
CHAPTER 2

TAX LEVIES

GENERALLY

The authority for levying taxes on real property, and for limiting or exempting certain types of real property from taxation, is set forth in Section 2 of Article XII of the Ohio Constitution:

“No property, taxed according to value, shall be so taxed in excess of one per cent of its true value in money for all state and local purposes, but laws may be passed authorizing additional taxes to be levied outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation. Land and improvements thereon shall be taxed by uniform rule according to value, except that laws may be passed to reduce taxes by providing for a reduction in value of the homestead of permanently and totally disabled residents, residents sixty-five years of age and older, and residents sixty years of age or older who are surviving

spouses of deceased residents who were sixty-five years of age or older or permanently and totally disabled and receiving a reduction in the value of their homestead at the time of death, provided the surviving spouse continues to reside in a qualifying homestead, and providing for income and other qualifications to obtain such reduction. Without limiting the general power, subject to the provisions of Article I of this constitution, to determine the subjects and methods of taxation or exemptions therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law.”

Provisions throughout the Revised Code authorize taxing authorities of various political subdivisions to levy taxes for specific purposes and for specified periods of time. Appendix A contains the statutory authority for the subdivisions' taxing powers and purposes.

A. Ten-mill limitation

The language of Article XII, Section 2 provides the general authority for levying property taxes up to and including 10 mills – that is, “one per cent” of the property’s “true value in money” – without prior approval of the electorate. This chapter focuses on the levies that would exceed the “ten-mill limitation” and therefore be submitted to, and approved by, a vote of the people before they can be collected.

R.C. 5705.02 sets forth the statutory definition of the “ten-mill limitation” as follows:

The aggregate amount of taxes that may be levied on any taxable property in any subdivision or other taxing unit shall not in any one year exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit, except for taxes specifically authorized to be levied in excess thereof. The limitation provided by this section shall be known as the “ten-mill limitation,” and wherever said term is used in the Revised Code, it refers to and includes both the limitation imposed by this section and the limitation imposed by Section 2 of Article XII, Ohio Constitution.

B. Uniform tax levy laws

Although there are sections throughout the Revised Code authorizing elections on property tax questions for particular purposes, the tax levies most frequently certified to the ballot are provided for in the uniform tax levy law contained in Revised Code Chapter 5705.

1. Definitions

R.C. 5705.01 sets forth the definitions of certain terms as those terms are used in Revised Code Chapter 5705, including the following:

- a. “subdivision”
- b. “municipal corporation”
- c. “taxing authority” or “bond issuing authority”
- d. “fiscal officer”
- e. “permanent improvement” or “improvement”
- f. “current operating expenses” and “current expenses”
- g. “debt charges”
- h. “taxing unit”
- i. “district authority”
- j. “tax list” and “tax duplicate”
- k. “property” (as applied to a tax levy)
- l. “school library district”

Using these terms *as they are defined in law* promotes both compliance with the governing legal provisions and mutual understanding among election officials, taxing authorities and

their legal counsel regarding the questions and issues to be submitted to the voters. Election officials must apply these statutory definitions when preparing ballot language for resolutions or ordinances certifying tax issues to the ballot.

2. Statutory taxing authorities

The taxing authority for most political subdivisions is contained in R.C. 5705.01(C). Other political subdivisions are designated a “taxing authority” for specific sections of R.C. Chapter 5705. The taxing authority of any political subdivision may issue tax levies authorized in excess of the ten-mill limitation by a vote of the people under the law applicable, irrespective of all limitations on tax rate.

C. Special elections

1. Definition

The term “special election” is defined in Ohio’s election law to mean “any election other than those elections defined in other divisions of this section.” R.C. 3501.01(D). The “other elections” defined in R.C. 3501.01 are the “general election,” “regular municipal election,” “regular state election,” “primary election” and “presidential primary election.”

