

**As Reported by the Senate State and Local Government and
Veterans Affairs Committee**

**129th General Assembly
Regular Session
2011-2012**

Am. S. B. No. 321

Senator Beagle

Cosponsors: Senators Patton, LaRose, Seitz

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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

~~(I)~~(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 302

board of the request for ~~such~~ a hearing. The state library board 303
shall take no action on the withdrawal of approval of such service 304
until after ~~the~~ holding of ~~such~~ the hearing. The decision of the 305
state library board shall be final. 306

(E) All approvals previously granted under this section are 307
void on January 1, 2015. 308

Sec. 3375.06. In any county in which the board of county 309
commissioners has accepted a gift or bequest, pursuant to volume 310
122, Ohio Laws, page 166, section I at "Sec. 2454," a county free 311
public library shall be established for the use of all of the 312
inhabitants of the county. Such library shall be under the control 313
and management of a board of library trustees consisting of ~~six~~ 314
seven members. ~~Such~~ The trustees shall be qualified electors of 315
the county and shall be appointed by the court of common pleas of 316
the county in which ~~such~~ the library is situated. ~~Not more than~~ 317
~~three of the members of such board of library trustees shall be of~~ 318
~~the same political party. They~~ Board members shall serve for a 319
term of six years, but the initial term of the seventh board 320
member may be for the number of years set by the court, not to 321
exceed six years. All vacancies on ~~such~~ the board of library 322
trustees shall be filled by ~~such~~ the court by appointment for the 323
unexpired term. The members of ~~such~~ the board of library trustees 324
shall serve without compensation but shall be reimbursed for their 325
actual and necessary expenses incurred in the performance of their 326
official duties. The board of library trustees shall organize as 327
provided by section 3375.32 of the Revised Code. ~~Such~~ The board of 328
library trustees shall have the control and management of the 329
county free public library, and in the exercise of ~~such~~ the 330
control and management shall be governed by sections 3375.33 to 331
3375.41, ~~inclusive,~~ of the Revised Code. This section does not 332
affect the term of any member of a board of library trustees of a 333
county free public library appointed prior to ~~September 4, 1947~~ 334

January 1, 2013.

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

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Sec. 3375.121. (A) In any municipal corporation, not located
in a county library district, ~~which~~ that has a population of not
less than twenty-five thousand, and within which there is not
located a main library of a township, municipal, school district,
association, or county free public library, a library district may
be created by a resolution adopted by the legislative authority of
that municipal corporation. No such resolution shall be adopted
after one year from June 20, 1977. Upon the adoption of ~~such a~~ the

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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 428

library district under this section. 429

(4) The library does not receive any proceeds from the county 430
public library fund under section 5747.48 of the Revised Code. 431

Sec. 3375.15. (A) In any school district in which a free 432
public library has been established, by resolution adopted by the 433
board of education of such school district, prior to September 4, 434
1947, or by resolution adopted by the board of education of such 435
school district under section 3375.151 of the Revised Code after 436
the effective date of this amendment but prior to January 1, 2014, 437
such library shall be under the control and management of a board 438
of library trustees consisting of seven members. No one is 439
eligible to membership on such board of library trustees who is or 440
has been for a year previous to ~~his~~ appointment a member of a 441
board of education making such appointment. A majority of ~~such~~ the 442
trustees shall be qualified electors of the school district, but a 443
minority may be qualified electors of the county who reside 444
outside the school district, and all shall be appointed by the 445
board of education of the school district. ~~Such~~ 446

(B) ~~The~~ trustees shall serve for a term of seven years and 447
without compensation. Except as otherwise provided in this 448
section, all vacancies on ~~such~~ the board of library trustees shall 449
be filled by the board of education by appointment for the 450
unexpired term. ~~Such~~ The board of library trustees shall organize 451
in accordance with section 3375.32 of the Revised Code. ~~Such~~ The 452
board of library trustees shall have the control and management of 453
the school district free public library and in the exercise of 454
such control and management shall be governed by sections 3375.33 455
to 3375.41 of the Revised Code. This section does not affect the 456
term of any member of a board of library trustees of a school 457
district free public library appointed prior to September 4, 1947. 458

(C) The board of education shall make appointments to the 459

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

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

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

Sec. 3375.32. Each board of library trustees appointed 492
pursuant to sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, 493
and 3375.30~~7~~ 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 free public 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

