

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 152

Representative Brinkman

Cosponsors: Representatives Becker, Lang, Merrin, Riedel

A BILL

To amend sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 and to enact sections 511.271, 1545.212, and 5705.17 of the Revised Code to require certain subdivisions to obtain the approval of the body that created the subdivision before levying a tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 be amended and sections 511.271, 1545.212, and 5705.17 of the Revised Code be enacted to read as follows:

Sec. 511.27. (A) To defray the expenses of the township park district and for purchasing, appropriating, operating, maintaining, and improving lands for parks or recreational purposes, the board of park commissioners may levy a sufficient tax within the ten-mill limitation, not to exceed one mill on each dollar of valuation on all real and personal property within the township, and on all real and personal property within any municipal corporation that is within the township,

that was within the township at the time that the park district 19
was established, or the boundaries of which are coterminous with 20
or include the township. The levy shall be over and above all 21
other taxes and limitations on such property authorized by law. 22

(B) Except as otherwise provided in division ~~(C)~~(B) of 23
~~this section 511.271 of the Revised Code~~, the board of park 24
commissioners, not less than ninety days before the day of the 25
election, may declare by resolution that the amount of taxes 26
that may be raised within the ten-mill limitation will be 27
insufficient to provide an adequate amount for the necessary 28
requirements of the district and that it is necessary to levy a 29
tax in excess of that limitation for the use of the district. 30
The resolution shall specify the purpose for which the taxes 31
shall be used, the annual rate proposed, and the number of 32
consecutive years the levy will be in effect. Upon the adoption 33
of the resolution, the question of levying the taxes shall be 34
submitted to the electors of the township and the electors of 35
any municipal corporation that is within the township, that was 36
within the township at the time that the park district was 37
established, or the boundaries of which are coterminous with or 38
include the township, at a special election to be held on 39
whichever of the following occurs first: 40

(1) The day of the next ensuing general election; 41

(2) The first Tuesday after the first Monday in May of any 42
calendar year, except that, if a presidential primary election 43
is held in that calendar year, then the day of that election. 44

The rate submitted to the electors at any one election 45
shall not exceed two mills annually upon each dollar of 46
valuation. If a majority of the electors voting upon the 47
question of the levy vote in favor of the levy, the tax shall be 48

levied on all real and personal property within the township and 49
on all real and personal property within any municipal 50
corporation that is within the township, that was within the 51
township at the time that the park district was established, or 52
the boundaries of which are coterminous with or include the 53
township, and the levy shall be over and above all other taxes 54
and limitations on such property authorized by law. 55

~~(C) In any township park district that contains only 56
unincorporated territory, if the township board of park 57
commissioners is appointed by the board of township trustees, 58
before a tax can be levied and certified to the county auditor 59
pursuant to section 5705.34 of the Revised Code or before a 60
resolution for a tax levy can be certified to the board of 61
elections pursuant to section 511.28 of the Revised Code, the 62
board of park commissioners shall receive approval for its levy 63
request from the board of township trustees. The board of park 64
commissioners shall adopt a resolution requesting the board of 65
township trustees to approve the levy request, stating the 66
annual rate of the proposed levy and the reason for the levy 67
request. On receiving this request, the board of township 68
trustees shall vote on whether to approve the request and, if a 69
majority votes to approve it, shall issue a resolution approving 70
the levy at the requested rate. 71~~

Sec. 511.271. (A) In any township park district that 72
contains only unincorporated territory, if the township board of 73
park commissioners is appointed by the board of township 74
trustees, then before a tax within the ten-mill limitation may 75
be levied and certified to the county auditor pursuant to 76
section 5705.34 of the Revised Code, the board of park 77
commissioners shall receive approval for its levy request from 78
the board of township trustees. To obtain such approval, the 79

board of park commissioners shall adopt a resolution requesting 80
the board of township trustees to approve the levy request, 81
stating the annual rate of the proposed levy and the reason for 82
the levy request. On receiving this request, the board of 83
township trustees may vote on whether to approve the request 84
and, if a majority votes to approve it, shall issue a resolution 85
approving the levy at the requested rate. 86

