



Ohio Revised Code

Section 5705.219 Conversion of existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money.

Effective: September 13, 2022

Legislation: House Bill 140

(A) As used in this section:

(1) "Eligible school district" means a city, local, or exempted village school district in which the taxes charged and payable for current expenses on residential/agricultural real property in the tax year preceding the year in which the levy authorized by this section will be submitted for elector approval or rejection are greater than two per cent of the taxable value of the residential/agricultural real property.

(2) "Residential/agricultural real property" and "nonresidential/agricultural real property" means the property classified as such under section 5713.041 of the Revised Code.

(3) "Effective tax rate" and "taxes charged and payable" have the same meanings as in division (B) of section 319.301 of the Revised Code.

(B) On or after January 1, 2010, but before January 1, 2015, the board of education of an eligible school district, by a vote of two-thirds of all its members, may adopt a resolution proposing to convert existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money by repealing all or a portion of one or more of those existing levies and imposing a levy in excess of the ten-mill limitation that will raise a specified amount of money for current expenses of the district.

The board of education shall certify a copy of the resolution to the tax commissioner not later than one hundred five days before the election upon which the repeal and levy authorized by this section will be proposed to the electors. Within ten days after receiving the copy of the resolution, the tax commissioner shall determine each of the following and certify the determinations to the board of education:



- (1) The dollar amount to be raised by the proposed levy, which shall be the product of:
 - (a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills for each one dollar of taxable value;
 - (b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.
- (2) The estimated tax rate of the proposed levy.
- (3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B)(1)(a) of this section.
- (4) The sum of the following:
 - (a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero;
 - (b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero.
- (C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill



limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B)(2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B)(4) and the levies to be repealed as certified under division (B)(3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify it to the board as otherwise provided in division (B) of this section. Only one such request may be made by the board of education of an eligible school district.

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a continuing period of time; and the date of the election, which shall be the date of a primary or general election.

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code shall govern the matters concerning the election. The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(D) The form of the ballot to be used at the election provided for in this section shall be as follows:

"Shall the existing levy of _____ (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the _____ (insert the name of school district) at a rate of _____ (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of _____ (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the _____ (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of _____ (insert the annual amount the levy is to produce), estimated by the tax



commissioner to require _____ (insert the number of mills) mills for each one dollar of valuation, which amounts to _____ (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?

	<cp-base>FOR THE RENEWAL OF THE TAX LEVY</cp-base>	
	<cp-base>AGAINST THE RENEWAL OF THE TAX LEVY</cp-base>	<cp-base>"</cp-base>

	<cp-base>FOR THE REPEAL AND TAX</cp-base>	
	<cp-base>AGAINST THE REPEAL AND TAX</cp-base>	<cp-base>"</cp-base>

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

(E) If a majority of the electors voting on the question submitted in an election vote in favor of the repeal and levy, the result shall be certified immediately after the canvass by the board of elections to the board of education. The board of education may make the levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution and shall certify it to the county auditor, who shall extend it on the current year tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is decreased, the amount calculated under division (B)(4) of this section and paid under section 5705.2110 of the



Revised Code shall be decreased by the same proportion as the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

(G) At any time, the board of education, by a vote of two-thirds of all of its members, may adopt a resolution to renew a tax levied under this section. The resolution shall provide for levying the tax and specifically all of the following:

- (1) That the tax shall be called, and designated on the ballot as, a renewal levy;
- (2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected;
- (3) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;
- (4) That the purpose of the renewal tax is for current expenses.

The board shall certify a copy of the resolution to the board of elections not later than ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election.

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows:

"Shall a tax levy renewing an existing levy of _____ (insert the annual dollar amount the levy is to produce each year), estimated to require _____ (insert the number of mills) mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's appraised value, be imposed by the _____ (insert the name of school district) for the purpose of current expenses for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?



	<cp-base>FOR THE RENEWAL OF THE TAX LEVY</cp-base>	
	<cp-base>AGAINST THE RENEWAL OF THE TAX LEVY</cp-base>	<cp-base>"</cp-base>

If the levy submitted is to be for less than the amount of money previously collected, the form of the ballot shall be modified to add "and reducing" after "renewing" and to add before "estimated to require" the statement "be approved at a tax rate necessary to produce \$_____ (insert the lower annual dollar amount the levy is to produce each year)."