AUTHENTICATED,
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COMMISSION
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Ohio Revised Code

Section 3358.11 Authority for board to propose tax levy.

Effective: January 1, 2026
Legislation: House Bill 96

(A) In the same manner as a tax may be proposed by a board of trustees of a community college district under section 3354.12 of the Revised Code, the board of trustees of a state community college district may adopt and certify a resolution to the board of elections of one or more of the counties comprising the state community college district directing the board of elections to place on the ballot at any general or special election the question of levying a tax in excess of the ten-mill limitation on all the taxable property in that county or those counties. The tax may be for any of the following purposes, as stated in the resolution:

(1) The acquisition of sites in that county or those counties;

(2) The erection, furnishing, and equipment of buildings in that county or those counties;

(3) The acquisition, construction, or improvement of any property in that county or those counties which the board of trustees of a state community college is authorized to acquire, construct, or improve and which has an estimated life or usefulness of five years or more as certified by the treasurer of the board of trustees;

(4) The payment of current expenses of the state community college district. This tax may only be levied in the county in which the main campus of the state community college is located.

The resolution shall declare that, if the levy is for one or more of the purposes described in divisions (A)(1) to (3) of this section, the proceeds of the levy or issue may be used solely within the county or counties in which the tax is levied. If the levy is for the purpose described in division (A)(4) of this section, the resolution shall declare that the proceeds of the levy shall be used for costs associated with operations in the county in which the tax is levied. The resolution shall also state, regardless of the purposes for which the tax is levied, the term of the tax, which may be for any term authorized for a tax levied under section 3354.12 of the Revised Code. The question of such a tax may not be submitted at more than two special elections held in any one calendar year. Levies for a continuing

period of time adopted under this section may be reduced in accordance with section 5705.261 of the Revised Code.

The election shall be held, canvassed, and certified in the manner provided for the submission of a tax levy under section 3354.12 of the Revised Code. A tax levied under this section may be renewed in the same manner as a tax levied under section 3354.12 of the Revised Code.

If electors approve the levy, the board of trustees may anticipate a fraction of the proceeds of the levy and may, from time to time, issue anticipation notes in the same manner and subject to the same limitations provided under section 3354.12 of the Revised Code.

(B) In accordance with Chapter 133. of the Revised Code, the board of trustees of a state community college district may adopt and certify a resolution to the board of elections of one or more of the counties comprising the district directing the board of elections to place on the ballot at any election authorized under section 133.18 of the Revised Code both of the following questions:

(1) The question of issuing bonds for paying all or part of the cost of the following:

(a) The purchase of sites in that county or those counties;

(b) The erection, furnishings, and equipment of buildings in that county or those counties;

(c) The acquisition or construction of any property in that county or those counties which the board of trustees is authorized to acquire or construct and which has an estimated life or usefulness of five years or more as certified by the treasurer of the board of trustees.

(2) The question of levying a tax in excess of the ten-mill limitation on all the taxable property in that county or those counties to pay the interest on and retire any bonds approved by the electors under division (B)(1) of this section.

The election shall be held, canvassed, and certified in the manner provided for the submission of a bond issuance and tax levy under section 3354.11 of the Revised Code. Bonds approved by electors under division (B)(1) of this section may be issued for one or more improvements which the district

is authorized to acquire or construct, notwithstanding the fact that such improvements may not be for more than one purpose under Chapter 133. of the Revised Code.

Notes may be issued in anticipation of any bonds that may be approved by the electors under division (B)(1) of this section in the manner provided under section 133.22 of the Revised Code.

For the purpose of applying Chapter 133. of the Revised Code to division (B) of this section, the treasurer of the state community college district shall be considered to be the district's fiscal officer, and the board of trustees of the state community college district shall be considered to be the taxing authority.

(C) The board of trustees of a state community college district that levies a tax or proposes to levy a tax under division (A) or (B) of this section shall be considered to be a taxing authority, the county or counties in which the tax is levied shall be considered to be a subdivision, and the treasurer of the board of trustees shall be considered to be a fiscal officer for the purposes of Chapter 5705. of the Revised Code, except for section 5705.19 of the Revised Code.