Because all those “other elections” involve the nomination or election of candidates, the term “special

election” has come to be generally accepted to mean an election on questions and issues. However, that meaning is not entirely accurate, as special elections may be held for the recall of holders of elective office in certain home rule counties or municipalities or to fill vacancies in congressional nominations (R.C. 3513.301) or offices (R.C. 3521.02 and 3521.03).

It is more accurate to say that any election not *statutorily* required to be held is a “special election.” Whereas primary and general elections are statutorily required, there is no statute that requires a taxing authority to levy a tax outside the ten-mill limitation. If, however, a taxing authority decides that it is necessary to levy a tax outside the ten-mill limitation, the election at which that issue is submitted to the voters is a “special election,” regardless of whether a primary or general election is held on the same day.

2. Dates of election

The statutory guidelines for when to hold special elections are set forth in R.C. 3501.01(D) and R.C. 3501.02(E). Those statutes, read together, provide that special elections may be held on the following dates:

- In non-presidential primary years, 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.

- In a presidential primary year, on the first Tuesday after the first Monday in March (the day of the presidential primary election), August and November. No special election shall be held in February or May of a presidential primary year, except as authorized by a municipal or county charter.

TYPES OF REAL PROPERTY TAX LEVIES

Ohio law provides generally for three classifications of tax levies on real property:

A. Additional levy

The taxing authority may seek approval of a tax that the taxing authority is authorized to levy and which is not already being collected. This tax will be collected “in addition to” other existing taxes.

Absent legal authority providing otherwise, an additional levy must be submitted to voters at a general election (R.C. 5705.25). However, an additional levy authorized by R.C. 5705.191 may be submitted at a general, primary, or special election on the day specified in the resolution. (Please refer to “3.” Special procedures for certain levies in

subdivisions other than school districts on page 2-14).

B. Renewal levy

A taxing authority may propose to renew all or a portion of an existing tax that the taxing authority is authorized to levy. The tax will continue to be levied based on the same rate of real property valuation. Generally, a renewal levy may be submitted to the voters at the general election held in the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate (the last tax year) or at any election in the ensuing year (the last collection year) (R.C. 5705.25). Exceptions to the general rule limiting when a renewal levy may be placed on the ballot are resolutions to:

- Renew and increase, or renew part of, an existing levy that was imposed under R.C. 5705.191 to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals.
- Renew two or more existing levies imposed by school districts under R.C. 5705.21. In this case, the question shall 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 may be extended on the real and public utility property tax list and duplicate, or at any

election held during the ensuing year. For purposes of this section, a levy shall be considered to be an “existing levy” through the year following the last year it can be placed on that tax list and duplicate.

C. Replacement levy (R.C. 5705.192)

1. Generally

A taxing authority may propose to replace all or a portion of an existing tax that it is authorized to levy, with the exception of a school district emergency levy under R.C. 5705.194 to 5705.197. A replacement levy is a levy for the same purpose as an existing levy but with a different collection rate than the levy it replaces. For the purpose of R.C. 5705.192 only, a township board of park commissioners is considered a “taxing authority.”

The resolution adopted by the taxing authority may propose to replace all or a portion of an existing levy:

- At the collection rate at which it is authorized to be levied (“replacement”).
- At a lesser rate (“replacement and decrease”).
- At an increased rate (“replacement and increase”).

Except as otherwise provided in R.C. 5705.192(B), a replacement levy is limited to the purpose of the existing levy and shall appear separately on the ballot from (and

shall not be conjoined with) the renewal of any other levy. In the case of an existing school district levy imposed under R.C. 5705.21 for the purpose specified in R.C. 5705.19(F), the replacement for that existing levy may be for the same purpose or for the purpose of general permanent improvements as defined in R.C. 5705.21.

2. Basic requirements:

- a. Must be for the same purpose as the original levy.
- b. Must be called a replacement levy and designated as such on the ballot.
- c. The resolution and ballot must state whether the levy is an increase, a decrease, or at the same rate as the original levy. The length of time must also be stated.
- d. A replacement levy may combine two existing levies so long as both are for the same purpose and expire the same tax year or both are for a continuing period of time.
- e. Ballot language is prescribed in R.C. 5705.192 (see Appendix B).

