

**As Passed by the Senate**

**129th General Assembly  
Regular Session  
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**Am. S. B. No. 321**

**Senator Beagle**

**Cosponsors: Senators Patton, LaRose, Seitz, Bacon, Balderson, Burke,  
Coley, Eklund, Faber, Hite, Hughes, Jones, Kearney, Lehner, Manning,  
Niehaus, Sawyer, Schiavoni, Tavares, Wagoner**

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**A B I L L**

To amend sections 133.10, 3375.01, 3375.05, 3375.06, 1  
3375.12, 3375.121, 3375.15, 3375.32, 3375.40, 2  
3375.41, 3375.42, 5705.01, 5705.19, 5705.191, 3  
5705.21, 5705.23, 5705.25, 5705.26, 5705.261, 4  
5705.281, 5705.34, 5705.341, and 5705.49, to enact 5  
section 3375.151, and to repeal section 3375.03 of 6  
the Revised Code to authorize the State Library 7  
Board to establish library districts for 8  
association libraries, to make other changes to 9  
the law governing the organization, governance, 10  
and operation of public libraries, and to declare 11  
an emergency. 12

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

**Section 1.** To amend sections 133.10, 3375.01, 3375.05, 13  
3375.06, 3375.12, 3375.121, 3375.15, 3375.32, 3375.40, 3375.41, 14  
3375.42, 5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 15  
5705.26, 5705.261, 5705.281, 5705.34, 5705.341, and 5705.49 and to 16  
enact section 3375.151 of the Revised Code to read as follows: 17

Sec. 133.10. (A) In anticipation of the collection of current 18  
property tax revenues in and for any fiscal year, the taxing 19  
authority of any subdivision may issue securities, but the 20  
aggregate principal amount of such securities shall not exceed 21  
one-half of the amount that the budget commission estimates the 22  
subdivision will receive from property taxes in that fiscal year 23  
and prior to the last day of the sixth month following the month 24  
in which the securities are issued, other than taxes to be 25  
received for the payment of debt charges or allocated to debt 26  
charges on securities issued pursuant to division (C) of this 27  
section, and less all advances. When a partial, semiannual, or 28  
final property tax settlement is delayed, securities may also be 29  
issued in anticipation of the receipt of property taxes levied or 30  
collected for debt charges to the extent necessary to meet such 31  
debt charges but not in excess of such estimated receipts, less 32  
all advances. The securities issued pursuant to this division (A) 33  
shall mature not later than the last day of the sixth month 34  
following the month in which the securities are issued and in any 35  
case not later than the last day of the fiscal year in which they 36  
are issued. 37

(B) In anticipation of the collection of current revenues in 38  
and for any fiscal year from any source or combination of sources, 39  
including distributions of any federal or state moneys, other than 40  
the proceeds of property taxes levied by the subdivision, the 41  
taxing authority of any subdivision may issue securities, but the 42  
aggregate principal amount of such securities shall not exceed 43  
one-half of the amount estimated by the fiscal officer to be 44  
received by the subdivision from such sources during the remainder 45  
of such fiscal year, less advances and prior collections. 46

(C) In anticipation of the collection of current property tax 47  
revenues in and for any fiscal year, the taxing authority of a 48  
county, municipal corporation, township, or school district may 49

issue securities, but the aggregate principal amount of those 50  
securities and of any securities issued pursuant to division (A) 51  
of this section outstanding at the time of issuance shall not 52  
exceed one-half of the amount that the budget commission estimates 53  
the subdivision will receive from all property taxes that are to 54  
be distributed to the subdivision from all settlements of taxes 55  
that are to be made in the remainder of that fiscal year, other 56  
than taxes to be received for the payment of debt charges, and 57  
less all advances. 58

(D) When the tax settlement scheduled under division (B) of 59  
section 321.24 of the Revised Code is delayed pursuant to division 60  
(E) of that section, the taxing authority of a school district may 61  
issue property tax anticipation securities against the taxes to be 62  
included in that settlement, but the aggregate principal amount of 63  
all securities outstanding against those taxes shall not exceed 64  
ninety per cent of the amount estimated to be received from that 65  
settlement by the budget commission, other than taxes to be 66  
received for the payment of debt charges, and less all advances. 67  
The securities issued pursuant to this division (D) shall mature 68  
on or before the next ensuing thirty-first day of August. 69

(E) This division applies to all securities authorized by 70  
this section. 71

(1) The amounts from the sources anticipated needed to pay 72  
debt charges and financing costs shall be considered appropriated 73  
for that purpose, and other appropriations from those sources by 74  
the taxing authority shall be limited to the balance available 75  
after deducting the amount to pay those debt charges and financing 76  
costs. The portions of those amounts as received and to be applied 77  
to those debt charges shall be deposited and set aside in an 78  
account for the purpose in the bond retirement fund in the amounts 79  
and at the times required to pay those debt charges as provided 80  
for by the authorizing legislation or otherwise provided by law. 81

(2) Except as otherwise provided in division (H) of this 82  
section, the securities shall not be issued prior to the first day 83  
and, except as otherwise provided in divisions (A) and (D) of this 84  
section, shall mature not later than the last day of the fiscal 85  
year for which the revenues are anticipated. 86

(3) The proceeds of the principal amount of the securities 87  
shall be used only for the purposes for which the amounts 88  
anticipated were levied, collected, distributed, and appropriated, 89  
and for financing costs related to those securities. 90

(4) Property taxes include distributions from the state in 91  
payment of credits against or partial exemptions from, or 92  
reduction of, property taxes. 93

(5) If for any reason debt charges on securities authorized 94  
by this section are not paid by the subdivision in the fiscal year 95  
when due, the taxing authority of the subdivision shall include in 96  
its next annual appropriation measure an amount sufficient to pay 97  
those debt charges, and the county auditor and county treasurer 98  
shall withhold, in a custodial account, amounts due the 99  
subdivision from the sources anticipated until such amount is 100  
accumulated by those officers and they directly pay or provide, 101  
through the paying agent or otherwise, for the payment of those 102  
debt charges. 103

(F) The authority to issue securities under divisions (A) and 104  
(B) of this section may be exercised by any board of library 105  
trustees of a public library, or board of park commissioners of a 106  
township, to which the budget commission has allotted a share of 107  
the local government fund under section 5747.51 of the Revised 108  
Code or of the public library fund under section ~~5707.051~~ 5747.48 109  
of the Revised Code. 110

(G) The taxing authority of a school district issuing 111  
securities under division (A), (C), or (D) of this section shall 112

in the legislation authorizing the securities affirm the levy of, 113  
or covenant to levy, the anticipated property taxes to be 114  
collected in the following year. 115

(H) The taxing authority of a school district may issue 116  
securities authorized by this section on or after the tenth day 117  
preceding the first day of the fiscal year for which the revenues 118  
are anticipated; provided, that if the taxing authority of a 119  
school district issues securities authorized by this section prior 120  
to the first day of the fiscal year for which the revenues are 121  
anticipated: 122

(1) None of the proceeds received by the school district from 123  
the sale of the securities shall be considered available for 124  
appropriation prior to the first day of the fiscal year for which 125  
the revenues are anticipated; and 126

(2) None of the proceeds received by the school district from 127  
the sale of the securities shall be expended prior to the first 128  
day of the fiscal year for which the revenues are anticipated. 129

**Sec. 3375.01.** A state library board is hereby created to be 130  
composed of five members to be appointed by the state board of 131  
education. One member shall be appointed each year for a term of 132  
five years. No one is eligible to membership on the state library 133  
board who is or has been for a year previous to appointment a 134  
member of the state board of education. A member of the state 135  
library board shall not during the member's term of office be a 136  
member of the board of library trustees for any library in any 137  
subdivision in the state. Before entering on official duties, each 138  
member shall subscribe to the official oath of office. All 139  
vacancies on the state library board shall be filled by the state 140  
board of education by appointment for the unexpired term. The 141  
members shall receive no compensation, but shall be paid their 142  
actual and necessary expenses incurred in the performance of their 143

duties or in the conduct of authorized board business, within or 144  
without the state. 145

At its regular meeting next prior to the beginning of each 146  
fiscal biennium, the state library board shall elect a president 147  
and vice-president each of whom shall serve for two years or until 148  
a successor is elected and qualified. 149

The state library board is responsible for the state library 150  
of Ohio and a statewide program of development and coordination of 151  
library services, and its powers include the following: 152

(A) Maintain the state library, holding custody of books, 153  
periodicals, pamphlets, films, recordings, papers, and other 154  
materials and equipment. The board may purchase or procure from an 155  
insurance company licensed to do business in this state policies 156  
of insurance insuring the members of the board and the officers, 157  
employees, and agents of the state library against liability on 158  
account of damage or injury to persons or property resulting from 159  
any act or omission of the board members, officers, employees, and 160  
agents of the state library in their official capacity. 161

(B) Accept, receive, administer, and expend, in accordance 162  
with the terms thereof, any moneys, materials, or other aid 163  
granted, appropriated, or made available to it for library 164  
purposes, by the United States, or any of its agencies, or by any 165  
other source, public or private; 166

(C) Administer such funds as the general assembly may make 167  
available to it for the improvement of public library services, 168  
interlibrary cooperation, or for other library purposes; 169

(D) Contract with other agencies, organizations, libraries, 170  
library schools, boards of education, universities, public and 171  
private, within or without the state, for library services, 172  
facilities, research, or any allied or related purpose; 173

(E) In accordance with Chapter 119. of the Revised Code, 174

approve, disapprove, or modify resolutions for establishment of 175  
county district libraries, and approve, disapprove, or modify 176  
resolutions to determine the boundaries of such districts, along 177  
county lines or otherwise, and approve, disapprove, or modify 178  
resolutions to redefine boundaries, along county lines or 179  
otherwise, where questions subsequently arise as a result of 180  
school district consolidations; 181

(F) Upon consolidation of two or more school districts and in 182  
accordance with Chapter 119. of the Revised Code, ~~to~~ define and 183  
adjust the boundaries of the new public library district resulting 184  
from such consolidation and ~~to~~ resolve any disputes or questions 185  
pertaining to the boundaries, organization, and operation of the 186  
new library district; 187

(G) Upon application of one or more boards of library 188  
trustees and in accordance with Chapter 119. of the Revised Code, 189  
~~to define, amend, define,~~ and adjust the boundaries of the library 190  
districts making such application and the boundaries of adjacent 191  
library districts. ~~A library district boundary change made by the~~ 192  
~~state library board pursuant to this division shall take effect~~ 193  
~~sixty days after the day on which two certified copies of the~~ 194  
~~boundary change order in final form are filed on the same date~~ 195  
~~with the secretary of state and with the director of the~~ 196  
~~legislative service commission unless a referendum petition is~~ 197  
~~filed pursuant to section 3375.03 of the Revised Code.;~~ 198

