Fiscal Note & Local Impact Statement

122 nd General Assembly of Ohio

BILL:	**S.B. 17**	DATE:	**January 22, 1997**
STATUS:	**As Introduced**	SPONSOR:	**Senator Nein**

LOCAL IMPACT STATEMENT REQUIRED: **No** **-- No Local Cost**

CONTENTS: **Permits a school district to propose to the electors combined tax levies as single ballot issues**

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- No direct fiscal effect on local governments.

Detailed Fiscal Analysis

School districts are currently limited to proposing each property tax levy as separate ballot issues. When the district is proposing the construction of a new facility, the levy issued to pay for the financing of the construction can not be combined with a levy to finance building operations. This bill would allow school districts to propose levies for more than one use as single ballot issues. In particular, the bill allows for the following types of issues:

- Dual-purpose property tax – A single ballot issue for the dual purpose of financing permanent improvements and current operating expenses.
- Property taxes for permanent improvements or for current operating expenses, or both, and general obligation bonds.
- School district income tax and general obligation bonds.

In the past, school districts in Ohio occasionally have completed construction of new facilities but were unable to put the facility into use due to a lack of funds for operating the facility. Districts will have the ability to avoid such a scenario in the future through a single ballot issue. However, districts are not mandated to combine levy proposals into a single ballot issue.

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