3. Timing of levy

- a. For replacement of a levy for a fixed term of years, the election must be either the general election in the last tax year, or any election in the last collection year.

- b. For replacement of a levy for a continuing period of time, the election can be any time after the year the levy was originally approved, but there may be only one such election per calendar year. Failure of the voters to approve a replacement of a levy imposed for a continuing period of time does not terminate the existing continuing levy.

LENGTH OF LEVY

The time that taxes may be levied will vary, depending on the governing law. Some taxes may be levied only for a fixed number of years; others may be levied for either a fixed number of years or a continuing period of time. Elections officials must consult the statutes governing each tax levy that is certified to the ballot to ensure that the taxing authority's resolution incorporates the correct length of time for levying the tax.

Levies under R.C. 5705.194 can be levied only for a period of five years or less; most levies under R.C. 5705.19 may be levied for a period of up to five years, except as noted below. Levies under R.C. 5705.21 may be levied for a period up to five years, except for current expenses or general ongoing permanent improvements, in which case the tax may be levied for a continuing period of time. Some other exceptions are listed below from selected code sections.

A levy for debt charges is for the life of the indebtedness.

- A. Up to a maximum of 10 years for:
 - 1. The maintenance of zoological park services and facilities.
 - 2. Supplementing the general fund for the purposes of public assistance, human or social services, relief, welfare, hospitalization, health, or the support of general or tuberculosis hospitals (R.C. 5705.191).
 - 3. Children's services (R.C. 5705.24).
 - 4. The operation of mental health programs and the acquisition, construction, renovation, financing, maintenance and operation of mental health facilities (R.C. 5705.19(L)).

- B. Up to a maximum of 20 years for:
 - 1. The construction, improvement, extension of sewage disposal plants or sewage systems.

- C. Mandatory continuing period of time for:
 - 1. Current expenses for a detention home district.
 - 2. The cost of maintaining and operating facilities for rehabilitation, training or treatment of delinquent, dependent, or neglected children.

- D. Specified number of years or for a continuing period of time:
 - 1. A specified number of years or continuing period of time for:

- a. The purpose of acquiring, rehabilitating or developing rail property or rail service.
 - b. A public library.
 - c. General construction, reconstruction, resurfacing, repair of streets, roads and bridges, and constructing, rehabilitating, repairing, maintaining sidewalks, walkways, trails, bicycle paths, or acquiring ownership interests in land necessary for these improvements (townships only).
2. A maximum of five years or continuing period of time for:
- a. The current operating expenses of a school district (R.C. 5705.21).
 - b. The maintenance and operation of a joint recreation district.
 - c. Police protection.
 - d. Fire protection.
 - e. Ambulance service, emergency medical service, or both.
 - f. A countywide public safety communications system.
 - g. The construction and repair of township roads and bridges.
3. A maximum of 10 years or continuing period of time for:
- a. The requirements of a county board of mental retardation and developmental disabilities (R.C. 5705.222).
4. Any number of specified years:
- a. Expenses of a township park district (R.C. 511.27).

PROCEDURE — REQUIREMENTS

The procedural steps required to submit to the voters a question about levying a property tax vary according to the purpose of the levy and the type of subdivision.

A. Basic procedural requirements

R.C. 5705.03(B) sets forth the basic procedural requirements to be followed by a taxing authority that determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code.

As illustrated below, the order in which a taxing authority completes the statutory procedural requirements for having a tax levy placed on the ballot is “RESOLUTION – CERTIFICATION – RESOLUTION – CERTIFICATION:”

1. RESOLUTION of the Taxing Authority (Resolution of Necessity certified to County Auditor)

The taxing authority must adopt a resolution or ordinance declaring it necessary to levy a tax outside the ten-mill limitation and requesting the county auditor to certify to the taxing authority the total current tax valuation of the subdivision, and the number of mills required to generate a specified amount of revenue, or the dollar amount of revenue that would be generated by a specified number of mills.

