

As Introduced

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

S. B. No. 15

Senator Sawyer

**Cosponsors: Senators Brown, Cafaro, Gentile, Kearney, Schiavoni, Skindell,
Tavares, Turner**

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A B I L L

To amend sections 127.14, 131.51, 319.301, 3301.0713, 1
5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 2
5705.217, and 5705.218 and to enact sections 3
3317.016, 3317.017, and 5705.17 of the Revised 4
Code to prescribe a system and timeline for the 5
General Assembly to deliberate and determine the 6
components and cost of a high quality public 7
primary and secondary education, to make property 8
tax law changes to fund a high quality public 9
primary and secondary education, and to provide 10
that the provisions of this act take effect only 11
after being approved by the electors. 12

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

Section 1. That sections 127.14, 131.51, 319.301, 3301.0713, 13
5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 5705.217, and 14
5705.218 be amended and sections 3317.016, 3317.017, and 5705.17 15
of the Revised Code be enacted to read as follows: 16

Sec. 127.14. The controlling board may, at the request of any 17
state agency or the director of budget and management, authorize, 18

with respect to the provisions of any appropriation act:	19
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(A) Transfers of all or part of an appropriation within but not between state agencies, except such transfers as the director of budget and management is authorized by law to make, provided that no transfer shall be made by the director for the purpose of effecting new or changed levels of program service not authorized by the general assembly;	21 22 23 24 25 26
(B) Transfers of all or part of an appropriation from one fiscal year to another;	27 28
(C) Transfers of all or part of an appropriation within or between state agencies made necessary by administrative reorganization or by the abolition of an agency or part of an agency;	29 30 31 32
(D) Transfers of all or part of cash balances in excess of needs from any fund of the state to the general revenue fund or to such other fund of the state to which the money would have been credited in the absence of the fund from which the transfers are authorized to be made, except that the controlling board may not authorize such transfers from the accrued leave liability fund, auto registration distribution fund, budget stabilization fund, development bond retirement fund, <u>education trust fund</u> , facilities establishment fund, gasoline excise tax fund, general revenue fund, higher education improvement fund, highway improvement bond retirement fund, highway obligations bond retirement fund, highway capital improvement fund, highway operating fund, horse racing tax fund, improvements bond retirement fund, public library fund, liquor control fund, local government fund, local transportation improvement program fund, mental health facilities improvement fund, Ohio fairs fund, parks and recreation improvement fund, public improvements bond retirement fund, school district income tax fund, state agency facilities improvement fund, state and	33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

local government highway distribution fund, state highway safety 51
fund, state lottery fund, undivided liquor permit fund, Vietnam 52
conflict compensation bond retirement fund, volunteer fire 53
fighters' dependents fund, waterways safety fund, wildlife fund, 54
workers' compensation fund, or any fund not specified in this 55
division that the director of budget and management determines to 56
be a bond fund or bond retirement fund; 57

(E) Transfers of all or part of those appropriations included 58
in the emergency purposes account of the controlling board; 59

(F) Temporary transfers of all or part of an appropriation or 60
other moneys into and between existing funds, or new funds, as may 61
be established by law when needed for capital outlays for which 62
notes or bonds will be issued; 63

(G) Transfer or release of all or part of an appropriation to 64
a state agency requiring controlling board approval of such 65
transfer or release as provided by law; 66

(H) Temporary transfer of funds included in the emergency 67
purposes appropriation of the controlling board. Such temporary 68
transfers may be made subject to conditions specified by the 69
controlling board at the time temporary transfers are authorized. 70
No transfers shall be made under this division for the purpose of 71
effecting new or changed levels of program service not authorized 72
by the general assembly. 73

As used in this section, "request" means an application by a 74
state agency or the director of budget and management seeking some 75
action by the controlling board. 76

When authorizing the transfer of all or part of an 77
appropriation under this section, the controlling board may 78
authorize the transfer to an existing appropriation item and the 79
creation of and transfer to a new appropriation item. 80

Whenever there is a transfer of all or part of funds included 81

in the emergency purposes appropriation by the controlling board, 82
pursuant to division (E) of this section, the state agency or the 83
director of budget and management receiving such transfer shall 84
keep a detailed record of the use of the transferred funds. At the 85
earliest scheduled meeting of the controlling board following the 86
accomplishment of the purposes specified in the request originally 87
seeking the transfer, or following the total expenditure of the 88
transferred funds for the specified purposes, the state agency or 89
the director of budget and management shall submit a report on the 90
expenditure of such funds to the board. The portion of any 91
appropriation so transferred which is not required to accomplish 92
the purposes designated in the original request to the controlling 93
board shall be returned to the proper appropriation of the 94
controlling board at this time. 95

Notwithstanding any provisions of law providing for the 96
deposit of revenues received by a state agency to the credit of a 97
particular fund in the state treasury, whenever there is a 98
temporary transfer of funds included in the emergency purposes 99
appropriation of the controlling board pursuant to division (H) of 100
this section, revenues received by any state agency receiving such 101
a temporary transfer of funds shall, as directed by the 102
controlling board, be transferred back to the emergency purposes 103
appropriation. 104

The board may delegate to the director of budget and 105
management authority to approve transfers among items of 106
appropriation under division (A) of this section. 107

Sec. 131.51. (A) On or before July 5, 2013, the tax 108
commissioner shall compute the following amounts and certify those 109
amounts to the director of budget and management: 110

(1) A percentage calculated by multiplying one hundred by the 111
quotient obtained by dividing the total amount credited to the 112

local government fund in fiscal year 2013 by the total amount of 113
tax revenue credited to the general revenue fund in fiscal year 114
2013. The percentage shall be rounded to the nearest one-hundredth 115
of one per cent. 116

(2) A percentage calculated by multiplying one hundred by the 117
quotient obtained by dividing the total amount credited to the 118
public library fund in fiscal year 2013 by the total amount of tax 119
revenue credited to the general revenue fund in fiscal year 2013. 120
The percentage shall be rounded to the nearest one-hundredth of 121
one per cent. 122

(B) On or before the seventh day of each month, the director 123
of budget and management shall credit to the local government 124
trust fund, which is hereby created in the state treasury, the 125
greater of an amount equal to the product obtained by multiplying 126
the percentage calculated under division (A)(1) of this section by 127
the total tax revenue credited to the general revenue fund during 128
the preceding month or the amount that was credited to the local 129
government fund for the same month in fiscal year 2011, adjusted 130
proportionately according to the per cent by which personal income 131
of the state changes. Money shall be distributed from the local 132
government fund as required The director shall credit all money 133
credited to the local government trust fund under this section to 134
the local government fund for distribution under section 5747.50 135
of the Revised Code during the same month in which ~~it~~ the money is 136
credited to the fund. 137

(C) On or before the seventh day of each month, the director 138
of budget and management shall credit to the public library fund 139
an amount equal to the product obtained by multiplying the 140
percentage calculated under division (A)(2) of this section by the 141
total tax revenue credited to the general revenue fund during the 142
preceding month. Money shall be distributed from the public 143
library fund as required under section 5747.47 of the Revised Code 144

during the same month in which it is credited to the fund. 145

(D) The director of budget and management shall develop a 146
schedule identifying the specific tax revenue sources to be used 147
to make the monthly transfers required under divisions (B) and (C) 148
of this section. The director may, from time to time, revise the 149
schedule as the director considers necessary. 150

Sec. 319.301. (A) The reductions required by division (D) of 151
this section do not apply to any of the following: 152

(1) Taxes levied at whatever rate is required to produce a 153
specified amount of tax money, including a tax levied under 154
section 5705.199, 5705.211, or 5748.09 of the Revised Code, or an 155
amount to pay debt charges; 156

(2) Taxes levied within the one per cent limitation imposed 157
by Section 2 of Article XII, Ohio Constitution; 158

(3) Taxes provided for by the charter of a municipal 159
corporation; 160

(4) Taxes levied by school districts for the purpose of 161
providing the local revenue contribution toward funding 162
educational components, pursuant to Section 8(A) of Article VI, 163
Ohio Constitution. 164

(B) As used in this section: 165

(1) "Real property" includes real property owned by a 166
railroad. 167

(2) "Carryover property" means all real property on the 168
current year's tax list except: 169

(a) Land and improvements that were not taxed by the district 170
in both the preceding year and the current year; 171

(b) Land and improvements that were not in the same class in 172
both the preceding year and the current year. 173

(3) "Effective tax rate" means with respect to each class of property:	174 175
(a) The sum of the total taxes that would have been charged and payable for current expenses against real property in that class if each of the district's taxes were reduced for the current year under division (D)(1) of this section without regard to the application of division (E) (3) <u>(2)</u> of this section divided by	176 177 178 179 180
(b) The taxable value of all real property in that class.	181
(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.	182 183 184
(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a taxing district has territory in a county to which section 5715.24 of the Revised Code applies for that year. Separate determinations shall be made for each of the two classes established pursuant to section 5713.041 of the Revised Code.	185 186 187 188 189 190
(D) With respect to each tax authorized to be levied by each taxing district, the tax commissioner, annually, shall do both of the following:	191 192 193
(1) Determine by what percentage, if any, the sums levied by such tax against the carryover property in each class would have to be reduced for the tax to levy the same number of dollars against such property in that class in the current year as were charged against such property by such tax in the preceding year subsequent to the reduction made under this section but before the reduction made under section 319.302 of the Revised Code. In the case of a tax levied for the first time that is not a renewal of an existing tax, the commissioner shall determine by what percentage the sums that would otherwise be levied by such tax against carryover property in each class would have to be reduced	194 195 196 197 198 199 200 201 202 203 204

to equal the amount that would have been levied if the full rate 205
thereof had been imposed against the total taxable value of such 206
property in the preceding tax year. A tax or portion of a tax that 207
is designated a replacement levy under section 5705.192 of the 208
Revised Code is not a renewal of an existing tax for purposes of 209
this division. 210

(2) Certify each percentage determined in division (D)(1) of 211
this section, as adjusted under division (E) of this section, and 212
the class of property to which that percentage applies to the 213
auditor of each county in which the district has territory. The 214
auditor, after complying with section 319.30 of the Revised Code, 215
shall reduce the sum to be levied by such tax against each parcel 216
of real property in the district by the percentage so certified 217
for its class. Certification shall be made by the first day of 218
September except in the case of a tax levied for the first time, 219
in which case certification shall be made within fifteen days of 220
the date the county auditor submits the information necessary to 221
make the required determination. 222

