

As Reported by the Senate Education Committee

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**Regular Session
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Sub. H. B. No. 167

Representatives Heard, Grossman

**Cosponsors: Representatives Brenner, Bishoff, Amstutz, Anielski, Duffey,
Gonzales, Hackett, Kunze, McClain, Stebelton, Wachtmann**

Speaker Batchelder

Senators Hite, Beagle

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A B I L L

To amend sections 3314.02, 5705.192, 5705.21, 1
5705.212, 5705.218, 5705.251, and 5705.261 and to 2
enact sections 3311.60 and 3311.61 of the Revised 3
Code to authorize school districts with an average 4
daily membership greater than 60,000 and located 5
in a city with a population greater than 700,000 6
to levy property taxes, the revenue from which may 7
be shared with partnering community schools; to 8
require such districts to place such a levy on the 9
ballot at the next general or special election; to 10
prescribe the creation of the position of 11
independent auditor for such a school district, 12
subject to voter approval; to authorize the mayor 13
of the city in which such a school district is 14
located to sponsor community schools; and to 15
declare an emergency. 16

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

Section 1. That sections 3314.02, 5705.192, 5705.21, 17

5705.212, 5705.218, 5705.251, and 5705.261 be amended and sections 18
3311.60 and 3311.61 of the Revised Code be enacted to read as 19
follows: 20

Sec. 3311.60. This section applies to any school district 21
that has an average daily membership, as reported under division 22
(A) of section 3317.03 of the Revised Code, greater than sixty 23
thousand and of which the majority of the district's territory is 24
located in a city with a population greater than seven hundred 25
thousand according to the most recent federal decennial census. 26

(A) Subject to approval by the electors under section 3311.61 27
of the Revised Code, the board of education of a school district 28
to which this section applies shall create the position of 29
independent auditor to be responsible for all internal auditing 30
functions of the district. The independent auditor shall be 31
selected by the selection committee prescribed by division (B) of 32
this section. Upon selection of the independent auditor, the 33
district board shall execute a written contract of employment with 34
the independent auditor. The district board shall appropriate 35
funds to support the operations and functions of the independent 36
auditor and shall grant the independent auditor access to all 37
district personnel, equipment, and records necessary to perform 38
the duties prescribed by divisions (C) and (D) of this section. 39
The term of office for the independent auditor shall be for five 40
years and may be renewed for additional terms by the selection 41
committee. 42

(B)(1) The independent auditor selection committee shall 43
consist of the mayor, council president, and auditor of the city 44
in which a majority of the territory of the district is located; 45
the president of the school district board of education; and the 46
probate court judge of the county in which a majority of the 47
territory of the district is located. Members of the selection 48

<u>committee shall serve without compensation.</u>	49
<u>(2) The selection committee shall do the following:</u>	50
<u>(a) Establish qualifications for the position of independent auditor;</u>	51 52
<u>(b) Select, by majority vote, an individual to serve as the independent auditor;</u>	53 54
<u>(c) Recommend to the district board of education the compensation for the position of independent auditor and the necessary additional funds to finance operations and functions of the independent auditor;</u>	55 56 57 58
<u>(d) Reappoint the independent auditor for an additional term, by a majority vote of the selection committee members;</u>	59 60
<u>(e) Appoint a successor, if the current independent auditor is not reappointed, by a majority vote of the committee members;</u>	61 62
<u>(f) In the event of a vacancy in the office of independent auditor, appoint a successor to the balance of the unexpired term, by a majority vote of the selection committee members;</u>	63 64 65
<u>(g) Remove the independent auditor from office, by a two-thirds vote of the selection committee members.</u>	66 67
<u>(C) The independent auditor shall do the following:</u>	68
<u>(1) Recommend to the district board of education the employment of personnel necessary to carry out the activities of the independent auditor;</u>	69 70 71
<u>(2) Prescribe duties and qualifications for staff of the independent auditor;</u>	72 73
<u>(3) Serve as the district's public records officer and oversee the maintenance and availability of the school district's public documents;</u>	74 75 76
<u>(4) Prior to certification by the school district</u>	77

superintendent, review reports and data that must be submitted to 78
the department of education and the state board of education; 79

(5) Receive any complaints of alleged wrongful or illegal 80
acts regarding the district's operations, finances, and data 81
reported under the education management information system 82
prescribed under section 3301.0714 of the Revised Code and 83
supervise the internal investigation of those complaints. At the 84
independent auditor's discretion, the independent auditor may 85
initiate investigations. 86

(6) Report the results of investigations of such wrongful or 87
illegal acts, whether criminal in nature or otherwise, to the 88
appropriate authorities or agencies, including the school district 89
board of education, the city attorney of the city in which a 90
majority of the territory of the district is located, the 91
prosecuting attorney of the county in which a majority of the 92
territory of the district is located, the auditor of state, the 93
department of education, and the Ohio ethics commission; 94

(7) Propose to the selection committee a budget to support 95
the independent auditor's operations and functions; 96

(8) Audit funds a partnering community school receives from 97
the district's partnering community schools fund established under 98
section 5705.21 of the Revised Code; 99

(9) Submit, not later than the first day of September of each 100
year, a report on the activities of the independent auditor to the 101
selection committee, the board of education of the school 102
district, and the general assembly in accordance with section 103
101.68 of the Revised Code. The report required under division 104
(C)(8) of this section is a public record under section 149.43 of 105
the Revised Code. 106

If sufficient funds are available, the independent auditor 107
may obtain the services of certified public accountants, qualified 108

management consultants, or other professional experts necessary to 109
perform the duties prescribed under divisions (C) and (D) of this 110
section. 111

(D) In cooperation with the school district board of 112
education and in coordination with the auditor of state, the 113
independent auditor may conduct or initiate financial and 114
performance audits and analyses of the school district to ensure 115
the following: 116

(1) School district activities and programs comply with all 117
applicable laws and district policies, procedures, and 118
appropriations; 119

(2) Student performance and enrollment data are accurately 120
and clearly reported; 121

(3) Ballot requests to levy a tax are based on accurate 122
analysis and the needs of the district; 123

(4) Individual contracts of the district are consistent with 124
the policies, procedures, budgets, and financial plans adopted by 125
the district board; 126

(5) Incentive-based distributions and plans are consistent 127
with the objectives adopted by the district board; 128

(6) District operations are executed in a cost-effective and 129
efficient manner consistent with the objectives of and 130
appropriations made by the district board; 131

(7) Accuracy of district financial statements and reports; 132

(8) Recommendations for improvement that have been adopted by 133
the district board are implemented; 134

(9) Operating units or departments have necessary and 135
appropriate operating and administrative policies, procedures, 136
internal controls, and data quality protocols; 137

(10) Proper evaluation of district programs and activities, 138

including a full accounting of all funds. 139

Sec. 3311.61. (A) The creation of the position of independent auditor for any school district to which section 3311.60 of the Revised Code applies on the effective date of this section shall be subject to an affirmative vote of the electors of the district. The question of whether to create the position of independent auditor for such a school district shall be submitted to the electors of the district at the general election occurring at least ninety days after the effective date of this section. The board of education of the school district shall notify the board of elections of each county containing territory of the school district of the election required by this section by such time that the question may be placed on the ballot at that election. 140
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The following question shall be submitted to the electors residing in the school district: 152
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"Shall the position of independent auditor of (here insert name of the school district) school district be created in accordance with section 3311.60 of the Revised Code and shall a selection committee consisting of the mayor of the city of (here insert name of the applicable city), president of the school district board of education, council president of the city of (here insert name of the applicable city), auditor of the city of (here insert name of the applicable city), and probate court judge of the county of (here insert name of the applicable county) select an individual to fill that position for an initial term of five years, subject to reappointment or succession, with the compensation for the independent auditor and the cost of the operations and functions of the independent auditor to be paid by the school district?" 154
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(B) The board of elections of the county in which the majority of the school district's territory is located shall make 168
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all necessary arrangements for the submission of the question to 170
the electors, and the election shall be conducted, canvassed, and 171
certified in the same manner as regular elections in the district 172
for the election of county officers, provided that in any such 173
election in which only part of the electors of a precinct are 174
qualified to vote, the board of elections may assign voters in 175
such part to an adjoining precinct. Such an assignment may be made 176
to an adjoining precinct in another county with the consent and 177
approval of the board of elections of such other county. Notice of 178
the election shall be published in a newspaper of general 179
circulation in the school district once a week for two consecutive 180
weeks, or as provided in section 7.16 of the Revised Code, prior 181
to the election. If the board of elections operates and maintains 182
a web site, the board of elections shall post notice of the 183
election on its web site for thirty days prior to the election. 184
The notice shall state the question on which the election is being 185
held. The ballot shall be in the form prescribed by the secretary 186
of state. Costs of submitting the question to the electors shall 187
be charged to the school district in accordance with section 188
3501.17 of the Revised Code. 189

(C) If a majority of electors voting on the issue proposed in 190
division (A) of this section approve the question, the selection 191
committee prescribed by division (B) of section 3311.60 of the 192
Revised Code and the district board of education shall forthwith 193
initiate proceedings to select an independent auditor so that the 194
position is filled not later than the thirty-first day of March of 195
the calendar year immediately following the general election at 196
which the question was approved. 197

(D) If a majority of electors voting on the issue proposed in 198
division (A) of this section disapprove the question, no action 199
shall be taken to create the position of independent auditor. 200