The resolution or ordinance of necessity must include all the following:

- The purpose of the tax.
- Whether the tax is an additional levy or a renewal or a replacement of an existing tax.
- The section of the Revised Code authorizing submission of the question of the tax; e.g., R.C. 5705.19(I) for fire protection, R.C. 5705.194 for an emergency levy, etc.

The taxing authority must certify its resolution or ordinance to the county auditor.

2. CERTIFICATION by the County Auditor

The county auditor must issue the certification to the taxing authority within 10 days after receiving the taxing authority's resolution or ordinance requesting it. If the subdivision is located in more than one county, the county auditor must obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county.

The procedures of R.C. 5705.03 are supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of

the tax valuation of a subdivision or necessary tax rates for the purposes of the submission of the question of a tax in excess of the ten-mill limitation, including R.C. 133.18 (issuance of general obligation bonds) and R.C. 5705.195 (school levies).

3. RESOLUTION of the Taxing Authority (Resolution to Proceed)

If, after receiving the certification from the county auditor, the taxing authority decides to submit the question of the tax to the voters, the taxing authority shall adopt a resolution or ordinance stating its intention to proceed with the ballot issue. The resolution to proceed shall include the rate of the tax levy, expressed in mills for each one dollar in tax valuation as estimated by the county auditor.

4. CERTIFICATION by the Taxing Authority to the Board of Elections.

The taxing authority shall certify its resolution or ordinance to proceed to the proper board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. Most certifications to proceed will be governed by the time and manner provisions of R.C. 3501.02(F), which requires that any question or issue to be voted upon at an election shall be certified

to the board of elections not later than 4 p.m. of the 90th day before the day of the election.

A copy of the county auditor’s certification **must** accompany the certified resolution to proceed when that resolution is filed with the board of elections.

Note well: R.C. 5705.03 contains two other provisions regarding the county auditor’s certification that are very important to the submission of tax levies to the voters:

1. A board of elections **shall not submit** the question of the tax to electors unless a copy of the county auditor’s certification accompanies the resolution or ordinance the taxing authority certifies to the board.
2. Before requesting a taxing authority to submit a tax levy, any agency or authority authorized to make that request shall first request the certification from the county auditor provided under this section.

B. Taxing authorities other than school districts and county school financing districts (See “C.” under this heading for school districts and county financing districts).

1. Purposes

Many of the purposes for which a tax may be levied are set forth in R.C. 5705.19. This section authorizes a taxing authority other than a school district or county school financing district to seek voter approval of a tax levy proposed for one of the following purposes:

- a. Current expenses, subject to certain restrictions.
- b. Payment of debt charges on certain bonds, notes, or certificates of indebtedness of the subdivision issued *after* January 1, 1925.
- c. Payment of debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued *before* January 1, 1925.
- d. A public library.
- e. A municipal university, subject to certain restrictions.
- f. Construction or acquisition of any specific permanent improvement or class of improvements that may be included in a single bond issue.

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| <p>g. General construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships.</p> | <p>R.C. 5705.19(J): “providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent police personnel, including the payment of the police officer employers’ contribution required under section 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department”).</p> |
| <p>h. Parks and recreational purposes.</p> | |
| <p>i. Fire protection (a resolution may set forth as the purpose any or all of the language of R.C. 5705.19(I): “providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of permanent, part-time, or volunteer firefighters or firefighting companies to operate the same, including the payment of the firefighter employers’ contribution required under section 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company”).</p> | <p>k. Maintenance and operation of a county home or detention facility.</p> |
| | <p>l. Community mental retardation and developmental disabilities programs and services, subject to some restrictions.</p> |
| | <p>m. Regional planning.</p> |
| <p>j. Police protection (a resolution may set forth as the purpose any or all of the language of</p> | <p>n. A county’s share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof.</p> |

