



Ohio Revised Code

Section 5748.09 Authority for school district to place property and income tax levies on ballot as combined issue.

Effective: September 30, 2025

Legislation: House Bill 96

(A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to do all of the following:

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income;

(2) Levy an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, stating in the resolution the amount of money to be raised each year for such purpose;

(3) Submit the question of the school district income tax and property tax to the electors of the district at a special election.

The resolution shall specify whether the income that is to be subject to the tax is taxable income as defined in division (E)(1) or (2) of section 5748.01 of the Revised Code.

On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board.

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division



(A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution declaring that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to levy, for a specified number of years or for a continuing period of time, an annual tax for school district purposes on school district income, and to levy, for a specified number of years not exceeding ten or for a continuing period of time, an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, and declaring that the question of the school district income tax and property tax shall be submitted to the electors of the school district at a 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 purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;
- (2) Whether the income that is to be subject to the tax is taxable income as defined in division (E)(1) or (2) of section 5748.01 of the Revised Code. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.
- (3) The number of years the school district income tax will be levied, or that it will be levied for a continuing period of time;
- (4) The date on which the school district income tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted;
- (5) The amount of money it is necessary to raise for the purpose of providing for the necessary requirements of the district for each year the property tax is to be imposed;
- (6) The number of years the property tax will be levied, or that it will be levied for a continuing period of time;



(7) The tax list upon which the property tax shall be first levied, which may be the current year's tax list;

(8) The amount of the average tax levy, 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, estimated by the county auditor under division (A) of this section.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the county auditor's certification and the resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall send to the tax commissioner a copy of the resolution adopted under division (B) of this section and certified to the board of elections. The board of education shall make the arrangements for the submission of the question 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 district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax and the property tax. The board of elections shall publish the notice of the election 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, prior to the election. If the board of elections operates and maintains a web site, the board shall also post the notice of the election on its web site for thirty days prior to the election. The notice of the election shall state all of the following:

(1) The questions to be submitted to the electors as a single ballot question;

(2) The rate of the school district income tax;

(3) The number of years the school district income tax will be levied or that it will be levied for a



continuing period of time;

(4) The annual proceeds of the proposed property tax levy for the purpose of providing for the necessary requirements of the district;

(5) The number of years during which the property tax levy shall be levied, or that it shall be levied for a continuing period of time;

(6) The estimated average additional tax rate of the property tax, 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, outside the limitation imposed by Section 2 of Article XII, Ohio Constitution, as certified by the county auditor;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals, for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of \$_____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's appraised value, for _____ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), 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)?



	<code><cp-base></cp-base><cp-base>FOR THE INCOME TAX AND PROPERTY TAX </cp-base></code>	
	<code><cp-base></cp-base><cp-base>AGAINST THE INCOME TAX AND PROPERTY TAX </cp-base></code>	<code><cp-base>"</cp-base></code>

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals."

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it:

(1) The income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution.

(2) The board of education of the school district may make the additional property tax levy necessary to raise the amount specified on the ballot for the purpose of providing for the necessary requirements of the district. The property tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F)(1) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, 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.

(2) After the approval of a question under this section and prior to the time when the first tax collection from the property tax levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total



estimated proceeds of the levy to be collected during the first year of the levy. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, 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.

(G)(1) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(2) A property tax levy for a continuing period of time may be reduced in the manner provided under section 5705.261 of the Revised Code.

(H) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

(I) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year of collection of the property tax are the same, the board of education of the school district may propose to submit under this section the combined question of a school district income tax to take effect upon the expiration of the existing income tax and a property tax to be first collected in the calendar year after the calendar year of last collection of the existing property tax, and specify in the resolutions adopted under this section that the proposed taxes would renew the existing taxes. The form of the ballot on a question submitted to the electors under division (I) of this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals to renew an income tax expiring at the end of _____ (state the last year the existing income tax may be levied) for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the



purpose of providing for the necessary requirements of the district in the sum of
\$_____ (here insert annual amount the levy is to produce), estimated by the county
auditor to average _____ mills for each \$1 of taxable value, which amounts to
\$_____ for each \$100,000 of the county auditor's appraised value, for
_____ (state the number of years the tax is to be imposed or that it will be imposed for a
continuing period of time), 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)?

	<cp-base></cp-base><cp- base>FOR THE INCOME TAX AND PROPERTY TAX </cp-base>	
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If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals."