(E)(1) As used in division (E)(~~2~~) of this section, "pre-1982 223
joint vocational taxes" means, with respect to a class of 224
property, the difference between the following amounts: 225

(a) The taxes charged and payable in tax year 1981 against 226
the property in that class for the current expenses of the joint 227
vocational school district of which the school district is a part 228
after making all reductions under this section; 229

(b) The following percentage of the taxable value of all real 230
property in that class: 231

(i) In 1987, five one-hundredths of one per cent; 232

(ii) In 1988, one-tenth of one per cent; 233

(iii) In 1989, fifteen one-hundredths of one per cent; 234

(iv) In 1990 and each subsequent year, two-tenths of one per cent. 235
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If the amount in division (E)(1)(b) of this section exceeds 237
the amount in division (E)(1)(a) of this section, the pre-1982 238
joint vocational taxes shall be zero. 239

~~As used in divisions (E)(2) and (3) of this section, "taxes 240
charged and payable" has the same meaning as in division (B)(4) of 241
this section and excludes any tax charged and payable in 1985 or 242
thereafter under sections 5705.194 to 5705.197 or section 243
5705.199, 5705.213, 5705.219, or 5748.09 of the Revised Code. 244~~

~~(2) If in the case of a school district other than a joint 245
vocational or cooperative education school district any percentage 246
required to be used in division (D)(2) of this section for either 247
class of property could cause the total taxes charged and payable 248
for current expenses to be less than two per cent of the taxable 249
value of all real property in that class that is subject to 250
taxation by the district, the commissioner shall determine what 251
percentages would cause the district's total taxes charged and 252
payable for current expenses against that class, after all 253
reductions that would otherwise be made under this section, to 254
equal, when combined with the pre-1982 joint vocational taxes 255
against that class, the lesser of the following: 256~~

~~(a) The sum of the rates at which those taxes are authorized 257
to be levied; 258~~

~~(b) Two per cent of the taxable value of the property in that 259
class. The auditor shall use such percentages in making the 260
reduction required by this section for that class. 261~~

~~(3)(2)(a) If in the case of a joint vocational school 262
district any percentage required to be used in division (D)(2) of 263
this section for either class of property could cause the total 264
taxes charged and payable for current expenses for that class to 265~~

be less than the designated amount, the commissioner shall 266
determine what percentages would cause the district's total taxes 267
charged and payable for current expenses for that class, after all 268
reductions that would otherwise be made under this section, to 269
equal the designated amount. The auditor shall use such 270
percentages in making the reductions required by this section for 271
that class. 272

(b) As used in division (E)~~(3)~~(2)(a) of this section, the 273
designated amount shall equal the taxable value of all real 274
property in the class that is subject to taxation by the district 275
times the lesser of the following: 276

(i) Two-tenths of one per cent; 277

(ii) The district's effective rate plus the following 278
percentage for the year indicated: 279

WHEN COMPUTING THE	ADD THE FOLLOWING	
TAXES CHARGED FOR	PERCENTAGE:	
1987	0.025%	282
1988	0.05%	283
1989	0.075%	284
1990	0.1%	285
1991	0.125%	286
1992	0.15%	287
1993	0.175%	288
1994 and thereafter	0.2%	289

(F) No reduction shall be made under this section in the rate 290
at which any tax is levied. 291

(G) The commissioner may order a county auditor to furnish 292
any information the commissioner needs to make the determinations 293
required under division (D) or (E) of this section, and the 294
auditor shall supply the information in the form and by the date 295
specified in the order. If the auditor fails to comply with an 296

order issued under this division, except for good cause as 297
determined by the commissioner, the commissioner shall withhold 298
from such county or taxing district therein fifty per cent of 299
state revenues to local governments pursuant to section 5747.50 of 300
the Revised Code or shall direct the department of education to 301
withhold therefrom fifty per cent of state revenues to school 302
districts pursuant to Chapter 3317. of the Revised Code. The 303
commissioner shall withhold the distribution of such revenues 304
until the county auditor has complied with this division, and the 305
department shall withhold the distribution of such revenues until 306
the commissioner has notified the department that the county 307
auditor has complied with this division. 308

(H) If the commissioner is unable to certify a tax reduction 309
factor for either class of property in a taxing district located 310
in more than one county by the last day of November because 311
information required under division (G) of this section is 312
unavailable, the commissioner may compute and certify an estimated 313
tax reduction factor for that district for that class. The 314
estimated factor shall be based upon an estimate of the 315
unavailable information. Upon receipt of the actual information 316
for a taxing district that received an estimated tax reduction 317
factor, the commissioner shall compute the actual tax reduction 318
factor and use that factor to compute the taxes that should have 319
been charged and payable against each parcel of property for the 320
year for which the estimated reduction factor was used. The amount 321
by which the estimated factor resulted in an overpayment or 322
underpayment in taxes on any parcel shall be added to or 323
subtracted from the amount due on that parcel in the ensuing tax 324
year. 325

A percentage or a tax reduction factor determined or computed 326
by the commissioner under this section shall be used solely for 327
the purpose of reducing the sums to be levied by the tax to which 328

it applies for the year for which it was determined or computed. 329
It shall not be used in making any tax computations for any 330
ensuing tax year. 331

(I) In making the determinations under division (D)(1) of 332
this section, the tax commissioner shall take account of changes 333
in the taxable value of carryover property resulting from 334
complaints filed under section 5715.19 of the Revised Code for 335
determinations made for the tax year in which such changes are 336
reported to the commissioner. Such changes shall be reported to 337
the commissioner on the first abstract of real property filed with 338
the commissioner under section 5715.23 of the Revised Code 339
following the date on which the complaint is finally determined by 340
the board of revision or by a court or other authority with 341
jurisdiction on appeal. The tax commissioner shall account for 342
such changes in making the determinations only for the tax year in 343
which the change in valuation is reported. Such a valuation change 344
shall not be used to recompute the percentages determined under 345
division (D)(1) of this section for any prior tax year. 346

Sec. 3301.0713. (A) The education management information 347
system advisory board is hereby established. The board shall make 348
recommendations to the department of education for improving the 349
operation of the education management information system 350
established under section 3301.0714 of the Revised Code. Topics 351
that may be addressed by the recommendations include the 352
definitions used for the data maintained in the system, reporting 353
deadlines, rules and guidelines for the operation of the system 354
adopted by the state board of education pursuant to section 355
3301.0714 of the Revised Code, and any other issues raised by 356
education personnel who work with the system. 357

(B) The board shall consist of the following members: 358

(1) Two members of the state board, appointed by the state 359

board;	360
(2) One person appointed by the Ohio educational service center association;	361 362
(3) One person appointed by the buckeye association of school administrators;	363 364
(4) One person appointed by the Ohio association of school business officials;	365 366
(5) One person appointed by the Ohio association of EMIS professionals;	367 368
(6) One representative of four-year institutions of higher education, appointed by the <u>chancellor of the</u> Ohio board of regents;	369 370 371
(7) One representative of two-year institutions of higher education, appointed by the Ohio association of community colleges;	372 373 374
(8) Two representatives of the department, appointed by the superintendent of public instruction;	375 376
(9) Two persons appointed by the management council of the Ohio education computer network;	377 378
(10) One classroom teacher appointed jointly by the Ohio education association and the Ohio federation of teachers;	379 380
<u>(11) The chancellor of the board of regents.</u>	381
The chairpersons and ranking minority members of the education committees of the senate and house of representatives, or their designees, shall be ex officio, nonvoting members of the board.	382 383 384 385
(C) Members of the board initially appointed under division <u>divisions</u> (B)(1) to (10) of this section shall serve until January 1, 2008. Thereafter, terms of office shall be for two years, each	386 387 388

term ending on the same day of the same month as did the term that 389
it succeeds. Each member shall hold office from the date of 390
appointment until the end of the term for which the member was 391
appointed. Members may be reappointed. 392

(D) Vacancies shall be filled in the same manner as the 393
original appointment. Any member appointed to fill a vacancy 394
occurring prior to the expiration of the term for which the 395
member's predecessor was appointed shall hold office for the 396
remainder of that term. Members shall receive no compensation for 397
their services. 398

(E) The chairpersons of the education committees of the 399
senate and house of representatives, or their designees, shall 400
alternate annually as chairperson of the board. The board shall 401
meet once every two months and at other times upon the call of the 402
chairperson. 403

(F) If at any time the education management information 404
system is replaced with a new system for collecting financial and 405
student performance data for school districts and buildings, the 406
board established by this section shall continue to function in 407
the manner prescribed by this section in relation to the new data 408
collection system after the new system is operational. 409

Sec. 3317.016. Beginning on the effective date of this 410
section, the general assembly shall do all of the following: 411

(A) Devise, organize, and conduct proceedings to deliberate 412
and determine the components of a high quality public education, 413
as defined in Section 7 of Article VI, Ohio Constitution, so that 414
those components are prescribed by statute enacted not later than 415
July 1, 2014, which statute shall become effective on July 1, 416
2015; 417