Sec. 3314.02. (A) As used in this chapter:	201
(1) "Sponsor" means the board of education of a school district or the governing board of an educational service center that agrees to the conversion of all or part of a school or building under division (B) of this section, or an entity listed in division (C)(1) of this section, which either has been approved by the department of education to sponsor community schools or is exempted by section 3314.021 or 3314.027 of the Revised Code from obtaining approval, and with which the governing authority of a community school enters into a contract under section 3314.03 of the Revised Code.	202 203 204 205 206 207 208 209 210 211
(2) "Pilot project area" means the school districts included in the territory of the former community school pilot project established by former Section 50.52 of Am. Sub. H.B. No. 215 of the 122nd general assembly.	212 213 214 215
(3) "Challenged school district" means any of the following:	216
(a) A school district that is part of the pilot project area;	217
(b) A school district that meets one of the following conditions:	218 219
(i) On the effective date of this amendment <u>March 22, 2013</u> , the district was in a state of academic emergency or in a state of academic watch under section 3302.03 of the Revised Code, as that section existed prior to the effective date of this amendment <u>March 22, 2013</u> ;	220 221 222 223 224
(ii) For two of the 2012-2013, 2013-2014, and 2014-2015 school years, the district received a grade of "D" or "F" for the performance index score and a grade of "F" for the value-added progress dimension under section 3302.03 of the Revised Code;	225 226 227 228
(iii) For the 2015-2016 school year and for any school year thereafter, the district has received an overall grade of "D" or	229 230

"F" under division (C)(3) of section 3302.03 of the Revised Code, 231
or, for at least two of the three most recent school years, the 232
district received a grade of "F" for the value-added progress 233
dimension under division (C)(1)(e) of that section. 234

(c) A big eight school district; 235

(d) A school district ranked in the lowest five per cent of 236
school districts according to performance index score under 237
section 3302.21 of the Revised Code. 238

(4) "Big eight school district" means a school district that 239
for fiscal year 1997 had both of the following: 240

(a) A percentage of children residing in the district and 241
participating in the predecessor of Ohio works first greater than 242
thirty per cent, as reported pursuant to section 3317.10 of the 243
Revised Code; 244

(b) An average daily membership greater than twelve thousand, 245
as reported pursuant to former division (A) of section 3317.03 of 246
the Revised Code. 247

(5) "New start-up school" means a community school other than 248
one created by converting all or part of an existing public school 249
or educational service center building, as designated in the 250
school's contract pursuant to division (A)(17) of section 3314.03 251
of the Revised Code. 252

(6) "Urban school district" means one of the state's 253
twenty-one urban school districts as defined in division (O) of 254
section 3317.02 of the Revised Code as that section existed prior 255
to July 1, 1998. 256

(7) "Internet- or computer-based community school" means a 257
community school established under this chapter in which the 258
enrolled students work primarily from their residences on 259
assignments in nonclassroom-based learning opportunities provided 260

via an internet- or other computer-based instructional method that 261
does not rely on regular classroom instruction or via 262
comprehensive instructional methods that include internet-based, 263
other computer-based, and noncomputer-based learning 264
opportunities. 265

(8) "Operator" means either of the following: 266

(a) An individual or organization that manages the daily 267
operations of a community school pursuant to a contract between 268
the operator and the school's governing authority; 269

(b) A nonprofit organization that provides programmatic 270
oversight and support to a community school under a contract with 271
the school's governing authority and that retains the right to 272
terminate its affiliation with the school if the school fails to 273
meet the organization's quality standards. 274

(B) Any person or group of individuals may initially propose 275
under this division the conversion of all or a portion of a public 276
school or a building operated by an educational service center to 277
a community school. The proposal shall be made to the board of 278
education of the city, local, exempted village, or joint 279
vocational school district in which the public school is proposed 280
to be converted or, in the case of the conversion of a building 281
operated by an educational service center, to the governing board 282
of the service center. Upon receipt of a proposal, a board may 283
enter into a preliminary agreement with the person or group 284
proposing the conversion of the public school or service center 285
building, indicating the intention of the board to support the 286
conversion to a community school. A proposing person or group that 287
has a preliminary agreement under this division may proceed to 288
finalize plans for the school, establish a governing authority for 289
the school, and negotiate a contract with the board. Provided the 290
proposing person or group adheres to the preliminary agreement and 291
all provisions of this chapter, the board shall negotiate in good 292

faith to enter into a contract in accordance with section 3314.03	293
of the Revised Code and division (C) of this section.	294
(C)(1) Any person or group of individuals may propose under	295
this division the establishment of a new start-up school to be	296
located in a challenged school district. The proposal may be made	297
to any of the following entities:	298
(a) The board of education of the district in which the	299
school is proposed to be located;	300
(b) The board of education of any joint vocational school	301
district with territory in the county in which is located the	302
majority of the territory of the district in which the school is	303
proposed to be located;	304
(c) The board of education of any other city, local, or	305
exempted village school district having territory in the same	306
county where the district in which the school is proposed to be	307
located has the major portion of its territory;	308
(d) The governing board of any educational service center, as	309
long as the proposed school will be located in a county within the	310
territory of the service center or in a county contiguous to such	311
county. However, the governing board of an educational service	312
center may sponsor a new start-up school in any challenged school	313
district in the state if all of the following are satisfied:	314
(i) If applicable, it satisfies the requirements of division	315
(E) of section 3311.86 of the Revised Code;	316
(ii) It is approved to do so by the department;	317
(iii) It enters into an agreement with the department under	318
section 3314.015 of the Revised Code.	319
(e) A sponsoring authority designated by the board of	320
trustees of any of the thirteen state universities listed in	321
section 3345.011 of the Revised Code or the board of trustees	322

itself as long as a mission of the proposed school to be specified 323
in the contract under division (A)(2) of section 3314.03 of the 324
Revised Code and as approved by the department under division 325
(B)(2) of section 3314.015 of the Revised Code will be the 326
practical demonstration of teaching methods, educational 327
technology, or other teaching practices that are included in the 328
curriculum of the university's teacher preparation program 329
approved by the state board of education; 330

(f) Any qualified tax-exempt entity under section 501(c)(3) 331
of the Internal Revenue Code as long as all of the following 332
conditions are satisfied: 333

(i) The entity has been in operation for at least five years 334
prior to applying to be a community school sponsor. 335

(ii) The entity has assets of at least five hundred thousand 336
dollars and a demonstrated record of financial responsibility. 337

(iii) The department has determined that the entity is an 338
education-oriented entity under division (B)(3) of section 339
3314.015 of the Revised Code and the entity has a demonstrated 340
record of successful implementation of educational programs. 341

(iv) The entity is not a community school. 342

(g) The mayor of a city in which the majority of the 343
territory of a school district to which section 3311.60 of the 344
Revised Code applies is located, regardless of whether that 345
district has created the position of independent auditor as 346
prescribed by that section. The mayor's sponsorship authority 347
under this division is limited to community schools that are 348
located in that school district. Such mayor may sponsor community 349
schools only with the approval of the city council of that city, 350
after establishing standards with which community schools 351
sponsored by the mayor must comply, and after entering into a 352
sponsor agreement with the department as prescribed under section 353

3314.015 of the Revised Code. The mayor shall establish the 354
standards for community schools sponsored by the mayor not later 355
than one hundred eighty days after the effective date of this 356
amendment and shall submit them to the department upon their 357
establishment. The department shall approve the mayor to sponsor 358
community schools in the district, upon receipt of an application 359
by the mayor to do so. Not later than ninety days after the 360
department's approval of the mayor as a community school sponsor, 361
the department shall enter into the sponsor agreement with the 362
mayor. 363

Any entity described in division (C)(1) of this section may 364
enter into a preliminary agreement pursuant to division (C)(2) of 365
this section with the proposing person or group. 366

(2) A preliminary agreement indicates the intention of an 367
entity described in division (C)(1) of this section to sponsor the 368
community school. A proposing person or group that has such a 369
preliminary agreement may proceed to finalize plans for the 370
school, establish a governing authority as described in division 371
(E) of this section for the school, and negotiate a contract with 372
the entity. Provided the proposing person or group adheres to the 373
preliminary agreement and all provisions of this chapter, the 374
entity shall negotiate in good faith to enter into a contract in 375
accordance with section 3314.03 of the Revised Code. 376

(3) A new start-up school that is established in a school 377
district described in either division (A)(3)(b) or (d) of this 378
section may continue in existence once the school district no 379
longer meets the conditions described in either division, provided 380
there is a valid contract between the school and a sponsor. 381

(4) A copy of every preliminary agreement entered into under 382
this division shall be filed with the superintendent of public 383
instruction. 384

(D) A majority vote of the board of a sponsoring entity and a majority vote of the members of the governing authority of a community school shall be required to adopt a contract and convert the public school or educational service center building to a community school or establish the new start-up school. Beginning September 29, 2005, adoption of the contract shall occur not later than the fifteenth day of March, and signing of the contract shall occur not later than the fifteenth day of May, prior to the school year in which the school will open. The governing authority shall notify the department of education when the contract has been signed. Subject to sections 3314.013 and 3314.016 of the Revised Code, an unlimited number of community schools may be established in any school district provided that a contract is entered into for each community school pursuant to this chapter.

(E)(1) As used in this division, "immediate relatives" are limited to spouses, children, parents, grandparents, siblings, and in-laws.

Each new start-up community school established under this chapter shall be under the direction of a governing authority which shall consist of a board of not less than five individuals.

No person shall serve on the governing authority or operate the community school under contract with the governing authority so long as the person owes the state any money or is in a dispute over whether the person owes the state any money concerning the operation of a community school that has closed.

(2) No person shall serve on the governing authorities of more than five start-up community schools at the same time.