- o. Flood defense.
- p. Maintaining and operating sewage disposal plants and facilities.
- q. Purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system.
- r. Subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, for the training, treatment, and rehabilitation of delinquent, dependent, abused, unruly or neglected children or juvenile traffic offenders.
- s. Prevention, control, and abatement of air pollution.
- t. Maintaining and operating cemeteries.
- u. Providing ambulance service, emergency medical service, or both.
- v. Providing for the collection and disposal of garbage or refuse, including yard waste.
- w. Payment of the police officer or the firefighter employers' contribution.
- x. Construction and maintenance of a drainage improvement.
- y. Providing or maintaining senior citizens services or facilities.
- z. Providing and maintaining zoological park services and facilities.
- aa. Maintenance and operation of a free public museum of art, science, or history.
- bb. Establishment and operation of a 9-1-1 system.
- cc. Acquiring, rehabilitating, or developing rail property or rail service by a county, township, or municipal corporation.
- dd. Acquiring property for, constructing, operating, and maintaining community centers.
- ee. Creation and operation of an office or joint office of economic development, any economic development purpose of the office, establishment and operation of a program of economic development and, in some circumstances, for the

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| | payment of such operations and expenses. | ll. | County's support of criminal justice services. |
| ff. | Acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport. | mm. | Maintaining and operating a jail or other detention facility. |
| gg. | Payment of costs incurred by a township as a result of a contract made with a county for water supply improvement. | nn. | Purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold agricultural fairs (counties only). |
| hh. | A township's acquisition of an ownership interest in land, water, or wetlands, or to restore or maintain land, water, or wetlands in which the board has an ownership interest, for the purposes of protecting and preserving the environment against modification or encroachment resulting from occupation, development, or other use ("may be styled as protecting or preserving 'greenspace' in the resolution, notice of election, or ballot form"). | oo. | Constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements. |
| ii. | County's support of a crime victim assistance program. | pp. | For both of the purposes set forth in (g), above [general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships], and (oo), above [constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements]. |
| jj. | Township's fire and police protection. | | |
| kk. | Countywide public safety communications system. | qq. | For both of the purposes set forth in (h), above [parks |

- and recreational purposes], and (hh), above [protecting or preserving “greenspace”] (townships only).
 - rr. Acquisition, supervision and enforcement of agricultural easements.
 - ss. For both of the purposes set forth in (bb) and (kk), above [establishment and operation of a 9-1-1 system and countywide public safety communications system, respectively] (counties only).
 - tt. Maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history.
 - uu. Creation and operation of a county land reutilization corporation and for any programs or activities of the corporation consistent with the corporation’s purposes.
 - vv. For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515. of the Revised Code.
 - ww. For the Ohio cooperative extension service fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.
- 2. Resolution to proceed (R.C. 5705.03 and R.C. 5705.19)**
- After complying with R.C. 5705.03, the taxing authority shall adopt a resolution to proceed by a two-thirds vote of all its members and certify that resolution to the board of elections not later than 4 p.m. of the 90th day prior to the election upon which it will be voted. The resolution must conform to the following requirements:
- a. Be confined to one of the purposes, to which all revenue from the levy will be applied.
 - b. Declare that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and it is necessary to levy a tax in excess of the limitation.
 - c. State the purpose of the levy, the proposed rate in mills, the number of years during which the levy will be in effect, and the commencing tax year.
 - d. A majority vote is required for passage.

- e. A levy voted in excess of the ten-mill limitation must be certified to the commissioner of tax equalization. If an additional tax is to be placed on the tax list of the current year, the result of the election must be certified immediately to the taxing authority, who will make the necessary levy and certify it to the county auditor. The county auditor must extend it on the tax list for collection (R.C. 5705.25).
- f. The form of the ballot is prescribed by R.C. 5705.25. Although not required, it is recommended that the resolution to proceed state the Revised Code section which authorizes the tax. This information is necessary for the board of elections to prepare correct ballot language and format.