(B) Devise, organize, and conduct proceedings to deliberate 418

and determine the actual cost of each component of a high quality public education, so that the cost of each component is prescribed by statute enacted not later than December 31, 2014, which statute shall become effective on July 1, 2015; 419
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(C) Deliberate and enact necessary changes to the provisions of this chapter, Chapters 3310., 3312., 3313., 3314., 3326., 3328., and 3365. of the Revised Code, and other related provisions of law, to do all of the following, effective July 1, 2015: 423
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(1) Prescribe funding weights for various categories of students by grade level, educational service, and other demographic or geographic factors, which weights shall be used in determining state funding for each public primary and secondary school; 427
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(2) Provide sufficient state funds to each city, exempted village, and local school district such that, when those funds are combined with a local revenue contribution of two per cent of the district's total taxable value, each public primary or secondary school in the district has the funds necessary to pay the actual cost of a high quality public education for each student enrolled in that school, as determined by the general assembly; 432
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(3) Provide commensurate state funds to each joint vocational school district such that, when those funds are combined with a local revenue contribution determined appropriate by the general assembly, the district has the funds necessary to pay the actual cost of a high quality public education for each student enrolled in the district's programs, as determined by the general assembly; 439
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(4) Prescribe the extent to which the taxes levied by a joint vocational or county school financing district shall count toward the local revenue contribution of each city, exempted village, or city school district that belongs to the joint vocational or county school financing district; 445
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(5) Provide commensurate state funds to each educational service center, community school established under Chapter 3314., STEM school established under Chapter 3326., college-preparatory boarding school established under Chapter 3328. of the Revised Code, and any other public education service provider so that the service center, school, or other provider has the funds necessary to pay the actual cost of a high quality public education for each student enrolled in the service center's, school's, or provider's programs, as determined by the general assembly; 450
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(6) Prescribe an annual inflation factor for the actual cost of each component of a high quality public education and the funding weights for categories of students, as initially determined under divisions (B) and (C)(1) of this section, to be applied in each intervening fiscal year between the reviews required under division (E) of this section; 459
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(7) Require that the state moneys appropriated for payments to public primary and secondary education schools for operating expenses be deposited into the education trust fund, created in section 3317.017 of the Revised Code, and prohibit the use of those funds for any other purpose. 465
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(D) Review and enact additional changes to the provisions prescribed in division (C)(1) to (6) of this section, as determined necessary by the general assembly, not later than June 30, 2017, and once every two years thereafter; 470
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(E) Enact a method for the general assembly to do all of the following: 474
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(1) Review and prescribe changes in the components of a high quality public education, as initially determined under division (A) of this section, not later than July 1, 2017, and once every six years thereafter; 476
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(2) Review and prescribe changes in the actual cost of each 480

component of a high quality public education and the funding 481
weights for categories of students, as initially determined under 482
divisions (B) and (C)(1) of this section, not later than December 483
31, 2017, and once every six years thereafter. 484

Sec. 3317.017. The education trust fund is hereby created in 485
the state treasury. The fund shall be used only for the purpose of 486
making payments to public primary and secondary schools for 487
operating expenses in the manner prescribed by law. 488

Sec. 5705.17. (A) As used in this section "school district 489
tax" means any tax that is levied for the purpose of, or to the 490
extent apportioned to, current expenses of a school district under 491
section 5705.192, 5705.194, 5705.199, 5705.21, 5705.211, 5705.212, 492
5705.213, 5705.215, 5705.217, or 5705.218, or Chapter 5748. of the 493
Revised Code, and that is first levied before January 1, 2014. 494

(B) For tax year 2016, the total amount that may be raised 495
from the levy of school district taxes in any school district 496
shall not exceed three and four-tenths per cent of the taxable 497
value of taxable property of the district. To the extent that the 498
sum authorized to be levied from school district taxes without 499
regard to this section exceeds that amount, each such tax, except 500
a school district income tax, shall be reduced proportionately so 501
that the total sum of all school district taxes to be levied in 502
the district does not exceed the limit of this division. 503

(C) For tax years 2017 through 2021, the total amount that 504
may be raised from the levy of school district taxes in any school 505
district each year to provide for the local revenue contribution 506
required by Section 8 of Article VI, Ohio Constitution, shall not 507
exceed the sum of the following: 508

(1) Two per cent of the taxable value of taxable property of 509
the district for the current tax year; and 510

(2) Any amount by which the school district taxes levied by 511
the district for 2016 exceed two per cent of the taxable value of 512
taxable property of the district for the current tax year, reduced 513
by the following fractional amount of the excess: 514

(a) For tax year 2017, one-sixth; 515

(b) For tax year 2018, two-sixths; 516

(c) For tax year 2019, three-sixths; 517

(d) For tax year 2020, four-sixths; 518

(e) For tax year 2021, five-sixths. 519

For tax year 2022 and each tax year thereafter, the total 520
amount that may be raised from the levy of school district taxes 521
in any school district to provide for the local revenue 522
contribution shall not exceed two per cent of the taxable value of 523
taxable property of the district for the tax year. To the extent 524
that the sum authorized to be levied from school district taxes 525
without regard to this section exceeds that amount, each such tax, 526
except a school district income tax, shall be reduced 527
proportionately so that the total sum of all school district taxes 528
to be levied in the district for that purpose does not exceed the 529
limit of this division. 530

(D) The limitation under this section of school district 531
taxes levied by a district to provide for the local revenue 532
contribution required under Section 8 of Article VI, Ohio 533
Constitution, does not prohibit the levy of taxes by a school 534
district to supplement the revenue available to fund the actual 535
cost of the educational components required under Section 7 of 536
Article VI, Ohio Constitution. 537

Sec. 5705.194. The board of education of any city, local, 538
exempted village, cooperative education, or joint vocational 539
school district at any time may ~~declare~~ propose by resolution ~~that~~ 540

~~the revenue that will be raised by all tax levies which the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit, and that it is therefore necessary to levy an additional tax in excess of the ten mill limitation to levy a tax for the purpose of funding educational opportunities in addition to the educational components under Section 7 of Article VI, Ohio Constitution.~~ The resolution shall ~~be confined to a single purpose and shall~~ specify that purpose. If the levy is proposed to renew all or a portion of the proceeds derived from one or more existing levies imposed pursuant to this section, it shall be called a renewal levy and shall be so designated on the ballot. If two or more existing levies are to be included in a single renewal levy but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be renewed shall not be levied after the year preceding the year in which the renewal levy is first imposed. ~~Notwithstanding the original purpose of any one or more existing levies that are to be in any single renewal levy, the purpose of the renewal levy may be either to avoid an operating deficit or to provide for the emergency requirements of the school district.~~ The resolution shall further specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed; if a renewal levy, whether the levy is to renew all, or a portion of, the proceeds derived from one or more existing levies; and the number of years in which the millage is to be in effect, which may include a levy upon the current year's tax list. The number of years may be any number not exceeding ten.

The question shall be submitted at a special election on a date specified in the resolution. The date shall not be earlier than eighty days after the adoption and certification of the resolution to the county auditor and shall be consistent with the

requirements of section 3501.01 of the Revised Code. A resolution 574
for a renewal levy shall not be placed on the ballot unless the 575
question is submitted on a date on which a special election may be 576
held under division (D) of section 3501.01 of the Revised Code, 577
except for the first Tuesday after the first Monday in February 578
and August, during the last year the levy to be renewed may be 579
extended on the real and public utility property tax list and 580
duplicate, or at any election held in the ensuing year, except 581
that if the resolution proposes renewing two or more existing 582
levies, the question shall be submitted on the date of the general 583
or primary election held during the last year at least one of the 584
levies to be renewed may be extended on that list and duplicate, 585
or at any election held during the ensuing year. For purposes of 586
this section, a levy shall be considered to be an "existing levy" 587
through the year following the last year it can be placed on the 588
real and public utility property tax list and duplicate. 589

The submission of questions to the electors under this 590
section is subject to the limitation on the number of election 591
dates established by section 5705.214 of the Revised Code. 592

The resolution shall go into immediate effect upon its 593
passage, and no publication of the resolution shall be necessary 594
other than that provided for in the notice of election. A copy of 595
the resolution shall immediately after its passing be certified to 596
the county auditor of the proper county. Section 5705.195 of the 597
Revised Code shall govern the arrangements for the submission of 598
questions to the electors under this section and other matters 599
concerning the election. Publication of notice of the election 600
shall be made in one newspaper of general circulation in the 601
county once a week for two consecutive weeks, or as provided in 602
section 7.16 of the Revised Code, prior to the election. If the 603
board of elections operates and maintains a web site, the board of 604
elections shall post notice of the election on its web site for 605

thirty days prior to the election. If a majority of the electors voting on the question submitted in an election vote in favor of the levy, the board of education of the school district may make the additional levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

After the approval of the levy and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy.

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

Sec. 5705.199. (A) At any time the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may ~~declare propose~~ by resolution ~~that the revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten mill limitation for the purpose of providing for the necessary requirements of the school district to levy a tax for the purpose of funding educational opportunities in addition to the educational components under Section 7 of Article VI, Ohio Constitution.~~ to levy a tax for the purpose of funding educational opportunities in addition to the educational components under Section 7 of Article VI, Ohio Constitution. Such a levy shall be proposed as a

substitute for all or a portion of one or more existing levies 637
imposed under sections 5705.194 to 5705.197 of the Revised Code or 638
under this section, by levying a tax as follows: 639

(1) In the initial year the levy is in effect, the levy shall 640
be in a specified amount of money equal to the aggregate annual 641
dollar amount of proceeds derived from the levy or levies, or 642
portion thereof, being substituted. 643

(2) In each subsequent year the levy is in effect, the levy 644
shall be in a specified amount of money equal to the sum of the 645
following: 646

(a) The dollar amount of the proceeds derived from the levy 647
in the prior year; and 648

(b) The dollar amount equal to the product of the total 649
taxable value of all taxable real property in the school district 650
in the then-current year, excluding carryover property as defined 651
in section 319.301 of the Revised Code, multiplied by the annual 652
levy, expressed in mills for each one dollar of valuation, that 653
was required to produce the annual dollar amount of the levy under 654
this section in the prior year; provided, that the amount under 655
division (A)(2)(b) of this section shall not be less than zero. 656

(B) The resolution proposing the substitute levy shall 657
specify the annual dollar amount the levy is to produce in its 658
initial year; the first calendar year in which the levy will be 659
due; and the term of the levy expressed in years, which may be any 660
number not exceeding ten, or for a continuing period of time. The 661
resolution shall specify the date of holding the election, which 662
shall not be earlier than ninety days after certification of the 663
resolution to the board of elections, and which shall be 664
consistent with the requirements of section 3501.01 of the Revised 665
Code. If two or more existing levies are to be included in a 666
single substitute levy, but are not scheduled to expire in the 667

same year, the resolution shall specify that the existing levies 668
to be substituted shall not be levied after the year preceding the 669
year in which the substitute levy is first imposed. 670

The resolution shall go into immediate effect upon its 671
passage, and no publication of the resolution shall be necessary 672
other than that provided for in the notice of election. A copy of 673
the resolution shall immediately after its passage be certified to 674
the county auditor in the manner provided by section 5705.195 of 675
the Revised Code, and sections 5705.194 and 5705.196 of the 676
Revised Code shall govern the arrangements for the submission of 677
the question and other matters concerning the notice of election 678
and the election, except as may be provided otherwise in this 679
section. 680

(C) The form of the ballot to be used at the election on the 681
question of a levy under this section shall be as follows: 682

"Shall a tax levy substituting for an existing levy be 683
imposed by the (here insert name of school district) 684
for the purpose ~~of providing for the necessary requirements of the~~ 685
~~school district~~ (here insert statement of purpose) in 686
the initial sum of (here insert the annual dollar 687
amount the levy is to produce in its initial year), and a levy of 688
taxes be made outside of the ten-mill limitation estimated by the 689
county auditor to require (here insert number of mills) 690
mills for each one dollar of valuation, which amounts to 691
..... (here insert rate expressed in dollars and cents) for 692
each one hundred dollars of valuation for the initial year of the 693
tax, for a period of (here insert the number of years 694
the levy is to be imposed, or that it will be levied for a 695
continuing period of time), commencing in (first year 696
the tax is to be levied), first due in calendar year 697
(first calendar year in which the tax shall be due), with the sum 698
of such tax to increase only if and as new land or real property 699

improvements not previously taxed by the school district are added 700
to its tax list? 701

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

702
703
704
705

If the levy submitted is a proposal to substitute all or a 706
portion of more than one existing levy, the form of the ballot may 707
be changed so long as the ballot reflects the number of levies to 708
be substituted and that none of the existing levies to be 709
substituted will be levied after the year preceding the year in 710
which the substitute levy is first imposed. The form of the ballot 711
shall be modified by substituting the statement "Shall a tax levy 712
substituting for an existing levy" with "Shall a tax levy 713
substituting for existing levies" and adding the following 714
statement after "added to its tax list?" and before "For the Tax 715
Levy": 716

"If approved, any remaining tax years on any of the 717
..... (here insert the number of existing levies) existing 718
levies will not be collected after (here insert the 719
current tax year or, if not the current tax year, the applicable 720
tax year)."

