with Chapter 119. of the Revised Code, shall amend, define, and adjust the boundaries as necessary to eliminate areas of overlap.

SECTION 4. The amendment by this act of sections 3375.06, 3375.12, and 3375.121 of the Revised Code takes effect January 1, 2013.

SECTION 5. The amendment by this act of sections 3375.42, 5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 5705.26, 5705.261, 5705.281, 5705.34, 5705.341, and 5705.49 of the Revised Code shall apply to tax years beginning on or after January 1, 2013.

SECTION 6. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to allow the State Library Board to prevent or eliminate overlapping library district boundaries as soon as possible. Therefore, this act shall go into immediate effect.

Am. S. B. No. 321

129th G.A.

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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. S. B. No. 321

129th 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 \_\_\_\_\_