(H) Upon application of one or more boards of library 199  
trustees, or upon the state library board's own initiative, and in 200  
accordance with Chapter 119. of the Revised Code, define, amend, 201  
and adjust the boundaries of overlapping library districts to 202  
eliminate areas of overlap; 203

(I) Upon application of any private corporation or library 204  
association maintaining a free public library prior to September 205  
4, 1947, and in accordance with Chapter 119. of the Revised Code, 206

define, amend, and adjust the boundaries of a library district for 207  
the private corporation or library association for the sole 208  
purpose of preventing or eliminating areas of overlap with other 209  
library districts in relation to tax levies described in sections 210  
5705.19, 5705.191, and 5705.21 of the Revised Code that are or may 211  
be levied in support of the private corporation or library 212  
association; 213

(J) Certify its actions relating to boundaries authorized in 214  
this section, to boards of election, taxing authorities, the 215  
boards of trustees of libraries affected, and other appropriate 216  
bodies; 217

~~(I)~~(K) Encourage and assist the efforts of libraries and 218  
local governments to develop mutual and cooperative solutions to 219  
library service problems; 220

~~(J)~~(L) Designate by rule five depository libraries so as to 221  
provide statewide, geographically distributed accessibility to 222  
agency deposits of texts or other materials that have been 223  
incorporated by reference into rules; 224

~~(K)~~(M) Recommend to the governor and to the general assembly 225  
such changes in the law as will strengthen and improve library 226  
services and operations; 227

~~(L)~~(N) In accordance with Chapter 119. of the Revised Code, 228  
adopt such rules as are necessary for the carrying out of any 229  
function imposed on it by law, and provide such rules as are 230  
necessary for its government and the government of its employees. 231  
The board may delegate to the state librarian the management and 232  
administration of any function imposed on it by law. 233

**Sec. 3375.05.** (A) The board of trustees of any public library 234  
receiving money from a county's public library fund that desires 235  
to render public library service by means of branches, library 236



stations, or traveling library service to the inhabitants of any 237  
school district, other than a school district situated within the 238  
territorial boundaries of the subdivision or district over which 239  
said board has jurisdiction of free public library service, may 240  
make application to the state library board before January 1, 241  
2014, upon forms provided by ~~said the~~ board, for the establishment 242  
of such service. ~~Said The~~ application shall set forth the total 243  
number of people being served by ~~said the~~ library on the date of 244  
~~said the~~ application; an inventory of the books owned by ~~said the~~ 245  
library; the number of branches, library stations, and traveling 246  
library service maintained by ~~said the~~ library on the date of ~~said~~ 247  
~~the~~ application; the number and classification of the employees of 248  
~~said the~~ library, and ~~such~~ other information as the state library 249  
board deems pertinent. ~~Such The~~ application shall be accompanied 250  
by a financial statement of the library making the application, 251  
covering the two fiscal years next preceding the date of ~~said the~~ 252  
application. ~~Upon~~ 253

(B) Upon receipt of ~~said the~~ application by the state library 254  
board, the state librarian, or an employee of the state library 255  
board designated by such librarian, shall visit the library making 256  
the application for the purpose of determining whether or not the 257  
establishment of branches, library stations, or traveling library 258  
service as requested in ~~said the~~ application will promote better 259  
library service in the district covered by ~~said the~~ application. 260  
Upon the completion of ~~such the~~ inspection, the librarian, or the 261  
person designated by the librarian to make ~~such the~~ inspection, 262  
shall prepare a written report setting forth the librarian's or 263  
designee's recommendations pertaining to the establishment of the 264  
branches, library stations, or traveling library service as set 265  
forth in the application. ~~Such The~~ report shall be submitted to 266  
the state library board within ninety days after the receipt of 267  
~~such the~~ application by the state library board. ~~Within~~ 268

(C) Within thirty days after ~~such~~ the report has been filed 269  
with the state library board, ~~said~~ the board shall either approve 270  
or disapprove, in whole or in part, the establishment of branches, 271  
library stations, or traveling library service as requested in 272  
~~said~~ the application. No approvals may be made under this section 273  
by the state library board on or after January 1, 2015. The 274  
decision of the state library board shall be final. Within ten 275  
days after final action upon the application has been taken by the 276  
state library board, ~~upon such application,~~ the librarian shall 277  
notify in writing the board of trustees of the public library 278  
making ~~such~~ the application of the decision of the state library 279  
board. 280

(D) The state library board may withdraw its approval of 281  
library service rendered by any library to the inhabitants of a 282  
school district other than the school district in which the main 283  
library of ~~such~~ the library is located. At least thirty days 284  
before the approval of such service may be withdrawn, the state 285  
library board shall give written notice to the board of trustees 286  
of the library rendering the service and to the board of education 287  
of the school district to which such service is being rendered. 288  
~~Such~~ The notice shall set forth the reasons for the withdrawal of 289  
the approval of such service. If the board of trustees of the 290  
library rendering such service, or the board of education of a 291  
school district to which such service is being rendered, objects 292  
to the withdrawal of ~~such~~ the approval it may, within twenty days 293  
of the receipt of ~~such~~ the notice, request, in writing, that the 294  
state library board ~~to~~ hold a hearing for the purpose of hearing 295  
protests to the withdrawal of ~~such~~ the approval. Upon the receipt 296  
of ~~such~~ the request, the state library board shall set the time 297  
and place of ~~such~~ the hearing, which shall be held within the 298  
territorial boundaries of the school district being served by the 299  
branch, library station, or traveling library service whose 300  
continued operation is in question. ~~Such~~ The hearing shall be held 301

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~~ 334  
January 1, 2013. 335

**Sec. 3375.12.** Except as provided in section 3375.13 of the 336  
Revised Code, the erection and equipment and the custody, control, 337  
and administration of free public libraries established by 338  
municipal corporations shall be vested in a board of library 339  
trustees composed of ~~six~~ seven members. ~~In any municipal~~ 340  
~~corporation whose elected officials are nominated as candidates of~~ 341  
~~political parties, not more than three of the library trustees~~ 342  
~~shall belong to the same political party.~~ The trustees shall be 343  
appointed by the ~~mayer~~ legislative authority of the municipal 344  
corporation, to serve without compensation, for a term of four 345  
years, but the initial term of the seventh trustee may be for the 346  
number of years set by the legislative authority, not to exceed 347  
four years. ~~In the first instance three of the trustees shall be~~ 348  
~~appointed for a term of two years, and three for a term of four~~ 349  
~~years.~~ Vacancies shall be filled by like appointment for the 350  
unexpired term. The board shall organize in accordance with 351  
section 3375.32 of the Revised Code. In the exercise of its 352  
control and management of the municipal free public library, 353  
except as provided in section 3375.13 of the Revised Code, the 354  
board shall be governed by sections 3375.33 to 3375.41 of the 355  
Revised Code. This section does not affect the term of any member 356  
of the board appointed prior to January 1, 2013. 357

**Sec. 3375.121.** (A) In any municipal corporation, not located 358  
in a county library district, ~~which~~ that has a population of not 359  
less than twenty-five thousand, and within which there is not 360  
located a main library of a township, municipal, school district, 361  
association, or county free public library, a library district may 362  
be created by a resolution adopted by the legislative authority of 363  
that municipal corporation. No such resolution shall be adopted 364

after one year from June 20, 1977. Upon the adoption of ~~such a~~ the 365  
resolution, any branches of an existing library that are located 366  
in that municipal corporation shall become the property of the 367  
municipal library district created. 368

The municipal corporation and the board of trustees of the 369  
public library maintaining any existing branches in that municipal 370  
corporation shall forthwith take appropriate action transferring 371  
all title and interest in all real and personal property located 372  
in that municipal corporation in the name of the library district 373  
maintaining those branches in that municipal corporation to the 374  
municipal corporation adopting the appropriate resolution. Upon 375  
transfer of all title and interest in that property, the branches 376  
shall become a part of, and be operated by, the board of library 377  
trustees appointed by the ~~mayer~~ legislative authority of the 378  
municipal corporation. 379

(B) In any municipal corporation that has a population of 380  
less than twenty-five thousand and that has not less than one 381  
hundred thousand dollars available from a bequest for the 382  
establishment of a municipal library, the legislative authority of 383  
that municipal corporation may adopt, within one year after June 384  
20, 1977, a resolution creating a library district. Upon the 385  
establishment of any such library district, the board of trustees 386  
of any library operating a branch library in that municipal 387  
corporation shall not be required to transfer any property to the 388  
newly established library. 389

(C) The board of library trustees of any library district 390  
created under this section shall be composed of ~~six~~ seven members. 391  
Those trustees shall be appointed by the ~~mayer~~ legislative 392  
authority of the municipal corporation, to serve without 393  
compensation, for a term of four years, but the initial term of 394  
the seventh trustee may be for the number of years set by the 395  
legislative authority, not to exceed four years. ~~In the first~~ 396

~~instance, three of those trustees shall be appointed for a term of~~ 397  
~~two years, and three of them shall be appointed for a term of four~~ 398  
~~years.~~ Vacancies shall be filled by like appointment for the 399  
unexpired term. This section does not affect the term of any 400  
trustee appointed prior to January 1, 2013. A library district 401  
created under this section shall be governed in accordance with 402  
and exercise the authority provided for in sections 3375.32 to 403  
3375.41 of the Revised Code. 404

Notwithstanding any contrary provision of section 3.24 of the 405  
Revised Code, the president of a board of township trustees may 406  
administer the oath of office to a person or persons representing 407  
the township on the board of library trustees of any library 408  
district created under this section, even if the geographical 409  
limits of the library district do not fall within the geographical 410  
limits of the township. 411

(D) Any library district created under this section is 412  
eligible to participate in the proceeds of the county public 413  
library fund in accordance with section 5705.28 of the Revised 414  
Code. 415

(E) A municipal corporation may establish and operate a free 416  
public library regardless of whether the municipal corporation is 417  
located in a county library district or school library district, 418  
if all of the following conditions are met: 419

(1) The facility in which the library is principally located 420  
is transferred to the municipal corporation from the county 421  
library district or school library district in which it is located 422  
prior to January 1, 1996. 423

(2) The population of the municipal corporation is less than 424  
five hundred when the library is transferred from the county 425  
library district or school library district to the municipal 426  
corporation. 427

(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. 491

**Sec. 3375.32.** Each board of library trustees appointed 492  
pursuant to sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, 493  
and 3375.30<sup>7</sup> of the Revised Code shall meet ~~in~~ not later than 494  
January of each year and may meet in December of the preceding 495  
year and organize by selecting from its membership a president, a 496  
vice-president, and a secretary who shall serve for a term of one 497  
year commencing the later of the first day of January or the date 498  
of selection. At the same meeting, each board shall elect and fix 499  
the compensation of a fiscal officer, who may be a member of the 500  
board, and who shall serve for a term of one year commencing the 501  
later of the first day of January or the date of election. The 502  
fiscal officer, before entering upon official duties, shall 503  
execute a bond in an amount and with surety to be approved by the 504  
board, payable to the board, and conditioned for the faithful 505  
performance of the official duties required of the fiscal officer. 506