**As Reported by the Senate State and Local Government and Veterans Affairs
Committee**

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 741
Code. 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 774
Revised Code, a combined district organized under sections 2152.41 775

and 2151.65 of the Revised Code, or a metropolitan park district 776
for which no treasurer has been appointed pursuant to section 777
1545.07 of the Revised Code, the county auditor of the county 778
designated by law to act as the auditor of the district; in the 779
case of a metropolitan park district which has appointed a 780
treasurer pursuant to section 1545.07 of the Revised Code, that 781
treasurer; in the case of a drainage improvement district, the 782
auditor of the county in which the drainage improvement district 783
is located; in the case of a regional student education district, 784
the fiscal officer appointed pursuant to section 3313.83 of the 785
Revised Code; and in all other cases, the officer responsible for 786
keeping the appropriation accounts and drawing warrants for the 787
expenditure of the moneys of the district or taxing unit. 788

(E) "Permanent improvement" or "improvement" means any 789
property, asset, or improvement with an estimated life or 790
usefulness of five years or more, including land and interests 791
therein, and reconstructions, enlargements, and extensions thereof 792
having an estimated life or usefulness of five years or more. 793

(F) "Current operating expenses" and "current expenses" mean 794
the lawful expenditures of a subdivision, except those for 795
permanent improvements, and except payments for interest, sinking 796
fund, and retirement of bonds, notes, and certificates of 797
indebtedness of the subdivision. 798

(G) "Debt charges" means interest, sinking fund, and 799
retirement charges on bonds, notes, or certificates of 800
indebtedness. 801

(H) "Taxing unit" means any subdivision or other governmental 802
district having authority to levy taxes on the property in the 803
district or issue bonds that constitute a charge against the 804
property of the district, including conservancy districts, 805
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 867
certificates of indebtedness issued and authorized to be issued 868

prior to January 1, 1925; 869

(D) For a public library of, or supported by, the subdivision 870
under whatever law organized or authorized to be supported; 871

(E) For a municipal university, not to exceed two mills over 872
the limitation of one mill prescribed in section 3349.13 of the 873
Revised Code; 874

(F) For the construction or acquisition of any specific 875
permanent improvement or class of improvements that the taxing 876
authority of the subdivision may include in a single bond issue; 877

(G) For the general construction, reconstruction, 878
resurfacing, and repair of streets, roads, and bridges in 879
municipal corporations, counties, or townships; 880

(H) For parks and recreational purposes; 881

(I) For the purpose of providing and maintaining fire 882
apparatus, appliances, buildings, or sites therefor, or sources of 883
water supply and materials therefor, or the establishment and 884
maintenance of lines of fire alarm telegraph, or the payment of 885
firefighting companies or permanent, part-time, or volunteer 886
firefighting, emergency medical service, administrative, or 887
communications personnel to operate the same, including the 888
payment of any employer contributions required for such personnel 889
under section 145.48 or 742.34 of the Revised Code, or the 890
purchase of ambulance equipment, or the provision of ambulance, 891
paramedic, or other emergency medical services operated by a fire 892
department or firefighting company; 893

(J) For the purpose of providing and maintaining motor 894
vehicles, communications, other equipment, buildings, and sites 895
for such buildings used directly in the operation of a police 896
department, or the payment of salaries of permanent or part-time 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 929

constructing any schools, forestry camps, detention facilities, or	930
other facilities, or any combination thereof, under section	931
2151.65 or 2152.41 of the Revised Code or both of those sections;	932
(S) For the prevention, control, and abatement of air	933
pollution;	934
(T) For maintaining and operating cemeteries;	935
(U) For providing ambulance service, emergency medical	936
service, or both;	937
(V) For providing for the collection and disposal of garbage	938
or refuse, including yard waste;	939
(W) For the payment of the police officer employers'	940
contribution or the firefighter employers' contribution required	941
under sections 742.33 and 742.34 of the Revised Code;	942
(X) For the construction and maintenance of a drainage	943
improvement pursuant to section 6131.52 of the Revised Code;	944
(Y) For providing or maintaining senior citizens services or	945
facilities as authorized by section 307.694, 307.85, 505.70, or	946
505.706 or division (EE) of section 717.01 of the Revised Code;	947
(Z) For the provision and maintenance of zoological park	948
services and facilities as authorized under section 307.76 of the	949
Revised Code;	950
(AA) For the maintenance and operation of a free public	951
museum of art, science, or history;	952
(BB) For the establishment and operation of a 9-1-1 system,	953
as defined in section 4931.40 of the Revised Code;	954
(CC) For the purpose of acquiring, rehabilitating, or	955
developing rail property or rail service. As used in this	956
division, "rail property" and "rail service" have the same	957
meanings as in section 4981.01 of the Revised Code. This division	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 1021
Revised Code; 1022

