

**As Introduced**

**130th General Assembly  
Regular Session  
2013-2014**

**H. B. No. 118**

**Representative Roegner**

**Cosponsors: Representatives Wachtmann, Adams, J., Blair, Hood, Lynch,  
Thompson, Terhar, Duffey**

—

**A B I L L**

To amend sections 133.18, 1711.18, 1711.30, 3318.06, 1  
3318.062, 3318.45, 3505.062, 3519.03, 5705.218, 2  
and 5748.08 of the Revised Code to revise the 3  
ballot language requirements for bond issues. 4

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

**Section 1.** That sections 133.18, 1711.18, 1711.30, 3318.06, 5  
3318.062, 3318.45, 3505.062, 3519.03, 5705.218, and 5748.08 of the 6  
Revised Code be amended to read as follows: 7

**Sec. 133.18.** (A) The taxing authority of a subdivision may by 8  
legislation submit to the electors of the subdivision the question 9  
of issuing any general obligation bonds, for one purpose, that the 10  
subdivision has power or authority to issue. 11

(B) When the taxing authority of a subdivision desires or is 12  
required by law to submit the question of a bond issue to the 13  
electors, it shall pass legislation that does all of the 14  
following: 15

(1) Declares the necessity and purpose of the bond issue; 16

(2) States the date of the authorized election at which the 17

question shall be submitted to the electors; 18

(3) States ~~the~~: 19

(a) The amount, of the bonds to be issued and the approximate 20  
date, of issuance; 21

(b) The estimated net average rate of interest, and the 22  
estimated total amount of debt service; 23

(c) The estimated per capita obligation resulting from the 24  
bonds, including debt service; 25

(d) The maximum number of years over which the principal of 26  
the bonds may be paid; and 27

(e) The amount of the subdivision's outstanding debt, the 28  
service on that debt, and the per capita obligation resulting from 29  
that debt, including debt service, as of the subdivision's most 30  
recent annual financial report. 31

(4) Declares the necessity of levying a tax outside the tax 32  
limitation to pay the debt charges on the bonds and any 33  
anticipatory securities. 34

The estimated net average interest rate shall be determined 35  
by the taxing authority based on, among other factors, then 36  
existing market conditions, and may reflect adjustments for any 37  
anticipated direct payments expected to be received by the taxing 38  
authority from the government of the United States relating to the 39  
bonds and the effect of any federal tax credits anticipated to be 40  
available to owners of all or a portion of the bonds. The 41  
estimated net average rate of interest, and any statutory or 42  
charter limit on interest rates that may then be in effect and 43  
that is subsequently amended, shall not be a limitation on the 44  
actual interest rate or rates on the securities when issued. 45

The taxing authority of the subdivision shall use the most 46  
recently available population totals from the United States census 47

bureau in calculating the per capita obligation under this 48  
section. 49

As used in this section, "outstanding debt" means the total 50  
obligation of the subdivision, including general obligation bonds, 51  
revenue bonds, and all other securities. 52

(C)(1) The taxing authority shall certify a copy of the 53  
legislation passed under division (B) of this section to the 54  
county auditor. The county auditor shall promptly calculate and 55  
advise and, not later than ninety days before the election, 56  
confirm that advice by certification to, the taxing authority the 57  
estimated average annual property tax levy, expressed in cents or 58  
dollars and cents for each one hundred dollars of tax valuation 59  
and in mills for each one dollar of tax valuation, that the county 60  
auditor estimates to be required throughout the stated maturity of 61  
the bonds to pay the debt charges on the bonds. In calculating the 62  
estimated average annual property tax levy for this purpose, the 63  
county auditor shall assume that the bonds are issued in one 64  
series bearing interest and maturing in substantially equal 65  
principal amounts in each year over the maximum number of years 66  
over which the principal of the bonds may be paid as stated in 67  
that legislation, and that the amount of the tax valuation of the 68  
subdivision for the current year remains the same throughout the 69  
maturity of the bonds, except as otherwise provided in division 70  
(C)(2) of this section. If the tax valuation for the current year 71  
is not determined, the county auditor shall base the calculation 72  
on the estimated amount of the tax valuation submitted by the 73  
county auditor to the county budget commission. If the subdivision 74  
is located in more than one county, the county auditor shall 75  
obtain the assistance of the county auditors of the other 76  
counties, and those county auditors shall provide assistance, in 77  
establishing the tax valuation of the subdivision for purposes of 78  
certifying the estimated average annual property tax levy. 79

(2) When considering the tangible personal property component of the tax valuation of the subdivision, the county auditor shall take into account the assessment percentages prescribed in section 5711.22 of the Revised Code. The tax commissioner may issue rules, orders, or instructions directing how the assessment percentages must be utilized.

(D) After receiving the county auditor's advice under division (C) of this section, the taxing authority by legislation may determine to proceed with submitting the question of the issue of securities, and shall, not later than the ninetieth day before the day of the election, file the following with the board of elections:

(1) Copies of the legislation provided for in divisions (B) and (D) of this section;

(2) The amount of the estimated average annual property tax levy, expressed in cents or dollars and cents for each one hundred dollars of tax valuation and in mills for each one dollar of tax valuation, as estimated and certified to the taxing authority by the county auditor.

(E)(1) The board of elections shall prepare the ballots and make other necessary arrangements for the submission of the question to the electors of the subdivision. If the subdivision is located in more than one county, the board shall inform the boards of elections of the other counties of the filings with it, and those other boards shall if appropriate make the other necessary arrangements for the election in their counties. The election shall be conducted, canvassed, and certified in the manner provided in Title XXXV of the Revised Code.

(2) The election shall be held at the regular places for voting in the subdivision. If the electors of only a part of a precinct are qualified to vote at the election the board of

elections may assign the electors in that part to an adjoining 111  
precinct, including an adjoining precinct in another county if the 112  
board of elections of the other county consents to and approves 113  
the assignment. Each elector so assigned shall be notified of that 114  
fact prior to the election by notice mailed by the board of 115  
elections, in such manner as it determines, prior to the election. 116

(3) The board of elections shall publish a notice of the 117  
election once in a newspaper of general circulation in the 118  
subdivision, no later than ten days prior to the election. The 119  
board also shall post the notice on its official web site, or if 120  
the board does not maintain a web site, on the state public notice 121  
web site established under section 125.182 of the Revised Code, 122  
for forty-five days prior to the election. The notice shall state 123  
all of the following: 124

(a) The principal amount of the proposed bond issue; 125

(b) The stated purpose for which the bonds are to be issued; 126

(c) The estimated total amount of debt service; 127

(d) The estimated per capita obligation resulting from the 128  
bonds, including debt service; 129

(e) The maximum number of years over which the principal of 130  
the bonds may be paid; 131

~~(d)~~(f) The estimated additional average annual property tax 132  
levy, expressed in cents or dollars and cents for each one hundred 133  
dollars of tax valuation and in mills for each one dollar of tax 134  
valuation, to be levied outside the tax limitation, as estimated 135  
and certified to the taxing authority by the county auditor; 136

~~(e)~~(g) The first calendar year in which the tax is expected 137  
to be due; 138

(h) The amount of the subdivision's outstanding debt; the 139  
service on that debt; and the per capita obligation resulting from 140

that debt, including debt service, as of the subdivision's most 141  
recent annual financial report. 142

(F)(1) The form of the ballot to be used at the election 143  
shall be substantially either of the following, as applicable: 144

(a) "Shall bonds be issued by the ..... (name of 145  
subdivision) for the purpose of ..... (purpose of the bond 146  
issue) in the principal amount of ..... (principal amount of 147  
the bond issue), to be repaid annually over a maximum period of 148  
..... (the maximum number of years over which the principal 149  
of the bonds may be paid) years, and an annual levy of property 150  
taxes be made outside the ..... (as applicable, "ten-mill" or 151  
"...charter tax") limitation, estimated by the county auditor to 152  
average over the repayment period of the bond issue ..... 153  
(number of mills) mills for each one dollar of tax valuation, 154  
which amounts to ..... (rate expressed in cents or dollars 155  
and cents, such as "36 cents" or "\$1.41") for each one hundred 156  
dollars of tax valuation, commencing in ..... (first year the 157  
tax will be levied), first due in calendar year ..... (first 158  
calendar year in which the tax shall be due), to pay the annual 159  
debt charges on the bonds, and to pay debt charges on any notes 160  
issued in anticipation of those bonds? 161

Currently, ..... 's (name of subdivision) outstanding 162  
debt totals ..... (amount of outstanding debt); the debt 163  
service is in the amount of ..... (amount of debt service); 164  
and the outstanding debt per capita, including debt service, 165  
amounts to ..... (per capita obligation). 166

The proposed issuance of bonds will result in an additional 167  
debt of ..... (principal amount of the bond issue); estimated 168  
debt service in the amount of ..... (estimated debt service); 169  
and an estimated per capita burden, including debt service, in the 170  
amount of ..... (estimated per capita obligation). 171

	For the bond issue
	Against the bond issue

172  
173  
174  
175

(b) In the case of an election held pursuant to legislation adopted under section 3375.43 or 3375.431 of the Revised Code:

"Shall bonds be issued for ..... (name of library) for the purpose of ..... (purpose of the bond issue), in the principal amount of ..... (amount of the bond issue) by ..... (the name of the subdivision that is to issue the bonds and levy the tax) as the issuer of the bonds, to be repaid annually over a maximum period of ..... (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue ..... (number of mills) mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each one hundred dollars of tax valuation, commencing in ..... (first year the tax will be levied), first due in calendar year ..... (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

Currently, ..... 's (name of subdivision) outstanding debt totals ..... (amount of outstanding debt); the debt service is in the amount of ..... (amount of debt service); and the outstanding debt per capita, including debt service, amounts to ..... (per capita obligation).