(J)(1) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year in which the property tax is collected are the same, the board of education of the school district may propose to submit under this section the combined question of all of the following:

- (a) The renewal of the school district income tax levied under this section, to take effect upon the expiration of the existing income tax;
- (b) The renewal of the property tax levied under this section, to be levied beginning in the tax year after the tax year in which the existing property tax expires;
- (c) The renewal of a property tax levied under section 5705.194 of the Revised Code, regardless of the year it expires, to be levied beginning in the same tax year that the tax described in division



(J)(1)(b) of this section is first levied.

If the combined question is approved, the existing tax levied under section 5705.194 of the Revised Code may not be levied for the first tax year the renewal tax is levied or any following tax year.

(2) In its resolution to be submitted to the tax commissioner and county auditor, the board of education shall include, in addition to the applicable requirements of division (A) of this section, a declaration of the necessity for the renewal of the property tax levied under section 5705.194 of the Revised Code, the purpose of the tax as specified under that section, and the necessity of the submission of the question of the renewal of the school district income tax and both property taxes to the electors of the district at a special election. Not later than ten days after receipt of the resolution, the county auditor shall make a separate calculation and certification with respect to the renewal tax described in division (J)(1)(c) of this section in the same manner as required by section 5705.195 of the Revised Code.

In its resolution adopted upon receipt of the commissioner's and county auditor's certifications, the board of education shall include, in addition to the applicable requirements of division (B) of this section, a declaration that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to renew the existing property tax being levied in excess of the ten-mill limitation under section 5705.194 of the Revised Code for the purpose as specified in that section, for a specified number of years not exceeding ten or for a continuing period of time, and that the question of the renewal of the school district income tax and of both property taxes shall be submitted to the electors of the school district at a special election as described in division (B) of this section. With respect to the renewal tax described in division (J)(1)(c) of this section, the resolution shall specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed, the tax year that tax is to be first levied, and the estimated rate of that tax, 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, as certified by the county auditor.

(3) In addition to the requirements of division (C) of this section, the notice of election shall separately state, with respect to the renewal tax described in division (J)(1)(c) of this section, the



annual proceeds of the proposed levy for the specified purpose; the number of years the proposed tax will be levied, or that it shall be levied for a continuing period of time; and the estimated rate of the proposed levy, 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, as certified by the county auditor.

(4) The form of the ballot on a question submitted to the electors under division (J) of this section shall be identical to the form of the ballot prescribed in division (I) of this section, except that the following shall be added after the third paragraph and in place of the voting box: "(3) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of _____ (here insert purpose of levy as specified in section 5705.194 of the Revised Code and determined by the board of education) in the sum of \$ _____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's appraised value, for _____ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), 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)?

	<cp-base>FOR THE INCOME TAX AND PROPERTY TAXES</cp- base>	
	<cp-base>AGAINST THE INCOME TAX AND PROPERTY TAXES</cp- base>	<cp-base>"</cp-base>

If the existing property tax being levied under section 5705.194 of the Revised Code is scheduled to expire in a tax year different from that of the existing property tax being levied under this section, the form of the ballot shall be modified by adding the following statement at the end of the paragraph prescribed in this division: "If approved, any remaining tax years on the existing levy will not be levied after tax year _____ (last tax year the tax will be levied), last due in _____ (last calendar year in which the tax shall be due)."

(5) If a majority of the electors voting on the question submitted under division (J) of this section vote in favor of it, the board of education of the school district may, in addition to any other



authorization in the Revised Code and prior to the time when the first tax collection from the renewal tax levy can be made, anticipate a fraction of the proceeds of the renewal levy described in division (J)(1)(c) of this section and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy. Any such anticipation notes shall be issued as provided in section 133.24 of the Revised Code, 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.

(K) The question of a renewal levy under division (I) or (J) of this section shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in August, during the last year the existing property tax levy described in division (J)(1)(b) of this section may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year.

The failure by the electors to approve the question of a renewal levy under division (I) or (J) of this section does not terminate the authority previously granted by the electors to levy the taxes proposed to be renewed for their previously approved duration.

(L) If the electors of the school district approve a question under this section, the board of education of the school district may propose to renew any of the existing taxes as individual ballot questions in accordance with section 5748.02 of the Revised Code, for the school district income tax, or section 5705.194 of the Revised Code, for the property tax or taxes.