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## ***Detailed Fiscal Analysis***

### ***School District Property Tax Issues***

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.

### ***County Sales and Use Tax Issues***

This bill increases the number of times a county may place a sales and use tax issue before the voters during a two year period. Currently, counties may only place these issues on the ballot during the general or primary elections. The bill allows sales and tax issues to be placed on the ballot during a special election in May of non-primary years. If a county chooses to place the issue on the ballot, the county is required to share in the cost of administering the special election with any other entity placing issues on the ballot at that time.

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