(B) A township board of park commissioners may not certify 87
a tax resolution to a county board of elections unless the board 88
first obtains the approval of either (1) the board of township 89
trustees if the township board of park commissioners is 90
appointed by the board of trustees, or (2) the board of township 91
trustees of each township and the legislative authority of each 92
municipal corporation within which the township park district 93
has territory, if the township board of park commissioners is 94
appointed by a court of common pleas. To obtain such approval, 95
the township board of park commissioners shall adopt the tax 96
resolution and certify a copy of the resolution to the board of 97
trustees and legislative authority of each such township or 98
municipal corporation. Within fifteen days following such 99
certification, each board of trustees or legislative authority 100
may adopt and certify to the township board of park 101
commissioners a resolution approving or disapproving 102
certification of the tax resolution to a county board of 103
elections. If any board of trustees or legislative authority 104
does not adopt and certify such a resolution within that period, 105
the board of park commissioners may not certify the tax 106
resolution to the board of elections. 107

Upon receiving such a resolution approving certification 108
of the tax resolution to the board of elections, the township 109
board of park commissioners shall certify a copy of the board of 110

trustees' or legislative authority's resolution to the board of 111
elections at the same time and in the same manner as the board 112
of park commissioners makes the certification to the board of 113
elections under division (B)(3) of section 5705.03 of the 114
Revised Code. A board of elections shall not submit the question 115
of the tax to electors unless a copy of each resolution 116
approving certification of the levy accompanies the tax 117
resolution the board of park commissioners certifies to the 118
board of elections. 119

(C) As used in this section, "tax resolution" means a 120
resolution adopted by a township board of park commissioners 121
proposing to levy a tax in excess of the ten-mill limitation 122
under any section of the Revised Code, including the renewal or 123
replacement of such a levy. 124

Sec. 511.28. A copy of any resolution for a tax levy 125
adopted by the township board of park commissioners as provided 126
in section 511.27 of the Revised Code shall be certified by the 127
clerk of the board of park commissioners to the board of 128
elections of the proper county, together with a certified copy 129
of the resolution approving the levy, passed by the board of 130
township trustees if such a resolution is required by division 131
~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised Code, not less 132
than ninety days before a general or primary election in any 133
year. The board of elections shall submit the proposal to the 134
electors as provided in section 511.27 of the Revised Code at 135
the succeeding general or primary election. A resolution to 136
renew an existing levy may not be placed on the ballot unless 137
the question is submitted at the general election held during 138
the last year the tax to be renewed may be extended on the real 139
and public utility property tax list and duplicate, or at any 140
election held in the ensuing year. The board of park 141

commissioners shall cause notice that the vote will be taken to 142
be published once a week for two consecutive weeks prior to the 143
election in a newspaper of general circulation, or as provided 144
in section 7.16 of the Revised Code, in the county within which 145
the park district is located. Additionally, if the board of 146
elections operates and maintains a web site, the board of 147
elections shall post that notice on its web site for thirty days 148
prior to the election. The notice shall state the purpose of the 149
proposed levy, the annual rate proposed expressed in dollars and 150
cents for each one hundred dollars of valuation as well as in 151
mills for each one dollar of valuation, the number of 152
consecutive years during which the levy shall be in effect, and 153
the time and place of the election. 154

The form of the ballots cast at the election shall be: "An 155
additional tax for the benefit of (name of township park 156
district) for the purpose of (purpose stated in the 157
order of the board) at a rate not 158
exceeding mills for each one dollar of valuation, 159
which amounts to (rate expressed in dollars and 160
cents) for each one hundred dollars of valuation, for 161
(number of years the levy is to run)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, or 167
decrease an existing levy, the form of the ballot specified in 168
this section may be changed by substituting for the words "An 169
additional" at the beginning of the form, the words "A renewal 170
of a" in the case of a proposal to renew an existing levy in the 171

same amount; the words "A renewal of mills and an 172
increase of mills to constitute a" in the case of an 173
increase; or the words "A renewal of part of an existing levy,
being a reduction of mills, to constitute a" in the 174
case of a decrease in the rate of the existing levy. 175
176