(NN) For purchasing, maintaining, or improving, or any	1023
combination of the foregoing, real estate on which to hold	1024
agricultural fairs. This division applies only to a county.	1025
(OO) For constructing, rehabilitating, repairing, or	1026
maintaining sidewalks, walkways, trails, bicycle pathways, or	1027
similar improvements, or acquiring ownership interests in land	1028
necessary for the foregoing improvements;	1029
(PP) For both of the purposes set forth in divisions (G) and	1030
(OO) of this section.	1031
(QQ) For both of the purposes set forth in divisions (H) and	1032
(HH) of this section. This division applies only to a township.	1033
(RR) For the legislative authority of a municipal	1034
corporation, board of county commissioners of a county, or board	1035
of township trustees of a township to acquire agricultural	1036
easements, as defined in section 5301.67 of the Revised Code, and	1037
to supervise and enforce the easements.	1038
(SS) For both of the purposes set forth in divisions (BB) and	1039
(KK) of this section. This division applies only to a county.	1040
(TT) For the maintenance and operation of a facility that is	1041
organized in whole or in part to promote the sciences and natural	1042
history under section 307.761 of the Revised Code.	1043
(UU) For the creation and operation of a county land	1044
reutilization corporation and for any programs or activities of	1045
the corporation found by the board of directors of the corporation	1046
to be consistent with the purposes for which the corporation is	1047
organized;	1048
(VV) For construction and maintenance of improvements and	1049
expenses of soil and water conservation district programs under	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, 1497
library district, or association library district, and the 1498

election shall be conducted, canvassed, and certified in the same 1499
manner as regular elections in such subdivision, library district, 1500
or association library district for the election of county 1501
officers. Notice of the election shall be published in a newspaper 1502
of general circulation in the subdivision, library district, or 1503
association library district once a week for two consecutive 1504
weeks, or as provided in section 7.16 of the Revised Code, prior 1505
to the election. If the board of elections operates and maintains 1506
a web site, the board of elections shall post notice of the 1507
election on its web site for thirty days prior to the election. 1508
The notice shall state the purpose, the proposed increase in rate 1509
expressed in dollars and cents for each one hundred dollars of 1510
valuation as well as in mills for each one dollar of valuation, 1511
the number of years during which the increase will be in effect, 1512
the first month and year in which the tax will be levied, and the 1513
time and place of the election. 1514

(B) The form of the ballots cast at an election held pursuant 1515
to division (A) of this section shall be as follows: 1516

"An additional tax for the benefit of (name of subdivision or 1517
public library) for the purpose of (purpose stated in 1518
the resolution) at a rate not exceeding mills 1519
for each one dollar of valuation, which amounts to (rate expressed 1520
in dollars and cents) for each one hundred dollars of 1521
valuation, for (life of indebtedness or number of years the 1522
levy is to run). 1523

	For the Tax Levy	"
	Against the Tax Levy	

(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

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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 1623
election of officers. If a majority of the qualified electors 1624

voting on the question of a decrease at such election approve the 1625
proposed decrease in rate, the result of the election shall be 1626
certified immediately after the canvass by the board of elections 1627
to the ~~subdivision's~~ appropriate taxing authority, which shall 1628
thereupon, after the current year, cease to levy such increased 1629
rate or levy such tax at such reduced rate upon the duplicate of 1630
the subdivision, library district, or association library 1631
district. If notes have been issued in anticipation of the 1632
collection of such levy, the taxing authority shall continue to 1633
levy and collect under authority of the election authorizing the 1634
original levy such amounts as will be sufficient to pay the 1635
principal of and interest on such anticipation notes as the same 1636
fall due. 1637

Sec. 5705.281. (A) Notwithstanding section 5705.28 of the 1638
Revised Code, the county budget commission, by an affirmative vote 1639
of a majority of the commission, including an affirmative vote by 1640
the county auditor, may waive the requirement that the taxing 1641
authority of a subdivision or other taxing unit adopt a tax budget 1642
as provided under section 5705.28 of the Revised Code, but shall 1643
require such a taxing authority to provide such information to the 1644
commission as may be required by the commission to perform its 1645
duties under this chapter, including dividing the rates of each of 1646
the subdivision's or taxing unit's tax levies as provided under 1647
section 5705.04 of the Revised Code. 1648

(B)(1) Notwithstanding divisions (B)(1) and (D) of section 1649
5705.28 of the Revised Code, ~~in any county in which a single~~ 1650
~~library receives all of the county public library fund or receives~~ 1651
~~all of that portion of the fund that is distributed to libraries,~~ 1652
the county budget commission, by an affirmative vote of a majority 1653
of the commission, including an affirmative vote by the county 1654
auditor, may waive any or all of the following requirements: 1655

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

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

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

Sec. 5705.34. When the budget commission has completed its work with respect to a tax budget or other information required to be provided under section 5705.281 of the Revised Code, it shall certify its action to the taxing authority, together with an estimate by the county auditor of the rate of each tax necessary to be levied by the taxing authority within its subdivision ~~or,~~ taxing unit, or, in the case of a qualifying library levy, within

the library district or association library district, and what 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

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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~~ 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