



**Sub. H.B. 268\***

123rd General Assembly  
(As Reported by S. Education)

**Reps. Krebs, Bender, Boyd, DePiero, Evans, Gardner, Grendell, Haines, Hartnett, Jolivette, Jones, Mottley, O'Brien, Olman, Opfer, Padgett, Peterson, Pringle, Sullivan, Taylor, Terwilleger, Van Vyven, Tiberi, Amstutz, Buchy, Corbin, Mead, Roberts, Netzley, Metelsky**

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**BILL SUMMARY**

- Permits a board of education, in its resolution for the levy of an income tax, to specify that the proposed tax is to renew an existing tax expiring in the same year, if the tax rate being proposed is no higher than the current tax rate.
- Modifies the ballot language for a school district income tax proposal that renews an expiring income tax.
- Permits a school district to propose the renewal of more than one emergency property tax levy in a single ballot measure, even if the levies to be renewed do not expire in the same year.
- Permits multiple school district additional tax levies for the same purpose to be renewed as one ballot issue.
- Permits renewal of multiple additional levies to be placed on the ballot on the same date as a general or primary election is held.
- Permits a renewal emergency levy (other than a renewal of multiple levies as a single issue) to be on a ballot at a special election on the date primary elections *may be* held, regardless of whether a primary election is actually scheduled on that date, but permits renewal of multiple

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\* *This analysis was prepared before the report of the Senate Education Committee appeared in the Senate Journal. Note that the list of co-sponsors and the legislative history may be incomplete.*

emergency levies as a single levy to be placed on the ballot only on the same date as a general or primary election is held.

- Modifies ballot language for various tax levy proposals to indicate the *year*, instead of the month and year, that a tax will commence and the first *calendar* year in which the tax *will be due*.
- Declares an emergency.

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## CONTENT AND OPERATION

### *School district levies for emergency requirements or to avoid an operating deficit*

#### *Multiple renewals*

(sec. 5705.194)

Under existing law, a board of education may declare by resolution that the revenue that will be raised by all authorized tax levies, when combined with other district revenues, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit, and that it is necessary to levy an additional temporary property tax. This type of levy is known as an emergency levy. Emergency levies may be imposed for up to five years, but may be renewed. Two or more emergency levies may be renewed as a single levy, but only if they are to expire in the same year. The bill permits two or more renewal levies to be included as a single renewal levy when they are *not* scheduled to expire in the same year if the resolution specifies that the existing levies to be renewed will not be levied after the year that precedes the year in which the renewal levy is first imposed. This apparently prevents any overlap so that both the continuing tax and the renewal tax will not be imposed during the same year.

#### *When emergency levy renewal question may be placed on ballot*

(sec. 5705.194)

Under existing law, a resolution for renewal of an emergency levy may not be placed on the ballot unless the question is submitted on the date of the general or primary election held during the last year of the levy to be renewed, or at any election held during the ensuing year. Under the bill, the question may be submitted at any special election held pursuant to election law during the last year the levy is imposed, except on the first Tuesday after the first Monday in February

or August, or at any election in the ensuing year.<sup>1</sup> However, if the resolution proposes renewing two or more existing levies, the question must be submitted on the date of the general or primary election held during the last year at least one of the levies being renewed may be imposed, or at any election held during the ensuing year.<sup>2</sup>

### **Ballot language**

(sec. 5705.197)

The bill specifies additional ballot language that must be used when multiple emergency levy renewals are included in one proposed renewal levy. As in existing law, the ballot must reflect the number of levies to be renewed, whether the amount of any levy will be increased or decreased, and the amount of increase or decrease for each levy. The bill requires the ballot also to reflect that none of the existing levies being renewed will be levied after the year preceding the year in which the renewal levy is first imposed. The ballot must specify the last year in which the current levies will be collected.

The bill also modifies the ballot language to require that the ballot specify the *year* (instead of the month and year) that the tax will commence and the first calendar year in which the tax *will be due*.

### **School district additional tax levies**

#### **Multiple renewals**

(sec. 5701.21)

Under existing law, a school district by a two-thirds vote of its members may declare by resolution that the amount of property taxes that may be raised within the ten-mill limitation will be insufficient for the necessary requirements of the school district, for general ongoing permanent improvements, for the purpose of operating a cultural center, or for the purpose of providing education

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<sup>1</sup> *A special election may be held only on the first Tuesday after the first Monday in February, May, August, or November, or on the day authorized by a particular municipal or county charter for the holding of a primary election, except that in any year in which a presidential primary election is held, no special election may be held in February or May, except as authorized by a municipal or county charter, but may be held on the third Tuesday in March.*

