



Ohio Revised Code

Section 3381.03 District created by adoption of resolution or ordinance - inclusion of additional territory.

Effective: January 1, 2026

Legislation: House Bill 96

Any county, or any two or more counties, municipal corporations, or townships, or any combination of these may create a regional arts and cultural district by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township that desires to create or to join in the creation of the district. The resolution or ordinance shall state all of the following:

- (A) The purposes for the creation of the district;
- (B) The counties, municipal corporations, or townships that are to be included in the district;
- (C) The official name by which the district shall be known;
- (D) The location of the principal office of the district or the manner in which the location shall be selected;
- (E) Subject to section 3381.05 of the Revised Code, the number, term, and compensation, which shall not exceed the sum of fifty dollars for each board and committee meeting attended by a member, of the members of the board of trustees of the district;
- (F) Subject to section 3381.05 of the Revised Code, the manner in which members of the board of trustees of the district shall be appointed; the method of filling vacancies; and the period, if any, for which a trustee continues in office after expiration of the trustee's term pending the appointment of the trustee's successor;
- (G) The manner of apportioning expenses of the district among the participating counties, municipal corporations, and townships.



The resolution or ordinance may also provide that the authority of the districts to make grants under section 3381.20 of the Revised Code may be totally or partially delegated to one or more area arts councils, as defined in section 757.03 of the Revised Code, located within the district.

The district provided for in the resolution or ordinance shall be created upon the adoption of the resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance. The resolution or ordinance may be amended to include additional counties, municipal corporations, or townships or for any other purpose by the adoption of an amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township that has created or joined or proposes to join the district.

After each county, municipal corporation, and township has adopted a resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the district, a copy of the resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the district. The inclusion is effective when all such filing is completed unless the district to which territory is to be added has authority to levy an ad valorem tax on property within its territory, in which event the inclusion shall become effective upon voter approval of the joinder and the tax.

If a tax on property is to be levied, the board and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the district. The board of trustees shall promptly certify the proposal and the auditor's certification to the board or boards of elections for the purpose of having the proposal placed on the ballot at the next general or primary election that occurs not less than sixty days after the date of the meeting of the board of trustees, or at a special election held on a date specified in the certification that is not less than sixty days after the date of the meeting of the board. If territory of more than one county, municipal corporation, or township is to be added to the regional arts and cultural district, the electors of the territories of the counties, municipal corporations, or townships which are to be added shall vote as a district, and the outcome of the election shall be determined by the vote cast in the



entire district. Upon certification of a proposal to the board or boards of elections pursuant to this section, the board or boards of elections shall make the necessary arrangements for the submission of the questions to the electors of the territory to be added to the district, and the election shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.19 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the _____ (name or names of political subdivisions to be joined) be added to _____ (name) regional arts and cultural district? And shall a property tax that the county auditor estimates will collect \$_____ annually at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (effective rate) for each \$100,000 of the county auditor's market value, be levied for purposes of such district?"

If the question is approved by a majority of the electors voting on the question, the joinder is effective immediately, and the district may extend the levy of the tax against all the taxable property within the territory that has been added. If the question is approved at a general election or at a special election occurring prior to a general election but after the fifteenth day of July in any calendar year, the district may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territory of the district, including the territory added as a result of the election.

The territory of a district shall be coextensive with the territory of the counties, municipal corporations, and townships included within the district, provided that the same territory may not be included in more than one regional arts and cultural district, and provided, that if a district includes only a portion of an entire county, a district may be created in the remaining portion of the same county by resolution of the board of county commissioners acting alone or in conjunction with municipal corporations and townships as provided in this section.

As used in this section, "the county auditor's market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.