**Sec. 3375.40.** Each board of library trustees appointed 507  
pursuant to section 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, 508  
or 3375.30 of the Revised Code may do the following: 509

(A) Hold title to and have the custody of all real and 510  
personal property of the freepublic library under its 511  
jurisdiction; 512

(B) Expend for library purposes, and in the exercise of the 513  
power enumerated in this section, all moneys, whether derived from 514  
the county public library fund or otherwise, credited to the free 515  
public library under its jurisdiction, and generally do all things 516  
it considers necessary for the establishment, maintenance, and 517  
improvement of the free public library under its jurisdiction; 518

(C) Purchase, lease, construct, remodel, renovate, or 519  
otherwise improve, equip, and furnish buildings or parts of 520

buildings and other real property, and purchase, lease, or 521  
otherwise acquire motor vehicles and other personal property, 522  
necessary for the proper maintenance and operation of the free 523  
public library under its jurisdiction, and pay their costs in 524  
installments or otherwise. Financing of these costs may be 525  
provided through the issuance of notes, through an installment 526  
sale, or through a lease-purchase agreement. Any such notes shall 527  
be issued pursuant to section 3375.404 of the Revised Code. 528

(D) Purchase, lease, lease with an option to purchase, or 529  
erect buildings or parts of buildings to be used as main 530  
libraries, branch libraries, or library stations pursuant to 531  
section 3375.41 of the Revised Code; 532

(E) Establish and maintain a main library, branches, library 533  
stations, and traveling library service within the territorial 534  
boundaries of the political subdivision or district over which it 535  
has jurisdiction of free public library service; 536

(F) Except as otherwise provided in this division and only 537  
before January 1, 2015, establish and maintain branches, library 538  
stations, and traveling library service in any school district, 539  
outside the territorial boundaries of the political subdivision or 540  
district over which it has jurisdiction of free public library 541  
service, upon application to and approval of the state library 542  
board, pursuant to section 3375.05 of the Revised Code. The board 543  
of library trustees of any free public library maintaining 544  
branches, stations, or traveling library service, outside the 545  
territorial boundaries of the political subdivision or district 546  
over which it has jurisdiction of free public library service, on 547  
September 4, 1947, may continue to maintain and operate those 548  
branches, those stations, and that traveling library service 549  
without the approval of the state library board until January 1, 550  
2015. 551

(G) Appoint and fix the compensation of all of the employees 552

of the free public library under its jurisdiction, pay the 553  
reasonable cost of tuition for any of its employees who enroll in 554  
a course of study the board considers essential to the duties of 555  
the employee or to the improvement of the employee's performance, 556  
and reimburse applicants for employment for any reasonable 557  
expenses they incur by appearing for a personal interview; 558

(H) Make and publish rules for the proper operation and 559  
management of the free public library and facilities under its 560  
jurisdiction, including rules pertaining to the provision of 561  
library services to individuals, corporations, or institutions 562  
that are not inhabitants of the county; 563

(I) Assess uniform fees for the provision of services to 564  
patrons of the library, but no fee shall be assessed for the 565  
circulation of printed materials held by the library except for 566  
the assessment of fines for materials not returned in accordance 567  
with the board's rules; 568

(J) Establish and maintain a museum in connection with and as 569  
an adjunct to the free public library under its jurisdiction; 570

(K) By the adoption of a resolution, accept any bequest, 571  
gift, or endowment upon the conditions connected with the bequest, 572  
gift, or endowment. No such bequest, gift, or endowment shall be 573  
accepted by the board if its conditions remove any portion of the 574  
free public library under the board's jurisdiction from the 575  
control of the board or if the conditions, in any manner, limit 576  
the free use of the library or any part of it by the residents of 577  
the counties in which the library is located. 578

(L) At the end of any fiscal year, ~~by a two-thirds vote of~~ 579  
~~its full membership unless doing so would be contrary to law,~~ set 580  
aside any unencumbered surplus remaining in the general or any 581  
other fund of the free public library under its jurisdiction for 582  
any purpose, including creating or increasing a special building 583

and repair fund, or for operating the library or acquiring 584  
equipment and supplies; 585

(M) Procure and pay all or part of the cost of group term 586  
life, hospitalization, surgical, major medical, disability 587  
benefit, dental care, eye care, hearing aids, or prescription drug 588  
insurance or coverage, or a combination of any of those types of 589  
insurance or coverage, whether issued by an insurance company or a 590  
health insuring corporation duly licensed by the state, covering 591  
its employees, and, in the case of group term life, 592  
hospitalization, surgical, major medical, dental care, eye care, 593  
hearing aids, or prescription drug insurance or coverage, also 594  
covering the dependents and spouses of its employees, and, in the 595  
case of disability benefits, also covering the spouses of its 596  
employees. 597

(N) Pay reasonable dues and expenses for the free public 598  
library and library trustees in library associations. 599

Any instrument by which real property is acquired pursuant to 600  
this section shall identify the agency of the state that has the 601  
use and benefit of the real property as specified in section 602  
5301.012 of the Revised Code. 603

**Sec. 3375.41.** When a board of library trustees appointed 604  
pursuant to section 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, 605  
or 3375.30 of the Revised Code determines to construct, demolish, 606  
alter, repair, or reconstruct a library or make any improvements 607  
or repairs, the cost of which will exceed ~~twenty-five~~ fifty 608  
thousand dollars, except in cases of urgent necessity or for the 609  
security and protection of library property, it shall proceed as 610  
follows: 611

(A) The board shall advertise for a period of two weeks for 612  
sealed bids in a newspaper of general circulation in the district 613  
or as provided in section 7.16 of the Revised Code. If no 614

newspaper has a general circulation in the district, the board 615  
shall post the advertisement in three public places in the 616  
district. The advertisement shall be entered in full by the fiscal 617  
officer on the record of proceedings of the board. 618

(B) The sealed bids shall be filed with the fiscal officer by 619  
twelve noon of the last day stated in the advertisement. 620

(C) The sealed bids shall be opened at the next meeting of 621  
the board, shall be publicly read by the fiscal officer, and shall 622  
be entered in full on the records of the board; provided that the 623  
board, by resolution, may provide for the public opening and 624  
reading of the bids by the fiscal officer, immediately after the 625  
time for their filing has expired, at the usual place of meeting 626  
of the board, and for the tabulation of the bids and a report of 627  
the tabulation to the board at its next meeting. 628

(D) Each sealed bid shall contain the name of every person 629  
interested in it and shall meet the requirements of section 153.54 630  
of the Revised Code. 631

(E) When both labor and materials are embraced in the work 632  
bid for, the board may require that each be separately stated in 633  
the sealed bid, with their price, or may require that bids be 634  
submitted without the separation. 635

(F) None but the lowest responsible bid shall be accepted. 636  
The board may reject all the bids or accept any bid for both labor 637  
and material for the improvement or repair ~~which~~ that is the 638  
lowest in the aggregate. 639

(G) The contract shall be between the board and the bidders. 640  
The board shall pay the contract price for the work in cash at the 641  
times and in the amounts as provided by sections 153.12, 153.13, 642  
and 153.14 of the Revised Code. 643

(H) When two or more bids are equal, in whole or in part, and 644  
are lower than any others, either may be accepted, but in no case 645

shall the work be divided between these bidders. 646

(I) When there is reason to believe there is collusion or 647  
combination among the bidders, the bids of those concerned in the 648  
collusion or combination shall be rejected. 649

**Sec. 3375.42.** (A) The board of county commissioners of any 650  
county, the board of education of any school district, the 651  
legislative authority of any municipal corporation, or the board 652  
of township trustees of any township may contract with the board 653  
of library trustees of any public library, or with any private 654  
corporation or library association maintaining a free public 655  
library prior to September 4, 1947, situated within or without the 656  
taxing district, to furnish library service to all the inhabitants 657  
of said taxing district, notwithstanding the fact that such 658  
library is receiving proceeds from the county public library fund, 659  
and, subject to division (B) of this section, may levy a tax, or 660  
may make an appropriation from its general fund or from federal 661  
funds, to be expended by such library in providing library service 662  
in said taxing district for any of the purposes specified in 663  
section 3375.40 of the Revised Code. The taxing authority may 664  
require an annual report in writing from such board of library 665  
trustees, private corporation, or library association. When a tax 666  
for library purposes has been so levied, at each semiannual 667  
collection of such tax the county auditor shall certify the amount 668  
collected to the proper officer of the taxing district who shall 669  
forthwith draw a warrant for such amount on the treasurer of such 670  
district payable to the proper officer of such library. 671

(B) The taxing authority of a subdivision may levy a tax 672  
pursuant to division (A) of this section for the support of a 673  
library association or private corporation only if the library 674  
association or private corporation has an association library 675  
district, as defined in section 5705.01 of the Revised Code, and 676

if the territory of the subdivision includes some or all of the 677  
territory of that association library district. The taxing 678  
authority shall submit the question of levying such a tax only to 679  
electors residing within the territory of the association library 680  
district. If approved by a majority of such electors voting on the 681  
question, such a tax shall be levied only upon taxable property 682  
located within the territory of the association library district. 683

**Sec. 5705.01.** As used in this chapter: 684

(A) "Subdivision" means any county; municipal corporation; 685  
township; township police district; joint police district; 686  
township fire district; joint fire district; joint ambulance 687  
district; joint emergency medical services district; fire and 688  
ambulance district; joint recreation district; township waste 689  
disposal district; township road district; community college 690  
district; technical college district; detention facility district; 691  
a district organized under section 2151.65 of the Revised Code; a 692  
combined district organized under sections 2152.41 and 2151.65 of 693  
the Revised Code; a joint-county alcohol, drug addiction, and 694  
mental health service district; a drainage improvement district 695  
created under section 6131.52 of the Revised Code; a union 696  
cemetery district; a county school financing district; a city, 697  
local, exempted village, cooperative education, or joint 698  
vocational school district; or a regional student education 699  
district created under section 3313.83 of the Revised Code. 700

(B) "Municipal corporation" means all municipal corporations, 701  
including those that have adopted a charter under Article XVIII, 702  
Ohio Constitution. 703