The proposed issuance of bonds will result in an additional debt of ..... (principal amount of the bond issue); estimated

debt service in the amount of ..... (estimated debt service); 203  
and an estimated per capita burden, including debt service, in the 204  
amount of ..... (estimated per capita obligation). 205

	For the bond issue
	Against the bond issue

"

206  
207  
208  
209

(2) The purpose for which the bonds are to be issued shall be 210  
 printed in the space indicated, in boldface type. 211

(G) The board of elections shall promptly certify the results 212  
 of the election to the tax commissioner, the county auditor of 213  
 each county in which any part of the subdivision is located, and 214  
 the fiscal officer of the subdivision. The election, including the 215  
 proceedings for and result of the election, is incontestable other 216  
 than in a contest filed under section 3515.09 of the Revised Code 217  
 in which the plaintiff prevails. 218

(H) If a majority of the electors voting upon the question 219  
 vote for it, the taxing authority of the subdivision may proceed 220  
 under sections 133.21 to 133.33 of the Revised Code with the 221  
 issuance of the securities and with the levy and collection of a 222  
 property tax outside the tax limitation during the period the 223  
 securities are outstanding sufficient in amount to pay the debt 224  
 charges on the securities, including debt charges on any 225  
 anticipatory securities required to be paid from that tax. If 226  
 legislation passed under section 133.22 or 133.23 of the Revised 227  
 Code authorizing those securities is filed with the county auditor 228  
 on or before the last day of November, the amount of the voted 229  
 property tax levy required to pay debt charges or estimated debt 230  
 charges on the securities payable in the following year shall if 231  
 requested by the taxing authority be included in the taxes levied 232  
 for collection in the following year under section 319.30 of the 233



Revised Code.	234
(I)(1) If, before any securities authorized at an election	235
under this section are issued, the net indebtedness of the	236
subdivision exceeds that applicable to that subdivision or those	237
securities, then and so long as that is the case none of the	238
securities may be issued.	239
(2) No securities authorized at an election under this	240
section may be initially issued after the first day of the sixth	241
January following the election, but this period of limitation	242
shall not run for any time during which any part of the permanent	243
improvement for which the securities have been authorized, or the	244
issuing or validity of any part of the securities issued or to be	245
issued, or the related proceedings, is involved or questioned	246
before a court or a commission or other tribunal, administrative	247
agency, or board.	248
(3) Securities representing a portion of the amount	249
authorized at an election that are issued within the applicable	250
limitation on net indebtedness are valid and in no manner affected	251
by the fact that the balance of the securities authorized cannot	252
be issued by reason of the net indebtedness limitation or lapse of	253
time.	254
(4) Nothing in this division (I) shall be interpreted or	255
applied to prevent the issuance of securities in an amount to fund	256
or refund anticipatory securities lawfully issued.	257
(5) The limitations of divisions (I)(1) and (2) of this	258
section do not apply to any securities authorized at an election	259
under this section if at least ten per cent of the principal	260
amount of the securities, including anticipatory securities,	261
authorized has theretofore been issued, or if the securities are	262
to be issued for the purpose of participating in any federally or	263
state-assisted program.	264

(6) The certificate of the fiscal officer of the subdivision 265  
is conclusive proof of the facts referred to in this division. 266

**Sec. 1711.18.** In a county in which there is a county 267  
agricultural society indebted fifteen thousand dollars or more, 268  
and such society has purchased a fairground or title to such 269  
fairground is vested in fee in the county, the board of county 270  
commissioners, upon the presentation of a petition signed by not 271  
less than five hundred resident electors of the county praying for 272  
the submission to the electors of the county of the question 273  
whether or not county bonds shall be issued and sold to liquidate 274  
such indebtedness, shall, by resolution within ten days 275  
thereafter, fix a date, which shall be within thirty days, upon 276  
which the question of issuing and selling such bonds, in the 277  
necessary amount and denomination, shall be submitted to the 278  
electors of the county. The resolution shall conform to the 279  
requirements of division (B) of section 133.18 of the Revised 280  
Code. The board also shall cause a copy of such resolution to be 281  
certified to the county board of elections and such board of 282  
elections, within ten days after such certification, shall proceed 283  
to make the necessary arrangements for the submission of such 284  
question to such electors at the time fixed by such resolution. 285

Such election shall be held at the regular places of voting 286  
in the county and shall be conducted, canvassed, and certified, 287  
except as otherwise provided by law, as are elections of county 288  
officers. The county board of elections must give fifteen days' 289  
notice of such submission by publication in a newspaper of general 290  
circulation in the county once a week for two consecutive weeks or 291  
as provided in section 7.16 of the Revised Code, stating ~~the~~ 292  
~~amount of bonds to be issued, the purpose for which they are to be~~ 293  
~~issued,~~ all of the information required under divisions (E)(3)(a) 294  
to (h) of section 133.18 of the Revised Code and the time and 295  
places of holding such election. ~~Those who vote in favor of the~~ 296

~~proposition shall have written or printed on their ballots "for~~ 297  
~~the issue of bonds" and those who vote against it shall have~~ 298  
~~written or printed on their ballots "against the issue of bonds."~~ 299  
The board also shall post that notice on its official web site, or 300  
if the board does not maintain a web site, on the state public 301  
notice web site established under section 125.182 of the Revised 302  
Code, for forty-five days prior to the election. The form of the 303  
ballot to be used at the election shall conform to the 304  
requirements of division (F) of section 133.18 of the Revised 305  
Code. If a majority of those voting upon the question of issuing 306  
the bonds vote in favor thereof, then and only then shall they be 307  
issued and the tax provided for in section 1711.20 of the Revised 308  
Code be levied. 309

**Sec. 1711.30.** Before issuing bonds under section 1711.28 of 310  
the Revised Code, the board of county commissioners, by 311  
resolution, shall submit to the qualified electors of the county 312  
at the next general election for county officers, held not less 313  
than ninety days after receiving from the county agricultural 314  
society the notice provided for in section 1711.25 of the Revised 315  
Code, the question of issuing and selling such bonds in such 316  
amount and denomination as are necessary for the purpose in view, 317  
and shall certify a copy of such resolution to the county board of 318  
elections. The resolution shall conform to all applicable 319  
requirements of division (B) of section 133.18 of the Revised 320  
Code. 321

The county board of elections shall place the question of 322  
issuing and selling such bonds upon the ballot and make all other 323  
necessary arrangements for the submission, at the time fixed by 324  
such resolution, of such question to such electors. The votes cast 325  
at such election upon such question must be counted, canvassed, 326  
and certified in the same manner, except as provided by law, as 327  
votes cast for county officers. Fifteen days' notice of such 328

submission shall be given by the county board of elections, by 329  
publication once a week for two consecutive weeks in a newspaper 330  
of general circulation in the county or as provided in section 331  
7.16 of the Revised Code, stating ~~the amount of bonds to be~~ 332  
~~issued, the purpose for which they are to be issued,~~ all of the 333  
applicable information required under divisions (E)(3)(a) to (h) 334  
of section 133.18 of the Revised Code and the time and places of 335  
holding such election. ~~Such question must be stated on~~ The board 336  
also shall post that notice on its official web site, or if the 337  
board does not maintain a web site, on the state public notice web 338  
site established under section 125.182 of the Revised Code, for 339  
forty-five days prior to the election. The form of the ballot as 340  
follows: "For the issue of county fair bonds, yes"; "For the issue 341  
of county fair bonds, no." to be used at the election shall 342  
conform to all applicable requirements of division (F) of section 343  
133.18 of the Revised Code. If the majority of those voting upon 344  
the question of issuing the bonds vote in favor thereof, then and 345  
only then shall they be issued and the tax provided for in section 346  
1711.29 of the Revised Code be levied. 347