If the tax is to be placed on the current tax list, the 177
form of the ballot shall be modified by adding, after the 178
statement of the number of years the levy is to run, the phrase 179
", commencing in (first year the tax is to be 180
levied), first due in calendar year (first calendar 181
year in which the tax shall be due)." 182

The question covered by the order shall be submitted as a 183
separate proposition, but may be printed on the same ballot with 184
any other proposition submitted at the same election, other than 185
the election of officers. More than one such question may be 186
submitted at the same election. 187

Sec. 1545.041. (A) Any township park district created 188
pursuant to section 511.18 of the Revised Code that includes 189
park land located outside the township in which the park 190
district was established may be converted under the procedures 191
provided in this section into a park district to be operated and 192
maintained as provided for in this chapter, provided that there 193
is no existing park district created under section 1545.04 of 194
the Revised Code in the county in which the township park 195
district is located. The proposed park district shall include 196
within its boundary all townships and municipal corporations in 197
which lands owned by the township park district seeking 198
conversion are located, and may include any other townships and 199
municipal corporations in the county in which the township park 200
district is located. 201

(B) Conversion of a township park district into a park district operated and maintained under this chapter shall be initiated by a resolution adopted by the board of park commissioners of the park district. Any resolution initiating a conversion shall include the following:

(1) The name of the township park district seeking conversion;

(2) The name of the proposed park district;

(3) An accurate description of the territory to be included in the proposed district;

(4) An accurate map or plat of the proposed park district.
~~The~~

The resolution may also include a proposed tax levy for the operation and maintenance of the proposed park district. If such a tax levy is proposed, the resolution shall specify the annual rate of the tax, expressed in dollars and cents for each one hundred dollars of valuation and in mills for each dollar of valuation, and shall specify the number of consecutive years the levy will be in effect. The annual rate of such a tax may not be higher than the total combined millage of all levies then in effect for the benefit of the township park district named in the resolution.

(C) Upon adoption of the resolution provided for in division (B) of this section, the board of park commissioners of the township park district seeking conversion under this section, subject to section 1545.212 of the Revised Code, shall certify the resolution to the board of elections of the county in which the park district is located no later than four p.m. of the seventy-fifth day before the day of the election at which

the question will be voted upon. Upon certification of the 231
resolution to the board, the board of elections shall make the 232
necessary arrangements to submit the question of conversion of 233
the township park into a park district operated and maintained 234
under Chapter 1545. of the Revised Code, to the electors 235
qualified to vote at the next primary or general election who 236
reside in the territory of the proposed park district. The 237
question shall provide for a tax levy if such a levy is 238
specified in the resolution. 239

(D) The ballot submitted to the electors as provided in 240
division (C) of this section shall contain the following 241
language: 242

"Shall the (name of the township park 243
district seeking conversion) be converted into a park district 244
to be operated and maintained under Chapter 1545. of the Revised 245
Code under the name of (name of proposed park 246
district), which park district shall include the following 247
townships and municipal corporations: 248

(Name townships and municipal corporations) 249

Approval of the proposed conversion will result in the 250
termination of all existing tax levies voted for the benefit 251
of (name of the township park district sought to 252
be converted) and in the levy of a new tax for the operation and 253
maintenance of (name of proposed park district) 254
at a rate not exceeding (number of mills) mills for 255
each one dollar of valuation, which is (rate expressed 256
in dollars and cents) for each one hundred dollars of valuation, 257
for (number of years the millage is to be imposed) years, 258
commencing on the (year) tax duplicate. 259

For the proposed conversion
Against the proposed conversion

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"

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(E) If the proposed conversion is approved by at least a majority of the electors voting on the proposal, the township park district that seeks conversion shall become a park district subject to Chapter 1545. of the Revised Code effective the first day of January following approval by the voters. The park district shall have the name specified in the resolution, and effective the first day of January following approval by the voters, the following shall occur:

(1) The indebtedness of the former township park district shall be assumed by the new park district;

(2) All rights, assets, properties, and other interests of the former township park district shall become vested in the new park district, including the rights to any tax revenues previously vested in the former township park district; provided, that all tax levies in excess of the ten mill limitation approved for the benefit of the former township park district shall be removed from the tax lists after the February settlement next succeeding the conversion. Any tax levy approved in connection with the conversion shall be certified as provided in section 5705.25 of the Revised Code.

