



## Ohio Revised Code

### Section 5705.25 Submission of proposed levy - notice of election - form of ballot - certification.

Effective: April 12, 2021

Legislation: House Bill 444 - 133rd General Assembly

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(A)(1) A copy of any resolution adopted as provided in section 5705.19 or 5705.2111 of the Revised Code shall be certified by the taxing authority to the board of elections of the proper county not less than ninety days before the general election in any year, and the board shall submit the proposal to the electors of the subdivision at the succeeding November election. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district.

(2) Except as otherwise provided in this division, a resolution to renew or to renew and increase or renew and decrease an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew and decrease an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, in which case the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held during the ensuing year. A resolution proposing to renew or renew and increase or decrease an existing levy may specify that the renewal, increase, or decrease of the existing levy shall be extended on the tax list for the tax year specified in the resolution, which may be the last year the existing levy may be extended on the list or the ensuing year. If the renewal, increase, or decrease is to be extended on the tax list for the last tax year the existing levy would otherwise be extended, the existing levy shall not be extended on the tax list



for that last year unless the question of the renewal, increase, or decrease is not approved by a majority of electors voting on the question, in which case the existing levy shall be extended on the tax list for that last year.

For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the tax list and duplicate.

(3) The board of elections shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, library district, or association library district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the proposed increase in rate expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of years during which the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

(B) The form of the ballots cast at an election held pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision or public library) \_\_\_\_\_ for the purpose of (purpose stated in the resolution) \_\_\_\_\_ at a rate not exceeding \_\_\_\_\_ mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) \_\_\_\_\_ for each one hundred dollars of valuation, for \_\_\_\_\_ (life of indebtedness or number of years the levy is to run).

|                      |  |
|----------------------|--|
| For the Tax Levy     |  |
| Against the Tax Levy |  |

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(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state instead of setting forth a specified number of years for the levy.

If the additional tax or the renewal, increase, or decrease of an existing levy is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in \_\_\_\_\_ (first year the tax is to be levied), first due in calendar year \_\_\_\_\_ (first calendar year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section may be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of \_\_\_\_\_ mills and an increase of \_\_\_\_\_ mills to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of \_\_\_\_\_ mills, to constitute a" in the case of a decrease in the proposed levy.

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, the form of the ballot specified in division (B) of this section shall be modified by substituting for the words "an additional tax" the words "a renewal of \_\_\_\_ (insert the number of levies to be renewed) existing taxes."

If the levy submitted is a levy under section 5705.72 of the Revised Code or a proposal to renew, increase, or decrease an existing levy imposed under that section, the name of the subdivision shall be "the unincorporated area of \_\_\_\_\_ (name of township)."

The question covered by a resolution adopted under this section shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of the levy, it shall be extended on the tax lists after the February



settlement succeeding the election. If the additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.