(C) "Taxing authority" or "bond issuing authority" means, in 704  
the case of any county, the board of county commissioners; in the 705  
case of a municipal corporation, the council or other legislative 706  
authority of the municipal corporation; in the case of a city, 707

local, exempted village, cooperative education, or joint 708  
vocational school district, the board of education; in the case of 709  
a community college district, the board of trustees of the 710  
district; in the case of a technical college district, the board 711  
of trustees of the district; in the case of a detention facility 712  
district, a district organized under section 2151.65 of the 713  
Revised Code, or a combined district organized under sections 714  
2152.41 and 2151.65 of the Revised Code, the joint board of county 715  
commissioners of the district; in the case of a township, the 716  
board of township trustees; in the case of a joint police 717  
district, the joint police district board; in the case of a joint 718  
fire district, the board of fire district trustees; in the case of 719  
a joint recreation district, the joint recreation district board 720  
of trustees; in the case of a joint-county alcohol, drug 721  
addiction, and mental health service district, the district's 722  
board of alcohol, drug addiction, and mental health services; in 723  
the case of a joint ambulance district or a fire and ambulance 724  
district, the board of trustees of the district; in the case of a 725  
union cemetery district, the legislative authority of the 726  
municipal corporation and the board of township trustees, acting 727  
jointly as described in section 759.341 of the Revised Code; in 728  
the case of a drainage improvement district, the board of county 729  
commissioners of the county in which the drainage district is 730  
located; in the case of a joint emergency medical services 731  
district, the joint board of county commissioners of all counties 732  
in which all or any part of the district lies; and in the case of 733  
a township police district, a township fire district, a township 734  
road district, or a township waste disposal district, the board of 735  
township trustees of the township in which the district is 736  
located. "Taxing authority" also means the educational service 737  
center governing board that serves as the taxing authority of a 738  
county school financing district as provided in section 3311.50 of 739  
the Revised Code, and the board of directors of a regional student 740



education district created under section 3313.83 of the Revised Code. 741  
742

(D) "Fiscal officer" in the case of a county, means the 743  
county auditor; in the case of a municipal corporation, the city 744  
auditor or village clerk, or an officer who, by virtue of the 745  
charter, has the duties and functions of the city auditor or 746  
village clerk, except that in the case of a municipal university 747  
the board of directors of which have assumed, in the manner 748  
provided by law, the custody and control of the funds of the 749  
university, the chief accounting officer of the university shall 750  
perform, with respect to the funds, the duties vested in the 751  
fiscal officer of the subdivision by sections 5705.41 and 5705.44 752  
of the Revised Code; in the case of a school district, the 753  
treasurer of the board of education; in the case of a county 754  
school financing district, the treasurer of the educational 755  
service center governing board that serves as the taxing 756  
authority; in the case of a township, the township fiscal officer; 757  
in the case of a joint police district, the treasurer of the 758  
district; in the case of a joint fire district, the clerk of the 759  
board of fire district trustees; in the case of a joint ambulance 760  
district, the clerk of the board of trustees of the district; in 761  
the case of a joint emergency medical services district, the 762  
person appointed as fiscal officer pursuant to division (D) of 763  
section 307.053 of the Revised Code; in the case of a fire and 764  
ambulance district, the person appointed as fiscal officer 765  
pursuant to division (B) of section 505.375 of the Revised Code; 766  
in the case of a joint recreation district, the person designated 767  
pursuant to section 755.15 of the Revised Code; in the case of a 768  
union cemetery district, the clerk of the municipal corporation 769  
designated in section 759.34 of the Revised Code; in the case of a 770  
children's home district, educational service center, general 771  
health district, joint-county alcohol, drug addiction, and mental 772  
health service district, county library district, detention 773

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, 806  
and other districts. 807

(I) "District authority" means any board of directors, 808  
trustees, commissioners, or other officers controlling a district 809  
institution or activity that derives its income or funds from two 810  
or more subdivisions, such as the educational service center, the 811  
trustees of district children's homes, the district board of 812  
health, a joint-county alcohol, drug addiction, and mental health 813  
service district's board of alcohol, drug addiction, and mental 814  
health services, detention facility districts, a joint recreation 815  
district board of trustees, districts organized under section 816  
2151.65 of the Revised Code, combined districts organized under 817  
sections 2152.41 and 2151.65 of the Revised Code, and other such 818  
boards. 819

(J) "Tax list" and "tax duplicate" mean the general tax lists 820  
and duplicates prescribed by sections 319.28 and 319.29 of the 821  
Revised Code. 822

(K) "Property" as applied to a tax levy means taxable 823  
property listed on general tax lists and duplicates. 824

(L) "Association library district" means a territory, the 825  
boundaries of which are defined by the state library board 826  
pursuant to division (I) of section 3375.01 of the Revised Code, 827  
in which a library association or private corporation maintains a 828  
free public library. 829

(M) "Library district" means a territory, the boundaries of 830  
which are defined by the state library board pursuant to section 831  
3375.01 of the Revised Code, in which the board of trustees of a 832  
county, municipal corporation, school district, or township public 833  
library maintains a free public library. 834

(N) "Qualifying library levy" means either of the following: 835

(1) A levy for the support of a library association or 836

private corporation that has an association library district with 837  
boundaries that are not identical to those of a subdivision; 838

(2) A levy proposed under section 5705.23 of the Revised Code 839  
for the support of the board of trustees of a public library that 840  
has a library district with boundaries that are not identical to 841  
those of a subdivision. 842

(O) "School library district" means a school district in 843  
which a free public library has been established that is under the 844  
control and management of a board of library trustees as provided 845  
in section 3375.15 of the Revised Code. 846

**Sec. 5705.19.** This section does not apply to school districts 847  
or county school financing districts. 848

The taxing authority of any subdivision at any time and in 849  
any year, by vote of two-thirds of all the members of the taxing 850  
authority, may declare by resolution and certify the resolution to 851  
the board of elections not less than ninety days before the 852  
election upon which it will be voted that the amount of taxes that 853  
may be raised within the ten-mill limitation will be insufficient 854  
to provide for the necessary requirements of the subdivision and 855  
that it is necessary to levy a tax in excess of that limitation 856  
for any of the following purposes: 857

(A) For current expenses of the subdivision, except that the 858  
total levy for current expenses of a detention facility district 859  
or district organized under section 2151.65 of the Revised Code 860  
shall not exceed two mills and that the total levy for current 861  
expenses of a combined district organized under sections 2151.65 862  
and 2152.41 of the Revised Code shall not exceed four mills; 863

(B) For the payment of debt charges on certain described 864  
bonds, notes, or certificates of indebtedness of the subdivision 865  
issued subsequent to January 1, 1925; 866

(C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;	867 868 869
(D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;	870 871
(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;	872 873 874
(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;	875 876 877
(G) For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships;	878 879 880
(H) For parks and recreational purposes;	881
(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;	882 883 884 885 886 887 888 889 890 891 892 893
(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	894 895 896 897

police, communications, or administrative personnel to operate the 898  
same, including the payment of any employer contributions required 899  
for such personnel under section 145.48 or 742.33 of the Revised 900  
Code, or the payment of the costs incurred by townships as a 901  
result of contracts made with other political subdivisions in 902  
order to obtain police protection, or the provision of ambulance 903  
or emergency medical services operated by a police department; 904

(K) For the maintenance and operation of a county home or 905  
detention facility; 906

(L) For community mental retardation and developmental 907  
disabilities programs and services pursuant to Chapter 5126. of 908  
the Revised Code, except that the procedure for such levies shall 909  
be as provided in section 5705.222 of the Revised Code; 910

(M) For regional planning; 911

(N) For a county's share of the cost of maintaining and 912  
operating schools, district detention facilities, forestry camps, 913  
or other facilities, or any combination thereof, established under 914  
section 2151.65 or 2152.41 of the Revised Code or both of those 915  
sections; 916

(O) For providing for flood defense, providing and 917  
maintaining a flood wall or pumps, and other purposes to prevent 918  
floods; 919

(P) For maintaining and operating sewage disposal plants and 920  
facilities; 921

(Q) For the purpose of purchasing, acquiring, constructing, 922  
enlarging, improving, equipping, repairing, maintaining, or 923  
operating, or any combination of the foregoing, a county transit 924  
system pursuant to sections 306.01 to 306.13 of the Revised Code, 925  
or of making any payment to a board of county commissioners 926  
operating a transit system or a county transit board pursuant to 927  
section 306.06 of the Revised Code; 928

(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;	929 930 931 932
(S) For the prevention, control, and abatement of air pollution;	933 934
(T) For maintaining and operating cemeteries;	935
(U) For providing ambulance service, emergency medical service, or both;	936 937
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	938 939
(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;	940 941 942
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	943 944
(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;	945 946 947
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	948 949 950
(AA) For the maintenance and operation of a free public museum of art, science, or history;	951 952
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;	953 954
(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	955 956 957 958

applies only to a county, township, or municipal corporation. 959

(DD) For the purpose of acquiring property for, constructing, 960  
operating, and maintaining community centers as provided for in 961  
section 755.16 of the Revised Code; 962

(EE) For the creation and operation of an office or joint 963  
office of economic development, for any economic development 964  
purpose of the office, and to otherwise provide for the 965  
establishment and operation of a program of economic development 966  
pursuant to sections 307.07 and 307.64 of the Revised Code, or to 967  
the extent that the expenses of a county land reutilization 968  
corporation organized under Chapter 1724. of the Revised Code are 969  
found by the board of county commissioners to constitute the 970  
promotion of economic development, for the payment of such 971  
operations and expenses; 972

(FF) For the purpose of acquiring, establishing, 973  
constructing, improving, equipping, maintaining, or operating, or 974  
any combination of the foregoing, a township airport, landing 975  
field, or other air navigation facility pursuant to section 505.15 976  
of the Revised Code; 977

(GG) For the payment of costs incurred by a township as a 978  
result of a contract made with a county pursuant to section 979  
505.263 of the Revised Code in order to pay all or any part of the 980  
cost of constructing, maintaining, repairing, or operating a water 981  
supply improvement; 982

(HH) For a board of township trustees to acquire, other than 983  
by appropriation, an ownership interest in land, water, or 984  
wetlands, or to restore or maintain land, water, or wetlands in 985  
which the board has an ownership interest, not for purposes of 986  
recreation, but for the purposes of protecting and preserving the 987  
natural, scenic, open, or wooded condition of the land, water, or 988  
wetlands against modification or encroachment resulting from 989



occupation, development, or other use, which may be styled as 990  
protecting or preserving "greenspace" in the resolution, notice of 991  
election, or ballot form. Except as otherwise provided in this 992  
division, land is not acquired for purposes of recreation, even if 993  
the land is used for recreational purposes, so long as no 994  
building, structure, or fixture used for recreational purposes is 995  
permanently attached or affixed to the land. Except as otherwise 996  
provided in this division, land that previously has been acquired 997  
in a township for these greenspace purposes may subsequently be 998  
used for recreational purposes if the board of township trustees 999  
adopts a resolution approving that use and no building, structure, 1000  
or fixture used for recreational purposes is permanently attached 1001  
or affixed to the land. The authorization to use greenspace land 1002  
for recreational use does not apply to land located in a township 1003  
that had a population, at the time it passed its first greenspace 1004  
levy, of more than thirty-eight thousand within a county that had 1005  
a population, at that time, of at least eight hundred sixty 1006  
thousand. 1007

