

Ohio Revised Code

Section 5705.251 Election on incremental taxes for schools.

Effective: September 13, 2022 Legislation: House Bill 140

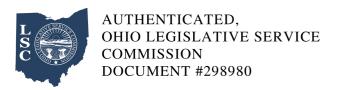
- (A) A copy of a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be certified by the board of education to the board of elections of the proper county not less than ninety days before the date of the election specified in the resolution, and the board of elections shall submit the proposal to the electors of the school district at a special election to be held on that date. The board of elections shall make the necessary arrangements for the submission of the question or questions to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the school district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision 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.
- (1) In the case of a resolution adopted under section 5705.212 of the Revised Code, the notice shall state separately, for each tax being proposed, the purpose; the proposed increase in rate, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value as well as in mills for each one dollar of taxable value; the number of years during which the increase will be in effect; and the first calendar year in which the tax will be due. The notice shall also state the original tax's estimated annual collections and the estimated aggregate annual collections of all such taxes. For an election on the question of a renewal levy, the notice shall state the purpose; the levy's estimated annual collections; the proposed rate, expressed in mills for each one dollar of taxable value; the estimated effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value; and the number of years the tax will be in effect. If the resolution is adopted under division (C) of that section, the rate of each tax being proposed shall be expressed as both the total rate and the portion of the total rate to be allocated to the qualifying school district and the portion to be allocated to partnering community schools.
- (2) In the case of a resolution adopted under section 5705.213 of the Revised Code, the notice shall state the purpose; the amount proposed to be raised by the tax in the first year it is levied; the

estimated average additional tax rate for the first year it is proposed to be levied, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value; the number of years during which the increase will be in effect; and the first calendar year in which the tax will be due. The notice also shall state the amount by which the amount to be raised by the tax may be increased in each year after the first year. The amount of the allowable increase may be expressed in terms of a dollar increase over, or a percentage of, the amount raised by the tax in the immediately preceding year. For an election on the question of a renewal levy, the notice shall state the purpose; the amount proposed to be raised by the tax; the estimated 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 appraised value; and the number of years the tax will be in effect.

In any case, the notice also shall state the time and place of the election.

(B)(1) The form of the ballot in an election on taxes proposed under section 5705.212 of the Revised Code shall be as follows:

"Shall the school district be authorized to levy taxes for current expenses, the aggregate
rate of which may increase in (number) increment(s) of not more than mill(s) for
each \$1 of taxable value, from an original rate of mill(s) for each \$1 of taxable value, which
amounts to \$ for each \$100,000 of the county auditor's appraised value, that the county
auditor estimates will collect \$ annually, to a maximum rate of mill(s) for each \$1 of
taxable value, which amounts to \$ for each \$100,000 of the county auditor's appraised value,
that the county auditor estimates will collect \$ annually? The original tax is first proposed to
be levied in (the first year of the tax), and the incremental tax in (the first year of the
increment) (if more than one incremental tax is proposed in the resolution, the first year that each
incremental tax is proposed to be levied shall be stated in the preceding format, and the increments
shall be referred to as the first, second, third, or fourth increment, depending on their number). The
aggregate rate of tax so authorized will (insert either, "expire with the original rate of
tax which shall be in effect for years" or "be in effect for a continuing period of time").
<pre><cp-base>FOR THE TAX LEVIES</cp-base></pre>



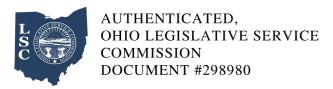
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If the tax is proposed by a qualifying school district under division (C)(1) of section 5705.212 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which _____ mills is to be allocated to partnering community schools)." (2) The form of the ballot in an election on the question of a renewal levy under section 5705.212 of the Revised Code shall be as follows: "Shall the _____ school district be authorized to renew a tax for current expenses, that the county auditor estimates will collect \$____ annually, at a rate not exceeding ____ mills for each \$1 of taxable value, which amounts to \$_____ (estimated effective rate) for each \$100,000 of the county auditor's appraised value, for _____ (number of years the levy shall be in effect, or a continuing period of time)? <cp-base>FOR THE TAX LEVIES</cp-base> <cp-base>AGAINST THE <cp-base>"</cp-base> TAX LEVIES</cp-base>

If the tax is proposed by a qualifying school district under division (C)(2) of section 5705.212 of the Revised Code and the total rate and the rates allocated to the school district and partnering community schools are to remain the same as those of the levy being renewed, the form of the ballot shall be modified by adding, after the phrase "each \$1 of taxable value," the following: "(of which _____ mills is to be allocated to partnering community schools)." If the total rate is to be increased, the form of the ballot shall state that the proposal is to renew the existing tax with an increase in rate and shall state the increase in rate, the total rate resulting from the increase, and, of that rate, the portion of the rate to be allocated to partnering community schools. If the total rate is to be decreased, the form of the ballot shall state that the proposal is to renew a part of the existing tax and shall state the reduction in rate, the total rate resulting from the decrease, and, of that rate, the portion of the rate to be allocated to partnering community schools.

(3) If a tax proposed by a ballot form prescribed in division (B)(1) or (2) of this section is to be

placed on the current tax li	st, the form of the ballot sh	nall be modified by adding, aft	er the statement
of the number of years the	levy is to be in effect, the	phrase ", commencing in	(first year
the tax is to be levied), firs	t due in calendar year	(first calendar year in	which the tax
shall be due)."			
(C) TI C C 1 1 1 1			
	in an election on a tax prop	posed under section 5705.213	of the Revised
Code shall be as follows:			
"Shall the schoo	l district be authorized to l	evy the following tax for curre	ent expenses? The
tax will first be levied in _	(year) to raise \$	In the (number of	years) following
years, the tax will increase	by not more than	(per cent or dollar amount of i	ncrease) each
year, so that, during	_ (last year of the tax), the	tax will raise approximately _	(dollars).
The county auditor estimat	es that the rate will be	mill(s) for each \$1 of taxa	able value, which
amounts to \$ for eac	h \$100,000 of the county a	auditor's appraised value, both	during
(first year of the tax) and _	mill(s) for each \$1	of taxable value, which amoun	its to \$ for
each \$100,000 of the count	ty auditor's appraised value	e, during (last year of t	the tax). The tax
will not be levied after	(year).		
	<pre><cp-base>FOR THE TAX LEVIES</cp-base></pre>		
	<pre><cp-base>AGAINST THE TAX LEVIES</cp-base></pre>	<cp-base>"</cp-base>	
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"Shall the scho	ol district be authorized to	renew a tax for current expen	ses which will
		be mills for each	
		000 of the county auditor's app	
		ears the levy shall be in effect,	
period of time).	•	<u>-</u>	J
	<pre><cp-base>FOR THE TAX</cp-base></pre>		
	LEVIES		



	<pre><cp-base>AGAINST THE TAX LEVIES</cp-base></pre>	<cp-base>"</cp-base>
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If the tax 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 be in effect, 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)."

- (D) The question covered by a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be submitted as a separate question, but may be printed on the same ballot with any other question submitted at the same election, other than the election of officers. More than one question may be submitted at the same election.
- (E) Taxes voted in excess of the ten-mill limitation under division (B) or (C) of this section shall be certified to the tax commissioner. If an 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 board of education. The board of education immediately shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.