(3) The members of the board of park commissioners of the former township park district shall be the members ~~of the~~ ~~members~~ of the board of park commissioners of the new park district, with all the same powers and duties as if appointed under section 1545.05 of the Revised Code. The term of each such

commissioner shall expire on the first day of January of the 289
year following the year in which his term would have expired 290
under section 511.19 of the Revised Code. Thereafter, 291
commissioners shall be appointed pursuant to section 1545.05 of 292
the Revised Code. 293

Sec. 1545.21. The board of park commissioners, by 294
resolution, may submit to the electors of the park district the 295
question of levying taxes for the use of the district. The 296
resolution shall declare the necessity of levying such taxes, 297
shall specify the purpose for which such taxes shall be used, 298
the annual rate proposed, and the number of consecutive years 299
the rate shall be levied. ~~Such~~ Subject to section 1545.212 of 300
the Revised Code, the resolution shall be ~~forthwith~~ certified to 301
the board of elections in each county in which any part of such 302
district is located, not later than the ninetieth day before the 303
day of the election, and the question of the levy of taxes as 304
provided in such resolution shall be submitted to the electors 305
of the district at a special election to be held on whichever of 306
the following occurs first: 307

(A) The day of the next general election; 308

(B) The first Tuesday after the first Monday in May in any 309
calendar year, except that if a presidential primary election is 310
held in that calendar year, then the day of that election. The 311
ballot shall set forth the purpose for which the taxes shall be 312
levied, the annual rate of levy, and the number of years of such 313
levy. If the tax is to be placed on the current tax list, the 314
form of the ballot shall state that the tax will be levied in 315
the current tax year and shall indicate the first calendar year 316
the tax will be due. If the resolution of the board of park 317
commissioners provides that an existing levy will be canceled 318

upon the passage of the new levy, the ballot may include a 319
statement that: "an existing levy of ... mills (stating the 320
original levy millage), having ... years remaining, will be 321
canceled and replaced upon the passage of this levy." In such 322
case, the ballot may refer to the new levy as a "replacement 323
levy" if the new millage does not exceed the original millage of 324
the levy being canceled or as a "replacement and additional 325
levy" if the new millage exceeds the original millage of the 326
levy being canceled. If a majority of the electors voting upon 327
the question of such levy vote in favor thereof, such taxes 328
shall be levied and shall be in addition to the taxes authorized 329
by section 1545.20 of the Revised Code, and all other taxes 330
authorized by law. The rate submitted to the electors at any one 331
time shall not exceed two mills annually upon each dollar of 332
valuation unless the purpose of the levy includes providing 333
operating revenues for one of Ohio's major metropolitan zoos, as 334
defined in section 4503.74 of the Revised Code, in which case 335
the rate shall not exceed three mills annually upon each dollar 336
of valuation. When a tax levy has been authorized as provided in 337
this section or in section 1545.041 of the Revised Code, the 338
board of park commissioners may issue bonds pursuant to section 339
133.24 of the Revised Code in anticipation of the collection of 340
such levy, provided that such bonds shall be issued only for the 341
purpose of acquiring and improving lands. Such levy, when 342
collected, shall be applied in payment of the bonds so issued 343
and the interest thereon. The amount of bonds so issued and 344
outstanding at any time shall not exceed one per cent of the 345
total tax valuation in such district. Such bonds shall bear 346
interest at a rate not to exceed the rate determined as provided 347
in section 9.95 of the Revised Code. 348

Sec. 1545.212. The board of park commissioners of a park 349

district created under this chapter may not certify a tax 350
resolution to a county board of elections under section 1545.041 351
or 1545.21 of the Revised Code unless the board first obtains 352
the approval of the board of county commissioners of the county 353
within which the park district has territory. To obtain such 354
approval, the board of park commissioners shall adopt the tax 355
resolution and shall certify a copy of the resolution to the 356
board of county commissioners. Within fifteen days following 357
such certification, the board of county commissioners may adopt 358
and certify to the board of park commissioners a resolution 359
approving or disapproving certification of the tax resolution to 360
a county board of elections. If the board of county 361
commissioners does not adopt and certify such a resolution 362
within that period, the board of park commissioners may not 363
certify the tax resolution to the board of elections. 364

