



Ohio Revised Code

Section 3318.06 Submitting resolution relative to tax levy in excess of ten-mill limitation - bond issue.

Effective: January 1, 2026

Legislation: House Bill 96 - 136th General Assembly

(A) After receipt of the conditional approval of the Ohio facilities construction commission, the school district board by a majority of all of its members shall, if it desires to proceed with the project, declare all of the following by resolution:

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

(2) Unless the school district board has resolved to transfer money in accordance with section 3318.051 of the Revised Code or to apply the proceeds of a property tax or the proceeds of an income tax, or a combination of proceeds from such taxes, as authorized under section 3318.052 of the Revised Code, that to qualify for such state assistance it is necessary to do either of the following:

(a) Levy a tax outside the ten-mill limitation the proceeds of which shall be used to pay the cost of maintaining and upgrading the classroom facilities included in the project. The use of the proceeds for upgrades is subject to the approval by the commission under division (E) of section 3318.05 of the Revised Code.

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

(3) That the question of any tax levy specified in a resolution described in division (A)(2)(a) of this section, if required, shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than ninety and not more than one hundred ten days after the day of the adoption of such resolution or, if not, at a special election to be



held at a time specified in the resolution which shall be not less than ninety days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code.

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

- (a) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of taxable value, and that such tax shall be levied for a period of twenty-three years;
- (b) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project or upgrading those facilities if approved by the commission.

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

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

If the bonds are to be issued in more than one series, the resolution may state, in addition to the information required to be stated under division (B)(3) of section 133.18 of the Revised Code, the number of series, which shall not exceed five, the principal amount of each series, and the approximate date each series will be issued, and may provide that no series, or any portion thereof, may be issued before such date. Upon such a resolution being certified to the county auditor as required by division (C) of section 133.18 of the Revised Code, the county auditor, in calculating,



advising, and confirming the estimated average annual property tax levy under that division, shall also calculate, advise, and confirm by certification the estimated average property tax levy for each series of bonds to be issued.

Notice of the election shall include the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of taxable value for a period of twenty-three years, and that the proceeds of the tax shall be used to pay the cost of maintaining or upgrading the classroom facilities included in the project. The notice shall also express the rate in dollars for each one hundred thousand dollars of the county auditor's market value and the county auditor's estimate of the amount the tax levy is estimated to collect for each tax year it is levied, as certified pursuant to section 5705.03 of the Revised Code.

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

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

"A majority affirmative vote is necessary for passage.

Shall bonds be issued by the _____ (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of \$_____ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of _____ (here insert the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each \$1 of taxable value, which amounts



to \$_____ for each \$100,000 of the county auditor's market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

and, unless the additional levy

of taxes is not required pursuant

to division (C) of section

3318.05 of the Revised Code,

"Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining (or upgrading if approved by the commission) the classroom facilities included in the project, that the county auditor estimates will collect \$_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value?

	FOR THE BOND ISSUE AND TAX LEVY	
	AGAINST THE BOND ISSUE AND TAX LEVY	

"

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

(D) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site, and may combine the



question of doing so with the questions specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

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

(1) "Shall bonds be issued by the _____ (here insert name of the school district) school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of \$_____ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of _____ (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

(2) "Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ (here insert name of the school district) school district for the purpose of acquiring a site for classroom facilities in the sum of \$_____ (here insert annual amount the levy is to produce) estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for a period of _____ (here insert number of years the millage is to be imposed) years?"

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

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



Levies" and "Against the Bond Issue and the Tax Levies."

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

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