(D) The submission of questions to the electors under this 722
section is subject to the limitation on the number of election 723
dates established by section 5705.214 of the Revised Code. 724

(E) If a majority of the electors voting on the question so 725
submitted in an election vote in favor of the levy, the board of 726
education may make the necessary levy within the school district 727
at the rate and for the purpose stated in the resolution. The tax 728
levy shall be included in the next tax budget that is certified to 729
the county budget commission. 730

(F) A levy for a continuing period of time may be decreased 731
pursuant to section 5705.261 of the Revised Code. 732

(G) A levy under this section substituting for all or a 733
portion of one or more existing levies imposed under sections 734
5705.194 to 5705.197 of the Revised Code or under this section 735
shall be treated as having renewed the levy or levies being 736
substituted for purposes of the payments made under sections 737
5751.20 to 5751.22 of the Revised Code. 738

(H) After the approval of a levy on the current tax list and 739
duplicate, and prior to the time when the first tax collection 740
from the levy can be made, the board of education may anticipate a 741
fraction of the proceeds of the levy and issue anticipation notes 742
in a principal amount not exceeding fifty per cent of the total 743
estimated proceeds of the levy to be collected during the first 744
year of the levy. The notes shall be issued as provided in section 745
133.24 of the Revised Code, shall have principal payments during 746
each year after the year of their issuance over a period not to 747
exceed five years, and may have a principal payment in the year of 748
their issuance. 749

Sec. 5705.21. (A) At any time, the board of education of any 750
city, local, exempted village, cooperative education, or joint 751
vocational school district, by a vote of two-thirds of all its 752
members, may declare propose by resolution ~~that the amount of~~ 753
~~taxes which may be raised within the ten mill limitation by levies~~ 754
~~on the current tax duplicate will be insufficient to provide an~~ 755
~~adequate amount for the necessary requirements of the school~~ 756
~~district, that it is necessary to levy a tax in excess of such~~ 757
~~limitation to levy a tax for the purpose of funding educational~~ 758
opportunities in addition to the educational components under 759
Section 7 of Article VI, Ohio Constitution, for one of the 760
purposes specified in division ~~(A)~~, (D), (F), (H), or (DD) of 761

section 5705.19 of the Revised Code, for general permanent 762
improvements, for the purpose of operating a cultural center, or 763
for the purpose of providing education technology, and that the 764
question of such additional tax levy shall be submitted to the 765
electors of the school district at a special election on a day to 766
be specified in the resolution. In the case of a qualifying 767
library levy for the support of a library association or private 768
corporation, the question shall be submitted to the electors of 769
the association library district. If the resolution states that 770
the levy is for the purpose of operating a cultural center, the 771
ballot shall state that the levy is "for the purpose of operating 772
the (name of cultural center)."

As used in this division, "cultural center" means a 774
freestanding building, separate from a public school building, 775
that is open to the public for educational, musical, artistic, and 776
cultural purposes; "education technology" means, but is not 777
limited to, computer hardware, equipment, materials, and 778
accessories, equipment used for two-way audio or video, and 779
software; and "general permanent improvements" means permanent 780
improvements without regard to the limitation of division (F) of 781
section 5705.19 of the Revised Code that the improvements be a 782
specific improvement or a class of improvements that may be 783
included in a single bond issue. 784

A resolution adopted under this division shall be confined to 785
a single purpose and shall specify the amount of the increase in 786
rate that it is necessary to levy, the purpose of the levy, and 787
the number of years during which the increase in rate shall be in 788
effect. The number of years may be any number not exceeding five 789
or, if the levy is for ~~current expenses of the district~~ the 790
purpose of funding educational opportunities in addition to 791
educational components under Section 7 of Article VI, Ohio 792
Constitution, or for general permanent improvements, for a 793

continuing period of time. 794

(B)(1) The board of education of a municipal school district, 795
by resolution, may ~~declare that it is necessary to levy a tax in~~ 796
~~excess of the ten mill limitation for the purpose of paying the~~ 797
~~current expenses of~~ propose to levy a tax for the purpose of 798
funding educational opportunities in addition to the educational 799
components under Section 7 of Article VI, Ohio Constitution for 800
the district and ~~of~~ for partnering community schools and that the 801
question of the additional tax levy shall be submitted to the 802
electors of the school district at a special election on a day to 803
be specified in the resolution. The resolution shall state the 804
purpose of the levy, the rate of the tax expressed in mills per 805
dollar of taxable value, the number of such mills to be levied for 806
~~the current expenses of~~ the partnering community schools and the 807
number of such mills to be levied for ~~the current expenses of~~ the 808
school district, the number of years the tax will be levied, and 809
the first year the tax will be levied. The number of years the tax 810
may be levied may be any number not exceeding ten years, or for a 811
continuing period of time. 812

The levy of a tax ~~for the current expenses of~~ to fund 813
additional educational opportunities for a partnering community 814
school under this section and the distribution of proceeds from 815
the tax by a municipal school district to partnering community 816
schools is hereby determined to be a proper public purpose. 817

(2) The form of the ballot at an election held pursuant to 818
division (B) of this section shall be as follows: 819

"Shall a levy be imposed by the (insert the name of 820
the municipal school district) for the purpose of ~~current expenses~~ 821
~~of~~ funding educational opportunities in addition to educational 822
components under Section 7 of Article VI, Ohio Constitution for 823
the school district and ~~of~~ for partnering community schools at a 824
rate not exceeding (insert the number of mills) mills for 825

each one dollar of valuation (of which (insert the number 826
of mills to be allocated to partnering community schools) mills is 827
to be allocated to partnering community schools), which amounts to 828
..... (insert the rate expressed in dollars and cents) for each 829
one hundred dollars of valuation, for (insert the number of 830
years the levy is to be imposed, or that it will be levied for a 831
continuing period of time), beginning (insert first year 832
the tax is to be levied), which will first be payable in calendar 833
year (insert the first calendar year in which the tax would 834
be payable)? 835

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

(3) Upon each receipt of a tax distribution by the municipal 838
school district, the board of education shall credit the portion 839
allocated to partnering community schools to the partnering 840
community schools fund. All income from the investment of money in 841
the partnering community schools fund shall be credited to that 842
fund. 843

Not more than forty-five days after the municipal school 844
district receives and deposits each tax distribution, the board of 845
education shall distribute the partnering community schools amount 846
among the then qualifying community schools. From each tax 847
distribution, each such partnering community school shall receive 848
a portion of the partnering community schools amount in the 849
proportion that the number of its resident students bears to the 850
aggregate number of resident students of all such partnering 851
community schools as of the date of receipt and deposit of the tax 852
distribution. For the purposes of this division, the number of 853
resident students shall be the number of such students reported 854
under section 3317.03 of the Revised Code and established by the 855
department of education as of the date of receipt and deposit of 856
the tax distribution. 857

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

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

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

(a) "Municipal school district" has the same meaning as in section 3311.71 of the Revised Code.

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

(c) "Partnering community schools amount" means the product obtained, as of the receipt and deposit of the tax distribution, by multiplying the amount of a tax distribution by a fraction, the

numerator of which is the number of mills per dollar of taxable value of the property tax to be allocated to partnering community schools, and the denominator of which is the total number of mills per dollar of taxable value authorized by the electors in the election held under division (B) of this section, each as set forth in the resolution levying the tax.

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

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

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

(C) A resolution adopted under this section shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution and which shall be consistent with the requirements of section 3501.01 of the Revised Code.