(3) No present or former member, or immediate relative of a present or former member, of the governing authority of any community school established under this chapter shall be an owner, employee, or consultant of any sponsor or operator of a community

school, unless at least one year has elapsed since the conclusion 416
of the person's membership. 417

(4) The governing authority of a start-up community school 418
may provide by resolution for the compensation of its members. 419
However, no individual who serves on the governing authority of a 420
start-up community school shall be compensated more than four 421
hundred twenty-five dollars per meeting of that governing 422
authority and no such individual shall be compensated more than a 423
total amount of five thousand dollars per year for all governing 424
authorities upon which the individual serves. 425

(F)(1) A new start-up school that is established prior to 426
August 15, 2003, in an urban school district that is not also a 427
big-eight school district may continue to operate after that date 428
and the contract between the school's governing authority and the 429
school's sponsor may be renewed, as provided under this chapter, 430
after that date, but no additional new start-up schools may be 431
established in such a district unless the district is a challenged 432
school district as defined in this section as it exists on and 433
after that date. 434

(2) A community school that was established prior to June 29, 435
1999, and is located in a county contiguous to the pilot project 436
area and in a school district that is not a challenged school 437
district may continue to operate after that date, provided the 438
school complies with all provisions of this chapter. The contract 439
between the school's governing authority and the school's sponsor 440
may be renewed, but no additional start-up community school may be 441
established in that district unless the district is a challenged 442
school district. 443

(3) Any educational service center that, on June 30, 2007, 444
sponsors a community school that is not located in a county within 445
the territory of the service center or in a county contiguous to 446
such county may continue to sponsor that community school on and 447

after June 30, 2007, and may renew its contract with the school. 448
However, the educational service center shall not enter into a 449
contract with any additional community school, unless the school 450
is located in a county within the territory of the service center 451
or in a county contiguous to such county, or unless the governing 452
board of the service center has entered into an agreement with the 453
department authorizing the service center to sponsor a community 454
school in any challenged school district in the state. 455

Sec. 5705.192. (A) For the purposes of this section only, 456
"taxing authority" includes a township board of park commissioners 457
appointed under section 511.18 of the Revised Code. 458

(B) A taxing authority may propose to replace an existing 459
levy that the taxing authority is authorized to levy, regardless 460
of the section of the Revised Code under which the authority is 461
granted, except a school district emergency levy proposed pursuant 462
to sections 5705.194 to 5705.197 of the Revised Code. The taxing 463
authority may propose to replace the existing levy in its entirety 464
at the rate at which it is authorized to be levied; may propose to 465
replace a portion of the existing levy at a lesser rate; or may 466
propose to replace the existing levy in its entirety and increase 467
the rate at which it is levied. If the taxing authority proposes 468
to replace an existing levy, the proposed levy shall be called a 469
replacement levy and shall be so designated on the ballot. Except 470
as otherwise provided in this division, a replacement levy shall 471
be limited to the purpose of the existing levy, and shall appear 472
separately on the ballot from, and shall not be conjoined with, 473
the renewal of any other existing levy. In the case of an existing 474
school district levy imposed under section 5705.21 of the Revised 475
Code for the purpose specified in division (F) of section 5705.19 476
of the Revised Code, the replacement for that existing levy may be 477
for the same purpose or for the purpose of general permanent 478
improvements as defined in section 5705.21 of the Revised Code. 479

The resolution proposing a replacement levy shall specify the purpose of the levy; its proposed rate expressed in mills; whether the proposed rate is the same as the rate of the existing levy, a reduction, or an increase; the extent of any reduction or increase expressed in mills; the first calendar year in which the levy will be due; and the term of the levy, expressed in years or, if applicable, that it will be levied for a continuing period of time.

The sections of the Revised Code governing the maximum rate and term of the existing levy, the contents of the resolution that proposed the levy, the adoption of the resolution, the arrangements for the submission of the question of the levy, and notice of the election also govern the respective provisions of the proposal to replace the existing levy, except as provided in divisions (B)(1) to (3) of this section:

(1) In the case of an existing school district levy imposed under section 5705.21 of the Revised Code for the purpose specified in division (F) of section 5705.19 of the Revised Code that is to be replaced by a levy for general permanent improvements, the maximum term of the replacement levy is not limited to the term of the existing levy and may be for a continuing period of time.

(2) The date on which the election is held shall be as follows:

(a) For the replacement of a levy with a fixed term of years, the date of the general election held during the last year the existing levy may be extended on the real and public utility property tax list and duplicate, or the date of any election held in the ensuing year;

(b) For the replacement of a levy imposed for a continuing period of time, the date of any election held in any year after

the year the levy to be replaced is first approved by the 511
electors, except that only one election on the question of 512
replacing the levy may be held during any calendar year. 513

The failure by the electors to approve a proposal to replace 514
a levy imposed for a continuing period of time does not terminate 515
the existing continuing levy. 516

(3) In the case of an existing school district levy imposed 517
under division (B) of section 5705.21, division (C) of section 518
5705.212, or division (J) of section 5705.218 of the Revised Code, 519
the rates allocated to the ~~municipal~~ qualifying school district 520
and to partnering community schools each may be increased or 521
decreased or remain the same, and the total rate may be increased, 522
decreased, or remain the same. 523

(C) The form of the ballot at the election on the question of 524
a replacement levy shall be as follows: 525

"A replacement of a tax for the benefit of (name 526
of subdivision or public library) for the purpose of 527
(the purpose stated in the resolution) at a rate not exceeding 528
..... mills for each one dollar of valuation, which amounts 529
to (rate expressed in dollars and cents) for each one 530
hundred dollars in valuation, for (number of years levy 531
is to run, or that it will be levied for a continuous period of 532
time) 533

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the replacement levy is proposed by a ~~municipal~~ qualifying 538
school district to replace an existing tax levied under division 539
(B) of section 5705.21, division (C)(1) of section 5705.212, or 540
division (J) of section 5705.218 of the Revised Code, the form of 541

the ballot shall be modified by adding, after the phrase "each one 542
dollar of valuation," the following: "(of which mills is to 543
be allocated to partnering community schools)." 544

If the proposal is to replace an existing levy and increase 545
the rate of the existing levy, the form of the ballot shall be 546
changed by adding the words "..... mills of an existing levy 547
and an increase of mills, to constitute" after the 548
words "a replacement of." If the proposal is to replace only a 549
portion of an existing levy, the form of the ballot shall be 550
changed by adding the words "a portion of an existing levy, being 551
a reduction of mills, to constitute" after the words "a 552
replacement of." If the existing levy is imposed under division 553
(B) of section 5705.21, division (C)(1) of section 5705.212, or 554
division (J) of section 5705.218 of the Revised Code, the form of 555
the ballot also shall state the portion of the total increased 556
rate or of the total rate as reduced that is to be allocated to 557
partnering community schools. 558

If the tax is to be placed on the tax list of the current tax 559
year, the form of the ballot shall be modified by adding at the 560
end of the form the phrase ", commencing in (first year 561
the replacement tax is to be levied), first due in calendar year 562
..... (first calendar year in which the tax shall be due)." 563

The question covered by the resolution shall be submitted as 564
a separate proposition, but may be printed on the same ballot with 565
any other proposition submitted at the same election, other than 566
the election of officers. More than one such question may be 567
submitted at the same election. 568

(D) Two existing levies, or any portion of those levies, may 569
be combined into one replacement levy, so long as both of the 570
existing levies are for the same purpose and either both are due 571
to expire the same year or both are for a continuing period of 572
time. The question of combining all or portions of the two 573

existing levies into the replacement levy shall appear as one 574
ballot proposition before the electors. If the electors approve 575
the ballot proposition, all or the stated portions of the two 576
existing levies are replaced by one replacement levy. 577

(E) A levy approved in excess of the ten-mill limitation 578
under this section shall be certified to the tax commissioner. In 579
the first year of a levy approved under this section, the levy 580
shall be extended on the tax lists after the February settlement 581
succeeding the election at which the levy was approved. If the 582
levy is to be placed on the tax lists of the current year, as 583
specified in the resolution providing for its submission, the 584
result of the election shall be certified immediately after the 585
canvass by the board of elections to the taxing authority, which 586
shall forthwith make the necessary levy and certify it to the 587
county auditor, who shall extend it on the tax lists for 588
collection. After the first year, the levy shall be included in 589
the annual tax budget that is certified to the county budget 590
commission. 591

If notes are authorized to be issued in anticipation of the 592
proceeds of the existing levy, notes may be issued in anticipation 593
of the proceeds of the replacement levy, and such issuance is 594
subject to the terms and limitations governing the issuance of 595
notes in anticipation of the proceeds of the existing levy. 596

(F) This section does not authorize a tax to be levied in any 597
year after the year in which revenue is not needed for the purpose 598
for which the tax is levied. 599

Sec. 5705.21. (A) At any time, the board of education of any 600
city, local, exempted village, cooperative education, or joint 601
vocational school district, by a vote of two-thirds of all its 602
members, may declare by resolution that the amount of taxes which 603
may be raised within the ten-mill limitation by levies on the 604

current tax duplicate will be insufficient to provide an adequate 605
amount for the necessary requirements of the school district, that 606
it is necessary to levy a tax in excess of such limitation for one 607
of the purposes specified in division (A), (D), (F), (H), or (DD) 608
of section 5705.19 of the Revised Code, for general permanent 609
improvements, for the purpose of operating a cultural center, or 610
for the purpose of providing education technology, and that the 611
question of such additional tax levy shall be submitted to the 612
electors of the school district at a special election on a day to 613
be specified in the resolution. In the case of a qualifying 614
library levy for the support of a library association or private 615
corporation, the question shall be submitted to the electors of 616
the association library district. If the resolution states that 617
the levy is for the purpose of operating a cultural center, the 618
ballot shall state that the levy is "for the purpose of operating 619
the (name of cultural center)." 620

As used in this division, "cultural center" means a 621
freestanding building, separate from a public school building, 622
that is open to the public for educational, musical, artistic, and 623
cultural purposes; "education technology" means, but is not 624
limited to, computer hardware, equipment, materials, and 625
accessories, equipment used for two-way audio or video, and 626
software; and "general permanent improvements" means permanent 627
improvements without regard to the limitation of division (F) of 628
section 5705.19 of the Revised Code that the improvements be a 629
specific improvement or a class of improvements that may be 630
included in a single bond issue. 631

A resolution adopted under this division shall be confined to 632
a single purpose and shall specify the amount of the increase in 633
rate that it is necessary to levy, the purpose of the levy, and 634
the number of years during which the increase in rate shall be in 635
effect. The number of years may be any number not exceeding five 636

or, if the levy is for current expenses of the district or for
general permanent improvements, for a continuing period of time.

