

As Reported by the Senate Ways and Means Committee

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

S. B. No. 42

Senators Manning, Gardner

Cosponsors: Senators Seitz, Hite

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A B I L L

To amend section 5705.21 of the Revised Code to 1
authorize school districts to levy a property tax 2
exclusively for school safety and security 3
purposes. 4

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

Section 1. That section 5705.21 of the Revised Code be 5
amended to read as follows: 6

Sec. 5705.21. (A) At any time, the board of education of any 7
city, local, exempted village, cooperative education, or joint 8
vocational school district, by a vote of two-thirds of all its 9
members, may declare by resolution that the amount of taxes which 10
may be raised within the ten-mill limitation by levies on the 11
current tax duplicate will be insufficient to provide an adequate 12
amount for the necessary requirements of the school district, that 13
it is necessary to levy a tax in excess of such limitation for one 14
of the purposes specified in division (A), (D), (F), (H), or (DD) 15
of section 5705.19 of the Revised Code, for general permanent 16
improvements, for the purpose of operating a cultural center, for 17
the purpose of providing for school safety and security, or for 18
the purpose of providing education technology, and that the 19

question of such additional tax levy shall be submitted to the 20
electors of the school district at a special election on a day to 21
be specified in the resolution. In the case of a qualifying 22
library levy for the support of a library association or private 23
corporation, the question shall be submitted to the electors of 24
the association library district. If the resolution states that 25
the levy is for the purpose of operating a cultural center, the 26
ballot shall state that the levy is "for the purpose of operating 27
the (name of cultural center)."

As used in this division, "cultural center" means a 29
freestanding building, separate from a public school building, 30
that is open to the public for educational, musical, artistic, and 31
cultural purposes; "education technology" means, but is not 32
limited to, computer hardware, equipment, materials, and 33
accessories, equipment used for two-way audio or video, and 34
software; and "general permanent improvements" means permanent 35
improvements without regard to the limitation of division (F) of 36
section 5705.19 of the Revised Code that the improvements be a 37
specific improvement or a class of improvements that may be 38
included in a single bond issue. 39

A resolution adopted under this division shall be confined to 40
a single purpose and shall specify the amount of the increase in 41
rate that it is necessary to levy, the purpose of the levy, and 42
the number of years during which the increase in rate shall be in 43
effect. The number of years may be any number not exceeding five 44
or, if the levy is for current expenses of the district or for 45
general permanent improvements, for a continuing period of time. 46

(B)(1) The board of education of a municipal school district, 47
by resolution, may declare that it is necessary to levy a tax in 48
excess of the ten-mill limitation for the purpose of paying the 49
current expenses of the district and of partnering community 50
schools and that the question of the additional tax levy shall be 51

submitted to the electors of the school district at a special 52
election on a day to be specified in the resolution. The 53
resolution shall state the purpose of the levy, the rate of the 54
tax expressed in mills per dollar of taxable value, the number of 55
such mills to be levied for the current expenses of the partnering 56
community schools and the number of such mills to be levied for 57
the current expenses of the school district, the number of years 58
the tax will be levied, and the first year the tax will be levied. 59
The number of years the tax may be levied may be any number not 60
exceeding ten years, or for a continuing period of time. 61

The levy of a tax for the current expenses of a partnering 62
community school under this section and the distribution of 63
proceeds from the tax by a municipal school district to partnering 64
community schools is hereby determined to be a proper public 65
purpose. 66

(2) The form of the ballot at an election held pursuant to 67
division (B) of this section shall be as follows: 68

"Shall a levy be imposed by the (insert the name of 69
the municipal school district) for the purpose of current expenses 70
of the school district and of partnering community schools at a 71
rate not exceeding (insert the number of mills) mills for 72
each one dollar of valuation (of which (insert the number 73
of mills to be allocated to partnering community schools) mills is 74
to be allocated to partnering community schools), which amounts to 75
..... (insert the rate expressed in dollars and cents) for each 76
one hundred dollars of valuation, for (insert the number of 77
years the levy is to be imposed, or that it will be levied for a 78
continuing period of time), beginning (insert first year 79
the tax is to be levied), which will first be payable in calendar 80
year (insert the first calendar year in which the tax would 81
be payable)? 82

	FOR THE TAX LEVY
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	AGAINST THE TAX LEVY	"
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(3) Upon each receipt of a tax distribution by the municipal school district, the board of education shall credit the portion allocated to partnering community schools to the partnering community schools fund. All income from the investment of money in the partnering community schools fund shall be credited to that fund.

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

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(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.

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(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

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school district that levies a tax under division (B) of this 116
section includes only the taxes charged and payable under that 117
levy for the current expenses of the school district, and does not 118
include the taxes charged and payable for the current expenses of 119
partnering community schools. The taxes charged and payable for 120
the current expenses of partnering community schools shall not 121
affect the calculation of "state education aid" as defined in 122
section 5751.20 of the Revised Code. 123

(6) As used in division (B) of this section: 124

(a) "Municipal school district" has the same meaning as in 125
section 3311.71 of the Revised Code. 126

(b) "Partnering community school" means a community school 127
established under Chapter 3314. of the Revised Code that is 128
located within the territory of the municipal school district and 129
that either is sponsored by the district or is a party to an 130
agreement with the district whereby the district and the community 131
school endorse each other's programs. 132