Upon receiving such a resolution approving certification 365
of the tax resolution to the board of elections, the board of 366
park commissioners shall certify a copy of the board of county 367
commissioners' resolution to the board of elections at the same 368
time and in the same manner as the board of park commissioners 369
makes the certification to the board of elections under division 370
(B) (3) of section 5705.03 of the Revised Code. A board of 371
elections shall not submit the question of the tax to electors 372
unless a copy of the board of county commissioners' resolution 373
approving certification of the levy accompanies the tax 374
resolution the board of park commissioners certifies to the 375
board of elections. 376

As used in this section, "tax resolution" means a 377
resolution adopted by a board of park commissioners proposing to 378
levy a tax in excess of the ten-mill limitation under section 379
1545.041 or 1545.21 of the Revised Code, including the renewal 380

or replacement of such a levy. 381

Sec. 5705.17. (A) As used in this section: 382

(1) "Qualifying subdivision" means a taxing unit, created 383
by one or more member authorities, with a taxing authority or 384
other governing authority any member of which is not required to 385
be an elected local official. "Qualifying subdivision" does not 386
include a township park district created under section 511.18 of 387
the Revised Code, park district created under Chapter 1545. of 388
the Revised Code, sanitary district organized under Chapter 389
6115. of the Revised Code, or regional water and sewer district 390
organized under Chapter 6119. of the Revised Code. 391

(2) "Elected local official" means a member of a board of 392
township trustees, a board of county commissioners, or a 393
legislative authority of a municipal corporation, or any other 394
township, county, or municipal official serving in an elected 395
office. 396

(3) "Member authority" means the board of commissioners of 397
a county, the board of trustees of a township, or the 398
legislative authority of a municipal corporation that either 399
created or joined a qualifying subdivision and remains a member 400
thereof or has territory therein. 401

(4) "Tax resolution" means a resolution or ordinance 402
adopted by a taxing authority or other governing authority 403
proposing to levy a tax in excess of the ten-mill limitation 404
under any section of the Revised Code, including the renewal or 405
replacement of such a levy. A "tax resolution" does not include 406
such a resolution adopted under section 5705.23 of the Revised 407
Code or division (B) of section 306.49 of the Revised Code. 408

(B) Before the taxing authority or other governing 409

authority of a qualifying subdivision certifies a tax resolution 410
to a county board of elections, the authority must first obtain 411
the approval of each member authority of the qualifying 412
subdivision. To obtain such approval, the taxing or governing 413
authority of the qualifying subdivision shall adopt the tax 414
resolution and shall certify a copy of the resolution to each 415
such member authority. Within fifteen days following such 416
certification, the member authority may adopt and certify to the 417
taxing authority or governing authority a resolution approving 418
or disapproving certification of the tax resolution to the 419
county board of elections. If any member authority does not 420
adopt and certify such a resolution within that period, the 421
taxing authority or governing authority may not certify the tax 422
resolution to the board of elections. 423

Upon receiving such a resolution approving certification 424
of the tax resolution to the board of elections, the taxing 425
authority or governing authority shall certify a copy of the 426
member authority's resolution to the board of elections at the 427
same time and in the same manner as the authority makes the 428
certification to the board under division (B) (3) of section 429
5705.03 of the Revised Code. A board of elections shall not 430
submit the question of the tax to electors unless a copy of the 431
member authority's resolution approving certification of the 432
levy accompanies the tax resolution the taxing authority or 433
governing authority certifies to the board of elections. 434