(B)(1) The board of education of a ~~municipal~~ qualifying
school district, by resolution, may declare that it is necessary
to levy a tax in excess of the ten-mill limitation for the purpose
of paying the current expenses of the district and of partnering
community schools and that the question of the additional tax levy
shall be submitted to the electors of the school district at a
special election on a day to be specified in the resolution. The
resolution shall state the purpose of the levy, the rate of the
tax expressed in mills per dollar of taxable value, the number of
such mills to be levied for the current expenses of the partnering
community schools and the number of such mills to be levied for
the current expenses of the school district, the number of years
the tax will be levied, and the first year the tax will be levied.
The number of years the tax may be levied may be any number not
exceeding ten years, or for a continuing period of time.

The levy of a tax for the current expenses of a partnering
community school under this section and the distribution of
proceeds from the tax by a ~~municipal~~ qualifying school district to
partnering community schools is hereby determined to be a proper
public purpose.

(2) The form of the ballot at an election held pursuant to
division (B) of this section shall be as follows:

"Shall a levy be imposed by the (insert the name of
the ~~municipal~~ qualifying school district) for the purpose of
current expenses of the school district and of partnering
community schools at a rate not exceeding (insert the
number of mills) mills for each one dollar of valuation (of which
..... (insert the number of mills to be allocated to partnering
community schools) mills is to be allocated to partnering
community schools), which amounts to (insert the rate

expressed in dollars and cents) for each one hundred dollars of 669
valuation, for (insert the number of years the levy is to 670
be imposed, or that it will be levied for a continuing period of 671
time), beginning (insert first year the tax is to be 672
levied), which will first be payable in calendar year 673
(insert the first calendar year in which the tax would be 674
payable)? 675

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(3) Upon each receipt of a tax distribution by the ~~municipal~~ 678
qualifying school district, the board of education shall credit 679
the portion allocated to partnering community schools to the 680
partnering community schools fund. All income from the investment 681
of money in the partnering community schools fund shall be 682
credited to that fund. 683

~~Not more than forty five days after (a) If the municipal~~ 684
~~qualifying~~ school district ~~receives and deposits each tax~~ 685
~~distribution~~ is a municipal school district, the board of 686
education shall distribute the partnering community schools amount 687
among the then qualifying community schools not more than 688
forty-five days after the school district receives and deposits 689
each tax distribution. From each tax distribution, each such 690
partnering community school shall receive a portion of the 691
partnering community schools amount in the proportion that the 692
number of its resident students bears to the aggregate number of 693
resident students of all such partnering community schools as of 694
the date of receipt and deposit of the tax distribution. ~~For~~ 695

(b) If the qualifying school district is not a municipal 696
school district, the board of education may distribute all or a 697
portion of the amount in the partnering community schools fund 698
during a fiscal year to partnering community schools that were 699
either sponsored by the district or entered into an agreement 700

pursuant to division (B)(6)(b) of this section on or before the 701
first day of June of the preceding fiscal year. Each such 702
partnering community school shall receive a portion of the amount 703
distributed by the board from the partnering community schools 704
fund during the fiscal year in the proportion that the number of 705
its resident students bears to the aggregate number of resident 706
students of all such partnering community schools as of the date 707
the school district received and deposited the most recent tax 708
distribution. On or before the fifteenth day of June of each 709
fiscal year, the board of education shall announce an estimated 710
allocation to partnering community schools for the ensuing fiscal 711
year. The board is not required to allocate to partnering 712
community schools the entire partnering community schools amount 713
in the fiscal year in which a tax distribution is received and 714
deposited in the partnering community schools fund. The estimated 715
allocation shall be published on the web site of the school 716
district and expressed as a dollar amount per resident student. 717
The actual allocation to community schools in a fiscal year need 718
not conform to the estimate published by the school district so 719
long if the estimate was made in good faith. 720

Distributions by a school district under division (B)(3)(b) 721
of this section shall be made in accordance with distribution 722
agreements entered into by the board of education and each 723
partnering community school eligible for distributions under this 724
division. The distribution agreements shall be certified to the 725
department of education each fiscal year before the thirtieth day 726
of July. Each agreement shall provide for at least three 727
distributions by the school district to the partnering community 728
school during the fiscal year and shall require the initial 729
distribution be made on or before the thirtieth day of July. 730

(c) For the purposes of ~~this~~ division (B) of this section, 731
the number of resident students shall be the number of such 732

students reported under section 3317.03 of the Revised Code and 733
established by the department of education as of the date of 734
receipt and deposit of the tax distribution. 735

(4) To the extent an agreement whereby the ~~municipal~~ 736
qualifying school district and a community school endorse each 737
other's programs is necessary for the community school to qualify 738
as a partnering community school under division (B)(6)(b) of this 739
section, the board of education of the school district shall 740
certify to the department of education the agreement along with 741
the determination that such agreement satisfies the requirements 742
of that division. The board's determination is conclusive. 743

(5) For the purposes of Chapter 3317. of the Revised Code or 744
other laws referring to the "taxes charged and payable" for a 745
school district, the taxes charged and payable for a ~~municipal~~ 746
qualifying school district that levies a tax under division (B) of 747
this section includes only the taxes charged and payable under 748
that levy for the current expenses of the school district, and 749
does not include the taxes charged and payable for the current 750
expenses of partnering community schools. The taxes charged and 751
payable for the current expenses of partnering community schools 752
shall not affect the calculation of "state education aid" as 753
defined in section 5751.20 of the Revised Code. 754

(6) As used in division (B) of this section: 755

(a) "~~Municipal~~ Qualifying school district" ~~has the same~~ 756
~~meaning~~ means a municipal school district, as defined in section 757
3311.71 of the Revised Code or a school district that has an 758
average daily membership, as reported under division (A) of 759
section 3317.03 of the Revised Code, greater than sixty thousand 760
and the majority of the territory of which district is located in 761
a city with a population greater than seven hundred thousand 762
according to the most recent federal decennial census. 763

(b) "Partnering community school" means a community school 764
established under Chapter 3314. of the Revised Code that is 765
located within the territory of the ~~municipal~~ qualifying school 766
district and that either is sponsored by the district or is a 767
party to an agreement with the district whereby the district and 768
the community school endorse each other's programs. 769

(c) "Partnering community schools amount" means the product 770
obtained, as of the receipt and deposit of the tax distribution, 771
by multiplying the amount of a tax distribution by a fraction, the 772
numerator of which is the number of mills per dollar of taxable 773
value of the property tax to be allocated to partnering community 774
schools, and the denominator of which is the total number of mills 775
per dollar of taxable value authorized by the electors in the 776
election held under division (B) of this section, each as set 777
forth in the resolution levying the tax. 778

(d) "Partnering community schools fund" means a separate fund 779
established by the board of education of a ~~municipal~~ qualifying 780
school district for the deposit of partnering community school 781
amounts under this section. 782

(e) "Resident student" means a student enrolled in a 783
partnering community school who is entitled to attend school in 784
the ~~municipal~~ qualifying school district under section 3313.64 or 785
3313.65 of the Revised Code. 786

(f) "Tax distribution" means a distribution of proceeds of 787
the tax authorized by division (B) of this section under section 788
321.24 of the Revised Code and distributions that are attributable 789
to that tax under sections 323.156 and 4503.068 of the Revised 790
Code or other applicable law. 791

(C) A resolution adopted under this section shall specify the 792
date of holding the election, which shall not be earlier than 793
ninety days after the adoption and certification of the resolution 794

and which shall be consistent with the requirements of section 795
3501.01 of the Revised Code. 796

A resolution adopted under this section may propose to renew 797
one or more existing levies imposed under division (A) or (B) of 798
this section or to increase or decrease a single levy imposed 799
under either such division. 800

If the board of education imposes one or more existing levies 801
for the purpose specified in division (F) of section 5705.19 of 802
the Revised Code, the resolution may propose to renew one or more 803
of those existing levies, or to increase or decrease a single such 804
existing levy, for the purpose of general permanent improvements. 805

If the resolution proposes to renew two or more existing 806
levies, the levies shall be levied for the same purpose. The 807
resolution shall identify those levies and the rates at which they 808
are levied. The resolution also shall specify that the existing 809
levies shall not be extended on the tax lists after the year 810
preceding the year in which the renewal levy is first imposed, 811
regardless of the years for which those levies originally were 812
authorized to be levied. 813

If the resolution proposes to renew an existing levy imposed 814
under division (B) of this section, the rates allocated to the 815
~~municipal~~ qualifying school district and to partnering community 816
schools each may be increased or decreased or remain the same, and 817
the total rate may be increased, decreased, or remain the same. 818
The resolution and notice of election shall specify the number of 819
the mills to be levied for the current expenses of the partnering 820
community schools and the number of the mills to be levied for the 821
current expenses of the ~~municipal~~ qualifying school district. 822

