



Ohio Revised Code

Section 5705.199 School levy in excess of ten-mill limitation.

Effective: January 1, 2026

Legislation: House Bill 96 - 136th General Assembly

(A) At any time before the effective date of this amendment the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the school district. Such a levy shall be proposed as a substitute for all or a portion of one or more existing levies imposed under section 5705.194 of the Revised Code or under this section, by levying a tax as follows:

(1) In the initial year the levy is in effect, the levy shall be in a specified amount of money equal to the aggregate annual dollar amount of proceeds derived from the levy or levies, or portion thereof, being substituted.

(2) In each subsequent year the levy is in effect, the levy shall be in a specified amount of money equal to the sum of the following:

(a) The dollar amount of the proceeds derived from the levy in the prior year; and

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of taxable value, that was required to produce the annual dollar amount of the levy under this section in the prior year; provided, that the amount under division (A)(2)(b) of this section shall not be less than zero.

(B) If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district at the rate and



for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(C) A levy for a continuing period of time may be decreased pursuant to section 5705.261 of the Revised Code.

(D) After the approval of a levy on the current tax list and duplicate, 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. 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.