**Sec. 3318.06.** (A) After receipt of the conditional approval 348  
of the Ohio school facilities commission, the school district 349  
board by a majority of all of its members shall, if it desires to 350  
proceed with the project, declare all of the following by 351  
resolution: 352

(1) That by issuing bonds in an amount equal to the school 353  
district's portion of the basic project cost the district is 354  
unable to provide adequate classroom facilities without assistance 355  
from the state; 356

(2) Unless the school district board has resolved to transfer 357  
money in accordance with section 3318.051 of the Revised Code or 358  
to apply the proceeds of a property tax or the proceeds of an 359

income tax, or a combination of proceeds from such taxes, as 360  
authorized under section 3318.052 of the Revised Code, that to 361  
qualify for such state assistance it is necessary to do either of 362  
the following: 363

(a) Levy a tax outside the ten-mill limitation the proceeds 364  
of which shall be used to pay the cost of maintaining the 365  
classroom facilities included in the project; 366

(b) Earmark for maintenance of classroom facilities from the 367  
proceeds of an existing permanent improvement tax levied under 368  
section 5705.21 of the Revised Code, if such tax can be used for 369  
maintenance, an amount equivalent to the amount of the additional 370  
tax otherwise required under this section and sections 3318.05 and 371  
3318.08 of the Revised Code. 372

(3) That the question of any tax levy specified in a 373  
resolution described in division (A)(2)(a) of this section, if 374  
required, shall be submitted to the electors of the school 375  
district at the next general or primary election, if there be a 376  
general or primary election not less than ninety and not more than 377  
one hundred ten days after the day of the adoption of such 378  
resolution or, if not, at a special election to be held at a time 379  
specified in the resolution which shall be not less than ninety 380  
days after the day of the adoption of the resolution and which 381  
shall be in accordance with the requirements of section 3501.01 of 382  
the Revised Code. 383

Such resolution shall also state that the question of issuing 384  
bonds of the board shall be combined in a single proposal with the 385  
question of such tax levy. More than one election under this 386  
section may be held in any one calendar year. Such resolution 387  
shall specify both of the following: 388

(a) That the rate which it is necessary to levy shall be at 389  
the rate of not less than one-half mill for each one dollar of 390

valuation, and that such tax shall be levied for a period of 391  
twenty-three years; 392

(b) That the proceeds of the tax shall be used to pay the 393  
cost of maintaining the classroom facilities included in the 394  
project. 395

(B) A copy of a resolution adopted under division (A) of this 396  
section shall after its passage and not less than ninety days 397  
prior to the date set therein for the election be certified to the 398  
county board of elections. 399

The resolution of the school district board, in addition to 400  
meeting other applicable requirements of section 133.18 of the 401  
Revised Code, shall state that the amount of bonds to be issued 402  
will be an amount equal to the school district's portion of the 403  
basic project cost, and state the maximum maturity of the bonds 404  
which may be any number of years not exceeding the term calculated 405  
under section 133.20 of the Revised Code as determined by the 406  
board. In estimating the amount of bonds to be issued, the board 407  
shall take into consideration the amount of moneys then in the 408  
bond retirement fund and the amount of moneys to be collected for 409  
and disbursed from the bond retirement fund during the remainder 410  
of the year in which the resolution of necessity is adopted. 411

If the bonds are to be issued in more than one series, the 412  
resolution may state, in addition to the information required to 413  
be stated under division (B)(3) of section 133.18 of the Revised 414  
Code, the number of series, which shall not exceed five, the 415  
principal amount of each series, and the approximate date each 416  
series will be issued, and may provide that no series, or any 417  
portion thereof, may be issued before such date. Upon such a 418  
resolution being certified to the county auditor as required by 419  
division (C) of section 133.18 of the Revised Code, the county 420  
auditor, in calculating, advising, and confirming the estimated 421  
average annual property tax levy under that division, shall also 422

calculate, advise, and confirm by certification the estimated 423  
average property tax levy for each series of bonds to be issued. 424

Notice of the election shall include the fact that the tax 425  
levy shall be at the rate of not less than one-half mill for each 426  
one dollar of valuation for a period of twenty-three years, and 427  
that the proceeds of the tax shall be used to pay the cost of 428  
maintaining the classroom facilities included in the project. 429

If the bonds are to be issued in more than one series, the 430  
board of education, when filing copies of the resolution with the 431  
board of elections as required by division (D) of section 133.18 432  
of the Revised Code, may direct the board of elections to include 433  
in the notice of election the principal amount and approximate 434  
date of each series, the maximum number of years over which the 435  
principal of each series may be paid, the estimated additional 436  
average property tax levy for each series, and the first calendar 437  
year in which the tax is expected to be due for each series, in 438  
addition to the information required to be stated in the notice 439  
under divisions (E)(3)(a) to ~~(e)~~(h) of section 133.18 of the 440  
Revised Code. 441

(C)(1) Except as otherwise provided in division (C)(2) of 442  
this section, the form of the ballot to be used at such election 443  
shall be: 444

"A majority affirmative vote is necessary for passage. 445

Shall bonds be issued by the ..... (here insert name 446  
of school district) school district to pay the local share of 447  
school construction under the State of Ohio Classroom Facilities 448  
Assistance Program in the principal amount of ..... (here 449  
insert principal amount of the bond issue), to be repaid annually 450  
over a maximum period of ..... (here insert the maximum 451  
number of years over which the principal of the bonds may be paid) 452  
years, and an annual levy of property taxes be made outside the 453

ten-mill limitation, estimated by the county auditor to average 454  
over the repayment period of the bond issue ..... (here 455  
insert the number of mills estimated) mills for each one dollar of 456  
tax valuation, which amounts to ..... (rate expressed in 457  
cents or dollars and cents, such as "thirty-six cents" or "\$0.36") 458  
for each one hundred dollars of tax valuation to pay the annual 459  
debt charges on the bonds and to pay debt charges on any notes 460  
issued in anticipation of the bonds? 461

Currently, ..... 's (name of school district) outstanding 462  
debt totals ..... (amount of outstanding debt, as defined in 463  
section 133.18 of the Revised Code); the debt service is in the 464  
amount of ..... (amount of debt service); and the outstanding 465  
debt per capita, including debt service, amounts to ..... 466  
(per capita obligation). 467

The proposed issuance of bonds will result in an additional 468  
debt of ..... (principal amount of the bond issue); estimated 469  
debt service in the amount of ..... (estimated debt service); 470  
and an estimated per capita burden, including debt service, in the 471  
amount of ..... (estimated per capita obligation)." 472

and, unless the additional levy 473  
of taxes is not required pursuant 474  
to division (C) of section 475  
3318.05 of the Revised Code, 476

"Shall an additional levy of taxes be made for a period of 477  
twenty-three years to benefit the ..... (here insert name 478  
of school district) school district, the proceeds of which shall 479  
be used to pay the cost of maintaining the classroom facilities 480  
included in the project at the rate of ..... (here insert the 481  
number of mills, which shall not be less than one-half mill) mills 482  
for each one dollar of valuation? 483



	FOR THE BOND ISSUE AND TAX LEVY		485
	AGAINST THE BOND ISSUE AND TAX LEVY	"	486

487

(2) If authority is sought to issue bonds in more than one series and the board of education so elects, the form of the ballot shall be as prescribed in section 3318.062 of the Revised Code. If the board of education elects the form of the ballot prescribed in that section, it shall so state in the resolution adopted under this section.

(D) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site, and may combine the question of doing so with the questions specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

The form of that portion of the ballot to include the question of either issuing bonds or levying a tax for site acquisition purposes shall be one of the following:

(1) "Shall bonds be issued by the ..... (here insert name of the school district) school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of ..... (here insert principal amount of the bond issue), to be repaid annually over a maximum period of ..... (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue ..... (here insert number of mills) mills for each one dollar of tax

valuation, which amount to ..... (here insert rate expressed 517  
in cents or dollars and cents, such as "thirty-six cents" or 518  
"\$0.36") for each one hundred dollars of valuation to pay the 519  
annual debt charges on the bonds and to pay debt charges on any 520  
notes issued in anticipation of the bonds? 521

Currently, ..... 's (name of school district) outstanding 522  
debt totals ..... (amount of outstanding debt, as defined in 523  
section 133.18 of the Revised Code); the debt service is in the 524  
amount of ..... (amount of debt service); and the outstanding 525  
debt per capita, including debt service, amounts to ..... 526  
(per capita obligation). 527

The proposed issuance of bonds will result in an additional 528  
debt of ..... (principal amount of the bond issue); estimated 529  
debt service in the amount of ..... (estimated debt service); 530  
and an estimated per capita burden, including debt service, in the 531  
amount of ..... (estimated per capita obligation)." 532

