



Ohio Revised Code

Section 5705.314 Conducting public hearing on proposed school levy.

Effective: September 30, 2025

Legislation: House Bill 96

(A) If the board of education of a city, local, or exempted village school district proposes to change its levy within the ten-mill limitation in a manner that will result in an increase in the amount of real property taxes levied by the board in the tax year the change takes effect, the board shall hold a public hearing solely on the proposal and obtain approval from the county budget commission of each county in which the district has territory before adopting a resolution to implement the proposal.

(B) Before holding the board of education hearing required by division (A) of this section, the board shall publish notice of the hearing in a newspaper of general circulation in the school district once a week for two consecutive weeks or as provided in section 7.16 of the Revised Code. The second publication shall be not less than ten nor more than thirty days before the date of the hearing, and the notice shall include the date, time, place, and subject of the hearing, and a statement that the change proposed by the board may result in an increase in the amount of real property taxes levied by the board. At the time the board submits the notice for publication, the board shall send a copy of the notice to the auditor of the county where the school district is located or, if the school district is located in more than one county, to the auditor of each of those counties. Upon receipt of the notice, the county auditor shall certify a copy of the notice to the county budget commission.

(C) Upon certification of a notice to a county budget commission pursuant to division (B) of this section, the county budget commission shall schedule a hearing for a date that is not less than ten and not more than thirty days after the date of certification.

The hearing shall not be held on the same day as the hearing required by division (A) of this section, and if more than one county budget commission is required under this division to hold a hearing on the proposed levy, the county budget commission hearings shall not be held on the same day. Each commission shall publish the date, time, location, and purpose of the meeting on the county auditor's web site. The school district shall publish that information on the school's web site.



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During the hearing before each commission, the school district shall present evidence demonstrating the need to change the levy to the county budget commission. The district shall not change the levy unless, by majority vote, the county budget commission approves the need to change the levy.