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

If the board of education imposes one or more existing levies for the purpose specified in division (F) of section 5705.19 of the Revised Code, the resolution may propose to renew one or more

of those existing levies, or to increase or decrease a single such 920
existing levy, for the purpose of general permanent improvements. 921

If the resolution proposes to renew two or more existing 922
levies, the levies shall be levied for the same purpose. The 923
resolution shall identify those levies and the rates at which they 924
are levied. The resolution also shall specify that the existing 925
levies shall not be extended on the tax lists after the year 926
preceding the year in which the renewal levy is first imposed, 927
regardless of the years for which those levies originally were 928
authorized to be levied. 929

If the resolution proposes to renew an existing levy imposed 930
under division (B) of this section, the rates allocated to the 931
municipal school district and to partnering community schools each 932
may be increased or decreased or remain the same, and the total 933
rate may be increased, decreased, or remain the same. The 934
resolution and notice of election shall specify the number of the 935
mills to be levied for ~~the current expenses of~~ the partnering 936
community schools and the number of the mills to be levied for the 937
~~current expenses of the~~ municipal school district. 938

A resolution adopted under this section shall go into 939
immediate effect upon its passage, and no publication of the 940
resolution shall be necessary other than that provided for in the 941
notice of election. A copy of the resolution shall immediately 942
after its passing be certified to the board of elections of the 943
proper county in the manner provided by section 5705.25 of the 944
Revised Code. That section shall govern the arrangements for the 945
submission of such question and other matters concerning the 946
election to which that section refers, including publication of 947
notice of the election, except that the election shall be held on 948
the date specified in the resolution. In the case of a resolution 949
adopted under division (B) of this section, the publication of 950
notice of that election shall state the number of the mills to be 951

levied for the ~~current expenses~~ of partnering community schools 952
and the number of the mills to be levied for ~~the current expenses~~ 953
~~of~~ the municipal school district. If a majority of the electors 954
voting on the question so submitted in an election vote in favor 955
of the levy, the board of education may make the necessary levy 956
within the school district or, in the case of a qualifying library 957
levy for the support of a library association or private 958
corporation, within the association library district, at the 959
additional rate, or at any lesser rate in excess of the ten-mill 960
limitation on the tax list, for the purpose stated in the 961
resolution. A levy for a continuing period of time may be reduced 962
pursuant to section 5705.261 of the Revised Code. The tax levy 963
shall be included in the next tax budget that is certified to the 964
county budget commission. 965

(D)(1) After the approval of a levy on the current tax list 966
and duplicate for ~~current expenses~~ the purpose of funding 967
educational opportunities in addition to the educational 968
components under Section 7 of Article VI, Ohio Constitution, for 969
recreational purposes, for community centers provided for in 970
section 755.16 of the Revised Code, or for a public library of the 971
district under division (A) of this section, and prior to the time 972
when the first tax collection from the levy can be made, the board 973
of education may anticipate a fraction of the proceeds of the levy 974
and issue anticipation notes in a principal amount not exceeding 975
fifty per cent of the total estimated proceeds of the levy to be 976
collected during the first year of the levy. 977

(2) After the approval of a levy for general permanent 978
improvements for a specified number of years or for permanent 979
improvements having the purpose specified in division (F) of 980
section 5705.19 of the Revised Code, the board of education may 981
anticipate a fraction of the proceeds of the levy and issue 982
anticipation notes in a principal amount not exceeding fifty per 983

cent of the total estimated proceeds of the levy remaining to be 984
collected in each year over a period of five years after the 985
issuance of the notes. 986

The notes shall be issued as provided in section 133.24 of 987
the Revised Code, shall have principal payments during each year 988
after the year of their issuance over a period not to exceed five 989
years, and may have a principal payment in the year of their 990
issuance. 991

(3) After approval of a levy for general permanent 992
improvements for a continuing period of time, the board of 993
education may anticipate a fraction of the proceeds of the levy 994
and issue anticipation notes in a principal amount not exceeding 995
fifty per cent of the total estimated proceeds of the levy to be 996
collected in each year over a specified period of years, not 997
exceeding ten, after the issuance of the notes. 998

The notes shall be issued as provided in section 133.24 of 999
the Revised Code, shall have principal payments during each year 1000
after the year of their issuance over a period not to exceed ten 1001
years, and may have a principal payment in the year of their 1002
issuance. 1003

(4) After the approval of a levy on the current tax list and 1004
duplicate under division (B) of this section, and prior to the 1005
time when the first tax collection from the levy can be made, the 1006
board of education may anticipate a fraction of the proceeds of 1007
the levy ~~for the current expenses of~~ that will be allocated to the 1008
school district and issue anticipation notes in a principal amount 1009
not exceeding fifty per cent of the estimated proceeds of the levy 1010
to be collected during the first year of the levy and allocated to 1011
the school district. The portion of the levy proceeds to be 1012
allocated to partnering community schools under that division 1013
shall not be included in the estimated proceeds anticipated under 1014
this division and shall not be used to pay debt charges on any 1015

anticipation notes. 1016

The notes shall be issued as provided in section 133.24 of 1017
the Revised Code, shall have principal payments during each year 1018
after the year of their issuance over a period not to exceed five 1019
years, and may have a principal payment in the year of their 1020
issuance. 1021

(E) The submission of questions to the electors under this 1022
section is subject to the limitation on the number of election 1023
dates established by section 5705.214 of the Revised Code. 1024

Sec. 5705.212. (A)(1) The board of education of any school 1025
district, at any time and by a vote of two-thirds of all of its 1026
members, may ~~declare~~ propose by resolution ~~that the amount of~~ 1027
~~taxes that may be raised within the ten mill limitation will be~~ 1028
~~insufficient to provide an adequate amount for the present and~~ 1029
~~future requirements of the school district, that it is necessary~~ 1030
to levy not more than five taxes ~~in excess of that limitation for~~ 1031
~~current expenses for the purpose of funding educational~~ 1032
opportunities in addition to the educational components under 1033
Section 7 of Article VI, Ohio Constitution, and that each of the 1034
proposed taxes first will be levied in a different year, over a 1035
specified period of time. The board shall identify the taxes 1036
proposed under this section as follows: the first tax to be levied 1037
shall be called the "original tax." Each tax subsequently levied 1038
shall be called an "incremental tax." The rate of each incremental 1039
tax shall be identical, but the rates of such incremental taxes 1040
need not be the same as the rate of the original tax. The 1041
resolution also shall state that the question of these additional 1042
taxes shall be submitted to the electors of the school district at 1043
a special election. The resolution shall specify separately for 1044
each tax proposed: the amount of the increase in rate that it is 1045
necessary to levy, expressed separately for the original tax and 1046

each incremental tax; ~~that~~ the purpose of the levy ~~is for current~~ 1047
~~expenses~~; the number of years during which the original tax shall 1048
be in effect; a specification that the last year in which the 1049
original tax is in effect shall also be the last year in which 1050
each incremental tax shall be in effect; and the year in which 1051
each tax first is proposed to be levied. The original tax may be 1052
levied for any number of years not exceeding ten, or for a 1053
continuing period of time. The resolution shall specify the date 1054
of holding the special election, which shall not be earlier than 1055
ninety days after the adoption and certification of the resolution 1056
and shall be consistent with the requirements of section 3501.01 1057
of the Revised Code. 1058

(2) The board of education, by a vote of two-thirds of all of 1059
its members, may adopt a resolution proposing to renew taxes 1060
levied other than for a continuing period of time under division 1061
(A)(1) of this section. Such a resolution shall provide for 1062
levying a tax and specify all of the following: 1063

(a) That the tax shall be called and designated on the ballot 1064
as a renewal levy; 1065

(b) The rate of the renewal tax, which shall be a single rate 1066
that combines the rate of the original tax and each incremental 1067
tax into a single rate. The rate of the renewal tax shall not 1068
exceed the aggregate rate of the original and incremental taxes. 1069

(c) The number of years, not to exceed ten, that the renewal 1070
tax will be levied, or that it will be levied for a continuing 1071
period of time; 1072

(d) ~~That the~~ The purpose of the renewal levy ~~is for current~~ 1073
~~expenses~~; 1074

(e) Subject to the certification and notification 1075
requirements of section 5705.251 of the Revised Code, that the 1076
question of the renewal levy shall be submitted to the electors of 1077

the school district at the general election held during the last 1078
year the original tax may be extended on the real and public 1079
utility property tax list and duplicate or at a special election 1080
held during the ensuing year. 1081

(3) A resolution adopted under division (A)(1) or (2) of this 1082
section shall go into immediate effect upon its adoption and no 1083
publication of the resolution is necessary other than that 1084
provided for in the notice of election. Immediately after its 1085
adoption, a copy of the resolution shall be certified to the board 1086
of elections of the proper county in the manner provided by 1087
division (A) of section 5705.251 of the Revised Code, and that 1088
division shall govern the arrangements for the submission of the 1089
question and other matters concerning the election to which that 1090
section refers. The election shall be held on the date specified 1091
in the resolution. If a majority of the electors voting on the 1092
question so submitted in an election vote in favor of the taxes or 1093
a renewal tax, the board of education, if the original or a 1094
renewal tax is authorized to be levied for the current year, 1095
immediately may make the necessary levy within the school district 1096
at the authorized rate, or at any lesser rate in excess of the 1097
ten-mill limitation, for the purpose stated in the resolution. No 1098
tax shall be imposed prior to the year specified in the resolution 1099
as the year in which it is first proposed to be levied. The rate 1100
of the original tax and the rate of each incremental tax shall be 1101
cumulative, so that the aggregate rate levied in any year is the 1102
sum of the rates of both the original tax and all incremental 1103
taxes levied in or prior to that year under the same proposal. A 1104
tax levied for a continuing period of time under this section may 1105
be reduced pursuant to section 5705.261 of the Revised Code. 1106

(B) Notwithstanding section 133.30 of the Revised Code, after 1107
the approval of a tax to be levied in the current or the 1108
succeeding year and prior to the time when the first tax 1109

collection from that levy can be made, the board of education may 1110
anticipate a fraction of the proceeds of the levy and issue 1111
anticipation notes in an amount not to exceed fifty per cent of 1112
the total estimated proceeds of the levy to be collected during 1113
the first year of the levy. The notes shall be sold as provided in 1114
Chapter 133. of the Revised Code. If anticipation notes are 1115
issued, they shall mature serially and in substantially equal 1116
amounts during each year over a period not to exceed five years; 1117
and the amount necessary to pay the interest and principal as the 1118
anticipation notes mature shall be deemed appropriated for those 1119
purposes from the levy, and appropriations from the levy by the 1120
board of education shall be limited each fiscal year to the 1121
balance available in excess of that amount. 1122

If the auditor of state has certified a deficit pursuant to 1123
section 3313.483 of the Revised Code, the notes authorized under 1124
this section may be sold in accordance with Chapter 133. of the 1125
Revised Code, except that the board may sell the notes after 1126
providing a reasonable opportunity for competitive bidding. 1127

(C)(1) The board of education of a municipal school district, 1128
at any time and by a vote of two-thirds of all its members, may 1129
~~declare propose~~ by resolution ~~that it is necessary~~ to levy not 1130
more than five taxes ~~in excess of the ten mill limitation for the~~ 1131
~~current expenses of~~ for the purpose of funding educational 1132
opportunities in addition to the educational components under 1133
Section 7 of Article VI, Ohio Constitution for the school district 1134
and ~~of~~ for partnering community schools, and that each of the 1135
proposed taxes first will be levied in a different year, over a 1136
specified period of time. The board shall identify the taxes 1137
proposed under this division in the same manner as in division 1138
(A)(1) of this section. The rate of each incremental tax shall be 1139
identical, but the rates of such incremental taxes need not be the 1140
same as the rate of the original tax. In addition to the 1141

specifications required of the resolution in division (A) of this 1142
section, the resolution shall state the number of the mills to be 1143
levied each year ~~for the current expenses of~~ to fund additional 1144
educational opportunities for the partnering community schools and 1145
the number of the mills to be levied each year ~~for the current~~ 1146
~~expenses of~~ to fund additional educational opportunities for the 1147
school district. The number of mills ~~for the current expenses of~~ 1148
to be allocated to the partnering community schools shall be the 1149
same for each of the incremental taxes, and the number of mills 1150
~~for the current expenses of~~ to be allocated to the municipal 1151
school district shall be the same for each of the incremental 1152
taxes. 1153