(2) "Shall an additional levy of taxes outside the ten-mill 533  
limitation be made for the benefit of the ..... (here insert 534  
name of the school district) school district for the purpose of 535  
acquiring a site for classroom facilities in the sum of ..... 536  
(here insert annual amount the levy is to produce) estimated by 537  
the county auditor to average ..... (here insert number of 538  
mills) mills for each one hundred dollars of valuation, for a 539  
period of ..... (here insert number of years the millage is to 540  
be imposed) years?" 541

Where it is necessary to combine the question of issuing 542  
bonds of the school district and levying a tax as described in 543  
division (B) of this section with the question of issuing bonds of 544  
the school district for acquisition of a site, the question 545  
specified in that division to be voted on shall be "For the Bond 546  
Issues and the Tax Levy" and "Against the Bond Issues and the Tax 547  
Levy." 548

Where it is necessary to combine the question of issuing 549  
bonds of the school district and levying a tax as described in 550  
division (B) of this section with the question of levying a tax 551  
for the acquisition of a site, the question specified in that 552  
division to be voted on shall be "For the Bond Issue and the Tax 553  
Levies" and "Against the Bond Issue and the Tax Levies." 554

Where the school district board chooses to combine the 555  
question in division (B) of this section with any of the 556  
additional questions described in divisions (A) to (D) of section 557  
3318.056 of the Revised Code, the question specified in division 558  
(B) of this section to be voted on shall be "For the Bond Issues 559  
and the Tax Levies" and "Against the Bond Issues and the Tax 560  
Levies." 561

If a majority of those voting upon a proposition hereunder 562  
which includes the question of issuing bonds vote in favor 563  
thereof, and if the agreement provided for by section 3318.08 of 564  
the Revised Code has been entered into, the school district board 565  
may proceed under Chapter 133. of the Revised Code, with the 566  
issuance of bonds or bond anticipation notes in accordance with 567  
the terms of the agreement. 568

**Sec. 3318.062.** (A) If authority is sought to issue bonds in 569  
more than one series to pay the school district's portion of the 570  
basic project cost under sections 3318.01 to 3318.20 of the 571  
Revised Code, the form of the ballot shall be: 572

"Shall bonds be issued by the ..... (here insert name of 573  
school district) school district to pay the local share of school 574  
construction under the State of Ohio Classroom Facilities 575  
Assistance Program in the total principal amount of ..... 576  
(total principal amount of the bond issue), to be issued in ..... 577  
(number of series) series, each series to be repaid annually over 578  
not more than ..... (maximum number of years over which the 579

principal of each series may be paid) years, and an annual levy of 580  
property taxes be made outside the ten-mill limitation to pay the 581  
annual debt charges on the bonds and on any notes issued in 582  
anticipation of the bonds, at a rate estimated by the county 583  
auditor to average over the repayment period of each series as 584  
follows: ..... (insert the following for each series: "the 585  
..... series, in a principal amount of ..... dollars, 586  
requiring ..... mills per dollar of tax valuation, which amounts 587  
to ..... (rate expressed in cents or dollars and cents, such as 588  
"36 cents" or "\$1.41") for each one hundred dollars in tax 589  
valuation, commencing in ..... and first payable in 590  
.....)? 591

Currently, ..... 's (name of school district) outstanding 592  
debt totals ..... (amount of outstanding debt, as defined in 593  
section 133.18 of the Revised Code); the debt service is in the 594  
amount of ..... (amount of debt service); and the outstanding 595  
debt per capita, including debt service, amounts to ..... 596  
(per capita obligation). 597

The proposed issuance of bonds will result in an additional 598  
debt of ..... (principal amount of the bond issue); estimated 599  
debt service in the amount of ..... (estimated debt service); 600  
and an estimated per capita burden, including debt service, in the 601  
amount of ..... (estimated per capita obligation)." 602

and, unless the additional levy 603  
of taxes is not required pursuant 604  
to division (C) of section 605  
3318.05 of the Revised Code, 606

"Shall an additional levy of taxes be made for a period of 607  
twenty-three years to benefit the ..... (here insert name of 608  
school district) school district, the proceeds of which shall be 609  
used to pay the cost of maintaining the classroom facilities 610  
included in the project at the rate of ..... (here insert the 611

number of mills, which shall not be less than one-half mill) mills 612  
for each one dollar of valuation? 613

	For the bond issue
	Against the bond issue

"

614  
615  
616  
617

(B) If it is necessary for the school district to acquire a 618  
site for the classroom facilities to be acquired pursuant to 619  
sections 3318.01 to 3318.20 of the Revised Code, the district 620  
board may propose either to issue bonds of the board or to levy a 621  
tax to pay for the acquisition of such site, and may combine the 622  
question of doing so with the questions specified in division (A) 623  
of this section. Bonds issued under this division for the purpose 624  
of acquiring a site are a general obligation of the school 625  
district and are Chapter 133. securities. 626

The form of that portion of the ballot to include the 627  
question of either issuing bonds or levying a tax for site 628  
acquisition purposes shall be one of the forms prescribed in 629  
division (D) of section 3318.06 of the Revised Code. 630

(C) Where the school district board chooses to combine the 631  
question in division (A) of this section with any of the 632  
additional questions described in divisions (A) to (D) of section 633  
3318.056 of the Revised Code, the question specified in division 634  
(A) of this section to be voted on shall be "For the Bond Issues 635  
and the Tax Levies" and "Against the Bond Issues and the Tax 636  
Levies." 637

(D) If a majority of those voting upon a proposition 638  
prescribed in this section which includes the question of issuing 639  
bonds vote in favor of that issuance, and if the agreement 640  
prescribed in section 3318.08 of the Revised Code has been entered 641  
into, the school district board may proceed under Chapter 133. of 642

the Revised Code with the issuance of bonds or bond anticipation 643  
notes in accordance with the terms of the agreement. 644

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 of 645  
the Revised Code applies, if a joint vocational school district 646  
board of education proposes to issue securities to generate all or 647  
part of the school district's portion of the basic project cost of 648  
the school district's project under sections 3318.40 to 3318.45 of 649  
the Revised Code, the school district board shall adopt a 650  
resolution in accordance with Chapter 133. and section 3311.20 of 651  
the Revised Code. Unless the school district board seeks authority 652  
to issue securities in more than one series, the school district 653  
board shall adopt the form of the ballot prescribed in section 654  
133.18 of the Revised Code. 655

(B) If authority is sought to issue bonds in more than one 656  
series, the form of the ballot shall be: 657

"Shall bonds be issued by the ..... (here insert name of 658  
joint vocational school district) joint vocational school district 659  
to pay the local share of school construction under the State of 660  
Ohio Joint Vocational School Facilities Assistance Program in the 661  
total principal amount of ..... (total principal amount of 662  
the bond issue), to be issued in ..... (number of series) series, 663  
each series to be repaid annually over not more than ..... 664  
(maximum number of years over which the principal of each series 665  
may be paid) years, and an annual levy of property taxes be made 666  
outside the ten-mill limitation to pay the annual debt charges on 667  
the bonds and on any notes issued in anticipation of the bonds, at 668  
a rate estimated by the county auditor to average over the 669  
repayment period of each series as follows: ..... [insert the 670  
following for each series: "the ..... series, in a principal 671  
amount of ..... dollars, requiring ..... mills per dollar of 672  
tax valuation, which amount to ..... (rate expressed in cents or 673

dollars and cents, such as "36 cents" or "\$1.41") for each one 674  
hundred dollars in tax valuation, commencing in ..... and 675  
first payable in ....."]? 676

Currently, ..... 's (name of joint vocational school 677  
district) outstanding debt totals ..... (amount of 678  
outstanding debt, as defined in section 133.18 of the Revised 679  
Code); the debt service is in the amount of ..... (amount of 680  
debt service); and the outstanding debt per capita, including debt 681  
service, amounts to ..... (per capita obligation). 682

The proposed issuance of bonds will result in an additional 683  
debt of ..... (principal amount of the bond issue); estimated 684  
debt service in the amount of ..... (estimated debt service); 685  
and an estimated per capita burden, including debt service, in the 686  
amount of ..... (estimated per capita obligation). 687

	For the bond issue
	Against the bond issue

"

(C) If it is necessary for the school district to acquire a 692  
site for the classroom facilities to be acquired pursuant to 693  
sections 3318.40 to 3318.45 of the Revised Code, the district 694  
board may propose either to issue bonds of the board or to levy a 695  
tax to pay for the acquisition of such site and may combine the 696  
question of doing so with the question specified by reference in 697  
division (A) of this section or the question specified in division 698  
(B) of this section. Bonds issued under this division for the 699  
purpose of acquiring a site are a general obligation of the school 700  
district and are Chapter 133. securities. 701

The form of that portion of the ballot to include the 702  
question of either issuing bonds or levying a tax for site 703  
acquisition purposes shall be one of the following: 704

(1) "Shall bonds be issued by the ..... (here insert name of the joint vocational school district) joint vocational school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Joint Vocational School Facilities Assistance Program in the principal amount of ..... (here insert principal amount of the bond issue), to be repaid annually over a maximum period of ..... (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue ..... (here insert number of mills) mills for each one dollar of tax valuation, which amount to ..... (here insert rate expressed in cents or dollars and cents, such as "thirty-six cents" or "\$0.36") for each one hundred dollars of valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?