(II) For the support by a county of a crime victim assistance 1008  
program that is provided and maintained by a county agency or a 1009  
private, nonprofit corporation or association under section 307.62 1010  
of the Revised Code; 1011

(JJ) For any or all of the purposes set forth in divisions 1012  
(I) and (J) of this section. This division applies only to a 1013  
township. 1014

(KK) For a countywide public safety communications system 1015  
under section 307.63 of the Revised Code. This division applies 1016  
only to counties. 1017

(LL) For the support by a county of criminal justice services 1018  
under section 307.45 of the Revised Code; 1019

(MM) For the purpose of maintaining and operating a jail or 1020

other detention facility as defined in section 2921.01 of the Revised Code; 1021  
1022

(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. 1023  
1024  
1025

(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; 1026  
1027  
1028  
1029

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section. 1030  
1031

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township. 1032  
1033

(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. 1034  
1035  
1036  
1037  
1038

(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county. 1039  
1040

(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. 1041  
1042  
1043

(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; 1044  
1045  
1046  
1047  
1048

(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under 1049  
1050

Chapter 1515. of the Revised Code; 1051

(WW) For the Ohio cooperative extension service fund created 1052  
under section 3335.35 of the Revised Code for the purposes 1053  
prescribed under section 3335.36 of the Revised Code for the 1054  
benefit of the citizens of a county. This division applies only to 1055  
a county. 1056

The resolution shall be confined to the purpose or purposes 1057  
described in one division of this section, to which the revenue 1058  
derived therefrom shall be applied. The existence in any other 1059  
division of this section of authority to levy a tax for any part 1060  
or all of the same purpose or purposes does not preclude the use 1061  
of such revenues for any part of the purpose or purposes of the 1062  
division under which the resolution is adopted. 1063

The resolution shall specify the amount of the increase in 1064  
rate that it is necessary to levy, the purpose of that increase in 1065  
rate, and the number of years during which the increase in rate 1066  
shall be in effect, which may or may not include a levy upon the 1067  
duplicate of the current year. The number of years may be any 1068  
number not exceeding five, except as follows: 1069

(1) When the additional rate is for the payment of debt 1070  
charges, the increased rate shall be for the life of the 1071  
indebtedness. 1072

(2) When the additional rate is for any of the following, the 1073  
increased rate shall be for a continuing period of time: 1074

(a) For the current expenses for a detention facility 1075  
district, a district organized under section 2151.65 of the 1076  
Revised Code, or a combined district organized under sections 1077  
2151.65 and 2152.41 of the Revised Code; 1078

(b) For providing a county's share of the cost of maintaining 1079  
and operating schools, district detention facilities, forestry 1080  
camps, or other facilities, or any combination thereof, 1081

established under section 2151.65 or 2152.41 of the Revised Code 1082  
or under both of those sections. 1083

(3) When the additional rate is for either of the following, 1084  
the increased rate may be for a continuing period of time: 1085

(a) For the purposes set forth in division (I), (J), (U), or 1086  
(KK) of this section; 1087

(b) For the maintenance and operation of a joint recreation 1088  
district. 1089

(4) When the increase is for the purpose or purposes set 1090  
forth in division (D), (G), (H), (CC), or (PP) of this section, 1091  
the tax levy may be for any specified number of years or for a 1092  
continuing period of time, as set forth in the resolution. 1093

(5) When the additional rate is for the purpose described in 1094  
division (Z) of this section, the increased rate shall be for any 1095  
number of years not exceeding ten. 1096

A levy for one of the purposes set forth in division (G), 1097  
(I), (J), or (U) of this section may be reduced pursuant to 1098  
section 5705.261 or 5705.31 of the Revised Code. A levy for one of 1099  
the purposes set forth in division (G), (I), (J), or (U) of this 1100  
section may also be terminated or permanently reduced by the 1101  
taxing authority if it adopts a resolution stating that the 1102  
continuance of the levy is unnecessary and the levy shall be 1103  
terminated or that the millage is excessive and the levy shall be 1104  
decreased by a designated amount. 1105

A resolution of a detention facility district, a district 1106  
organized under section 2151.65 of the Revised Code, or a combined 1107  
district organized under both sections 2151.65 and 2152.41 of the 1108  
Revised Code may include both current expenses and other purposes, 1109  
provided that the resolution shall apportion the annual rate of 1110  
levy between the current expenses and the other purpose or 1111  
purposes. The apportionment need not be the same for each year of 1112

the levy, but the respective portions of the rate actually levied 1113  
each year for the current expenses and the other purpose or 1114  
purposes shall be limited by the apportionment. 1115

Whenever a board of county commissioners, acting either as 1116  
the taxing authority of its county or as the taxing authority of a 1117  
sewer district or subdistrict created under Chapter 6117. of the 1118  
Revised Code, by resolution declares it necessary to levy a tax in 1119  
excess of the ten-mill limitation for the purpose of constructing, 1120  
improving, or extending sewage disposal plants or sewage systems, 1121  
the tax may be in effect for any number of years not exceeding 1122  
twenty, and the proceeds of the tax, notwithstanding the general 1123  
provisions of this section, may be used to pay debt charges on any 1124  
obligations issued and outstanding on behalf of the subdivision 1125  
for the purposes enumerated in this paragraph, provided that any 1126  
such obligations have been specifically described in the 1127  
resolution. 1128

The resolution shall go into immediate effect upon its 1129  
passage, and no publication of the resolution is necessary other 1130  
than that provided for in the notice of election. 1131

When the electors of a subdivision or, in the case of a 1132  
qualifying library levy for the support of a library association 1133  
or private corporation, the electors of the association library 1134  
district, have approved a tax levy under this section, the taxing 1135  
authority of the subdivision may anticipate a fraction of the 1136  
proceeds of the levy and issue anticipation notes in accordance 1137  
with section 5705.191 or 5705.193 of the Revised Code. 1138

**Sec. 5705.191.** The taxing authority of any subdivision, other 1139  
than the board of education of a school district or the taxing 1140  
authority of a county school financing district, by a vote of 1141  
two-thirds of all its members, may declare by resolution that the 1142  
amount of taxes that may be raised within the ten-mill limitation 1143

by levies on the current tax duplicate will be insufficient to 1144  
provide an adequate amount for the necessary requirements of the 1145  
subdivision, and that it is necessary to levy a tax in excess of 1146  
such limitation for any of the purposes in section 5705.19 of the 1147  
Revised Code, or to supplement the general fund for the purpose of 1148  
making appropriations for one or more of the following purposes: 1149  
public assistance, human or social services, relief, welfare, 1150  
hospitalization, health, and support of general hospitals, and 1151  
that the question of such additional tax levy shall be submitted 1152  
to the electors of the subdivision at a general, primary, or 1153  
special election to be held at a time therein specified. In the 1154  
case of a qualifying library levy for the support of a library 1155  
association or private corporation, the question of the levy shall 1156  
be submitted to the electors of the association library district. 1157  
Such resolution shall not include a levy on the current tax list 1158  
and duplicate unless such election is to be held at or prior to 1159  
the general election day of the current tax year. Such resolution 1160  
shall conform to the requirements of section 5705.19 of the 1161  
Revised Code, except that a levy to supplement the general fund 1162  
for the purposes of public assistance, human or social services, 1163  
relief, welfare, hospitalization, health, or the support of 1164  
general or tuberculosis hospitals may not be for a longer period 1165  
than ten years. All other levies under this section may not be for 1166  
a longer period than five years unless a longer period is 1167  
permitted by section 5705.19 of the Revised Code, and the 1168  
resolution shall specify the date of holding such election, which 1169  
shall not be earlier than ninety days after the adoption and 1170  
certification of such resolution. The resolution shall go into 1171  
immediate effect upon its passage and no publication of the same 1172  
is necessary other than that provided for in the notice of 1173  
election. A copy of such resolution, immediately after its 1174  
passage, shall be certified to the board of elections of the 1175  
proper county or counties in the manner provided by section 1176

5705.25 of the Revised Code, and such section shall govern the 1177  
arrangements for the submission of such question and other matters 1178  
with respect to such election, to which section 5705.25 of the 1179  
Revised Code refers, excepting that such election shall be held on 1180  
the date specified in the resolution, which shall be consistent 1181  
with the requirements of section 3501.01 of the Revised Code, 1182  
provided that only one special election for the submission of such 1183  
question may be held in any one calendar year and provided that a 1184  
special election may be held upon the same day a primary election 1185  
is held. Publication of notice of that election shall be made in a 1186  
newspaper of general circulation in the county once a week for two 1187  
consecutive weeks, or as provided in section 7.16 of the Revised 1188  
Code, prior to the election. If the board of elections operates 1189  
and maintains a web site, the board of elections shall post notice 1190  
of the election on its web site for thirty days prior to the 1191  
election. 1192

If a majority of the electors voting on the question vote in 1193  
favor thereof, the taxing authority of the subdivision may make 1194  
the necessary levy within such subdivision or, in the case of a 1195  
qualifying library levy for the support of a library association 1196  
or private corporation, within the association library district, 1197  
at the additional rate or at any lesser rate outside the ten-mill 1198  
limitation on the tax list and duplicate for the purpose stated in 1199  
the resolution. Such tax levy shall be included in the next annual 1200  
tax budget that is certified to the county budget commission. 1201

After the approval of such a levy by the electors, the taxing 1202  
authority of the subdivision may anticipate a fraction of the 1203  
proceeds of such levy and issue anticipation notes. In the case of 1204  
a continuing levy that is not levied for the purpose of current 1205  
expenses, notes may be issued at any time after approval of the 1206  
levy in an amount not more than fifty per cent of the total 1207  
estimated proceeds of the levy for the succeeding ten years, less 1208

an amount equal to the fraction of the proceeds of the levy 1209  
previously anticipated by the issuance of anticipation notes. In 1210  
the case of a levy for a fixed period that is not for the purpose 1211  
of current expenses, notes may be issued at any time after 1212  
approval of the levy in an amount not more than fifty per cent of 1213  
the total estimated proceeds of the levy throughout the remaining 1214  
life of the levy, less an amount equal to the fraction of the 1215  
proceeds of the levy previously anticipated by the issuance of 1216  
anticipation notes. In the case of a levy for current expenses, 1217  
notes may be issued after the approval of the levy by the electors 1218  
and prior to the time when the first tax collection from the levy 1219  
can be made. Such notes may be issued in an amount not more than 1220  
fifty per cent of the total estimated proceeds of the levy 1221  
throughout the term of the levy in the case of a levy for a fixed 1222  
period, or fifty per cent of the total estimated proceeds for the 1223  
first ten years of the levy in the case of a continuing levy. 1224