The levy of taxes ~~for the current expenses of~~ to fund 1154
additional educational opportunities for a partnering community 1155
school under division (C) of this section and the distribution of 1156
proceeds from the tax by a municipal school district to partnering 1157
community schools is hereby determined to be a proper public 1158
purpose. 1159

(2) The board of education, by a vote of two-thirds of all of 1160
its members, may adopt a resolution proposing to renew taxes 1161
levied other than for a continuing period of time under division 1162
(C)(1) of this section. In such a renewal levy, the rates 1163
allocated to the municipal school district and to partnering 1164
community schools each may be increased or decreased or remain the 1165
same, and the total rate may be increased, decreased, or remain 1166
the same. In addition to the requirements of division (A)(2) of 1167
this section, the resolution shall state the number of the mills 1168
to be levied for ~~the current expenses of~~ the partnering community 1169
schools and the number of the mills to be levied for ~~the current~~ 1170
~~expenses of~~ the school district. 1171

(3) A resolution adopted under division (C)(1) or (2) of this 1172
section is subject to the rules and procedures prescribed by 1173

division (A)(3) of this section. 1174

(4) The proceeds of each tax levied under division (C)(1) or 1175
(2) of this section shall be credited and distributed in the 1176
manner prescribed by division (B)(3) of section 5705.21 of the 1177
Revised Code, and divisions (B)(4), (5), and (6) of that section 1178
apply to taxes levied under division (C) of this section. 1179

(5) Notwithstanding section 133.30 of the Revised Code, after 1180
the approval of a tax to be levied under division (C)(1) or (2) of 1181
this section, in the current or succeeding year and prior to the 1182
time when the first tax collection from that levy can be made, the 1183
board of education may anticipate a fraction of the proceeds of 1184
the levy ~~for the current expenses of~~ that will be allocated to the 1185
municipal school district and issue anticipation notes in a 1186
principal amount not exceeding fifty per cent of the estimated 1187
proceeds of the levy to be collected during the first year of the 1188
levy and allocated to the school district. The portion of levy 1189
proceeds to be allocated to partnering community schools shall not 1190
be included in the estimated proceeds anticipated under this 1191
division and shall not be used to pay debt charges on any 1192
anticipation notes. 1193

The notes shall be sold as provided in Chapter 133. of the 1194
Revised Code. If anticipation notes are issued, they shall mature 1195
serially and in substantially equal amounts during each year over 1196
a period not to exceed five years. The amount necessary to pay the 1197
interest and principal as the anticipation notes mature shall be 1198
deemed appropriated for those purposes from the levy, and 1199
appropriations from the levy by the board of education shall be 1200
limited each fiscal year to the balance available in excess of 1201
that amount. 1202

If the auditor of state has certified a deficit pursuant to 1203
section 3313.483 of the Revised Code, the notes authorized under 1204
this section may be sold in accordance with Chapter 133. of the 1205

Revised Code, except that the board may sell the notes after 1206
providing a reasonable opportunity for competitive bidding. 1207

As used in division (C) of this section, "municipal school 1208
district" and "partnering community schools" have the same 1209
meanings as in section 5705.21 of the Revised Code. 1210

(D) The submission of questions to the electors under this 1211
section is subject to the limitation on the number of election 1212
dates established by section 5705.214 of the Revised Code. 1213

Sec. 5705.213. (A)(1) The board of education of any school 1214
district, at any time and by a vote of two-thirds of all of its 1215
members, may ~~declare~~ propose by resolution ~~that the amount of~~ 1216
~~taxes that may be raised within the ten-mill limitation will be~~ 1217
~~insufficient to provide an adequate amount for the present and~~ 1218
~~future requirements of the school district and that it is~~ 1219
~~necessary to levy a tax in excess of that limitation for current~~ 1220
~~expenses~~ to levy a tax for the purpose of funding educational 1221
opportunities in addition to the educational components under 1222
Section 7 of Article VI, Ohio Constitution. The resolution also 1223
shall state that the question of the additional tax shall be 1224
submitted to the electors of the school district at a special 1225
election. The resolution shall specify, for each year the levy is 1226
in effect, the amount of money that the levy is proposed to raise, 1227
which may, for years after the first year the levy is made, be 1228
expressed in terms of a dollar or percentage increase over the 1229
prior year's amount. The resolution also shall specify ~~that~~ 1230
purpose of the levy ~~is for current expenses~~, the number of years 1231
during which the tax shall be in effect which may be for any 1232
number of years not exceeding ten, and the year in which the tax 1233
first is proposed to be levied. The resolution shall specify the 1234
date of holding the special election, which shall not be earlier 1235
than ninety-five days after the adoption and certification of the 1236

resolution to the county auditor and not earlier than ninety days 1237
after certification to the board of elections. The date of the 1238
election shall be consistent with the requirements of section 1239
3501.01 of the Revised Code. 1240

(2) The board of education, by a vote of two-thirds of all of 1241
its members, may adopt a resolution proposing to renew a tax 1242
levied under division (A)(1) of this section. Such a resolution 1243
shall provide for levying a tax and specify all of the following: 1244

(a) That the tax shall be called and designated on the ballot 1245
as a renewal levy; 1246

(b) The amount of the renewal tax, which shall be no more 1247
than the amount of tax levied during the last year the tax being 1248
renewed is authorized to be in effect; 1249

(c) The number of years, not to exceed ten, that the renewal 1250
tax will be levied, or that it will be levied for a continuing 1251
period of time; 1252

(d) ~~That the~~ The purpose of the renewal levy ~~is for current~~ 1253
~~expenses;~~ 1254

(e) Subject to the certification and notification 1255
requirements of section 5705.251 of the Revised Code, that the 1256
question of the renewal levy shall be submitted to the electors of 1257
the school district at the general election held during the last 1258
year the tax being renewed may be extended on the real and public 1259
utility property tax list and duplicate or at a special election 1260
held during the ensuing year. 1261

(3) A resolution adopted under division (A)(1) or (2) of this 1262
section shall go into immediate effect upon its adoption and no 1263
publication of the resolution is necessary other than that 1264
provided for in the notice of election. Immediately after its 1265
adoption, a copy of the resolution shall be certified to the 1266
county auditor of the proper county, who shall, within five days, 1267

calculate and certify to the board of education the estimated 1268
levy, for the first year, and for each subsequent year for which 1269
the tax is proposed to be in effect. The estimates shall be made 1270
both in mills for each dollar of valuation, and in dollars and 1271
cents for each one hundred dollars of valuation. In making the 1272
estimates, the auditor shall assume that the amount of the tax 1273
list remains throughout the life of the levy, the same as the tax 1274
list for the current year. If the tax list for the current year is 1275
not determined, the auditor shall base the auditor's estimates on 1276
the estimated amount of the tax list for the current year as 1277
submitted to the county budget commission. 1278

If the board desires to proceed with the submission of the 1279
question, it shall certify its resolution, with the estimated tax 1280
levy expressed in mills and dollars and cents per hundred dollars 1281
of valuation for each year that the tax is proposed to be in 1282
effect, to the board of elections of the proper county in the 1283
manner provided by division (A) of section 5705.251 of the Revised 1284
Code. Section 5705.251 of the Revised Code shall govern the 1285
arrangements for the submission of the question and other matters 1286
concerning the election to which that section refers. The election 1287
shall be held on the date specified in the resolution. If a 1288
majority of the electors voting on the question so submitted in an 1289
election vote in favor of the tax, and if the tax is authorized to 1290
be levied for the current year, the board of education immediately 1291
may make the additional levy necessary to raise the amount 1292
specified in the resolution or a lesser amount for the purpose 1293
stated in the resolution. 1294

(4) The submission of questions to the electors under this 1295
section is subject to the limitation on the number of election 1296
dates established by section 5705.214 of the Revised Code. 1297

(B) Notwithstanding sections 133.30 and 133.301 of the 1298
Revised Code, after the approval of a tax to be levied in the 1299

current or the succeeding year and prior to the time when the 1300
first tax collection from that levy can be made, the board of 1301
education may anticipate a fraction of the proceeds of the levy 1302
and issue anticipation notes in an amount not to exceed fifty per 1303
cent of the total estimated proceeds of the levy to be collected 1304
during the first year of the levy. The notes shall be sold as 1305
provided in Chapter 133. of the Revised Code. If anticipation 1306
notes are issued, they shall mature serially and in substantially 1307
equal amounts during each year over a period not to exceed five 1308
years; and the amount necessary to pay the interest and principal 1309
as the anticipation notes mature shall be deemed appropriated for 1310
those purposes from the levy, and appropriations from the levy by 1311
the board of education shall be limited each fiscal year to the 1312
balance available in excess of that amount. 1313

If the auditor of state has certified a deficit pursuant to 1314
section 3313.483 of the Revised Code, the notes authorized under 1315
this section may be sold in accordance with Chapter 133. of the 1316
Revised Code, except that the board may sell the notes after 1317
providing a reasonable opportunity for competitive bidding. 1318