Currently, ..... 's (name of joint vocational school district) outstanding debt totals ..... (amount of outstanding debt, as defined in section 133.18 of the Revised Code); the debt service is in the amount of ..... (amount of debt service); and the outstanding debt per capita, including debt service, amounts to ..... (per capita obligation).

The proposed issuance of bonds will result in an additional debt of ..... (principal amount of the bond issue); estimated debt service in the amount of ..... (estimated debt service); and an estimated per capita burden, including debt service, in the amount of ..... (estimated per capita obligation)."

(2) "Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the ..... (here insert name of the joint vocational school district) joint vocational school district for the purpose of acquiring a site for classroom



facilities in the sum of ..... (here insert annual amount the 737  
levy is to produce) estimated by the county auditor to average 738  
..... (here insert number of mills) mills for each one hundred 739  
dollars of valuation, which amount to ..... (here insert rate 740  
expressed in cents or dollars and cents, such as "thirty-six 741  
cents" or "\$0.36") for each one hundred dollars of valuation, for 742  
a period of ..... (here insert number of years the millage is 743  
to be imposed) years?" 744

Where it is necessary to combine the question of issuing 745  
bonds of the joint vocational school district as described in 746  
division (A) of this section with the question of issuing bonds of 747  
the school district for acquisition of a site, the question 748  
specified in that division to be voted on shall be "For the bond 749  
issues" and "Against the bond issues." 750

Where it is necessary to combine the question of issuing 751  
bonds of the joint vocational school district as described in 752  
division (A) of this section with the question of levying a tax 753  
for the acquisition of a site, the question specified in that 754  
division to be voted on shall be "For the bond issue and the tax 755  
levy" and "Against the bond issue and the tax levy." 756

(D) Where the school district board chooses to combine a 757  
question specified in this section with any of the additional 758  
questions described in division (C) of section 3318.44 of the 759  
Revised Code, the question to be voted on shall be "For the bond 760  
issues and the tax levies" and "Against the bond issues and the 761  
tax levies." 762

(E) If a majority of those voting upon a proposition 763  
prescribed in this section which includes the question of issuing 764  
bonds vote in favor of that issuance and if the agreement 765  
prescribed in section 3318.08 of the Revised Code has been entered 766  
into, the school district board may proceed under Chapter 133. of 767  
the Revised Code with the issuance of bonds or bond anticipation 768

notes in accordance with the terms of the agreement. 769

**Sec. 3505.062.** The Ohio ballot board shall do all of the 770  
following: 771

(A) Examine, within ten days after its receipt, each written 772  
initiative petition received from the attorney general under 773  
section 3519.01 of the Revised Code to determine whether it 774  
contains only one proposed law or constitutional amendment so as 775  
to enable the voters to vote on a proposal separately. If the 776  
board so determines, it shall certify its approval to the attorney 777  
general, who then shall file with the secretary of state in 778  
accordance with division (A) of section 3519.01 of the Revised 779  
Code a verified copy of the proposed law or constitutional 780  
amendment together with its summary and the attorney general's 781  
certification of it. 782

If the board determines that the initiative petition contains 783  
more than one proposed law or constitutional amendment, the board 784  
shall divide the initiative petition into individual petitions 785  
containing only one proposed law or constitutional amendment so as 786  
to enable the voters to vote on each proposal separately and 787  
certify its approval to the attorney general. If the board so 788  
divides an initiative petition and so certifies its approval to 789  
the attorney general, the petitioners shall resubmit to the 790  
attorney general appropriate summaries for each of the individual 791  
petitions arising from the board's division of the initiative 792  
petition, and the attorney general then shall review the 793  
resubmissions as provided in division (A) of section 3519.01 of 794  
the Revised Code. 795

(B) ~~Prescribe (1) Subject to division (B)(2) of this section,~~ 796  
prescribe the ballot language for proposed constitutional 797  
amendments ~~proposed by the general assembly~~ to be printed on the 798  
questions and issues ballot, which language shall properly 799

identify the substance of the proposal to be voted upon; 800

(2) The ballot language for a proposed constitutional amendment authorizing the issuance of state bonds shall include the following language: 801  
802  
803

"Currently, the State of Ohio's outstanding debt totals ..... (amount of outstanding debt); the debt service is in the amount of ..... (amount of debt service); and the outstanding debt per capita, including debt service, amounts to ..... (per capita obligation). 804  
805  
806  
807  
808

The proposed authorization to issue bonds will result in a maximum additional debt of ..... (principal amount of the authorized bond issue); estimated maximum debt service in the amount of ..... (estimated maximum debt service); and an estimated maximum per capita burden, including debt service, in the amount of ..... (estimated maximum per capita obligation)." 809  
810  
811  
812  
813  
814  
815

(C) Prepare (1) Subject to division (C)(2) of this section, prepare an explanation of each constitutional amendment proposed by the general assembly, which explanation may include the purpose and effects of the proposed amendment; 816  
817  
818  
819

(2) The explanation for a proposed constitutional amendment authorizing the issuance of state bonds shall include all of the following information, which the director of budget and management shall certify to the board not later than eighty days before the election at which the proposed constitutional amendment is to be submitted to the voters: 820  
821  
822  
823  
824  
825

(a) The amount of the bonds authorized to be issued and the approximate date of issuance; 826  
827

(b) The estimated net average rate of interest and the estimated total maximum amount of debt service; 828  
829

(c) The estimated maximum per capita obligation resulting 830  
from the bonds, including debt service; 831

(d) The maximum number of years over which the principal of 832  
the bonds may be paid; 833

(e) The amount of the state's outstanding debt, as defined in 834  
division (C)(3) of this section; the service on that debt; and the 835  
per capita obligation resulting from that debt, including debt 836  
service. 837

The director of budget and management shall use the most 838  
recently available population totals from the United States census 839  
bureau in calculating the per capita obligation under this 840  
section. 841

(3) As used in this section, "outstanding debt" means the 842  
total obligation of the state, including general obligation bonds, 843  
revenue bonds, and all other securities. 844

(D) Certify the ballot language and explanation, if any, to 845  
the secretary of state no later than seventy-five days before the 846  
election at which the proposed question or issue is to be 847  
submitted to the voters; 848

(E) Prepare, or designate a group of persons to prepare, 849  
arguments in support of or in opposition to a constitutional 850  
amendment proposed by a resolution of the general assembly, a 851  
constitutional amendment or state law proposed by initiative 852  
petition, or a state law, or section or item of state law, subject 853  
to a referendum petition, if the persons otherwise responsible for 854  
the preparation of those arguments fail to timely prepare and file 855  
them; 856

(F) Direct the means by which the secretary of state shall 857  
disseminate information concerning proposed constitutional 858  
amendments, proposed laws, and referenda to the voters; 859

(G) Direct the secretary of state to contract for the publication in a newspaper of general circulation in each county in the state of the ballot language, explanations, and arguments regarding each of the following:

(1) A constitutional amendment or law proposed by initiative petition under Section 1g of Article II of the Ohio Constitution;

(2) A law, section, or item of law submitted to the electors by referendum petition under Section 1g of Article II of the Ohio Constitution;

(3) A constitutional amendment submitted to the electors by the general assembly under Section 1 of Article XVI of the Ohio Constitution.

(H)(1) Direct the secretary of state to post the ballot language, explanations, and arguments for a proposed constitutional amendment authorizing the issuance of state bonds on the secretary of state's official web site for forty-five days prior to the election at which the proposed constitutional amendment is to be submitted to the voters.

(2) Direct each board of elections to post the ballot language, explanations, and arguments for a proposed constitutional amendment authorizing the issuance of state bonds on the official web site of the board of elections, or if the board of elections does not maintain a web site, on the state public notice web site established under section 125.182 of the Revised Code, for forty-five days prior to the election at which the proposed constitutional amendment is to be submitted to the voters.