No anticipation notes that increase the net indebtedness of a 1225  
county may be issued without the prior consent of the board of 1226  
county commissioners of that county. The notes shall be issued as 1227  
provided in section 133.24 of the Revised Code, shall have 1228  
principal payments during each year after the year of their 1229  
issuance over a period not exceeding the life of the levy 1230  
anticipated, and may have a principal payment in the year of their 1231  
issuance. 1232

"Taxing authority" and "subdivision" have the same meanings 1233  
as in section 5705.01 of the Revised Code. 1234

This section is supplemental to and not in derogation of 1235  
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 1236

**Sec. 5705.21.** (A) At any time, the board of education of any 1237  
city, local, exempted village, cooperative education, or joint 1238  
vocational school district, by a vote of two-thirds of all its 1239



members, may declare by resolution that the amount of taxes which 1240  
may be raised within the ten-mill limitation by levies on the 1241  
current tax duplicate will be insufficient to provide an adequate 1242  
amount for the necessary requirements of the school district, that 1243  
it is necessary to levy a tax in excess of such limitation for one 1244  
of the purposes specified in division (A), (D), (F), (H), or (DD) 1245  
of section 5705.19 of the Revised Code, for general permanent 1246  
improvements, for the purpose of operating a cultural center, or 1247  
for the purpose of providing education technology, and that the 1248  
question of such additional tax levy shall be submitted to the 1249  
electors of the school district at a special election on a day to 1250  
be specified in the resolution. In the case of a qualifying 1251  
library levy for the support of a library association or private 1252  
corporation, the question shall be submitted to the electors of 1253  
the association library district. If the resolution states that 1254  
the levy is for the purpose of operating a cultural center, the 1255  
ballot shall state that the levy is "for the purpose of operating 1256  
the ..... (name of cultural center)." 1257

As used in this section, "cultural center" means a 1258  
freestanding building, separate from a public school building, 1259  
that is open to the public for educational, musical, artistic, and 1260  
cultural purposes; "education technology" means, but is not 1261  
limited to, computer hardware, equipment, materials, and 1262  
accessories, equipment used for two-way audio or video, and 1263  
software; and "general permanent improvements" means permanent 1264  
improvements without regard to the limitation of division (F) of 1265  
section 5705.19 of the Revised Code that the improvements be a 1266  
specific improvement or a class of improvements that may be 1267  
included in a single bond issue. 1268

The submission of questions to the electors under this 1269  
section is subject to the limitation on the number of election 1270  
dates established by section 5705.214 of the Revised Code. 1271

(B) Such resolution shall be confined to a single purpose and 1272  
shall specify the amount of the increase in rate that it is 1273  
necessary to levy, the purpose of the levy, and the number of 1274  
years during which the increase in rate shall be in effect. The 1275  
number of years may be any number not exceeding five or, if the 1276  
levy is for current expenses of the district or for general 1277  
permanent improvements, for a continuing period of time. The 1278  
resolution shall specify the date of holding such election, which 1279  
shall not be earlier than ninety days after the adoption and 1280  
certification of the resolution and which shall be consistent with 1281  
the requirements of section 3501.01 of the Revised Code. 1282

The resolution may propose to renew one or more existing 1283  
levies imposed under this section or to increase or decrease a 1284  
single levy imposed under this section. If the board of education 1285  
imposes one or more existing levies for the purpose specified in 1286  
division (F) of section 5705.19 of the Revised Code, the 1287  
resolution may propose to renew one or more of those existing 1288  
levies, or to increase or decrease a single such existing levy, 1289  
for the purpose of general permanent improvements. If the 1290  
resolution proposes to renew two or more existing levies, the 1291  
levies shall be levied for the same purpose. The resolution shall 1292  
identify those levies and the rates at which they are levied. The 1293  
resolution also shall specify that the existing levies shall not 1294  
be extended on the tax lists after the year preceding the year in 1295  
which the renewal levy is first imposed, regardless of the years 1296  
for which those levies originally were authorized to be levied. 1297

The resolution shall go into immediate effect upon its 1298  
passage, and no publication of the resolution shall be necessary 1299  
other than that provided for in the notice of election. A copy of 1300  
the resolution shall immediately after its passing be certified to 1301  
the board of elections of the proper county in the manner provided 1302  
by section 5705.25 of the Revised Code, and that section shall 1303

govern the arrangements for the submission of such question and 1304  
other matters concerning such election, to which that section 1305  
refers, except that such election shall be held on the date 1306  
specified in the resolution. Publication of notice of that 1307  
election shall be made in a newspaper of general circulation in 1308  
the county once a week for two consecutive weeks, or as provided 1309  
in section 7.16 of the Revised Code, prior to the election. If the 1310  
board of elections operates and maintains a web site, the board of 1311  
elections shall post notice of the election on its web site for 1312  
thirty days prior to the election. If a majority of the electors 1313  
voting on the question so submitted in an election vote in favor 1314  
of the levy, the board of education may make the necessary levy 1315  
within the school district or, in the case of a qualifying library 1316  
levy for the support of a library association or private 1317  
corporation, within the association library district, at the 1318  
additional rate, or at any lesser rate in excess of the ten-mill 1319  
limitation on the tax list, for the purpose stated in the 1320  
resolution. A levy for a continuing period of time may be reduced 1321  
pursuant to section 5705.261 of the Revised Code. The tax levy 1322  
shall be included in the next tax budget that is certified to the 1323  
county budget commission. 1324

(C)(1) After the approval of a levy on the current tax list 1325  
and duplicate for current expenses, for recreational purposes, for 1326  
community centers provided for in section 755.16 of the Revised 1327  
Code, or for a public library of the district and prior to the 1328  
time when the first tax collection from the levy can be made, the 1329  
board of education may anticipate a fraction of the proceeds of 1330  
the levy and issue anticipation notes in a principal amount not 1331  
exceeding fifty per cent of the total estimated proceeds of the 1332  
levy to be collected during the first year of the levy. 1333

(2) After the approval of a levy for general permanent 1334  
improvements for a specified number of years, or for permanent 1335

improvements having the purpose specified in division (F) of 1336  
section 5705.19 of the Revised Code, the board of education may 1337  
anticipate a fraction of the proceeds of the levy and issue 1338  
anticipation notes in a principal amount not exceeding fifty per 1339  
cent of the total estimated proceeds of the levy remaining to be 1340  
collected in each year over a period of five years after the 1341  
issuance of the notes. 1342

The notes shall be issued as provided in section 133.24 of 1343  
the Revised Code, shall have principal payments during each year 1344  
after the year of their issuance over a period not to exceed five 1345  
years, and may have a principal payment in the year of their 1346  
issuance. 1347

(3) After approval of a levy for general permanent 1348  
improvements for a continuing period of time, the board of 1349  
education may anticipate a fraction of the proceeds of the levy 1350  
and issue anticipation notes in a principal amount not exceeding 1351  
fifty per cent of the total estimated proceeds of the levy to be 1352  
collected in each year over a specified period of years, not 1353  
exceeding ten, after the issuance of the notes. 1354

The notes shall be issued as provided in section 133.24 of 1355  
the Revised Code, shall have principal payments during each year 1356  
after the year of their issuance over a period not to exceed ten 1357  
years, and may have a principal payment in the year of their 1358  
issuance. 1359

**Sec. 5705.23.** The board of library trustees of any county, 1360  
municipal corporation, school district, or township public library 1361  
by a vote of two-thirds of all its members may at any time declare 1362  
by resolution that the amount of taxes which may be raised within 1363  
the ten-mill limitation by levies on the current tax duplicate 1364  
will be insufficient to provide an adequate amount for the 1365  
necessary requirements of the public library, that it is necessary 1366

to levy a tax in excess of such limitation for current expenses of 1367  
the public library or for the construction of any specific 1368  
permanent improvement or class of improvements which the board of 1369  
library trustees is authorized to make or acquire and which could 1370  
be included in a single issue of bonds, and that the question of 1371  
such additional tax levy shall be submitted by the taxing 1372  
authority of the political subdivision to whose jurisdiction the 1373  
board is subject, to the electors of the subdivision, or, ~~if the~~ 1374  
~~resolution so states~~ in the case of a qualifying library levy, to 1375  
the electors residing within the boundaries of the library 1376  
district, ~~as defined by the state library board pursuant to~~ 1377  
~~section 3375.01 of the Revised Code~~, on the day specified by 1378  
division (E) of section 3501.01 of the Revised Code for the 1379  
holding of a primary election or at an election on another day to 1380  
be specified in the resolution. No more than two elections shall 1381  
be held under authority of this section in any one calendar year. 1382  
Such resolution shall conform to section 5705.19 of the Revised 1383  
Code, except that the tax levy may be in effect for any specified 1384  
number of years or for a continuing period of time, as set forth 1385  
in the resolution, and the resolution shall specify the date of 1386  
holding the election, which shall not be earlier than ninety days 1387  
after the adoption and certification of the resolution to the 1388  
taxing authority of the political subdivision to whose 1389  
jurisdiction the board is subject, and which shall be consistent 1390  
with the requirements of section 3501.01 of the Revised Code. The 1391  
resolution shall not include a levy on the current tax list and 1392  
duplicate unless the election is to be held at or prior to the 1393  
first Tuesday after the first Monday in November of the current 1394  
tax year. 1395

Upon receipt of the resolution, the taxing authority of the 1396  
political subdivision to whose jurisdiction the board is subject 1397  
shall adopt a resolution providing for the submission of such 1398  
additional tax levy to the electors of the subdivision, or, ~~if the~~ 1399

~~resolution so states~~ in the case of a qualifying library levy, to 1400  
the electors residing within the boundaries of the library 1401  
district, ~~as defined by the state library board pursuant to~~ 1402  
~~section 3375.01 of the Revised Code~~, on the date specified in the 1403  
resolution of the board of library trustees. The resolution 1404  
adopted by the taxing authority shall otherwise conform to the 1405  
resolution certified to it by the board. The resolution of the 1406  
taxing authority shall be certified to the board of elections of 1407  
the proper county not less than ninety days before the date of 1408  
such election. Such resolution shall go into immediate effect upon 1409  
its passage, and no publication of the resolution shall be 1410  
necessary other than that provided in the notice of election. 1411  
Section 5705.25 of the Revised Code shall govern the arrangements 1412  
for the submission of such question and other matters concerning 1413  
the election, to which that section refers, ~~except that if the~~ 1414  
~~resolution so states, the question shall be submitted to the~~ 1415  
~~electors residing within the boundaries of the library district,~~ 1416  
~~as defined by the state library board pursuant to section 3375.01~~ 1417  
~~of the Revised Code~~, and except that such election shall be held 1418  
on the date specified in the resolution. If a majority of the 1419  
electors voting on the question so submitted in an election vote 1420  
in favor of such levy, the taxing authority may forthwith make the 1421  
necessary levy within the subdivision or, in the case of a 1422  
qualifying library levy, within the boundaries of the library 1423  
district, ~~as defined by the state library board pursuant to~~ 1424  
~~section 3375.01 of the Revised Code~~, at the additional rate in 1425  
excess of the ten-mill limitation on the tax list, for the purpose 1426  
stated in such resolutions. Such tax levy shall be included in the 1427  
next annual tax budget that is certified to the county budget 1428  
commission. The proceeds of any library levy in excess of the 1429  
ten-mill limitation shall be used for purposes of the board in 1430  
accordance with the law applicable to the board. 1431