A resolution adopted under this section shall go into 823
immediate effect upon its passage, and no publication of the 824
resolution shall be necessary other than that provided for in the 825

notice of election. A copy of the resolution shall immediately 826
after its passing be certified to the board of elections of the 827
proper county in the manner provided by section 5705.25 of the 828
Revised Code. That section shall govern the arrangements for the 829
submission of such question and other matters concerning the 830
election to which that section refers, including publication of 831
notice of the election, except that the election shall be held on 832
the date specified in the resolution. In the case of a resolution 833
adopted under division (B) of this section, the publication of 834
notice of that election shall state the number of the mills to be 835
levied for the current expenses of partnering community schools 836
and the number of the mills to be levied for the current expenses 837
of the ~~municipal~~ qualifying school district. If a majority of the 838
electors voting on the question so submitted in an election vote 839
in favor of the levy, the board of education may make the 840
necessary levy within the school district or, in the case of a 841
qualifying library levy for the support of a library association 842
or private corporation, within the association library district, 843
at the additional rate, or at any lesser rate in excess of the 844
ten-mill limitation on the tax list, for the purpose stated in the 845
resolution. A levy for a continuing period of time may be reduced 846
pursuant to section 5705.261 of the Revised Code. The tax levy 847
shall be included in the next tax budget that is certified to the 848
county budget commission. 849

(D)(1) After the approval of a levy on the current tax list 850
and duplicate for current expenses, for recreational purposes, for 851
community centers provided for in section 755.16 of the Revised 852
Code, or for a public library of the district under division (A) 853
of this section, and prior to the time when the first tax 854
collection from the levy can be made, the board of education may 855
anticipate a fraction of the proceeds of the levy and issue 856
anticipation notes in a principal amount not exceeding fifty per 857
cent of the total estimated proceeds of the levy to be collected 858

during the first year of the levy. 859

(2) After the approval of a levy for general permanent 860
improvements for a specified number of years or for permanent 861
improvements having the purpose specified in division (F) of 862
section 5705.19 of the Revised Code, the board of education may 863
anticipate a fraction of the proceeds of the levy and issue 864
anticipation notes in a principal amount not exceeding fifty per 865
cent of the total estimated proceeds of the levy remaining to be 866
collected in each year over a period of five years after the 867
issuance of the notes. 868

The notes shall be issued as provided in section 133.24 of 869
the Revised Code, shall have principal payments during each year 870
after the year of their issuance over a period not to exceed five 871
years, and may have a principal payment in the year of their 872
issuance. 873

(3) After approval of a levy for general permanent 874
improvements for a continuing period of time, the board of 875
education may anticipate a fraction of the proceeds of the levy 876
and issue anticipation notes in a principal amount not exceeding 877
fifty per cent of the total estimated proceeds of the levy to be 878
collected in each year over a specified period of years, not 879
exceeding ten, after the issuance of the notes. 880

The notes shall be issued as provided in section 133.24 of 881
the Revised Code, shall have principal payments during each year 882
after the year of their issuance over a period not to exceed ten 883
years, and may have a principal payment in the year of their 884
issuance. 885

(4) After the approval of a levy on the current tax list and 886
duplicate under division (B) of this section, and prior to the 887
time when the first tax collection from the levy can be made, the 888
board of education may anticipate a fraction of the proceeds of 889

the levy for the current expenses of the school district and issue 890
anticipation notes in a principal amount not exceeding fifty per 891
cent of the estimated proceeds of the levy to be collected during 892
the first year of the levy and allocated to the school district. 893
The portion of the levy proceeds to be allocated to partnering 894
community schools under that division shall not be included in the 895
estimated proceeds anticipated under this division and shall not 896
be used to pay debt charges on any anticipation notes. 897

The notes shall be issued as provided in section 133.24 of 898
the Revised Code, shall have principal payments during each year 899
after the year of their issuance over a period not to exceed five 900
years, and may have a principal payment in the year of their 901
issuance. 902

(E) The submission of questions to the electors under this 903
section is subject to the limitation on the number of election 904
dates established by section 5705.214 of the Revised Code. 905

Sec. 5705.212. (A)(1) The board of education of any school 906
district, at any time and by a vote of two-thirds of all of its 907
members, may declare by resolution that the amount of taxes that 908
may be raised within the ten-mill limitation will be insufficient 909
to provide an adequate amount for the present and future 910
requirements of the school district, that it is necessary to levy 911
not more than five taxes in excess of that limitation for current 912
expenses, and that each of the proposed taxes first will be levied 913
in a different year, over a specified period of time. The board 914
shall identify the taxes proposed under this section as follows: 915
the first tax to be levied shall be called the "original tax." 916
Each tax subsequently levied shall be called an "incremental tax." 917
The rate of each incremental tax shall be identical, but the rates 918
of such incremental taxes need not be the same as the rate of the 919
original tax. The resolution also shall state that the question of 920

these additional taxes shall be submitted to the electors of the school district at a special election. The resolution shall specify separately for each tax proposed: the amount of the increase in rate that it is necessary to levy, expressed separately for the original tax and each incremental tax; that the purpose of the levy is for current expenses; the number of years during which the original tax shall be in effect; a specification that the last year in which the original tax is in effect shall also be the last year in which each incremental tax shall be in effect; and the year in which each tax first is proposed to be levied. The original tax may be levied for any number of years not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after the adoption and certification of the resolution and shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

(a) That the tax shall be called and designated on the ballot as a renewal levy;

(b) The rate of the renewal tax, which shall be a single rate that combines the rate of the original tax and each incremental tax into a single rate. The rate of the renewal tax shall not exceed the aggregate rate of the original and incremental taxes.

(c) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;

(d) That the purpose of the renewal levy is for current

expenses; 952

(e) Subject to the certification and notification 953
requirements of section 5705.251 of the Revised Code, that the 954
question of the renewal levy shall be submitted to the electors of 955
the school district at the general election held during the last 956
year the original tax may be extended on the real and public 957
utility property tax list and duplicate or at a special election 958
held during the ensuing year. 959

(3) A resolution adopted under division (A)(1) or (2) of this 960
section shall go into immediate effect upon its adoption and no 961
publication of the resolution is necessary other than that 962
provided for in the notice of election. Immediately after its 963
adoption, a copy of the resolution shall be certified to the board 964
of elections of the proper county in the manner provided by 965
division (A) of section 5705.251 of the Revised Code, and that 966
division shall govern the arrangements for the submission of the 967
question and other matters concerning the election to which that 968
section refers. The election shall be held on the date specified 969
in the resolution. If a majority of the electors voting on the 970
question so submitted in an election vote in favor of the taxes or 971
a renewal tax, the board of education, if the original or a 972
renewal tax is authorized to be levied for the current year, 973
immediately may make the necessary levy within the school district 974
at the authorized rate, or at any lesser rate in excess of the 975
ten-mill limitation, for the purpose stated in the resolution. No 976
tax shall be imposed prior to the year specified in the resolution 977
as the year in which it is first proposed to be levied. The rate 978
of the original tax and the rate of each incremental tax shall be 979
cumulative, so that the aggregate rate levied in any year is the 980
sum of the rates of both the original tax and all incremental 981
taxes levied in or prior to that year under the same proposal. A 982
tax levied for a continuing period of time under this section may 983

be reduced pursuant to section 5705.261 of the Revised Code. 984

(B) Notwithstanding section 133.30 of the Revised Code, after 985
the approval of a tax to be levied in the current or the 986
succeeding year and prior to the time when the first tax 987
collection from that levy can be made, the board of education may 988
anticipate a fraction of the proceeds of the levy and issue 989
anticipation notes in an amount not to exceed fifty per cent of 990
the total estimated proceeds of the levy to be collected during 991
the first year of the levy. The notes shall be sold as provided in 992
Chapter 133. of the Revised Code. If anticipation notes are 993
issued, they shall mature serially and in substantially equal 994
amounts during each year over a period not to exceed five years; 995
and the amount necessary to pay the interest and principal as the 996
anticipation notes mature shall be deemed appropriated for those 997
purposes from the levy, and appropriations from the levy by the 998
board of education shall be limited each fiscal year to the 999
balance available in excess of that amount. 1000

If the auditor of state has certified a deficit pursuant to 1001
section 3313.483 of the Revised Code, the notes authorized under 1002
this section may be sold in accordance with Chapter 133. of the 1003
Revised Code, except that the board may sell the notes after 1004
providing a reasonable opportunity for competitive bidding. 1005

(C)(1) The board of education of a ~~municipal~~ qualifying 1006
school district, at any time and by a vote of two-thirds of all 1007
its members, may declare by resolution that it is necessary to 1008
levy not more than five taxes in excess of the ten-mill limitation 1009
for the current expenses of the school district and of partnering 1010
community schools, and that each of the proposed taxes first will 1011
be levied in a different year, over a specified period of time. 1012
The board shall identify the taxes proposed under this division in 1013
the same manner as in division (A)(1) of this section. The rate of 1014
each incremental tax shall be identical, but the rates of such 1015

incremental taxes need not be the same as the rate of the original 1016
tax. In addition to the specifications required of the resolution 1017
in division (A) of this section, the resolution shall state the 1018
number of the mills to be levied each year for the current 1019
expenses of the partnering community schools and the number of the 1020
mills to be levied each year for the current expenses of the 1021
school district. The number of mills for the current expenses of 1022
partnering community schools shall be the same for each of the 1023
incremental taxes, and the number of mills for the current 1024
expenses of the ~~municipal~~ qualifying school district shall be the 1025
same for each of the incremental taxes. 1026

The levy of taxes for the current expenses of a partnering 1027
community school under division (C) of this section and the 1028
distribution of proceeds from the tax by a ~~municipal~~ qualifying 1029
school district to partnering community schools is hereby 1030
determined to be a proper public purpose. 1031

(2) The board of education, by a vote of two-thirds of all of 1032
its members, may adopt a resolution proposing to renew taxes 1033
levied other than for a continuing period of time under division 1034
(C)(1) of this section. In such a renewal levy, the rates 1035
allocated to the ~~municipal~~ qualifying school district and to 1036
partnering community schools each may be increased or decreased or 1037
remain the same, and the total rate may be increased, decreased, 1038
or remain the same. In addition to the requirements of division 1039
(A)(2) of this section, the resolution shall state the number of 1040
the mills to be levied for the current expenses of the partnering 1041
community schools and the number of the mills to be levied for the 1042
current expenses of the school district. 1043