**Sec. 3519.03.** (A) The committee named in a initiative petition may prepare the argument or explanation, or both, in favor of the measure proposed, and the committee named in a

referendum petition may prepare the argument or explanation, or 890  
both, against any law or section or item of law. The persons who 891  
prepare the argument or explanation, or both, in opposition to the 892  
initiated proposal, or the argument or explanation, or both, in 893  
favor of the measure to be referred shall be named by the general 894  
assembly, if it is in session, or by the governor, if the general 895  
assembly is not in session. Such argument or explanation, or both, 896  
shall not exceed three hundred words and shall be filed with the 897  
~~secretary of state~~ Ohio ballot board at least eighty days prior to 898  
the date of the election at which the measure is to be voted upon. 899

(B)(1) If the committee named in an initiative petition, the 900  
committee named in a referendum petition, or other persons 901  
designated under division (A) of this section fail to prepare and 902  
file their arguments or explanations by the eightieth day before 903  
the date of the election, the ~~secretary of state shall notify the~~ 904  
Ohio ballot board ~~that those arguments or explanations have not~~ 905  
~~been so prepared and filed. The board then~~ shall prepare the 906  
missing arguments or explanations or designate a group of persons 907  
to prepare those arguments or explanations. All arguments or 908  
explanations prepared under this division shall be filed with the 909  
secretary of state no later than seventy-five days before the date 910  
of the election. No argument or explanation shall exceed three 911  
hundred words, not including the information required to be 912  
included under divisions (C)(2)(a) to (e) of section 3505.062 of 913  
the Revised Code. 914

(2) If the Ohio ballot board fails to provide for the 915  
preparation of missing arguments or explanations under division 916  
(B)(1) of this section after ~~being notified by the secretary of~~ 917  
~~state that~~ one or more arguments or explanations have not been 918  
timely prepared and filed, the positions of the four appointed 919  
members of the board shall be considered vacant, and new members 920  
shall be appointed in the manner provided for original 921

appointments. 922

(C) After the Ohio ballot board receives or prepares an 923  
explanation under this section, the board shall append to the 924  
explanation the information required to be included under division 925  
(C)(2) of section 3505.062 of the Revised Code, if that 926  
requirement applies to the measure. 927

**Sec. 5705.218.** (A) The board of education of a city, local, 928  
or exempted village school district, at any time by a vote of 929  
two-thirds of all its members, may declare by resolution that it 930  
may be necessary for the school district to issue general 931  
obligation bonds for permanent improvements. The resolution shall 932  
~~state all of the following:~~ 933

~~(1) The necessity and purpose of the bond issue;~~ 934

~~(2) The date of the special election at which the question~~ 935  
~~shall be submitted to the electors;~~ 936

~~(3) The amount, approximate date, estimated rate of interest,~~ 937  
~~and maximum number of years over which the principal of the bonds~~ 938  
~~may be paid;~~ 939

~~(4) The necessity of levying a tax outside the ten mill~~ 940  
~~limitation to pay debt charges on the bonds and any anticipatory~~ 941  
~~securities conform to the requirements of section 133.18 of the~~ 942  
~~Revised Code.~~ 943

On adoption of the resolution, the board shall certify a copy 944  
of it to the county auditor. The county auditor promptly shall 945  
estimate and certify to the board the average annual property tax 946  
rate required throughout the stated maturity of the bonds to pay 947  
debt charges on the bonds, in the same manner as under division 948  
(C) of section 133.18 of the Revised Code. 949

(B) After receiving the county auditor's certification under 950  
division (A) of this section, the board of education of the city, 951

local, or exempted village school district, by a vote of 952  
two-thirds of all its members, may declare by resolution that the 953  
amount of taxes that can be raised within the ten-mill limitation 954  
will be insufficient to provide an adequate amount for the present 955  
and future requirements of the school district; that it is 956  
necessary to issue general obligation bonds of the school district 957  
for permanent improvements and to levy an additional tax in excess 958  
of the ten-mill limitation to pay debt charges on the bonds and 959  
any anticipatory securities; that it is necessary for a specified 960  
number of years or for a continuing period of time to levy 961  
additional taxes in excess of the ten-mill limitation to provide 962  
funds for the acquisition, construction, enlargement, renovation, 963  
and financing of permanent improvements or to pay for current 964  
operating expenses, or both; and that the question of the bonds 965  
and taxes shall be submitted to the electors of the school 966  
district at a special election, which shall not be earlier than 967  
ninety days after certification of the resolution to the board of 968  
elections, and the date of which shall be consistent with section 969  
3501.01 of the Revised Code. The resolution shall specify all of 970  
the following: 971

(1) The county auditor's estimate of the average annual 972  
property tax rate required throughout the stated maturity of the 973  
bonds to pay debt charges on the bonds; 974

(2) The proposed rate of the tax, if any, for current 975  
operating expenses, the first year the tax will be levied, and the 976  
number of years it will be levied, or that it will be levied for a 977  
continuing period of time; 978

(3) The proposed rate of the tax, if any, for permanent 979  
improvements, the first year the tax will be levied, and the 980  
number of years it will be levied, or that it will be levied for a 981  
continuing period of time. 982

The resolution shall apportion the annual rate of the tax 983



between current operating expenses and permanent improvements, if 984  
both taxes are proposed. The apportionment may but need not be the 985  
same for each year of the tax, but the respective portions of the 986  
rate actually levied each year for current operating expenses and 987  
permanent improvements shall be limited by the apportionment. The 988  
resolution shall go into immediate effect upon its passage, and no 989  
publication of it is necessary other than that provided in the 990  
notice of election. The board of education shall certify a copy of 991  
the resolution, along with copies of the auditor's estimate and 992  
its resolution under division (A) of this section, to the board of 993  
elections immediately after its adoption. 994

(C) The board of elections shall make the arrangements for 995  
the submission to the electors of the school district of the 996  
question proposed under division (B) or (J) of this section, and 997  
the election shall be conducted, canvassed, and certified in the 998  
same manner as regular elections in the district for the election 999  
of county officers. The resolution shall be put before the 1000  
electors as one ballot question, with a favorable vote indicating 1001  
approval of the bond issue, the levy to pay debt charges on the 1002  
bonds and any anticipatory securities, the current operating 1003  
expenses levy, the permanent improvements levy, and the levy for 1004  
the current expenses of a municipal school district and of 1005  
partnering community schools, as those levies may be proposed. The 1006  
board of elections shall publish notice of the election in a 1007  
newspaper of general circulation in the school district once a 1008  
week for two consecutive weeks, or as provided in section 7.16 of 1009  
the Revised Code, prior to the election. ~~If a~~ The board of 1010  
elections ~~operates and maintains a web site, that board~~ also shall 1011  
post notice of the election on its web site, or if the board does 1012  
not maintain a web site, on the state public notice web site 1013  
established under section 125.182 of the Revised Code, for thirty 1014  
forty-five days prior to the election. The notice of election 1015  
shall state all of the following: 1016

(1) The principal amount of the proposed bond issue;	1017
(2) The permanent improvements for which the bonds are to be issued;	1018 1019
(3) <u>The estimated total amount of debt service;</u>	1020
(4) <u>The estimated per capita obligation resulting from the bonds, including debt service;</u>	1021 1022
(5) The maximum number of years over which the principal of the bonds may be paid;	1023 1024
<del>(4)</del> (6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	1025 1026 1027
<del>(5)</del> (7) <u>The amount of the school district's outstanding debt, as defined in section 133.18 of the Revised Code; the service on that debt; and the per capita obligation resulting from that debt, including debt service, as of the school district's most recent annual financial report;</u>	1028 1029 1030 1031 1032
(8) The proposed rate of the additional tax, if any, for current operating expenses and, if the question is proposed under division (J) of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;	1033 1034 1035 1036 1037
<del>(6)</del> (9) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;	1038 1039 1040
<del>(7)</del> (10) The proposed rate of the additional tax, if any, for permanent improvements;	1041 1042
<del>(8)</del> (11) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	1043 1044 1045
<del>(9)</del> (12) The time and place of the special election.	1046

(D) The form of the ballot for an election under this section 1047  
is as follows: 1048

"Shall the ..... school district be authorized to do the 1049  
following: 1050

(1) Issue bonds for the purpose of ..... in the 1051  
principal amount of \$....., to be repaid annually over a maximum 1052  
period of ..... years, and levy a property tax outside the 1053  
ten-mill limitation, estimated by the county auditor to average 1054  
over the bond repayment period ..... mills for each one dollar of 1055  
tax valuation, which amounts to ..... (rate expressed in cents or 1056  
dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of 1057  
tax valuation, to pay the annual debt charges on the bonds, and to 1058  
pay debt charges on any notes issued in anticipation of those 1059  
bonds? 1060

Currently, ..... 's (name of school district) outstanding 1061  
debt totals ..... (amount of outstanding debt, as defined in 1062  
section 133.18 of the Revised Code); the debt service is in the 1063  
amount of ..... (amount of debt service); and the outstanding 1064  
debt per capita, including debt service, amounts to ..... 1065  
(per capita obligation). 1066

The proposed issuance of bonds will result in an additional 1067  
debt of ..... (principal amount of the bond issue); estimated 1068  
debt service in the amount of ..... (estimated debt service); 1069  
and an estimated per capita burden, including debt service, in the 1070  
amount of ..... (estimated per capita obligation)." 1071