After the approval of a levy on the current tax list and 1432

duplicate to provide an increase in current expenses, and prior to 1433  
the time when the first tax collection from such levy can be made, 1434  
the taxing authority at the request of the board of library 1435  
trustees may anticipate a fraction of the proceeds of such levy 1436  
and issue anticipation notes in an amount not exceeding fifty per 1437  
cent of the total estimated proceeds of the levy to be collected 1438  
during the first year of the levy. 1439

After the approval of a levy to provide revenues for the 1440  
construction or acquisition of any specific permanent improvement 1441  
or class of improvements, the taxing authority at the request of 1442  
the board of library trustees may anticipate a fraction of the 1443  
proceeds of such levy and issue anticipation notes in a principal 1444  
amount not exceeding fifty per cent of the total estimated 1445  
proceeds of the levy to be collected in each year over a period of 1446  
ten years after the issuance of such notes. 1447

The notes shall be issued as provided in section 133.24 of 1448  
the Revised Code, shall have principal payments during each year 1449  
after the year of their issuance over a period not to exceed ten 1450  
years, and may have a principal payment in the year of their 1451  
issuance. 1452

~~When a board of public library trustees of a county library 1453  
district, appointed under section 3375.22 of the Revised Code, 1454  
requests the submission of such special levy, the taxing authority 1455  
shall submit the levy to the voters of the county library district 1456  
only. For the purposes of this section, and of the board of public 1457  
library trustees only, the words "electors of the subdivision," as 1458  
used in this section and in section 5705.25 of the Revised Code, 1459  
mean "electors of the county library district." Any levy approved 1460  
by the electors of the county a library district shall be made 1461  
within the county library district only. 1462~~

**Sec. 5705.25.** (A) A copy of any resolution adopted as 1463

provided in section 5705.19 or 5705.2111 of the Revised Code shall 1464  
be certified by the taxing authority to the board of elections of 1465  
the proper county not less than ninety days before the general 1466  
election in any year, and the board shall submit the proposal to 1467  
the electors of the subdivision at the succeeding November 1468  
election. In the case of a qualifying library levy, the board 1469  
shall submit the question to the electors of the library district 1470  
or association library district. Except as otherwise provided in 1471  
this division, a resolution to renew an existing levy, regardless 1472  
of the section of the Revised Code under which the tax was 1473  
imposed, shall not be placed on the ballot unless the question is 1474  
submitted at the general election held during the last year the 1475  
tax to be renewed or replaced may be extended on the real and 1476  
public utility property tax list and duplicate, or at any election 1477  
held in the ensuing year. The limitation of the foregoing sentence 1478  
does not apply to a resolution to renew and increase or to renew 1479  
part of an existing levy that was imposed under section 5705.191 1480  
of the Revised Code to supplement the general fund for the purpose 1481  
of making appropriations for one or more of the following 1482  
purposes: for public assistance, human or social services, relief, 1483  
welfare, hospitalization, health, and support of general 1484  
hospitals. The limitation of the second preceding sentence also 1485  
does not apply to a resolution that proposes to renew two or more 1486  
existing levies imposed under section 5705.21 of the Revised Code, 1487  
in which case the question shall be submitted on the date of the 1488  
general or primary election held during the last year at least one 1489  
of the levies to be renewed may be extended on the real and public 1490  
utility property tax list and duplicate, or at any election held 1491  
during the ensuing year. For purposes of this section, a levy 1492  
shall be considered to be an "existing levy" through the year 1493  
following the last year it can be placed on that tax list and 1494  
duplicate. 1495

The board shall make the necessary arrangements for the 1496



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

"

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(C) If the levy is to be in effect for a continuing period of 1528  
time, the notice of election and the form of ballot shall so state 1529  
instead of setting forth a specified number of years for the levy. 1530

If the tax is to be placed on the current tax list, the form 1531  
of the ballot shall be modified by adding, after the statement of 1532  
the number of years the levy is to run, the phrase ", commencing 1533  
in ..... (first year the tax is to be levied), first due in 1534  
calendar year ..... (first calendar year in which the tax 1535  
shall be due)." 1536

If the levy submitted is a proposal to renew, increase, or 1537  
decrease an existing levy, the form of the ballot specified in 1538  
division (B) of this section may be changed by substituting for 1539  
the words "An additional" at the beginning of the form, the words 1540  
"A renewal of a" in case of a proposal to renew an existing levy 1541  
in the same amount; the words "A renewal of ..... mills and an 1542  
increase of ..... mills to constitute a" in the case of an 1543  
increase; or the words "A renewal of part of an existing levy, 1544  
being a reduction of ..... mills, to constitute a" in the case of 1545  
a decrease in the proposed levy. 1546

If the levy submitted is a proposal to renew two or more 1547  
existing levies imposed under section 5705.21 of the Revised Code, 1548  
the form of the ballot specified in division (B) of this section 1549  
shall be modified by substituting for the words "an additional 1550  
tax" the words "a renewal of ....(insert the number of levies to 1551  
be renewed) existing taxes." 1552

The question covered by such resolution shall be submitted as 1553  
a separate proposition but may be printed on the same ballot with 1554  
any other proposition submitted at the same election, other than 1555  
the election of officers. More than one such question may be 1556  
submitted at the same election. 1557

(D) A levy voted in excess of the ten-mill limitation under 1558

this section shall be certified to the tax commissioner. In the 1559  
first year of the levy, it shall be extended on the tax lists 1560  
after the February settlement succeeding the election. If the 1561  
additional tax is to be placed upon the tax list of the current 1562  
year, as specified in the resolution providing for its submission, 1563  
the result of the election shall be certified immediately after 1564  
the canvass by the board of elections to the taxing authority, who 1565  
shall make the necessary levy and certify it to the county 1566  
auditor, who shall extend it on the tax lists for collection. 1567  
After the first year, the tax levy shall be included in the annual 1568  
tax budget that is certified to the county budget commission. 1569

**Sec. 5705.26.** Except as otherwise provided in section 1570  
5705.191 of the Revised Code, if the majority of the electors 1571  
voting on a levy authorized by sections 5705.19 to 5705.25~~7~~ 1572  
~~inclusive~~, of the Revised Code vote in favor of such levy at such 1573  
election, the taxing authority of the subdivision may levy a tax 1574  
within ~~such~~ the subdivision or, in the case of a qualifying 1575  
library levy, within the library district or association library 1576  
district, at the additional rate in excess of the ten-mill 1577  
limitation during the period and for the purpose stated in the 1578  
resolution, or at any less rate, or for any of said years or 1579  
purposes; provided that levies for payment of debt charges shall 1580  
not exceed the amount necessary for such charges on the 1581  
indebtedness mentioned in the resolution. If such levy is for the 1582  
payment of charges on debts incurred prior to January 1, 1935, in 1583  
excess of the ten-mill limitation but within the fifteen-mill 1584  
limitation, the taxing authority of said subdivision shall levy in 1585  
excess of the ten-mill limitation such tax if a majority of the 1586  
electors voting on the levy vote in favor thereof. 1587

**Sec. 5705.261.** The question of decrease of an increased rate 1588  
of levy approved for a continuing period of time by the voters of 1589

a subdivision or, in the case of a qualifying library levy, the 1590  
voters of the library district or association library district, 1591  
may be initiated by the filing of a petition with the board of 1592  
elections of the proper county not less than ninety days before 1593  
the general election in any year requesting that an election be 1594  
held on such question. Such petition shall state the amount of the 1595  
proposed decrease in the rate of levy and shall be signed by 1596  
qualified electors residing in the subdivision, library district, 1597  
or association library district equal in number to at least ten 1598  
per cent of the total number of votes cast in the subdivision, 1599  
library district, or association library district for the office 1600  
of governor at the most recent general election for that office. 1601  
Only one such petition may be filed during each five-year period 1602  
following the election at which the voters approved the increased 1603  
rate for a continuing period of time. 1604

After determination by it that such petition is valid, the 1605  
board of elections shall submit the question to the electors of 1606  
the subdivision, library district, or association library district 1607  
at the succeeding general election. The election shall be 1608  
conducted, canvassed, and certified in the same manner as regular 1609  
elections in such subdivision, library district, or association 1610  
library district for county offices. Notice of the election shall 1611  
be published in a newspaper of general circulation in the district 1612  
once a week for two consecutive weeks, or as provided in section 1613  
7.16 of the Revised Code, prior to the election. If the board of 1614  
elections operates and maintains a web site, the board of 1615  
elections shall post notice of the election on its web site for 1616  
thirty days prior to the election. The notice shall state the 1617  
purpose, the amount of the proposed decrease in rate, and the time 1618  
and place of the election. The form of the ballot cast at such 1619  
election shall be prescribed by the secretary of state. The 1620  
question covered by such petition shall be submitted as a separate 1621  
proposition but it may be printed on the same ballot with any 1622

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: 1655

(a) The requirement that the board of trustees of a school 1656  
library district entitled to participate in any appropriation or 1657  
revenue of a school district or to have a tax proposed by the 1658  
board of education of a school district file with the board of 1659  
education of the school district a tax budget, and the requirement 1660  
that the board of education adopt the tax budget on behalf of the 1661  
library district, as provided in division (B)(1) of section 1662  
5705.28 of the Revised Code; 1663

(b) The requirement that the board of trustees of a public 1664  
library desiring to participate in the distribution of the county 1665  
public library fund certify to the taxing authority its estimate 1666  
of contemplated revenue and expenditures, and the requirement that 1667  
the taxing authority include in its budget of receipts and budget 1668  
of expenditures the full amounts specified or requested by the 1669  
board of trustees, as provided in division (D) of section 5705.28 1670  
of the Revised Code. 1671

(2) If a county budget commission waives the requirements 1672  
described in division (B)(1)(a) or (b) of this section, the 1673  
commission shall require the board of trustees of the school 1674  
library district or the board of trustees of the public library 1675  
desiring to participate in the distribution of the county public 1676  
library fund to provide to the commission any information the 1677  
commission may require from the board in order for the commission 1678  
to perform its duties under this chapter. 1679