(3) A resolution adopted under division (C)(1) or (2) of this 1044
section is subject to the rules and procedures prescribed by 1045
division (A)(3) of this section. 1046

(4) The proceeds of each tax levied under division (C)(1) or 1047

(2) of this section shall be credited and distributed in the 1048
manner prescribed by division (B)(3) of section 5705.21 of the 1049
Revised Code, and divisions (B)(4), (5), and (6) of that section 1050
apply to taxes levied under division (C) of this section. 1051

(5) Notwithstanding section 133.30 of the Revised Code, after 1052
the approval of a tax to be levied under division (C)(1) or (2) of 1053
this section, in the current or succeeding year and prior to the 1054
time when the first tax collection from that levy can be made, the 1055
board of education may anticipate a fraction of the proceeds of 1056
the levy for the current expenses of the ~~municipal~~ qualifying 1057
school district and issue anticipation notes in a principal amount 1058
not exceeding fifty per cent of the estimated proceeds of the levy 1059
to be collected during the first year of the levy and allocated to 1060
the school district. The portion of levy proceeds to be allocated 1061
to partnering community schools shall not be included in the 1062
estimated proceeds anticipated under this division and shall not 1063
be used to pay debt charges on any anticipation notes. 1064

The notes shall be sold as provided in Chapter 133. of the 1065
Revised Code. If anticipation notes are issued, they shall mature 1066
serially and in substantially equal amounts during each year over 1067
a period not to exceed five years. The amount necessary to pay the 1068
interest and principal as the anticipation notes mature shall be 1069
deemed appropriated for those purposes from the levy, and 1070
appropriations from the levy by the board of education shall be 1071
limited each fiscal year to the balance available in excess of 1072
that amount. 1073

If the auditor of state has certified a deficit pursuant to 1074
section 3313.483 of the Revised Code, the notes authorized under 1075
this section may be sold in accordance with Chapter 133. of the 1076
Revised Code, except that the board may sell the notes after 1077
providing a reasonable opportunity for competitive bidding. 1078

As used in division (C) of this section, "~~municipal~~" 1079

qualifying school district" and "partnering community schools" 1080
have the same meanings as in section 5705.21 of the Revised Code. 1081

(D) The submission of questions to the electors under this 1082
section is subject to the limitation on the number of election 1083
dates established by section 5705.214 of the Revised Code. 1084

Sec. 5705.218. (A) The board of education of a city, local, 1085
or exempted village school district, at any time by a vote of 1086
two-thirds of all its members, may declare by resolution that it 1087
may be necessary for the school district to issue general 1088
obligation bonds for permanent improvements. The resolution shall 1089
state all of the following: 1090

(1) The necessity and purpose of the bond issue; 1091

(2) The date of the special election at which the question 1092
shall be submitted to the electors; 1093

(3) The amount, approximate date, estimated rate of interest, 1094
and maximum number of years over which the principal of the bonds 1095
may be paid; 1096

(4) The necessity of levying a tax outside the ten-mill 1097
limitation to pay debt charges on the bonds and any anticipatory 1098
securities. 1099

On adoption of the resolution, the board shall certify a copy 1100
of it to the county auditor. The county auditor promptly shall 1101
estimate and certify to the board the average annual property tax 1102
rate required throughout the stated maturity of the bonds to pay 1103
debt charges on the bonds, in the same manner as under division 1104
(C) of section 133.18 of the Revised Code. 1105

(B) After receiving the county auditor's certification under 1106
division (A) of this section, the board of education of the city, 1107
local, or exempted village school district, by a vote of 1108
two-thirds of all its members, may declare by resolution that the 1109

amount of taxes that can be raised within the ten-mill limitation 1110
will be insufficient to provide an adequate amount for the present 1111
and future requirements of the school district; that it is 1112
necessary to issue general obligation bonds of the school district 1113
for permanent improvements and to levy an additional tax in excess 1114
of the ten-mill limitation to pay debt charges on the bonds and 1115
any anticipatory securities; that it is necessary for a specified 1116
number of years or for a continuing period of time to levy 1117
additional taxes in excess of the ten-mill limitation to provide 1118
funds for the acquisition, construction, enlargement, renovation, 1119
and financing of permanent improvements or to pay for current 1120
operating expenses, or both; and that the question of the bonds 1121
and taxes shall be submitted to the electors of the school 1122
district at a special election, which shall not be earlier than 1123
ninety days after certification of the resolution to the board of 1124
elections, and the date of which shall be consistent with section 1125
3501.01 of the Revised Code. The resolution shall specify all of 1126
the following: 1127

(1) The county auditor's estimate of the average annual 1128
property tax rate required throughout the stated maturity of the 1129
bonds to pay debt charges on the bonds; 1130

(2) The proposed rate of the tax, if any, for current 1131
operating expenses, the first year the tax will be levied, and the 1132
number of years it will be levied, or that it will be levied for a 1133
continuing period of time; 1134

(3) The proposed rate of the tax, if any, for permanent 1135
improvements, the first year the tax will be levied, and the 1136
number of years it will be levied, or that it will be levied for a 1137
continuing period of time. 1138

The resolution shall apportion the annual rate of the tax 1139
between current operating expenses and permanent improvements, if 1140
both taxes are proposed. The apportionment may but need not be the 1141

same for each year of the tax, but the respective portions of the 1142
rate actually levied each year for current operating expenses and 1143
permanent improvements shall be limited by the apportionment. The 1144
resolution shall go into immediate effect upon its passage, and no 1145
publication of it is necessary other than that provided in the 1146
notice of election. The board of education shall certify a copy of 1147
the resolution, along with copies of the auditor's estimate and 1148
its resolution under division (A) of this section, to the board of 1149
elections immediately after its adoption. 1150

(C) The board of elections shall make the arrangements for 1151
the submission to the electors of the school district of the 1152
question proposed under division (B) or (J) of this section, and 1153
the election shall be conducted, canvassed, and certified in the 1154
same manner as regular elections in the district for the election 1155
of county officers. The resolution shall be put before the 1156
electors as one ballot question, with a favorable vote indicating 1157
approval of the bond issue, the levy to pay debt charges on the 1158
bonds and any anticipatory securities, the current operating 1159
expenses levy, the permanent improvements levy, and the levy for 1160
the current expenses of a ~~municipal~~ qualifying school district and 1161
of partnering community schools, as those levies may be proposed. 1162
The board of elections shall publish notice of the election in a 1163
newspaper of general circulation in the school district once a 1164
week for two consecutive weeks, or as provided in section 7.16 of 1165
the Revised Code, prior to the election. If a board of elections 1166
operates and maintains a web site, that board also shall post 1167
notice of the election on its web site for thirty days prior to 1168
the election. The notice of election shall state all of the 1169
following: 1170

(1) The principal amount of the proposed bond issue; 1171

(2) The permanent improvements for which the bonds are to be 1172
issued; 1173

(3) The maximum number of years over which the principal of the bonds may be paid;	1174 1175
(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	1176 1177 1178
(5) 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;	1179 1180 1181 1182 1183
(6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;	1184 1185 1186
(7) The proposed rate of the additional tax, if any, for permanent improvements;	1187 1188
(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	1189 1190 1191
(9) The time and place of the special election.	1192
(D) The form of the ballot for an election under this section is as follows:	1193 1194
"Shall the school district be authorized to do the following:	1195 1196
(1) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a maximum period of years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period mills for each one dollar of tax valuation, which amounts to (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of	1197 1198 1199 1200 1201 1202 1203

tax valuation, to pay the annual debt charges on the bonds, and to 1204
pay debt charges on any notes issued in anticipation of those 1205
bonds?" 1206

If either a levy for permanent improvements or a levy for 1207
current operating expenses is proposed, or both are proposed, the 1208
ballot also shall contain the following language, as appropriate: 1209

"(2) Levy an additional property tax to provide funds for the 1210
acquisition, construction, enlargement, renovation, and financing 1211
of permanent improvements at a rate not exceeding mills 1212
for each one dollar of tax valuation, which amounts to 1213
(rate expressed in cents or dollars and cents) for each \$100 of 1214
tax valuation, for (number of years of the levy, or a 1215
continuing period of time)? 1216

(3) Levy an additional property tax to pay current operating 1217
expenses at a rate not exceeding mills for each one dollar 1218
of tax valuation, which amounts to (rate expressed in 1219
cents or dollars and cents) for each \$100 of tax valuation, for 1220
..... (number of years of the levy, or a continuing period of 1221
time)? 1222

1223

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

1224

"

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If the question is proposed under division (J) of this 1227
section, the form of the ballot shall be modified as prescribed by 1228
division (J)(4) of this section. 1229

(E) The board of elections promptly shall certify the results 1230
of the election to the tax commissioner and the county auditor of 1231
the county in which the school district is located. If a majority 1232
of the electors voting on the question vote for it, the board of 1233
education may proceed with issuance of the bonds and with the levy 1234

and collection of the property tax or taxes at the additional rate 1235
or any lesser rate in excess of the ten-mill limitation. Any 1236
securities issued by the board of education under this section are 1237
Chapter 133. securities, as that term is defined in section 133.01 1238
of the Revised Code. 1239

(F)(1) After the approval of a tax for current operating 1240
expenses under this section and prior to the time the first 1241
collection and distribution from the levy can be made, the board 1242
of education may anticipate a fraction of the proceeds of such 1243
levy and issue anticipation notes in a principal amount not 1244
exceeding fifty per cent of the total estimated proceeds of the 1245
tax to be collected during the first year of the levy. 1246