If either a levy for permanent improvements or a levy for 1072  
current operating expenses is proposed, or both are proposed, the 1073  
ballot also shall contain the following language, as appropriate: 1074

"(2) Levy an additional property tax to provide funds for the 1075  
acquisition, construction, enlargement, renovation, and financing 1076  
of permanent improvements at a rate not exceeding ..... mills 1077

for each one dollar of tax valuation, which amounts to ..... 1078  
 (rate expressed in cents or dollars and cents) for each \$100 of 1079  
 tax valuation, for ..... (number of years of the levy, or a 1080  
 continuing period of time)? 1081

(3) Levy an additional property tax to pay current operating 1082  
 expenses at a rate not exceeding ..... mills for each one dollar 1083  
 of tax valuation, which amounts to ..... (rate expressed in 1084  
 cents or dollars and cents) for each \$100 of tax valuation, for 1085  
 ..... (number of years of the levy, or a continuing period of 1086  
 time)? 1087

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)	
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"

1088  
 1089  
 1090  
 1091

If the question is proposed under division (J) of this 1092  
 section, the form of the ballot shall be modified as prescribed by 1093  
 division (J)(4) of this section. 1094

(E) The board of elections promptly shall certify the results 1095  
 of the election to the tax commissioner and the county auditor of 1096  
 the county in which the school district is located. If a majority 1097  
 of the electors voting on the question vote for it, the board of 1098  
 education may proceed with issuance of the bonds and with the levy 1099  
 and collection of the property tax or taxes at the additional rate 1100  
 or any lesser rate in excess of the ten-mill limitation. Any 1101  
 securities issued by the board of education under this section are 1102  
 Chapter 133. securities, as that term is defined in section 133.01 1103  
 of the Revised Code. 1104

(F)(1) After the approval of a tax for current operating 1105  
 expenses under this section and prior to the time the first 1106  
 collection and distribution from the levy can be made, the board 1107  
 of education may anticipate a fraction of the proceeds of such 1108

levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

(3) After the approval of a tax for general, on-going permanent improvements under this section, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (F)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (F)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(G) A tax for current operating expenses or for permanent improvements levied under this section for a specified number of years may be renewed or replaced in the same manner as a tax for current operating expenses or for permanent improvements levied under section 5705.21 of the Revised Code. A tax for current

operating expenses or for permanent improvements levied under this 1141  
section for a continuing period of time may be decreased in 1142  
accordance with section 5705.261 of the Revised Code. 1143

(H) The submission of a question to the electors under this 1144  
section is subject to the limitation on the number of elections 1145  
that can be held in a year under section 5705.214 of the Revised 1146  
Code. 1147

(I) A school district board of education proposing a ballot 1148  
measure under this section to generate local resources for a 1149  
project under the school building assistance expedited local 1150  
partnership program under section 3318.36 of the Revised Code may 1151  
combine the questions under division (D) of this section with a 1152  
question for the levy of a property tax to generate moneys for 1153  
maintenance of the classroom facilities acquired under that 1154  
project as prescribed in section 3318.361 of the Revised Code. 1155

(J)(1) After receiving the county auditor's certification 1156  
under division (A) of this section, the board of education of a 1157  
municipal school district, by a vote of two-thirds of all its 1158  
members, may declare by resolution that it is necessary to levy a 1159  
tax in excess of the ten-mill limitation for the purpose of paying 1160  
the current expenses of the school district and of partnering 1161  
community schools, as defined in section 5705.21 of the Revised 1162  
Code; that it is necessary to issue general obligation bonds of 1163  
the school district for permanent improvements of the district and 1164  
to levy an additional tax in excess of the ten-mill limitation to 1165  
pay debt charges on the bonds and any anticipatory securities; and 1166  
that the question of the bonds and taxes shall be submitted to the 1167  
electors of the school district at a special election, which shall 1168  
not be earlier than ninety days after certification of the 1169  
resolution to the board of elections, and the date of which shall 1170  
be consistent with section 3505.01 of the Revised Code. 1171

The levy of taxes for the current expenses of a partnering 1172

community school under division (J) of this section and the 1173  
distribution of proceeds from the tax by a municipal school 1174  
district to partnering community schools is hereby determined to 1175  
be a proper public purpose. 1176

(2) The tax for the current expenses of the school district 1177  
and of partnering community schools is subject to the requirements 1178  
of divisions (B)(3), (4), and (5) of section 5705.21 of the 1179  
Revised Code. 1180

(3) In addition to the required specifications of the 1181  
resolution under division (B) of this section, the resolution 1182  
shall express the rate of the tax in mills per dollar of taxable 1183  
value, state the number of the mills to be levied for the current 1184  
expenses of the partnering community schools and the number of the 1185  
mills to be levied for the current expenses of the school 1186  
district, specify the number of years (not exceeding ten) the tax 1187  
will be levied or that it will be levied for a continuing period 1188  
of time, and state the first year the tax will be levied. 1189

The resolution shall go into immediate effect upon its 1190  
passage, and no publication of it is necessary other than that 1191  
provided in the notice of election. The board of education shall 1192  
certify a copy of the resolution, along with copies of the 1193  
auditor's estimate and its resolution under division (A) of this 1194  
section, to the board of elections immediately after its adoption. 1195

(4) The form of the ballot shall be modified by replacing the 1196  
ballot form set forth in division (D)(3) of this section with the 1197  
following: 1198

"Levy an additional property tax for the purpose of the 1199  
current expenses of the school district and of partnering 1200  
community schools at a rate not exceeding ..... (insert the 1201  
number of mills) mills for each one dollar of valuation (of which 1202  
..... (insert the number of mills to be allocated to partnering 1203

community schools) mills is to be allocated to partnering 1204  
community schools), which amounts to ..... (insert the rate 1205  
expressed in dollars and cents) for each one hundred dollars of 1206  
valuation, for ..... (insert the number of years the levy is to 1207  
be imposed, or that it will be levied for a continuing period of 1208  
time)? 1209

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)		1210
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"	1211

(5) After the approval of a tax for the current expenses of 1212  
the school district and of partnering community schools under 1213  
division (J) of this section, and prior to the time the first 1214  
collection and distribution from the levy can be made, the board 1215  
of education may anticipate a fraction of the proceeds of the levy 1216  
for the current expenses of the school district and issue 1217  
anticipation notes in a principal amount not exceeding fifty per 1218  
cent of the estimated proceeds of the levy to be collected during 1219  
the first year of the levy and allocated to the school district. 1220  
The portion of levy proceeds to be allocated to partnering 1221  
community schools shall not be included in the estimated proceeds 1222  
anticipated under this division and shall not be used to pay debt 1223  
charges on any anticipation notes. 1224

The notes shall be issued as provided in section 133.24 of 1225  
the Revised Code, shall have principal payments during each year 1226  
after the year of their issuance over a period not to exceed five 1227  
years, and may have a principal payment in the year of their 1228  
issuance. 1229

(6) A tax for the current expenses of the school district and 1230  
of partnering community schools levied under division (J) of this 1231  
section for a specified number of years may be renewed or replaced 1232  
in the same manner as a tax for the current expenses of a school 1233  
district and of partnering community schools levied under division 1234  
(B) of section 5705.21 of the Revised Code. A tax for the current 1235



expenses of the school district and of partnering community 1236  
schools levied under this division for a continuing period of time 1237  
may be decreased in accordance with section 5705.261 of the 1238  
Revised Code. 1239

(7) The proceeds from the issuance of the general obligation 1240  
bonds under division (J) of this section shall be used solely to 1241  
pay for permanent improvements of the school district and not for 1242  
permanent improvements of partnering community schools. 1243

**Sec. 5748.08.** (A) The board of education of a city, local, or 1244  
exempted village school district, at any time by a vote of 1245  
two-thirds of all its members, may declare by resolution that it 1246  
may be necessary for the school district to do all of the 1247  
following: 1248

(1) Raise a specified amount of money for school district 1249  
purposes by levying an annual tax on school district income; 1250

(2) Issue general obligation bonds for permanent 1251  
improvements, stating in the resolution the ~~necessity and purpose~~ 1252  
~~of the bond issue and the amount, approximate date, estimated rate~~ 1253  
~~of interest, and maximum number of years over which the principal~~ 1254  
~~of the bonds may be paid~~ information required under division 1255  
(B)(3) of section 133.18 of the Revised Code; 1256

(3) Levy a tax outside the ten-mill limitation to pay debt 1257  
charges on the bonds and any anticipatory securities; 1258

(4) Submit the question of the school district income tax and 1259  
bond issue to the electors of the district at a special election. 1260

The resolution shall specify whether the income that is to be 1261  
subject to the tax is taxable income of individuals and estates as 1262  
defined in divisions (E)(1)(a) and (2) of section 5748.01 of the 1263  
Revised Code or taxable income of individuals as defined in 1264  
division (E)(1)(b) of that section. 1265