**Sec. 5705.34.** When the budget commission has completed its 1680  
work with respect to a tax budget or other information required to 1681  
be provided under section 5705.281 of the Revised Code, it shall 1682  
certify its action to the taxing authority, together with an 1683  
estimate by the county auditor of the rate of each tax necessary 1684  
to be levied by the taxing authority within its subdivision ~~or~~ 1685

taxing unit, or, in the case of a qualifying library levy, within 1686  
the library district or association library district, and what 1687  
part thereof is in excess of, and what part within, the ten-mill 1688  
tax limitation. The certification shall also indicate the date on 1689  
which each tax levied by the taxing authority will expire. 1690

If a taxing authority levies a tax for a fixed sum of money 1691  
or to pay debt charges for the tax year for which the tax budget 1692  
is prepared, and a payment on account of that tax is payable to 1693  
the taxing authority for the tax year under section 5727.85, 1694  
5727.86, 5751.21, or 5751.22 of the Revised Code, the county 1695  
auditor, when estimating the rate at which the tax shall be levied 1696  
in the current year, shall estimate the rate necessary to raise 1697  
the required sum less the estimated amount of any payments made 1698  
for the tax year to a taxing unit for fixed-sum levies under those 1699  
sections. The estimated rate shall be the rate of the levy that 1700  
the budget commission certifies with its action under this 1701  
section. 1702

Each taxing authority, by ordinance or resolution, shall 1703  
authorize the necessary tax levies and certify them to the county 1704  
auditor before the first day of October in each year, or at such 1705  
later date as is approved by the tax commissioner, except that the 1706  
certification by a board of education shall be made by the first 1707  
day of April or at such later date as is approved by the 1708  
commissioner, and except that a township board of park 1709  
commissioners that is appointed by the board of township trustees 1710  
and oversees a township park district that contains only 1711  
unincorporated territory shall authorize only those taxes approved 1712  
by, and only at the rate approved by, the board of township 1713  
trustees as required by division (C) of section 511.27 of the 1714  
Revised Code. If the levying of a tax to be placed on the 1715  
duplicate of the current year is approved by ~~the~~ electors ~~of the~~ 1716  
~~subdivision~~ under sections 5705.01 to 5705.47 of the Revised Code; 1717

if the rate of a school district tax is increased due to the 1718  
repeal of a school district income tax and property tax rate 1719  
reduction at an election held pursuant to section 5748.04 of the 1720  
Revised Code; or if refunding bonds to refund all or a part of the 1721  
principal of bonds payable from a tax levy for the ensuing fiscal 1722  
year are issued or sold and in the process of delivery, the budget 1723  
commission shall reconsider and revise its action on the budget of 1724  
the subdivision or school library district for whose benefit the 1725  
tax is to be levied after the returns of such election are fully 1726  
canvassed, or after the issuance or sale of such refunding bonds 1727  
is certified to it. 1728

**Sec. 5705.341.** Any person required to pay taxes on real, 1729  
public utility, or tangible personal property in any taxing 1730  
district or other political subdivision of this state may appeal 1731  
to the board of tax appeals from the action of the county budget 1732  
commission of any county which relates to the fixing of uniform 1733  
rates of taxation and the rate necessary to be levied by each 1734  
taxing authority within ~~its~~ a subdivision or, taxing unit, library 1735  
district, or association library district and which action has 1736  
been certified by the county budget commission to the taxing 1737  
authority of any political subdivision or other taxing district 1738  
within the county. 1739

Such appeal shall be in writing and shall set forth the tax 1740  
rate complained of and the reason that such a tax rate is not 1741  
necessary to produce the revenue needed by the taxing district or 1742  
political subdivision for the ensuing fiscal year as those needs 1743  
are set out in the tax budget of said taxing unit or, if adoption 1744  
of a tax budget was waived under section 5705.281 of the Revised 1745  
Code, as set out in such other information the district or 1746  
subdivision was required to provide under that section, or that 1747  
the action of the budget commission appealed from does not 1748  
otherwise comply with sections 5705.01 to 5705.47 of the Revised 1749



Code. The notice of appeal shall be filed with the board of tax 1750  
appeals, and a true copy thereof shall be filed with the tax 1751  
commissioner, the county auditor, and with the fiscal officer of 1752  
each taxing district or political subdivision authorized to levy 1753  
the tax complained of, and such notice of appeal and copies 1754  
thereof must be filed within thirty days after the budget 1755  
commission has certified its action as provided by section 5705.34 1756  
of the Revised Code. Such notice of appeal and the copies thereof 1757  
may be filed either in person or by certified mail. If filed by 1758  
certified mail, the date of the United States postmark placed on 1759  
the sender's receipt by the postal employee to whom the notice of 1760  
appeal is presented shall be treated as the date of filing. 1761

Prior to filing the appeal provided by this section, the 1762  
appellant shall deposit with the county auditor of the county or, 1763  
in the event the appeal concerns joint taxing districts in two or 1764  
more counties, with the county auditor of the county with the 1765  
greatest valuation of taxable property the sum of five hundred 1766  
dollars to cover the costs of the proceeding. The county auditor 1767  
shall forthwith issue a pay-in order and pay such money into the 1768  
county treasury to the credit of the general fund. The appellant 1769  
shall produce the receipt of the county treasurer for such deposit 1770  
and shall file such receipt with the notice of appeal. 1771

The board of tax appeals shall forthwith consider the matter 1772  
presented on appeal from the action of the county budget 1773  
commission and may modify any action of the commission with 1774  
reference to the fixing of tax rates, to the end that no tax rate 1775  
shall be levied above that necessary to produce the revenue needed 1776  
by the taxing district or political subdivision for the ensuing 1777  
fiscal year and to the end that the action of the budget 1778  
commission appealed from shall otherwise be in conformity with 1779  
sections 5705.01 to 5705.47 of the Revised Code. The findings of 1780  
the board of tax appeals shall be substituted for the findings of 1781

the budget commission and shall be sent to the county auditor and 1782  
the taxing authority of the taxing district or political 1783  
subdivision affected as the action of such budget commission under 1784  
sections 5705.01 to 5705.47 of the Revised Code and to the tax 1785  
commissioner. At the request of an appellant, the findings of the 1786  
board of tax appeals shall be sent by certified mail at the 1787  
appellant's expense. 1788

The board of tax appeals shall promptly prepare a cost bill 1789  
listing the expenses incurred by the board in conducting any 1790  
hearing on the appeal and certify the cost bill to the county 1791  
auditor of the county receiving the deposit for costs, who shall 1792  
forthwith draw a warrant on the general fund of the county in 1793  
favor of the person or persons named in the bill of costs 1794  
certified by the board of tax appeals. 1795

In the event the appellant prevails, the board of tax appeals 1796  
promptly shall direct the county auditor to refund the deposit to 1797  
the appellant and the costs shall be taxed to the taxing district 1798  
or political subdivision involved in the appeal. The county 1799  
auditor shall withhold from any funds then or thereafter in the 1800  
auditor's possession belonging to the taxing district or political 1801  
subdivision named in the order of the board of tax appeals and 1802  
shall reimburse the general fund of the county. 1803

If the appellant fails, the costs shall be deducted from the 1804  
deposit provided for in this section and any balance which remains 1805  
shall be refunded promptly to the appellant by warrant of the 1806  
county auditor drawn on the general fund of the county. 1807

Nothing in this section or any section of the Revised Code 1808  
shall permit or require the levying of any rate of taxation, 1809  
whether within the ten-mill limitation or whether the levy has 1810  
been approved by the electors of ~~the a~~ taxing district, ~~the~~ 1811  
political subdivision, library district, or association library 1812  
district, or by the charter of a municipal corporation in excess 1813

of such ten-mill limitation, unless such rate of taxation for the 1814  
ensuing fiscal year is clearly required by a budget of the taxing 1815  
district or political subdivision properly and lawfully adopted 1816  
under this chapter, or by other information that must be provided 1817  
under section 5705.281 of the Revised Code if a tax budget was 1818  
waived. 1819

In the event more than one appeal is filed involving the same 1820  
taxing district or political subdivision, all such appeals may be 1821  
consolidated by the board of tax appeals and heard at the same 1822  
time. 1823

Nothing herein contained shall be construed to bar or 1824  
prohibit the tax commissioner from initiating an investigation or 1825  
hearing on the commissioner's own motion. 1826

The tax commissioner shall adopt and issue such orders, 1827  
rules, and instructions, not inconsistent with law, as the 1828  
commissioner deems necessary, as to the exercise of the powers and 1829  
the discharge of the duties of any particular county budget 1830  
commission, county auditor, or other officer which relate to the 1831  
budget, the assessment of property, or the levy and collection of 1832  
taxes. The commissioner shall cause the orders and instructions 1833  
issued by the commissioner to be obeyed. 1834

**Sec. 5705.49.** Wherever in the Revised Code the taxing 1835  
authorities of any subdivision, as defined in section 5705.01 of 1836  
the Revised Code, are authorized to levy taxes on the taxable 1837  
property within ~~such a~~ a subdivision, or, in the case of a 1838  
qualifying library levy, within a library district or association 1839  
library district, such authority shall extend only to the levy of 1840  
taxes on the taxable real and public utility property listed on 1841  
general tax lists and duplicates provided for by section 319.28 of 1842  
the Revised Code. Where the amount of indebtedness of any 1843  
subdivision is limited by law with reference to the tax valuation 1844

or aggregate value of the property on the tax list and duplicate 1845  
of such subdivision, such limitation shall be measured by the 1846  
property listed on such general tax lists and duplicates in such 1847  
subdivision. 1848

**Section 2.** That existing sections 133.10, 3375.01, 3375.05, 1849  
3375.06, 3375.12, 3375.121, 3375.15, 3375.32, 3375.40, 3375.41, 1850  
3375.42, 5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 1851  
5705.26, 5705.261, 5705.281, 5705.34, 5705.341, and 5705.49 and 1852  
section 3375.03 of the Revised Code are hereby repealed. 1853

**Section 3.** On or before December 31, 2014, the State Library 1854  
Board shall review the boundaries of all public library districts 1855  
within Ohio and, in accordance with Chapter 119. of the Revised 1856  
Code, shall amend, define, and adjust the boundaries as necessary 1857  
to eliminate areas of overlap. 1858

**Section 4.** The amendment by this act of sections 3375.06, 1859  
3375.12, and 3375.121 of the Revised Code takes effect January 1, 1860  
2013. 1861

**Section 5.** The amendment by this act of sections 3375.42, 1862  
5705.01, 5705.19, 5705.191, 5705.21, 5705.23, 5705.25, 5705.26, 1863  
5705.261, 5705.281, 5705.34, 5705.341, and 5705.49 of the Revised 1864  
Code shall apply to tax years beginning on or after January 1, 1865  
2013. 1866

**Section 6.** This act is hereby declared to be an emergency 1867  
measure necessary for the immediate preservation of the public 1868  
peace, health, and safety. The reason for such necessity is to 1869  
allow the State Library Board to prevent or eliminate overlapping 1870  
library district boundaries as soon as possible. Therefore, this 1871  
act shall go into immediate effect. 1872