(2) After the approval of a tax under this section for 1247
permanent improvements having a specific purpose, the board of 1248
education may anticipate a fraction of the proceeds of such tax 1249
and issue anticipation notes in a principal amount not exceeding 1250
fifty per cent of the total estimated proceeds of the tax 1251
remaining to be collected in each year over a period of five years 1252
after issuance of the notes. 1253

(3) After the approval of a tax for general, on-going 1254
permanent improvements under this section, the board of education 1255
may anticipate a fraction of the proceeds of such tax and issue 1256
anticipation notes in a principal amount not exceeding fifty per 1257
cent of the total estimated proceeds of the tax to be collected in 1258
each year over a specified period of years, not exceeding ten, 1259
after issuance of the notes. 1260

Anticipation notes under this section shall be issued as 1261
provided in section 133.24 of the Revised Code. Notes issued under 1262
division (F)(1) or (2) of this section shall have principal 1263
payments during each year after the year of their issuance over a 1264
period not to exceed five years, and may have a principal payment 1265
in the year of their issuance. Notes issued under division (F)(3) 1266

of this section shall have principal payments during each year 1267
after the year of their issuance over a period not to exceed ten 1268
years, and may have a principal payment in the year of their 1269
issuance. 1270

(G) A tax for current operating expenses or for permanent 1271
improvements levied under this section for a specified number of 1272
years may be renewed or replaced in the same manner as a tax for 1273
current operating expenses or for permanent improvements levied 1274
under section 5705.21 of the Revised Code. A tax for current 1275
operating expenses or for permanent improvements levied under this 1276
section for a continuing period of time may be decreased in 1277
accordance with section 5705.261 of the Revised Code. 1278

(H) The submission of a question to the electors under this 1279
section is subject to the limitation on the number of elections 1280
that can be held in a year under section 5705.214 of the Revised 1281
Code. 1282

(I) A school district board of education proposing a ballot 1283
measure under this section to generate local resources for a 1284
project under the school building assistance expedited local 1285
partnership program under section 3318.36 of the Revised Code may 1286
combine the questions under division (D) of this section with a 1287
question for the levy of a property tax to generate moneys for 1288
maintenance of the classroom facilities acquired under that 1289
project as prescribed in section 3318.361 of the Revised Code. 1290

(J)(1) After receiving the county auditor's certification 1291
under division (A) of this section, the board of education of a 1292
~~municipal~~ qualifying school district, by a vote of two-thirds of 1293
all its members, may declare by resolution that it is necessary to 1294
levy a tax in excess of the ten-mill limitation for the purpose of 1295
paying the current expenses of the school district and of 1296
partnering community schools, as defined in section 5705.21 of the 1297
Revised Code; that it is necessary to issue general obligation 1298

bonds of the school district for permanent improvements of the 1299
district and to levy an additional tax in excess of the ten-mill 1300
limitation to pay debt charges on the bonds and any anticipatory 1301
securities; and that the question of the bonds and taxes shall be 1302
submitted to the electors of the school district at a special 1303
election, which shall not be earlier than ninety days after 1304
certification of the resolution to the board of elections, and the 1305
date of which shall be consistent with section 3505.01 of the 1306
Revised Code. 1307

The levy of taxes for the current expenses of a partnering 1308
community school under division (J) of this section and the 1309
distribution of proceeds from the tax by a ~~municipal~~ qualifying 1310
school district to partnering community schools is hereby 1311
determined to be a proper public purpose. 1312

(2) The tax for the current expenses of the school district 1313
and of partnering community schools is subject to the requirements 1314
of divisions (B)(3), (4), and (5) of section 5705.21 of the 1315
Revised Code. 1316

(3) In addition to the required specifications of the 1317
resolution under division (B) of this section, the resolution 1318
shall express the rate of the tax in mills per dollar of taxable 1319
value, state the number of the mills to be levied for the current 1320
expenses of the partnering community schools and the number of the 1321
mills to be levied for the current expenses of the school 1322
district, specify the number of years (not exceeding ten) the tax 1323
will be levied or that it will be levied for a continuing period 1324
of time, and state the first year the tax will be levied. 1325

The resolution shall go into immediate effect upon its 1326
passage, and no publication of it is necessary other than that 1327
provided in the notice of election. The board of education shall 1328
certify a copy of the resolution, along with copies of the 1329
auditor's estimate and its resolution under division (A) of this 1330

section, to the board of elections immediately after its adoption. 1331

(4) The form of the ballot shall be modified by replacing the 1332
ballot form set forth in division (D)(3) of this section with the 1333
following: 1334

"Levy an additional property tax for the purpose of the 1335
current expenses of the school district and of partnering 1336
community schools at a rate not exceeding (insert the 1337
number of mills) mills for each one dollar of valuation (of which 1338
..... (insert the number of mills to be allocated to partnering 1339
community schools) mills is to be allocated to partnering 1340
community schools), which amounts to (insert the rate 1341
expressed in dollars and cents) for each one hundred dollars of 1342
valuation, for (insert the number of years the levy is to 1343
be imposed, or that it will be levied for a continuing period of 1344
time)? 1345

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)		1346
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"	1347

(5) After the approval of a tax for the current expenses of 1348
the school district and of partnering community schools under 1349
division (J) of this section, and prior to the time the first 1350
collection and distribution from the levy can be made, the board 1351
of education may anticipate a fraction of the proceeds of the levy 1352
for the current expenses of the school district and issue 1353
anticipation notes in a principal amount not exceeding fifty per 1354
cent of the estimated proceeds of the levy to be collected during 1355
the first year of the levy and allocated to the school district. 1356
The portion of levy proceeds to be allocated to partnering 1357
community schools shall not be included in the estimated proceeds 1358
anticipated under this division and shall not be used to pay debt 1359
charges on any anticipation notes. 1360

The notes shall be issued as provided in section 133.24 of 1361
the Revised Code, shall have principal payments during each year 1362

after the year of their issuance over a period not to exceed five 1363
years, and may have a principal payment in the year of their 1364
issuance. 1365

(6) A tax for the current expenses of the school district and 1366
of partnering community schools levied under division (J) of this 1367
section for a specified number of years may be renewed or replaced 1368
in the same manner as a tax for the current expenses of a school 1369
district and of partnering community schools levied under division 1370
(B) of section 5705.21 of the Revised Code. A tax for the current 1371
expenses of the school district and of partnering community 1372
schools levied under this division for a continuing period of time 1373
may be decreased in accordance with section 5705.261 of the 1374
Revised Code. 1375

(7) The proceeds from the issuance of the general obligation 1376
bonds under division (J) of this section shall be used solely to 1377
pay for permanent improvements of the school district and not for 1378
permanent improvements of partnering community schools. 1379

Sec. 5705.251. (A) A copy of a resolution adopted under 1380
section 5705.212 or 5705.213 of the Revised Code shall be 1381
certified by the board of education to the board of elections of 1382
the proper county not less than ninety days before the date of the 1383
election specified in the resolution, and the board of elections 1384
shall submit the proposal to the electors of the school district 1385
at a special election to be held on that date. The board of 1386
elections shall make the necessary arrangements for the submission 1387
of the question or questions to the electors of the school 1388
district, and the election shall be conducted, canvassed, and 1389
certified in the same manner as regular elections in the school 1390
district for the election of county officers. Notice of the 1391
election shall be published in a newspaper of general circulation 1392
in the subdivision once a week for two consecutive weeks, or as 1393

provided in section 7.16 of the Revised Code, prior to the 1394
election. If the board of elections operates and maintains a web 1395
site, the board of elections shall post notice of the election on 1396
its web site for thirty days prior to the election. 1397

(1) In the case of a resolution adopted under section 1398
5705.212 of the Revised Code, the notice shall state separately, 1399
for each tax being proposed, the purpose; the proposed increase in 1400
rate, expressed in dollars and cents for each one hundred dollars 1401
of valuation as well as in mills for each one dollar of valuation; 1402
the number of years during which the increase will be in effect; 1403
and the first calendar year in which the tax will be due. For an 1404
election on the question of a renewal levy, the notice shall state 1405
the purpose; the proposed rate, expressed in dollars and cents for 1406
each one hundred dollars of valuation as well as in mills for each 1407
one dollar of valuation; and the number of years the tax will be 1408
in effect. If the resolution is adopted under division (C) of that 1409
section, the rate of each tax being proposed shall be expressed as 1410
both the total rate and the portion of the total rate to be 1411
allocated to the ~~municipal~~ qualifying school district and the 1412
portion to be allocated to partnering community schools. 1413

(2) In the case of a resolution adopted under section 1414
5705.213 of the Revised Code, the notice shall state the purpose; 1415
the amount proposed to be raised by the tax in the first year it 1416
is levied; the estimated average additional tax rate for the first 1417
year it is proposed to be levied, expressed in mills for each one 1418
dollar of valuation and in dollars and cents for each one hundred 1419
dollars of valuation; the number of years during which the 1420
increase will be in effect; and the first calendar year in which 1421
the tax will be due. The notice also shall state the amount by 1422
which the amount to be raised by the tax may be increased in each 1423
year after the first year. The amount of the allowable increase 1424
may be expressed in terms of a dollar increase over, or a 1425

percentage of, the amount raised by the tax in the immediately 1426
preceding year. For an election on the question of a renewal levy, 1427
the notice shall state the purpose; the amount proposed to be 1428
raised by the tax; the estimated tax rate, expressed in mills for 1429
each one dollar of valuation and in dollars and cents for each one 1430
hundred dollars of valuation; and the number of years the tax will 1431
be in effect. 1432

In any case, the notice also shall state the time and place 1433
of the election. 1434

(B)(1) The form of the ballot in an election on taxes 1435
proposed under section 5705.212 of the Revised Code shall be as 1436
follows: 1437

"Shall the school district be authorized to levy 1438
taxes for current expenses, the aggregate rate of which may 1439
increase in (number) increment(s) of not more than 1440
mill(s) for each dollar of valuation, from an original rate of 1441
..... mill(s) for each dollar of valuation, which amounts to 1442
..... (rate expressed in dollars and cents) for each one hundred 1443
dollars of valuation, to a maximum rate of mill(s) for each 1444
dollar of valuation, which amounts to (rate expressed in 1445
dollars and cents) for each one hundred dollars of valuation? The 1446
original tax is first proposed to be levied in (the first 1447
year of the tax), and the incremental tax in (the first 1448
year of the increment) (if more than one incremental tax is 1449
proposed in the resolution, the first year that each incremental 1450
tax is proposed to be levied shall be stated in the preceding 1451
format, and the increments shall be referred to as the first, 1452
second, third, or fourth increment, depending on their number). 1453
The aggregate rate of tax so authorized will (insert 1454
either, "expire with the original rate of tax which shall be in 1455
effect for years" or "be in effect for a continuing period 1456
of time"). 1457

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	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

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"

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If the tax is proposed by a ~~municipal~~ qualifying school district under division (C)(1) of section 5705.212 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each dollar of valuation," the following: "(of which mills is to be allocated to partnering community schools)."