3. Special procedures for certain levies in subdivisions other than school districts

R.C. 5705.191 allows subdivisions other than school districts and county school financing districts, to request submission of a tax levy under special circumstances. The levy may be for any of the purposes authorized by R.C. 5705.19 or to supplement the general fund for the purpose of making appropriations for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general or tuberculosis hospitals.

a. Resolution

The resolution to proceed must be adopted by a two-thirds vote of the members of the taxing authority of the subdivision and certified to the board of elections of the proper county no later than 4 p.m. of the 90th day before the election. The resolution must declare the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate is insufficient, state the purpose and declare an additional tax in excess of the limitation is necessary. The resolution cannot call for a levy on the current tax list unless the election is held at or prior to the general election.

b. Election

- i. The election may be held at a general, primary, or special election on the day specified in the resolution.
- ii. Only one special election may be held in any calendar year and a special election may be held on the same day as a primary election.
- iii. The election must be conducted in the manner provided by R.C. 5705.25.
- iv. Levies authorized by R.C. 5705.191 require a majority vote for passage.

4. Timing of election (R.C. 3501.02 and R.C. 5705.25)

Once the board of elections receives the certified copy of a proper resolution, it must make the necessary arrangements for submitting the question to the voters of the subdivision.

Questions of additional taxes submitted to the voters under the authority of R.C. 5705.19 and 5705.191 will be placed on the ballot at the next general election or at times other than a general election as permitted by R.C. 5705.191.

C. School districts

A board of education may submit a tax levy at a special, primary or general election by a vote of two-thirds of its members. The levy must be for a single purpose specified in (A), (D), (F), (H) or (DD) of R.C. 5705.19, for general, ongoing permanent improvements, for the purpose of operating a cultural center or the purpose of providing education technology.

1. Regular (non-emergency) levy (R.C. 5705.21)

- a. The resolution must specify the date of holding the election, which may not be earlier than 90 days after the adoption and certification of the resolution.
- b. Election may be held during a general, primary, or special election, but not more than three can be held in any calendar

year (R.C. 5705.214).

- c. The number of years the levy is to be in effect must be specified and cannot exceed five unless the purpose of the levy is for current operating expenses or general, ongoing permanent improvements, in which case the levy may also be for a continuing period of time.
- d. The amount of the increase in tax must be specified.

2. Emergency levy (R.C. 5705.194)

R.C. 5705.194 permits a board of education to submit a tax levy in excess of the ten-mill limitation if the total revenue produced by authorized tax levies, plus state and federal assistance, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit. The resolution must specify a single purpose; the purposes are set forth in R.C. 5705.194.

The resolution may be adopted at any time but a resolution under this section may not be submitted more than three times in one calendar year (R.C. 5705.214). The number of years in which the levy will be collected may not exceed ten.

A school district may renew an existing emergency levy. A single levy may be placed on the ballot during the last year it may be extended on the tax list and

duplicate. The question may not appear on a February or August special election ballot during that year, but may appear at any election in the ensuing year.

Two or more existing levies for the same purpose may be included in a renewal levy. The combined levies may appear on the ballot at a primary or general election during the last year one of the levies being renewed is in its last year of extension on the tax list and duplicate or at any election in the ensuing year. The purpose of a renewal levy combining two or more levies may be either to provide for emergency requirements or to avoid an operating deficit, regardless of the original purpose.

The resolution must specify the date of holding the election, which cannot be earlier than 80 days after the adoption and certification of the resolution to the county auditor. The resolution must state the amount of money necessary for the specified purpose, the millage to be imposed, number of years the tax will be imposed and the date of the election. If a renewal levy, the resolution must also state if the levy is to renew all or portion of the existing levy or an increase or renewing multiple levies.

R.C. 5705.197 prescribes the form of the ballot. The purpose must be

printed in bold face type, at least twice the size of the other text.

D. Special duties of board of elections

1. Determine the year in which the levy expires.

While it is the responsibility of the taxing authority to know the last year a current levy appears on the tax duplicate, the board of elections must ensure that the levy is placed on the ballot at the proper election. It is recommended that the county auditor be contacted to determine the last tax year of all existing levies that a taxing authority proposes to renew or replace.