Sec. 5705.23. The board of library trustees of any county, 435
municipal corporation, school district, or township public 436
library by a vote of two-thirds of all its members may at any 437
time declare by resolution that the amount of taxes which may be 438
raised within the ten-mill limitation by levies on the current 439
tax duplicate will be insufficient to provide an adequate amount 440

for the necessary requirements of the public library, that it is 441
necessary to levy a tax in excess of such limitation for current 442
expenses of the public library or for the construction of any 443
specific permanent improvement or class of improvements which 444
the board of library trustees is authorized to make or acquire 445
and which could be included in a single issue of bonds, and that 446
the question of such additional tax levy ~~shall be submitted by~~ 447
to the taxing authority of the political subdivision to whose 448
jurisdiction the board is subject⁷. After receiving such a 449
resolution, the taxing authority may submit the question to the 450
electors of the subdivision, or, in the case of a qualifying 451
library levy, to the electors residing within the boundaries of 452
the library district, on the day specified by division (E) of 453
section 3501.01 of the Revised Code for the holding of a primary 454
election or at an election on another day to be specified in the 455
resolution. No more than two elections ~~shall may~~ be held under 456
authority of this section in any one calendar year. Such 457
resolution shall conform to section 5705.19 of the Revised Code, 458
except that the tax levy may be in effect for any specified 459
number of years or for a continuing period of time, as set forth 460
in the resolution, and the resolution shall specify the date of 461
holding the election, which shall not be earlier than ninety 462
days after the adoption and certification of the resolution to 463
the taxing authority of the political subdivision to whose 464
jurisdiction the board is subject, and which shall be consistent 465
with the requirements of section 3501.01 of the Revised Code. 466
The resolution shall not include a levy on the current tax list 467
and duplicate unless the election is to be held at or prior to 468
the first Tuesday after the first Monday in November of the 469
current tax year. 470

Upon receipt of the resolution, the taxing authority of 471

the political subdivision to whose jurisdiction the board is 472
subject ~~shall~~may adopt a resolution providing for the 473
submission of such additional tax levy to the electors of the 474
subdivision, or, in the case of a qualifying library levy, to 475
the electors residing within the boundaries of the library 476
district on the date specified in the resolution of the board of 477
library trustees. ~~The A resolution,~~if adopted by the taxing 478
authority, shall otherwise conform to the resolution certified 479
to it by the board. The resolution of the taxing authority shall 480
be certified to the board of elections of the proper county not 481
less than ninety days before the date of such election. Such 482
resolution shall go into immediate effect upon its passage, and 483
no publication of the resolution shall be necessary other than 484
that provided in the notice of election. Section 5705.25 of the 485
Revised Code shall govern the arrangements for the submission of 486
such question and other matters concerning the election, to 487
which that section refers, except that such election shall be 488
held on the date specified in the resolution. If a majority of 489
the electors voting on the question so submitted in an election 490
vote in favor of such levy, the taxing authority may forthwith 491
make the necessary levy within the subdivision or, in the case 492
of a qualifying library levy, within the boundaries of the 493
library district at the additional rate in excess of the ten- 494
mill limitation on the tax list, for the purpose stated in such 495
resolutions. Such tax levy shall be included in the next annual 496
tax budget that is certified to the county budget commission. 497
The proceeds of any library levy in excess of the ten-mill 498
limitation shall be used for purposes of the board in accordance 499
with the law applicable to the board. 500

After the approval of a levy on the current tax list and 501
duplicate to provide an increase in current expenses, and prior 502

to the time when the first tax collection from such levy can be 503
made, the taxing authority at the request of the board of 504
library trustees may anticipate a fraction of the proceeds of 505
such levy and issue anticipation notes in an amount not 506
exceeding fifty per cent of the total estimated proceeds of the 507
levy to be collected during the first year of the levy. 508

After the approval of a levy to provide revenues for the 509
construction or acquisition of any specific permanent 510
improvement or class of improvements, the taxing authority at 511
the request of the board of library trustees may anticipate a 512
fraction of the proceeds of such levy and issue anticipation 513
notes in a principal amount not exceeding fifty per cent of the 514
total estimated proceeds of the levy to be collected in each 515
year over a period of ten years after the issuance of such 516
notes. 517

The notes shall be issued as provided in section 133.24 of 518
the Revised Code, shall have principal payments during each year 519
after the year of their issuance over a period not to exceed ten 520
years, and may have a principal payment in the year of their 521
issuance. 522

Any levy approved by the electors of a library district 523
shall be made within the library district only. 524