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(2) The form of the ballot in an election on the question of a renewal levy under section 5705.212 of the Revised Code shall be as follows:

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"Shall the school district be authorized to renew a tax for current expenses at a rate not exceeding mills for each dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (number of years the levy shall be in effect, or a continuing period of time)?

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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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If the tax is proposed by a ~~municipal~~ qualifying school district under division (C)(2) of section 5705.212 of the Revised Code and the total rate and the rates allocated to the school district and partnering community schools are to remain the same as those of the levy being renewed, the form of the ballot shall be modified by adding, after the phrase "each dollar of valuation," the following: "(of which mills is to be allocated to partnering community schools)." If the total rate is to be increased, the form of the ballot shall state that the

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proposal is to renew the existing tax with an increase in rate and 1489
shall state the increase in rate, the total rate resulting from 1490
the increase, and, of that rate, the portion of the rate to be 1491
allocated to partnering community schools. If the total rate is to 1492
be decreased, the form of the ballot shall state that the proposal 1493
is to renew a part of the existing tax and shall state the 1494
reduction in rate, the total rate resulting from the decrease, 1495
and, of that rate, the portion of the rate to be allocated to 1496
partnering community schools. 1497

(3) If a tax proposed by a ballot form prescribed in division 1498
(B)(1) or (2) of this section is to be placed on the current tax 1499
list, the form of the ballot shall be modified by adding, after 1500
the statement of the number of years the levy is to be in effect, 1501
the phrase ", commencing in (first year the tax is to 1502
be levied), first due in calendar year (first calendar 1503
year in which the tax shall be due)." 1504

(C) The form of the ballot in an election on a tax proposed 1505
under section 5705.213 of the Revised Code shall be as follows: 1506

"Shall the school district be authorized to levy the 1507
following tax for current expenses? The tax will first be levied 1508
in (year) to raise (dollars). In the (number 1509
of years) following years, the tax will increase by not more than 1510
..... (per cent or dollar amount of increase) each year, so that, 1511
during (last year of the tax), the tax will raise 1512
approximately (dollars). The county auditor estimates that 1513
the rate of the tax per dollar of valuation will be 1514
mill(s), which amounts to \$. per one hundred dollars of 1515
valuation, both during (first year of the tax) and 1516
mill(s), which amounts to \$. per one hundred dollars of 1517
valuation, during (last year of the tax). The tax will not 1518
be levied after (year). 1519

	FOR THE TAX LEVY	1521
	AGAINST THE TAX LEVY	1522

"

The form of the ballot in an election on the question of a renewal levy under section 5705.213 of the Revised Code shall be as follows:

"Shall the school district be authorized to renew a tax for current expenses which will raise (dollars), estimated by the county auditor to be mills for each dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation? The tax shall be in effect for (the number of years the levy shall be in effect, or a continuing period of time).

	FOR THE TAX LEVY	1535
	AGAINST THE TAX LEVY	1536

"

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

(D) The question covered by a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be submitted as a separate question, but may be printed on the same ballot with any other question submitted at the same election, other than the election of officers. More than one question may be submitted at the same election.

(E) Taxes voted in excess of the ten-mill limitation under division (B) or (C) of this section shall be certified to the tax

commissioner. If an additional tax is to be placed upon the tax 1552
list of the current year, as specified in the resolution providing 1553
for its submission, the result of the election shall be certified 1554
immediately after the canvass by the board of elections to the 1555
board of education. The board of education immediately shall make 1556
the necessary levy and certify it to the county auditor, who shall 1557
extend it on the tax list for collection. After the first year, 1558
the levy shall be included in the annual tax budget that is 1559
certified to the county budget commission. 1560

Sec. 5705.261. The question of decrease of an increased rate 1561
of levy approved for a continuing period of time by the voters of 1562
a subdivision or, in the case of a qualifying library levy, the 1563
voters of the library district or association library district, 1564
may be initiated by the filing of a petition with the board of 1565
elections of the proper county not less than ninety days before 1566
the general election in any year requesting that an election be 1567
held on such question. Such petition shall state the amount of the 1568
proposed decrease in the rate of levy and shall be signed by 1569
qualified electors residing in the subdivision, library district, 1570
or association library district equal in number to at least ten 1571
per cent of the total number of votes cast in the subdivision, 1572
library district, or association library district for the office 1573
of governor at the most recent general election for that office. 1574
Only one such petition may be filed during each five-year period 1575
following the election at which the voters approved the increased 1576
rate for a continuing period of time. 1577

After determination by it that such petition is valid, the 1578
board of elections shall submit the question to the electors of 1579
the subdivision, library district, or association library district 1580
at the succeeding general election. The election shall be 1581
conducted, canvassed, and certified in the same manner as regular 1582
elections in such subdivision, library district, or association 1583

library district for county offices. Notice of the election shall 1584
be published in a newspaper of general circulation in the district 1585
once a week for two consecutive weeks, or as provided in section 1586
7.16 of the Revised Code, prior to the election. If the board of 1587
elections operates and maintains a web site, the board of 1588
elections shall post notice of the election on its web site for 1589
thirty days prior to the election. The notice shall state the 1590
purpose, the amount of the proposed decrease in rate, and the time 1591
and place of the election. The form of the ballot cast at such 1592
election shall be prescribed by the secretary of state. The 1593
question covered by such petition shall be submitted as a separate 1594
proposition but it may be printed on the same ballot with any 1595
other propositions submitted at the same election other than the 1596
election of officers. If a majority of the qualified electors 1597
voting on the question of a decrease at such election approve the 1598
proposed decrease in rate, the result of the election shall be 1599
certified immediately after the canvass by the board of elections 1600
to the appropriate taxing authority, which shall thereupon, after 1601
the current year, cease to levy such increased rate or levy such 1602
tax at such reduced rate upon the duplicate of the subdivision, 1603
library district, or association library district. If notes have 1604
been issued in anticipation of the collection of such levy, the 1605
taxing authority shall continue to levy and collect under 1606
authority of the election authorizing the original levy such 1607
amounts as will be sufficient to pay the principal of and interest 1608
on such anticipation notes as the same fall due. 1609

In the case of a levy for the current expenses of a ~~municipal~~ 1610
qualifying school district and of partnering community schools 1611
imposed under section 5705.192, division (B) of section 5705.21, 1612
division (C) of section 5705.212, or division (J) of section 1613
5705.218 of the Revised Code for a continuing period of time, the 1614
rate allocated to the school district and to partnering community 1615
schools shall each be decreased by a number of mills per dollar 1616

that is proportionate to the decrease in the rate of the levy in 1617
proportion to the rate at which the levy was imposed before the 1618
decrease. 1619

Section 2. That existing sections 3314.02, 5705.192, 5705.21, 1620
5705.212, 5705.218, 5705.251, and 5705.261 of the Revised Code are 1621
hereby repealed. 1622

Section 3. The board of education of a school district that, 1623
on the effective date of this section, has an average daily 1624
membership, as reported under division (A) of section 3317.03 of 1625
the Revised Code, greater than 60,000 and the majority of the 1626
territory of which is located in a city with a population greater 1627
than 700,000 according to the most recent federal decennial 1628
census, shall, by resolution adopted within thirty days after that 1629
effective date, submit to the electors of the school district the 1630
question of a levy for the purpose of paying the current expenses 1631
of the district and of partnering community schools, as defined in 1632
section 5709.21 of the Revised Code, as authorized under division 1633
(B) of section 5705.21, division (C) of section 5705.212, or 1634
division (J) of section 5705.218 of the Revised Code. The question 1635
shall be submitted to the electors of the school district at the 1636
next general or special election occurring at least ninety days 1637
after the effective date of this section. 1638

Section 4. Sections 5705.21 and 5705.261 of the Revised Code 1639
are presented in this act as composites of the sections as amended 1640
by both Sub. H.B. 525 and Am. S.B. 321 of the 129th General 1641
Assembly. The General Assembly, applying the principle stated in 1642
division (B) of section 1.52 of the Revised Code that amendments 1643
are to be harmonized if reasonably capable of simultaneous 1644
operation, finds that the composites are the resulting versions of 1645
the sections in effect prior to the effective date of the sections 1646

as presented in this act. 1647

Section 5. This act is hereby declared to be an emergency 1648
measure necessary for the immediate preservation of the public 1649
peace, health, and safety. The reason for such necessity is to 1650
provide for timely creation of the position of independent 1651
auditor, authorization of revenue-sharing taxes, and new community 1652
sponsor authorization for a qualifying large urban school 1653
district. Therefore, this act shall go into immediate effect. 1654