

Ohio Revised Code Section 5748.04 Petition for election repealing tax.

Effective: April 9, 2025 Legislation: House Bill 496

(A) The question of the repeal of a school district income tax levied for more than five years may be initiated not more than once in any five-year period by filing with the board of elections of the appropriate counties not later than ninety days before the general election in any year after the year in which it is approved by the electors a petition requesting that an election be held on the question. The petition shall be signed by qualified electors residing in the school district levying the income tax equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

The board of elections shall determine whether the petition is valid, and if it so determines, it shall do both of the following:

- (1) Submit the question to the electors of the district at the next general election;
- (2) If the rate of one or more property tax levies was reduced for the duration of the income tax levy pursuant to division (B)(2) of section 5748.02 of the Revised Code, request that the county auditor certify to the board, in the same manner as required for a tax levy under section 5705.03 of the Revised Code, an estimate of the levies' annual collections for the first year in which the levies are increased, rounded to the nearest dollar, and the levies' effective rates for the year before the proposed increase and the levies' effective rates for the first year that the increase applies, both of which shall be expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's appraised value.

The county auditor shall certify such information to the board of elections within ten days after receiving the board's request. If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the tax valuation applicable to the portion of the district in that county.

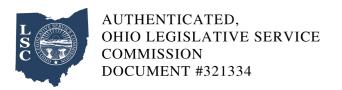
The election shall be conducted, canvassed, and certified in the same manner as regular elections for



county offices in the county. Notice of the election shall be published in a newspaper of general circulation in the 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 time and place of the election and the question to be submitted to the electors. The form of the ballot cast at the election shall be as follows:

"Shall the annual income t	ax of per cent, curre	ntly levied on the school	l district income of
	(state the nam	-	
(state purpose	e of the tax), be repealed?		
	<pre><cp-base>For repeal of the income tax</cp-base></pre>		
	<pre><cp-base>Against repeal of the income tax</cp-base></pre>	<cp-base>"</cp-base>	
the Revised Code, the form	d on taxable income as defined of the ballot shall be mode andividuals residing in the sestates."	lified by stating that the t	tax currently is levied
` '	re property tax levies was a of section 5748.02 of the l		•
	lowing language immediat		
existing tax on property fo	r the purpose of current exp	penses, which rate was re	educed for the duration
	REASED from mills		
which amounts to an incre	ase from \$ (effective	rate) to \$ (effective	ve rate) for each
\$100,000 of the county au	ditor's appraised value, that	the county auditor estin	nates will collect
\$ annually, beginning	g in (state the first y	ear for which the rate of	the property tax will
increase)." In lieu of "for r	epeal of the income tax" an	d "against repeal of the	income tax," the
phrases "for the issue" and	"against the issue," respec	tively, shall be substitute	ed.

(3) If the rate of more than one property tax was reduced for the duration of the income tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are



levied and the rates to which the taxes would be increased.

- (C) The question covered by the petition shall be submitted as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question vote in favor of it, the result shall be certified immediately after the canvass by the board of elections to the board of education of the school district and the tax commissioner, who shall thereupon, after the current year, cease to levy the tax, except that if notes have been issued pursuant to section 5748.05 of the Revised Code the tax commissioner shall continue to levy and collect under authority of the election authorizing the levy an annual amount, rounded upward to the nearest one-fourth of one per cent, as will be sufficient to pay the debt charges on the notes as they fall due.
- (D) If a school district income tax repealed pursuant to this section was approved in conjunction with a reduction in the rate of one or more school district property taxes as provided in division (B)(2) of section 5748.02 of the Revised Code, then each such property tax may be levied after the current year at the rate at which it could be levied prior to the reduction, subject to any adjustments required by the county budget commission pursuant to Chapter 5705. of the Revised Code. Upon the repeal of a school district income tax under this section, the board of education may resume levying a property tax, the rate of which has been reduced pursuant to a question approved under section 5748.02 of the Revised Code, at the rate the board originally was authorized to levy the tax. A reduction in the rate of a property tax under section 5748.02 of the Revised Code is a reduction in the rate at which a board of education may levy that tax only for the period during which a school district income tax is levied prior to any repeal pursuant to this section. The resumption of the authority to levy the tax upon such a repeal does not constitute a tax levied in excess of the one per cent limitation prescribed by Section 2 of Article XII, Ohio Constitution, or in excess of the ten-mill limitation.
- (E) This section does not apply to school district income tax levies that are levied for five or fewer years.