



Ohio Revised Code

Section 5705.233 General obligation bonds for permanent improvements to criminal justice facilities.

Effective: January 1, 2026

Legislation: House Bill 96

(A) As used in this section, "criminal justice facility" means any facility located within the county in which a tax is levied under this section and for which the board of commissioners of such county may make an appropriation under section 307.45 of the Revised Code.

(B) The board of county commissioners of any county, at any time, may declare by resolution that it may be necessary for the county to issue general obligation bonds for permanent improvements to a criminal justice facility, including the acquisition, construction, enlargement, renovation, or maintenance of such a facility. The resolution shall state all of the following:

- (1) The necessity and purpose of the bond issue;
- (2) The date of the general or special election at which the question shall be submitted to the electors;
- (3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;
- (4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

On adoption of the resolution, the board of county commissioners shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's market value, required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. Except as provided in division (C) of this section, division (B) of section 5705.03 of the Revised Code does not apply to tax levy proceedings initiated



under this section.

(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to such a criminal justice facility or to pay for operating expenses of the facility and other criminal justice services for which the board may make an appropriation under section 307.45 of the Revised Code, or both; and that the question of the bonds and taxes shall be submitted to the electors of the county at a general or special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

- (1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;
- (2) The proposed rate of the tax, if any, for operating expenses and criminal justice services, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;
- (3) The proposed rate of the tax, if any, for permanent improvements to a criminal justice facility, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election, except that division (B) of section 5705.03 of the Revised Code applies if the resolution proposes an additional tax for operating expenses and criminal



justice services or permanent improvements. The board of county commissioners shall certify, immediately after its adoption, a copy of the resolution, along with copies of the auditor's certifications under division (B) of this section or section 5705.03 of the Revised Code, if applicable, and the board's resolution under division (B) of this section, to the board of elections.

(D) The board of elections shall make the arrangements for the submission of the question proposed under division (C) of this section to the electors of the county, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the county for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the operating expenses and criminal justice services levy, and the permanent improvements levy, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, before the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days before the election. The notice of election shall state all of the following:

- (1) The principal amount of the proposed bond issue;
- (2) The permanent improvements for which the bonds are to be issued;
- (3) The maximum number of years over which the principal of the bonds may be paid;
- (4) The estimated additional average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's market value, to pay the debt charges on the bonds, as certified by the county auditor;
- (5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;
- (6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;



- (7) The proposed rate of the additional tax, if any, for permanent improvements;
- (8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;
- (9) The estimated annual collections, if applicable, of the current operating expenses or criminal justice services levy and permanent improvements levy, as certified by the county auditor;
- (10) The time and place of the election.

(E) The form of the ballot for an election under this section is as follows:

"Shall _____ be authorized to do the following:

(1) Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

If either a levy for permanent improvements or a levy for operating expenses and criminal justice services is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____ (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect \$_____



annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____ (number of years of the levy, or a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES)

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)"

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor. If a majority of the electors voting on the question vote for it, the board of county commissioners may proceed with issuance of the bonds and the levy and collection of the property tax for the debt service on the bonds and any anticipatory securities in the same manner and subject to the same limitations as for securities issued under section 133.18 of the Revised Code, and with the levy and collection of the property tax or taxes for operating expenses and criminal justice services and for permanent improvements at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of commissioners under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G)(1) After the approval of a tax for operating expenses and criminal justice services under this section and before the time the first collection and distribution from the levy can be made, the board of county commissioners 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 tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements to a criminal justice facility, the board of county commissioners may anticipate a fraction of the proceeds of the tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (G) of this section 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.

(H) A tax for operating expenses and criminal justice services or for permanent improvements levied under this section for a specified number of years may be renewed in the same manner as a tax for current operating expenses or permanent improvements levied under section 5705.19 of the Revised Code. A tax levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.