



## Ohio Revised Code

### Section 3318.063 Rescission of alternative funding agreement - tax levy.

Effective: January 1, 2026

Legislation: House Bill 96 - 136th General Assembly

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If the board of education of a city, exempted village, or local school district that has entered into an agreement under section 3318.051 of the Revised Code to make transfers of money in lieu of levying the tax for maintenance or upgrade of the classroom facilities included in the district's project determines that it no longer can continue making the transfers so agreed to and desires to rescind that agreement, the board shall adopt the resolution to submit the question of the tax levy prescribed in this section.

The resolution shall declare that the question of a tax levy specified in division (F) of section 3318.051 of the Revised Code 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 seventy-five and not more than ninety-five 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 seventy-five 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 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 the number of years required by division (F) of section 3318.051 of the Revised Code;

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

A copy of such resolution shall after its passage and not less than seventy-five days prior to the date set therein for the election be certified to the county board of elections.

Notice of the election shall include the levy's estimated annual collections, 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 the number of years required by division (F) of section 3318.051 of the Revised Code, and that the proceeds of



the tax shall be used to pay the cost of maintaining 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.

The form of the ballot to be used at such election shall be:

"Shall a levy of taxes be made for a period of \_\_\_\_\_ (here insert the number of years, which shall not be less than the number required by division (F) of section 3318.051 of the Revised Code) 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 Ohio facilities construction 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 TAX LEVY	
	AGAINST THE TAX LEVY	

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