Sec. 5705.217. (A) The board of education of a city, local, 1319
or exempted village school district, at any time by a vote of 1320
two-thirds of all its members, may ~~declare~~ propose by resolution 1321
~~that the amount of taxes that can be raised within the ten mill~~ 1322
~~limitation will be insufficient to provide an adequate amount for~~ 1323
~~the present and future requirements of the school district; that~~ 1324
~~it is necessary~~ to levy an additional tax ~~in excess of that~~ 1325
~~limitation~~ for the purposes of ~~providing funds for current~~ 1326
~~operating expenses~~ funding educational opportunities in addition 1327
to the educational components under Section 7 of Article VI, Ohio 1328
Constitution, and for the acquisition, construction, enlargement, 1329
renovation, and financing of permanent improvements; and that the 1330
question of the tax shall be submitted to the electors of the 1331

district at a special election. The tax may be levied for a 1332
specified number of years not exceeding five or, if the tax is ~~for~~ 1333
~~current operating expenses to fund educational opportunities in~~ 1334
addition to the educational components under Section 7 of Article 1335
VI, Ohio Constitution, or for general, on-going permanent 1336
improvements, for a continuing period of time. The resolution 1337
shall specify the proposed tax rate, the first year the tax will 1338
be levied, and the number of years it will be levied, or that it 1339
will be levied for a continuing period of time. The resolution 1340
shall apportion the annual rate of the tax between ~~current~~ 1341
~~operating expenses~~ the funding of additional educational 1342
opportunities and permanent improvements. The apportionment may 1343
but need not be the same for each year of the tax, but the 1344
respective portions of the rate actually levied each year for 1345
~~current operating expenses~~ the funding of additional educational 1346
opportunities and for permanent improvements shall be limited by 1347
the apportionment. 1348

The resolution shall specify the date of holding the special 1349
election, which shall not be earlier than ninety days after 1350
certification of the resolution to the board of elections and 1351
shall be consistent with the requirements of section 3501.01 of 1352
the Revised Code. The resolution shall go into immediate effect 1353
upon its passage, and no publication of it is necessary other than 1354
that provided in the notice of election. The board of education 1355
shall certify a copy of the resolution to the board of elections 1356
immediately after its adoption. Section 5705.25 of the Revised 1357
Code governs the arrangements and form of the ballot for the 1358
submission of the question to the electors. 1359

If a majority of the electors voting on the question vote in 1360
favor of the tax, the board of education may make the levy at the 1361
additional rate, or at any lesser rate in excess of the ten-mill 1362
limitation. If the tax is for a continuing period of time, it may 1363

be decreased in accordance with section 5705.261 of the Revised Code. 1364
1365

(B)(1) After the approval of a tax ~~for current operating~~ 1366
~~expenses under this section~~ to fund educational opportunities in 1367
addition to the educational components under Section 7 of Article 1368
VI, Ohio Constitution, and prior to the time the first collection 1369
and distribution from the levy can be made, the board of education 1370
may anticipate a fraction of the proceeds of such levy and issue 1371
anticipation notes in a principal amount not exceeding fifty per 1372
cent of the total estimated proceeds of the tax to be collected 1373
during the first year of the levy. 1374

(2) After the approval of a tax under this section for 1375
permanent improvements having a specific purpose, the board of 1376
education may anticipate a fraction of the proceeds of such tax 1377
and issue anticipation notes in a principal amount not exceeding 1378
fifty per cent of the total estimated proceeds of the tax 1379
remaining to be collected in each year over a period of five years 1380
after issuance of the notes. 1381

(3) After the approval of a tax for general, on-going 1382
permanent improvements under this section, the board of education 1383
may anticipate a fraction of the proceeds of such tax and issue 1384
anticipation notes in a principal amount not exceeding fifty per 1385
cent of the total estimated proceeds of the tax to be collected in 1386
each year over a specified period of years, not exceeding ten, 1387
after issuance of the notes. 1388

Anticipation notes under this section shall be issued as 1389
provided in section 133.24 of the Revised Code. Notes issued under 1390
division (B)(1) or (2) of this section shall have principal 1391
payments during each year after the year of their issuance over a 1392
period not to exceed five years, and may have a principal payment 1393
in the year of their issuance. Notes issued under division (B)(3) 1394
of this section shall have principal payments during each year 1395

after the year of their issuance over a period not to exceed ten 1396
years, and may have a principal payment in the year of their 1397
issuance. 1398

(C) The submission of a question to the electors under this 1399
section is subject to the limitation on the number of elections 1400
that can be held in a year under section 5705.214 of the Revised 1401
Code. 1402

Sec. 5705.218. (A) The board of education of a city, local, 1403
or exempted village school district, at any time by a vote of 1404
two-thirds of all its members, may declare by resolution that it 1405
may be necessary for the school district to issue general 1406
obligation bonds for permanent improvements. The resolution shall 1407
state all of the following: 1408

(1) The necessity and purpose of the bond issue; 1409

(2) The date of the special election at which the question 1410
shall be submitted to the electors; 1411

(3) The amount, approximate date, estimated rate of interest, 1412
and maximum number of years over which the principal of the bonds 1413
may be paid; 1414

(4) The necessity of levying a tax outside the ten-mill 1415
limitation to pay debt charges on the bonds and any anticipatory 1416
securities. 1417

On adoption of the resolution, the board shall certify a copy 1418
of it to the county auditor. The county auditor promptly shall 1419
estimate and certify to the board the average annual property tax 1420
rate required throughout the stated maturity of the bonds to pay 1421
debt charges on the bonds, in the same manner as under division 1422
(C) of section 133.18 of the Revised Code. 1423

(B) After receiving the county auditor's certification under 1424
division (A) of this section, the board of education of the city, 1425

local, or exempted village school district, by a vote of 1426
two-thirds of all its members, may ~~declare~~ propose by resolution 1427
~~that the amount of taxes that can be raised within the ten mill~~ 1428
~~limitation will be insufficient to provide an adequate amount for~~ 1429
~~the present and future requirements of the school district; that~~ 1430
~~it is necessary~~ to issue general obligation bonds of the school 1431
district for permanent improvements and to levy an additional tax 1432
~~in excess of the ten mill limitation~~ to pay debt charges on the 1433
bonds and any anticipatory securities; ~~that it is necessary for a~~ 1434
~~specified number of years or for a continuing period of time to~~ 1435
levy additional taxes in excess of the ten mill limitation for a 1436
specified number of years or for a continuing period of time to 1437
provide funds for the acquisition, construction, enlargement, 1438
renovation, and financing of permanent improvements or to ~~pay for~~ 1439
~~current operating expenses~~ fund educational opportunities in 1440
addition to the educational components under Section 7 of Article 1441
VI, Ohio Constitution, or both; and that the question of the bonds 1442
and taxes shall be submitted to the electors of the school 1443
district at a special election, which shall not be earlier than 1444
ninety days after certification of the resolution to the board of 1445
elections, and the date of which shall be consistent with section 1446
3501.01 of the Revised Code. The resolution shall specify all of 1447
the following: 1448

(1) The county auditor's estimate of the average annual 1449
property tax rate required throughout the stated maturity of the 1450
bonds to pay debt charges on the bonds; 1451

(2) The proposed rate of the tax, if any, ~~for current~~ 1452
~~operating expenses~~ to fund educational opportunities in addition 1453
to the educational components under Section 7 of Article VI, Ohio 1454
Constitution, the first year the tax will be levied, and the 1455
number of years it will be levied, or that it will be levied for a 1456
continuing period of time; 1457

(3) The proposed rate of the tax, if any, for permanent 1458
improvements, the first year the tax will be levied, and the 1459
number of years it will be levied, or that it will be levied for a 1460
continuing period of time. 1461

The resolution shall apportion the annual rate of the tax 1462
between ~~current operating expenses~~ funding for additional 1463
educational opportunities and permanent improvements, if both 1464
taxes are proposed. The apportionment may but need not be the same 1465
for each year of the tax, but the respective portions of the rate 1466
actually levied each year for ~~current operating expenses~~ 1467
additional educational opportunities and permanent improvements 1468
shall be limited by the apportionment. The resolution shall go 1469
into immediate effect upon its passage, and no publication of it 1470
is necessary other than that provided in the notice of election. 1471
The board of education shall certify a copy of the resolution, 1472
along with copies of the auditor's estimate and its resolution 1473
under division (A) of this section, to the board of elections 1474
immediately after its adoption. 1475

(C) The board of elections shall make the arrangements for 1476
the submission to the electors of the school district of the 1477
question proposed under division (B) or (J) of this section, and 1478
the election shall be conducted, canvassed, and certified in the 1479
same manner as regular elections in the district for the election 1480
of county officers. The resolution shall be put before the 1481
electors as one ballot question, with a favorable vote indicating 1482
approval of the bond issue, the levy to pay debt charges on the 1483
bonds and any anticipatory securities, the ~~current operating~~ 1484
~~expenses~~ levy to fund additional educational opportunities, the 1485
permanent improvements levy, and the levy ~~for the current expenses~~ 1486
~~of~~ to fund additional educational opportunities for a municipal 1487
school district and ~~of~~ partnering community schools, as those 1488
levies may be proposed. The board of elections shall publish 1489

notice of the election in a newspaper of general circulation in 1490
the school district once a week for two consecutive weeks, or as 1491
provided in section 7.16 of the Revised Code, prior to the 1492
election. If a board of elections operates and maintains a web 1493
site, that board also shall post notice of the election on its web 1494
site for thirty days prior to the election. The notice of election 1495
shall state all of the following: 1496

(1) The principal amount of the proposed bond issue; 1497

(2) The permanent improvements for which the bonds are to be 1498
issued; 1499

(3) The maximum number of years over which the principal of 1500
the bonds may be paid; 1501

(4) The estimated additional average annual property tax rate 1502
to pay the debt charges on the bonds, as certified by the county 1503
auditor; 1504

(5) The proposed rate of the additional tax, if any, ~~for~~ 1505
~~current operating expenses to fund additional educational~~ 1506
~~opportunities~~ and, if the question is proposed under division (J) 1507
of this section, the portion of the rate to be allocated to the 1508
school district and the portion to be allocated to partnering 1509
community schools; 1510

(6) The number of years the ~~current operating expenses~~ tax 1511
will be in effect, or that it will be in effect for a continuing 1512
period of time; 1513

(7) The proposed rate of the additional tax, if any, for 1514
permanent improvements; 1515

(8) The number of years the permanent improvements tax will 1516
be in effect, or that it will be in effect for a continuing period 1517
of time; 1518

(9) The time and place of the special election. 1519

(D) The form of the ballot for an election under this section 1520
is as follows: 1521

"Shall the school district be authorized to do the 1522
following: 1523

(1) Issue bonds for the purpose of in the 1524
principal amount of \$....., to be repaid annually over a maximum 1525
period of years, and levy a property tax outside the 1526
ten-mill limitation, estimated by the county auditor to average 1527
over the bond repayment period mills for each one dollar of 1528
tax valuation, which amounts to (rate expressed in cents or 1529
dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of 1530
tax valuation, to pay the annual debt charges on the bonds, and to 1531
pay debt charges on any notes issued in anticipation of those 1532
bonds?" 1533