<sup>2</sup> *Under the bill, a levy is an "existing levy" through the year following the last year it can be placed on the real and public utility property tax list and duplicate.*

technology. Current law does not provide for the renewal of more than one of these levies (known as "additional tax levies") as a single ballot issue. The bill permits the renewal of multiple additional levies if they have the same purpose. The resolution must identify those levies and the rates at which they are levied, and must specify that the existing levies may not be extended on the tax lists after the year preceding the year in which the renewal levy is first imposed, regardless of the years for which those levies originally were authorized to be levied.<sup>3</sup>

**Ballot requirements for multiple renewals of additional levies**

(sec. 5705.25)

Current law permits the renewal of an additional levy to be placed on the ballot only at the general election held during the last year the tax is imposed, or at any election in the ensuing year. The bill provides an exception when a resolution proposes to renew two or more existing additional levies as a single renewal levy. This question may be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed is imposed (or at any election held during the ensuing year).

The bill requires the ballot language to be modified by specifying that the issue involves "a renewal of . . . (insert the number of levies to be renewed) existing taxes," rather than the levying of "an *additional* tax."

**School district income tax**

**Renewals**

(sec. 5748.02)

Existing law permits a school board, by resolution, to declare the necessity of raising money for school district purposes by an income tax. An income tax may be levied either for a continuing period of time or for a specified number of years. Under current law, when (for example) a five-year income tax expires, there is no provision to specifically renew it. Presumably, the board proposes another income tax to replace it. The bill permits a board to propose renewal income taxes. To qualify as a renewal, the proposed tax would have to take effect upon expiration of the existing tax and be at the same (or lower) tax rate as the existing tax.

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<sup>3</sup> *Additional levies for current operating expenses or ongoing permanent improvements may be levied for up to five years or for a "continuing (that is, unlimited) period of time." Levies for the other permitted purposes may be levied for one to five years.*

**Ballot language**

(sec. 5748.03)

The ballot language required by current law does not distinguish between proposals for *new* income taxes and proposals that, in effect, *renew* current income taxes. Under the bill, if the board adopts a renewal resolution, the ballot language must specify that the tax renews an expiring tax. The ballot language must also state the last year the existing tax may be levied.

**Additional changes in tax levy language**

**Ballot language**

(secs. 133.18, 345.04, 511.28, 1545.21, 5705.192, 5705.251, and 5705.71)

The bill modifies the ballot language for the following types of tax levy proposals:

(1) --R.C. 133.18--levy of taxes by political subdivision to pay annual debt charges on bonds;

(2) --R.C. 345.04--levy of a tax by a county, township, or municipal corporation for the purpose of establishing a veterans memorial;

(3) --R.C. 511.28--proposed tax levy by a township board of park commissioners for current expenses or to purchase or improve a park or land for a park;

(4) --R.C. 1545.21--proposed tax levy by a board of commissioners of a park district for "the use" of the district;

(5) --R.C. 5705.192--proposal by any political subdivision with taxing authority to replace an existing levy, except a school district emergency levy;

(6) --R.C. 5705.251--either of two types of school district tax proposals (established by sections 5705.212 or 5705.213, not in the bill) which permit the district electors to authorize taxes with built-in revenue growth for current expenses over a specified period of years;

(7) --R.C. 5705.71--a proposal by the electors of a county for a tax supporting services or facilities for senior citizen services;

(8) --R.C. 5705.25--a proposal by any political subdivision (including a school district) for an additional tax or renewal (made pursuant to sec. 5705.19, not in the bill, or sec. 5705.21).

If the tax is to be placed on the current tax list, the bill requires the ballot language for each of these levy proposals, to specify the *year* (instead of the *month* and year as required by current law) that the tax will commence and the first calendar year in which the tax *will be due* (instead of the year it will be *levied*, as required by current law).

**Notice requirements**

(secs. 133.18 and 5705.251)

Current law specifies a notice of election that must be published in a taxing district in the case of certain tax levies. The bill modifies the notice requirements for general obligation bond levies and the school district voter-authorized growth levies (see number (6) above) to reflect the bill's ballot language changes. In these specified instances, the notice must state the *first calendar year* (instead of the month and year) that the tax is *expected to be due* (instead of when the tax will be levied).

**Resolution language**

(sec. 5705.192)

The bill modifies the language that must be included in a resolution a political subdivision adopts proposing a replacement levy to the electors. The bill requires the language in the resolution to indicate the *first calendar year* (instead of the month and year as in current law) that the tax is *expected to be due* (instead of when it will be levied).

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**HISTORY**

ACTION	DATE	JOURNAL ENTRY
Introduced	03-23-99	p. 346
Reported, H. Technology & Elections	04-29-99	p. 499
Passed House (96-1)	05-12-99	pp. 629-639
Reported, S. Education	---	---

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