Sec. 5705.34. When the budget commission has completed its 525
work with respect to a tax budget or other information required 526
to be provided under section 5705.281 of the Revised Code, it 527
shall certify its action to the taxing authority, together with 528
an estimate by the county auditor of the rate of each tax 529
necessary to be levied by the taxing authority within its 530
subdivision, taxing unit, or, in the case of a qualifying 531
library levy, within the library district or association library 532

district, and what part thereof is in excess of, and what part 533
within, the ten-mill tax limitation. The certification shall 534
also indicate the date on which each tax levied by the taxing 535
authority will expire. 536

If a taxing authority levies a tax for a fixed sum of 537
money or to pay debt charges for the tax year for which the tax 538
budget is prepared, and a payment on account of that tax is 539
payable to the taxing authority for the tax year under section 540
5709.92 or 5709.93~~7~~ of the Revised Code, the county auditor, 541
when estimating the rate at which the tax shall be levied in the 542
current year, shall estimate the rate necessary to raise the 543
required sum less the estimated amount of any such payments made 544
for the tax year to a taxing unit for fixed-sum levies under 545
those sections. The estimated rate shall be the rate of the levy 546
that the budget commission certifies with its action under this 547
section. 548

Each taxing authority, by ordinance or resolution, shall 549
authorize the necessary tax levies and certify them to the 550
county auditor before the first day of October in each year, or 551
at such later date as is approved by the tax commissioner, 552
except that the certification by the legislative authority of 553
the city of Cincinnati or by a board of education shall be made 554
by the first day of April or at such later date as is approved 555
by the commissioner, ~~and except that a~~. A township board of 556
park commissioners that is appointed by the board of township 557
trustees and oversees a township park district that contains 558
only unincorporated territory ~~shall~~ may authorize only those 559
taxes within the ten-mill limitation approved by, and only at 560
the rate approved by, the board of township trustees as required 561
by division ~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised 562
Code. If the levying of a tax to be placed on the duplicate of 563

the current year is approved by electors ~~under sections 5705.01~~ 564
~~to 5705.47 of the Revised Code;~~ if the rate of a school district 565
tax is increased due to the repeal of a school district income 566
tax and property tax rate reduction at an election held pursuant 567
to section 5748.04 of the Revised Code; or if refunding bonds to 568
refund all or a part of the principal of bonds payable from a 569
tax levy for the ensuing fiscal year are issued or sold and in 570
the process of delivery, the budget commission shall reconsider 571
and revise its action on the budget of the subdivision or school 572
library district for whose benefit the tax is to be levied after 573
the returns of such election are fully canvassed, or after the 574
issuance or sale of such refunding bonds is certified to it. 575

Sec. 5739.023. (A) (1) For the purpose of providing 576
additional general revenues for a transit authority or funding a 577
regional transportation improvement project under section 578
5595.06 of the Revised Code, or both, and to pay the expenses of 579
administering such levy, any transit authority as defined in 580
division (U) of section 5739.01 of the Revised Code may levy a 581
tax upon every retail sale made in the territory of the transit 582
authority, except sales of watercraft and outboard motors 583
required to be titled pursuant to Chapter 1548. of the Revised 584
Code and sales of motor vehicles, at a rate of not more than one 585
and one-half per cent and may increase the rate of an existing 586
tax to not more than one and one-half per cent. The rate of any 587
tax levied pursuant to this section shall be a multiple of one- 588
fourth or one-tenth of one per cent. The tax shall be levied and 589
the rate increased pursuant to a resolution of the legislative 590
authority of the transit authority and, subject to division (A) 591
(3) of this section, a certified copy of the resolution shall be 592
delivered by the fiscal officer to the board of elections as 593
provided in section 3505.071 of the Revised Code and to the tax 594

commissioner. The resolution shall specify the number of years 595
for which the tax is to be in effect or that the tax is for a 596
continuing period of time, and the date of the election on the 597
question of the tax pursuant to section 306.70 of the Revised 598
Code. The board of elections shall certify the results of the 599
election to the transit authority and tax commissioner. 600

(2) Except as provided in division (C) of this section, 601
the tax levied by the resolution shall become effective on the 602
first day of a calendar quarter next following the sixty-fifth 603
day following the date the tax commissioner receives from the 604
board of elections the certification of the results of the 605
election on the question of the tax. 606