If either a levy for permanent improvements or a levy ~~for~~ 1534
~~current operating expenses~~ to fund additional educational 1535
opportunities is proposed, or both are proposed, the ballot also 1536
shall contain the following language, as appropriate: 1537

"(2) Levy an additional property tax to provide funds for the 1538
acquisition, construction, enlargement, renovation, and financing 1539
of permanent improvements at a rate not exceeding mills 1540
for each one dollar of tax valuation, which amounts to 1541
(rate expressed in cents or dollars and cents) for each \$100 of 1542
tax valuation, for (number of years of the levy, or a 1543
continuing period of time)? 1544

(3) Levy an additional property tax to ~~pay current operating~~ 1545
~~expenses~~ fund educational opportunities in addition to the 1546
educational components under Section 7 of Article VI, Ohio 1547
Constitution, at a rate not exceeding mills for each one 1548
dollar of tax valuation, which amounts to (rate expressed 1549
in cents or dollars and cents) for each \$100 of tax valuation, for 1550

..... (number of years of the levy, or a continuing period of
time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)		1554
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"	1555

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

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

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

(2) After the approval of a tax under this section for
permanent improvements having a specific purpose, the board of
education may anticipate a fraction of the proceeds of such tax
and issue anticipation notes in a principal amount not exceeding

fifty per cent of the total estimated proceeds of the tax 1582
remaining to be collected in each year over a period of five years 1583
after issuance of the notes. 1584

(3) After the approval of a tax for general, on-going 1585
permanent improvements under this section, the board of education 1586
may anticipate a fraction of the proceeds of such tax and issue 1587
anticipation notes in a principal amount not exceeding fifty per 1588
cent of the total estimated proceeds of the tax to be collected in 1589
each year over a specified period of years, not exceeding ten, 1590
after issuance of the notes. 1591

Anticipation notes under this section shall be issued as 1592
provided in section 133.24 of the Revised Code. Notes issued under 1593
division (F)(1) or (2) of this section shall have principal 1594
payments during each year after the year of their issuance over a 1595
period not to exceed five years, and may have a principal payment 1596
in the year of their issuance. Notes issued under division (F)(3) 1597
of this section shall have principal payments during each year 1598
after the year of their issuance over a period not to exceed ten 1599
years, and may have a principal payment in the year of their 1600
issuance. 1601

(G) A tax ~~for current operating expenses~~ to fund additional 1602
educational opportunities or for permanent improvements levied 1603
under this section for a specified number of years may be renewed 1604
or replaced in the same manner as a tax ~~for current operating~~ 1605
~~expenses or for permanent improvements~~ levied for those purposes 1606
under section 5705.21 of the Revised Code. A tax ~~for current~~ 1607
~~operating expenses~~ to fund additional educational opportunities or 1608
for permanent improvements levied under this section for a 1609
continuing period of time may be decreased in accordance with 1610
section 5705.261 of the Revised Code. 1611

(H) The submission of a question to the electors under this 1612
section is subject to the limitation on the number of elections 1613

that can be held in a year under section 5705.214 of the Revised Code. 1614
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(I) A school district board of education proposing a ballot measure under this section to generate local resources for a project under the school building assistance expedited local partnership program under section 3318.36 of the Revised Code may combine the questions under division (D) of this section with a question for the levy of a property tax to generate moneys for maintenance of the classroom facilities acquired under that project as prescribed in section 3318.361 of the Revised Code. 1616
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(J)(1) After receiving the county auditor's certification under division (A) of this section, the board of education of a municipal school district, by a vote of two-thirds of all its members, may ~~declare propose~~ by resolution ~~that it is necessary to levy a tax in excess of the ten mill limitation for the purpose of paying the current expenses of~~ to levy a tax for the purpose of funding educational opportunities in addition to the educational components under Section 7 of Article VI, Ohio Constitution for the school district and ~~of~~ for partnering community schools, as defined in section 5705.21 of the Revised Code; that it is necessary to issue general obligation bonds of the school district for permanent improvements of the district and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3505.01 of the Revised Code. 1624
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The levy of taxes ~~for the current expenses of~~ to fund additional educational opportunities for a partnering community school under division (J) of this section and the distribution of 1643
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proceeds from the tax by a municipal school district to partnering 1646
community schools is hereby determined to be a proper public 1647
purpose. 1648

(2) The tax ~~for the current expenses of~~ to fund additional 1649
educational opportunities for the school district and ~~of for~~ 1650
partnering community schools is subject to the requirements of 1651
divisions (B)(3), (4), and (5) of section 5705.21 of the Revised 1652
Code. 1653

(3) In addition to the required specifications of the 1654
resolution under division (B) of this section, the resolution 1655
shall express the rate of the tax in mills per dollar of taxable 1656
value, state the number of the mills to be levied ~~for the current~~ 1657
~~expenses of~~ to fund additional educational opportunities for 1658
partnering community schools and the number of the mills to be 1659
levied ~~for the current expenses of~~ to fund additional educational 1660
opportunities for the school district, specify the number of years 1661
(not exceeding ten) the tax will be levied or that it will be 1662
levied for a continuing period of time, and state the first year 1663
the tax will be levied. 1664

The resolution shall go into immediate effect upon its 1665
passage, and no publication of it is necessary other than that 1666
provided in the notice of election. The board of education shall 1667
certify a copy of the resolution, along with copies of the 1668
auditor's estimate and its resolution under division (A) of this 1669
section, to the board of elections immediately after its adoption. 1670

(4) The form of the ballot shall be modified by replacing the 1671
ballot form set forth in division (D)(3) of this section with the 1672
following: 1673

"Levy an additional property tax for the purpose of ~~the~~ 1674
~~current expenses of~~ funding educational opportunities in addition 1675
to the educational components under Section 7 of Article VI, Ohio 1676

Constitution for the school district and ~~of~~ for 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
valuation, for (insert the number of years the levy is to
be imposed, or that it will be levied for a continuing period of
time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)		1687
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"	1688

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

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

(6) A tax ~~for the current expenses of the school district and~~
~~of partnering community schools~~ levied under division (J) of this

section for a specified number of years may be renewed or replaced 1709
in the same manner as a tax ~~for the current expenses of~~ to fund 1710
additional educational opportunities for a school district and ~~of~~ 1711
partnering community schools levied under division (B) of section 1712
5705.21 of the Revised Code. A tax ~~for the current expenses of the~~ 1713
~~school district and of partnering community schools~~ levied under 1714
this division for a continuing period of time may be decreased in 1715
accordance with section 5705.261 of the Revised Code. 1716

(7) The proceeds from the issuance of the general obligation 1717
bonds under division (J) of this section shall be used solely to 1718
pay for permanent improvements of the school district and not for 1719
permanent improvements of partnering community schools. 1720

Section 2. That existing sections 127.14, 131.51, 319.301, 1721
3301.0713, 5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 1722
5705.217, and 5705.218 of the Revised Code are hereby repealed. 1723

Section 3. The amendment by this act of sections 5705.194, 1724
5705.199, 5705.21, 5705.212, 5705.213, 5705.217, and 5705.218 of 1725
the Revised Code takes effect January 1, 2014. 1726

Section 4. Sections 1, 2, and 3 of this act shall take effect 1727
only if approved by a majority of the electors voting thereon, as 1728
provided in Section 5 of this act, as permitted by Section 26 of 1729
Article II, Ohio Constitution, because this act relates to public 1730
schools. If the electors voting on the question whether Sections 1731
1, 2, and 3 of this act be approved do approve the question, 1732
Sections 1, 2, and 3 of this section take effect on the date the 1733
Secretary of State certifies the results of the election. If the 1734
electors voting on that question do not approve Sections 1, 2, and 1735
3 of this act, Sections 1, 2, 3, 4, 5, 6, and 7 of this act 1736
expire. 1737

Section 5. The Secretary of State shall submit to the 1738
electors of the entire state at the general election to be held on 1739
November 3, 2013, as a single proposal, approval of the amendment 1740
of sections 127.14, 131.51, 319.301, 3301.0713, 5705.194, 1741
5705.199, 5705.21, 5705.212, 5705.213, 5705.217, and 5705.218 and 1742
the enactment of sections 3317.016, 3317.017, and 5705.17 of the 1743
Revised Code, as set forth in Sections 1, 2, and 3 of this act. 1744
The Secretary of State shall designate the proposal as an issue 1745
submitted to the electors of the entire state at that election. 1746

Notwithstanding section 3519.21 of the Revised Code, the 1747
title and ballot language for the proposal shall be substantially 1748
as follows: 1749

"EDUCATION LEGISLATION SUBJECT TO VOTER APPROVAL 1750

(Proposed by the General Assembly of the State of Ohio) 1751

Shall the provisions of Senate Bill ____ (here insert the 1752
bill number of this act) enacted by the General Assembly, to 1753
prescribe a system and timeline for the General Assembly to 1754
deliberate and determine the components and cost of a high quality 1755
public primary and secondary education and to make property tax 1756
law changes related to proposed Section 8 of Article VI, Ohio 1757
Constitution, as proposed in S.J.R. ____ of the 130th General 1758
Assembly, be approved? 1759

A majority yes vote is necessary for passage. 1760

YES (to approve the provisions) 1761

NO (to disapprove the provisions)" 1762

The Ohio Ballot Board shall prepare arguments for and against 1763
the proposal. The arguments shall not exceed three hundred words 1764
each, and shall be filed with the Secretary of State not later 1765
than sixty days prior to the election. The ballot language and the 1766
arguments shall be available for public inspection in the Office 1767

of the Secretary of State and at such other places as determined 1768
by the Secretary of State. 1769

Section 6. If Sections 1, 2, and 3 of this act are approved 1770
by the electors at the election required by Sections 4 and 5 of 1771
this act, the General Assembly shall enact additional changes in 1772
law necessary to implement or to conform other sections of law 1773
with the provisions of Sections 1, 2, and 3 of this act. 1774

Section 7. Section 5705.21 of the Revised Code is presented 1775
in this act as a composite of the section as amended by both Am. 1776
Sub. H.B. 525 and Am. S.B. 321 of the 129th General Assembly. The 1777
General Assembly, applying the principle stated in division (B) of 1778
section 1.52 of the Revised Code that amendments are to be 1779
harmonized if reasonably capable of simultaneous operation, finds 1780
that the composite is the resulting version of the section in 1781
effect prior to the effective date of the section as presented in 1782
this act. 1783