(c) "Partnering community schools amount" means the product 133
obtained, as of the receipt and deposit of the tax distribution, 134
by multiplying the amount of a tax distribution by a fraction, the 135
numerator of which is the number of mills per dollar of taxable 136
value of the property tax to be allocated to partnering community 137
schools, and the denominator of which is the total number of mills 138
per dollar of taxable value authorized by the electors in the 139
election held under division (B) of this section, each as set 140
forth in the resolution levying the tax. 141

(d) "Partnering community schools fund" means a separate fund 142
established by the board of education of a municipal school 143
district for the deposit of partnering community school amounts 144
under this section. 145

(e) "Resident student" means a student enrolled in a 146

partnering community school who is entitled to attend school in 147
the municipal school district under section 3313.64 or 3313.65 of 148
the Revised Code. 149

(f) "Tax distribution" means a distribution of proceeds of 150
the tax authorized by division (B) of this section under section 151
321.24 of the Revised Code and distributions that are attributable 152
to that tax under sections 323.156 and 4503.068 of the Revised 153
Code or other applicable law. 154

(C) A resolution adopted under this section shall specify the 155
date of holding the election, which shall not be earlier than 156
ninety days after the adoption and certification of the resolution 157
and which shall be consistent with the requirements of section 158
3501.01 of the Revised Code. 159

A resolution adopted under this section may propose to renew 160
one or more existing levies imposed under division (A) or (B) of 161
this section or to increase or decrease a single levy imposed 162
under either such division. 163

If the board of education imposes one or more existing levies 164
for the purpose specified in division (F) of section 5705.19 of 165
the Revised Code, the resolution may propose to renew one or more 166
of those existing levies, or to increase or decrease a single such 167
existing levy, for the purpose of general permanent improvements. 168

If the resolution proposes to renew two or more existing 169
levies, the levies shall be levied for the same purpose. The 170
resolution shall identify those levies and the rates at which they 171
are levied. The resolution also shall specify that the existing 172
levies shall not be extended on the tax lists after the year 173
preceding the year in which the renewal levy is first imposed, 174
regardless of the years for which those levies originally were 175
authorized to be levied. 176

If the resolution proposes to renew an existing levy imposed 177

under division (B) of this section, the rates allocated to the 178
municipal school district and to partnering community schools each 179
may be increased or decreased or remain the same, and the total 180
rate may be increased, decreased, or remain the same. The 181
resolution and notice of election shall specify the number of the 182
mills to be levied for the current expenses of the partnering 183
community schools and the number of the mills to be levied for the 184
current expenses of the municipal school district. 185

A resolution adopted under this section shall go into 186
immediate effect upon its passage, and no publication of the 187
resolution shall be necessary other than that provided for in the 188
notice of election. A copy of the resolution shall immediately 189
after its passing be certified to the board of elections of the 190
proper county in the manner provided by section 5705.25 of the 191
Revised Code. That section shall govern the arrangements for the 192
submission of such question and other matters concerning the 193
election to which that section refers, including publication of 194
notice of the election, except that the election shall be held on 195
the date specified in the resolution. In the case of a resolution 196
adopted under division (B) of this section, the publication of 197
notice of that election shall state the number of the mills to be 198
levied for the current expenses of partnering community schools 199
and the number of the mills to be levied for the current expenses 200
of the municipal school district. If a majority of the electors 201
voting on the question so submitted in an election vote in favor 202
of the levy, the board of education may make the necessary levy 203
within the school district or, in the case of a qualifying library 204
levy for the support of a library association or private 205
corporation, within the association library district, at the 206
additional rate, or at any lesser rate in excess of the ten-mill 207
limitation on the tax list, for the purpose stated in the 208
resolution. A levy for a continuing period of time may be reduced 209
pursuant to section 5705.261 of the Revised Code. The tax levy 210

shall be included in the next tax budget that is certified to the county budget commission.

(D)(1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, 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 a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

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

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

exceeding ten, after the issuance of the notes. 243

The notes shall be issued as provided in section 133.24 of 244
the Revised Code, shall have principal payments during each year 245
after the year of their issuance over a period not to exceed ten 246
years, and may have a principal payment in the year of their 247
issuance. 248

(4) After the approval of a levy on the current tax list and 249
duplicate under division (B) of this section, and prior to the 250
time when the first tax collection from the levy can be made, the 251
board of education may anticipate a fraction of the proceeds of 252
the levy for the current expenses of the school district and issue 253
anticipation notes in a principal amount not exceeding fifty per 254
cent of the estimated proceeds of the levy to be collected during 255
the first year of the levy and allocated to the school district. 256
The portion of the levy proceeds to be allocated to partnering 257
community schools under that division shall not be included in the 258
estimated proceeds anticipated under this division and shall not 259
be used to pay debt charges on any anticipation notes. 260

The notes shall be issued as provided in section 133.24 of 261
the Revised Code, shall have principal payments during each year 262
after the year of their issuance over a period not to exceed five 263
years, and may have a principal payment in the year of their 264
issuance. 265

(E) The submission of questions to the electors under this 266
section is subject to the limitation on the number of election 267
dates established by section 5705.214 of the Revised Code. 268

Section 2. That existing section 5705.21 of the Revised Code 269
is hereby repealed. 270

Section 3. Section 5705.21 of the Revised Code is presented 271
in this act as a composite of the section as amended by both Sub. 272

H.B. 525 and Am. S.B. 321 of the 129th General Assembly. The 273
General Assembly, applying the principle stated in division (B) of 274
section 1.52 of the Revised Code that amendments are to be 275
harmonized if reasonably capable of simultaneous operation, finds 276
that the composite is the resulting version of the section in 277
effect prior to the effective date of the section as presented in 278
this act. 279