(3) The board of trustees of a regional transit authority 607
created pursuant to section 306.31 of the Revised Code may not 608
certify a tax resolution under division (A) (1) of this section 609
to a board of elections unless the board of trustees first 610
obtains the approval of the legislative authority of each 611
county, township, or municipal corporation that is a member of 612
the regional transit authority. To obtain such approval, the 613
board of trustees shall adopt the resolution levying or 614
increasing the rate of the tax and certify a copy of the 615
resolution to each such legislative authority. Within fifteen 616
days following such certification, each legislative authority 617
may adopt and certify to the board of trustees a resolution 618
approving or disapproving the certification of the tax 619
resolution by the board of trustees to the board of elections. 620
If any of such legislative authorities does not adopt and 621
certify such a resolution within that period, the board of 622
trustees may not certify the tax resolution to the board of 623
elections. 624

As used in division (A) (3) of this section, "tax resolution" means a resolution adopted under division (A) (1) of this section, and "legislative authority" means the board of commissioners of a county, the board of trustees of a township, or the legislative authority of a municipal corporation.

(B) The legislative authority may, at any time while the tax is in effect, by resolution fix the rate of the tax at any rate authorized by this section and not in excess of that approved by the voters pursuant to section 306.70 of the Revised Code. Except as provided in division (C) of this section, any change in the rate of the tax shall be made effective on the first day of a calendar quarter next following the sixty-fifth day following the date the tax commissioner receives the certification of the resolution; provided, that in any case where bonds, or notes in anticipation of bonds, of a regional transit authority have been issued under section 306.40 of the Revised Code without a vote of the electors while the tax proposed to be reduced was in effect, the board of trustees of the regional transit authority shall continue to levy and collect under authority of the original election authorizing the tax a rate of tax that the board of trustees reasonably estimates will produce an amount in that year equal to the amount of principal of and interest on those bonds as is payable in that year.

(C) Upon receipt from the board of elections of the certification of the results of the election required by division (A) of this section, or from the legislative authority of the certification of a resolution under division (B) of this section, the tax commissioner shall provide notice of a tax rate change in a manner that is reasonably accessible to all affected vendors. The commissioner shall provide this notice at least

sixty days prior to the effective date of the rate change. The 656
commissioner, by rule, may establish the method by which notice 657
will be provided. 658

(D) If a vendor makes a sale in this state by printed 659
catalog and the consumer computed the tax on the sale based on 660
local rates published in the catalog, any tax levied or rate 661
changed under this section shall not apply to such a sale until 662
the first day of a calendar quarter following the expiration of 663
one hundred twenty days from the date of notice by the tax 664
commissioner pursuant to division (C) of this section. 665

(E) The tax on every retail sale subject to a tax levied 666
pursuant to this section is in addition to the tax levied by 667
section 5739.02 of the Revised Code and any tax levied pursuant 668
to section 5739.021 or 5739.026 of the Revised Code. 669

(F) The additional tax levied by the transit authority 670
shall be collected pursuant to section 5739.025 of the Revised 671
Code. 672

(G) Any tax levied pursuant to this section is subject to 673
the exemptions provided in section 5739.02 of the Revised Code 674
and in addition shall not be applicable to sales not within the 675
taxing power of a transit authority under the constitution of 676
the United States or the constitution of this state. 677

(H) The rate of a tax levied under this section is subject 678
to reduction under section 5739.028 of the Revised Code, if a 679
ballot question is approved by voters pursuant to that section. 680

Section 2. That existing sections 511.27, 511.28, 681
1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 of the Revised 682
Code are hereby repealed. 683

Section 3. (A) The amendment or enactment by this act of 684

sections 511.27, 511.271, 1545.041, 1545.21, 1545.212, 5705.17, 685
5705.23, and 5705.34 of the Revised Code applies to a tax 686
resolution, as that term is defined in section 511.271, 687
1545.212, or 5705.17 of the Revised Code, as applicable, adopted 688
on or after the effective date of this act. 689

(B) The amendment by this act of section 5739.023 of the 690
Revised Code applies to any resolution adopted by a regional 691
transit authority under division (A) (1) of that section on or 692
after the effective date of this act. 693