On adoption of the resolution, the board shall certify a copy 1266  
of it to the tax commissioner and the county auditor no later than 1267  
one hundred five days prior to the date of the special election at 1268  
which the board intends to propose the income tax and bond issue. 1269  
Not later than ten days of receipt of the resolution, the tax 1270  
commissioner, in the same manner as required by division (A) of 1271  
section 5748.02 of the Revised Code, shall estimate the rates 1272  
designated in divisions (A)(1) and (2) of that section and certify 1273  
them to the board. Not later than ten days of receipt of the 1274  
resolution, the county auditor shall estimate and certify to the 1275  
board the average annual property tax rate required throughout the 1276  
stated maturity of the bonds to pay debt charges on the bonds, in 1277  
the same manner as under division (C) of section 133.18 of the 1278  
Revised Code. 1279

(B) On receipt of the tax commissioner's and county auditor's 1280  
certifications prepared under division (A) of this section, the 1281  
board of education of the city, local, or exempted village school 1282  
district, by a vote of two-thirds of all its members, may adopt a 1283  
resolution proposing for a specified number of years or for a 1284  
continuing period of time the levy of an annual tax for school 1285  
district purposes on school district income and declaring that the 1286  
amount of taxes that can be raised within the ten-mill limitation 1287  
will be insufficient to provide an adequate amount for the present 1288  
and future requirements of the school district; that it is 1289  
necessary to issue general obligation bonds of the school district 1290  
for specified permanent improvements and to levy an additional tax 1291  
in excess of the ten-mill limitation to pay the debt charges on 1292  
the bonds and any anticipatory securities; and that the question 1293  
of the bonds and taxes shall be submitted to the electors of the 1294  
school district at a special election, which shall not be earlier 1295  
than ninety days after certification of the resolution to the 1296  
board of elections, and the date of which shall be consistent with 1297  
section 3501.01 of the Revised Code. The resolution shall specify 1298

all of the following: 1299

(1) The purpose for which the school district income tax is 1300  
to be imposed and the rate of the tax, which shall be the rate set 1301  
forth in the tax commissioner's certification rounded to the 1302  
nearest one-fourth of one per cent; 1303

(2) Whether the income that is to be subject to the tax is 1304  
taxable income of individuals and estates as defined in divisions 1305  
(E)(1)(a) and (2) of section 5748.01 of the Revised Code or 1306  
taxable income of individuals as defined in division (E)(1)(b) of 1307  
that section. The specification shall be the same as the 1308  
specification in the resolution adopted and certified under 1309  
division (A) of this section. 1310

(3) The number of years the tax will be levied, or that it 1311  
will be levied for a continuing period of time; 1312

(4) The date on which the tax shall take effect, which shall 1313  
be the first day of January of any year following the year in 1314  
which the question is submitted; 1315

(5) The county auditor's estimate of the average annual 1316  
property tax rate required throughout the stated maturity of the 1317  
bonds to pay debt charges on the bonds. 1318

(C) A resolution adopted under division (B) of this section 1319  
shall go into immediate effect upon its passage, and no 1320  
publication of the resolution shall be necessary other than that 1321  
provided for in the notice of election. Immediately after its 1322  
adoption and at least ninety days prior to the election at which 1323  
the question will appear on the ballot, the board of education 1324  
shall certify a copy of the resolution, along with copies of the 1325  
auditor's estimate and its resolution under division (A) of this 1326  
section, to the board of elections of the proper county. The board 1327  
of education shall make the arrangements for the submission of the 1328  
question to the electors of the school district, and the election 1329

shall be conducted, canvassed, and certified in the same manner as 1330  
regular elections in the district for the election of county 1331  
officers. 1332

The resolution shall be put before the electors as one ballot 1333  
question, with a majority vote indicating approval of the school 1334  
district income tax, the bond issue, and the levy to pay debt 1335  
charges on the bonds and any anticipatory securities. The board of 1336  
elections shall publish the notice of the election in a newspaper 1337  
of general circulation in the school district once a week for two 1338  
consecutive weeks, or as provided in section 7.16 of the Revised 1339  
Code, prior to the election. ~~If the~~ The board of elections 1340  
~~operates and maintains a web site, it~~ also shall post notice of 1341  
the election on its web site, or if the board does not maintain a 1342  
web site, on the state public notice web site established under 1343  
section 125.182 of the Revised Code, for ~~thirty~~ forty-five days 1344  
prior to the election. The notice of election shall state all of 1345  
the following: 1346

(1) The questions to be submitted to the electors; 1347

(2) The rate of the school district income tax; 1348

(3) The principal amount of the proposed bond issue; 1349

(4) The permanent improvements for which the bonds are to be 1350  
issued; 1351

(5) The estimated total amount of debt service; 1352

(6) The estimated per capita obligation resulting from the 1353  
bonds, including debt service; 1354

(7) The maximum number of years over which the principal of 1355  
the bonds may be paid; 1356

~~(6)~~(8) The estimated additional average annual property tax 1357  
rate to pay the debt charges on the bonds, as certified by the 1358  
county auditor; 1359

~~(7)~~(9) The amount of the school district's outstanding debt, 1360  
as defined in section 133.18 of the Revised Code; the service on 1361  
that debt; and the per capita obligation resulting from that debt, 1362  
including debt service, as of the school district's most recent 1363  
annual financial report; 1364

(10) The time and place of the special election. 1365

(D) The form of the ballot on a question submitted to the 1366  
electors under this section shall be as follows: 1367

"Shall the ..... school district be authorized to do both 1368  
of the following: 1369

(1) Impose an annual income tax of ..... (state the proposed 1370  
rate of tax) on the school district income of individuals and of 1371  
estates, for ..... (state the number of years the tax would be 1372  
levied, or that it would be levied for a continuing period of 1373  
time), beginning ..... (state the date the tax would first take 1374  
effect), for the purpose of ..... (state the purpose of the 1375  
tax)? 1376

(2) Issue bonds for the purpose of ..... in the principal 1377  
amount of \$....., to be repaid annually over a maximum period of 1378  
..... years, and levy a property tax outside the ten-mill 1379  
limitation estimated by the county auditor to average over the 1380  
bond repayment period ..... mills for each one dollar of tax 1381  
valuation, which amounts to ..... (rate expressed in cents or 1382  
dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of 1383  
tax valuation, to pay the annual debt charges on the bonds, and to 1384  
pay debt charges on any notes issued in anticipation of those 1385  
bonds? 1386

Currently, ..... 's (name of school district) outstanding 1387  
debt totals ..... (amount of outstanding debt, as defined in 1388  
section 133.18 of the Revised Code); the debt service is in the 1389  
amount of ..... (amount of debt service); and the outstanding 1390

debt per capita, including debt service, amounts to ..... 1391  
(per capita obligation). 1392

The proposed issuance of bonds will result in an additional 1393  
debt of ..... (principal amount of the bond issue); estimated 1394  
debt service in the amount of ..... (estimated debt service); 1395  
and an estimated per capita burden, including debt service, in the 1396  
amount of ..... (estimated per capita obligation). 1397

	FOR THE INCOME TAX AND BOND ISSUE	
	AGAINST THE INCOME TAX AND BOND ISSUE	"

1398  
1399  
1400  
1401

(E) If the question submitted to electors proposes a school 1402  
district income tax only on the taxable income of individuals as 1403  
defined in division (E)(1)(b) of section 5748.01 of the Revised 1404  
Code, the form of the ballot shall be modified by stating that the 1405  
tax is to be levied on the "earned income of individuals residing 1406  
in the school district" in lieu of the "school district income of 1407  
individuals and of estates." 1408

(F) The board of elections promptly shall certify the results 1409  
of the election to the tax commissioner and the county auditor of 1410  
the county in which the school district is located. If a majority 1411  
of the electors voting on the question vote in favor of it, the 1412  
income tax and the applicable provisions of Chapter 5747. of the 1413  
Revised Code shall take effect on the date specified in the 1414  
resolution, and the board of education may proceed with issuance 1415  
of the bonds and with the levy and collection of the property 1416  
taxes to pay debt charges on the bonds, at the additional rate or 1417  
any lesser rate in excess of the ten-mill limitation. Any 1418  
securities issued by the board of education under this section are 1419  
Chapter 133. securities, as that term is defined in section 133.01 1420  
of the Revised Code. 1421

(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(H) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(I) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

**Section 2.** That existing sections 133.18, 1711.18, 1711.30, 3318.06, 3318.062, 3318.45, 3505.062, 3519.03, 5705.218, and 5748.08 of the Revised Code are hereby repealed.

**Section 3.** Section 133.18 of the Revised Code is presented in this act as a composite of the section as amended by Am. Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 of the 129th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.