2. Publication

The notice requirements for tax levy questions vary depending on the code sections under which they are submitted (See Appendix A).

- a. In general, the provisions of R.C. 5705.25(A) will apply. This section requires the board of elections to publish notice of the election as follows:
 - i. In a newspaper of general circulation in the subdivision once a week for two consecutive weeks prior to the election.
 - ii. If the board of elections operates and maintains a Web site, the board must post notice of the election on its Web site for 30 days before the election.

The notice must state the purpose, the proposed increase in rate (expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation), the number of years during which the increase will be in effect, first month and year in which the tax will be levied, and the time and place of the election.

- b. A levy under R.C. 5705.194 (emergency school levies) requires a notice be published as follows:
 - i. Publication in one or more newspapers of general circulation in the county once a week for two consecutive weeks prior to the election.
 - ii. If the board of elections operates and maintains a Web site, the board must post notice of the election on its Web site for 30 days before the election.
- c. If the specific section authorizing the tax levy election is silent concerning public notification, R.C. 3501.03 applies. This section requires the board of elections to give public notice at least 10 days before the time for holding an election. The public may be notified by a proclamation, posted in a conspicuous place in the courthouse or city hall,

or in a newspaper published in the county. If no newspaper is published in the county, then the proclamation must be published in any newspaper of general circulation within the county.

DECREASE OF INCREASED RATE OF LEVY (R.C. 5705.261)

A. Levies subject to reduction

Any levy approved by the voters for a continuing period of time - and only levies approved for a continuing period of time - may be reduced in accordance with this procedure.

B. Petition

The question of decrease of an increased rate of a continuing period of time levy may be initiated by filing a petition (SoS Form 6-R) with the board of elections not later than 4 p.m. of the 90th day before the general election in any year (See Filing Fees in Chapter 12).

1. The petition must be signed by at least 10 percent of the total votes cast at the last gubernatorial general election in the subdivision.
2. The petition must state the amount of the proposed decrease in the rate.
3. Only one such petition may be filed during each five-year period following the election at which the voters approved the increased rate.

4. The board of elections has the duty to determine the validity of the petition pursuant to R.C. 3501.38.

C. Election

After determining that the petition is valid, the board of elections must submit the question of reduction in rate to the voters of the district at the next general election.

1. The election must be conducted, canvassed and certified in the same manner as a regular subdivision election.
2. Notice of the election must be published as follows:
 - a. In a newspaper of general circulation in the district once a week for two consecutive weeks prior to the election.
 - b. If the board of elections operates and maintains a Web site, the board must post notice of the election on its Web site for 30 days before the election.

The notice must state the purpose of the special election, the amount of the proposed decrease in rate, and the time and place of the election.

3. The form of the ballot is prescribed by the Secretary of State (See example in Appendix B).
4. A majority affirmative vote is required for passage.
5. The result of the election must be certified immediately after canvass by the board of elections to the taxing authority.

BALLOTS

The general form of the tax levy ballots for levies authorized in the uniform tax levy law, is prescribed in R.C. 5705.25 (See examples in Appendix B).

A. Descriptive title

The ballot must contain a brief descriptive title and the ballot language may not be argumentative or misleading in favor of either side of the issue or question.

B. Type of tax

The ballot must state whether the tax is an additional tax, a renewal, a renewal and increase, a renewal and reduction, a replacement, a replacement and increase, or a replacement and reduction. The appropriate amounts must be shown in each case.

C. Separate propositions

Questions covered by resolutions initiated in accordance with the requirements of the various sections of Chapter 5705 must be submitted as separate propositions.

1. More than one question may be submitted at the same election.
2. Questions may be printed on the same ballot with any other proposition submitted at the same election, but not on the ballot for the election of officers.

3. If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot must state this and not set forth a specified number of years for the levy.

