Ohio Revised Code

Section 3318.061 Resolution proposing extension of existing tax levy.

Effective: April 9, 2025
Legislation: House Bill 496

This section applies only to school districts eligible to receive additional assistance under division (B)(2) of section 3318.04 of the Revised Code.

The board of education of a school district in which a tax described by division (B) of section 3318.05 and levied under section 3318.06 of the Revised Code is in effect, may adopt a resolution by vote of a majority of its members to extend the term of that tax beyond the expiration of that tax as originally approved under that section. The school district board may include in the resolution a proposal to extend the term of that tax at the rate of not less than one-half mill for each dollar of taxable value for a period of twenty-three years from the year in which the school district board and the Ohio facilities construction commission enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or in the following year, as specified in the resolution. Such a resolution may be adopted at any time before such an agreement is entered into and before the tax levied pursuant to section 3318.06 of the Revised Code expires. If the resolution is combined with a resolution to issue bonds to pay the school district's portion of the basic project cost, it shall conform with the requirements of divisions (A)(1), (2), and (3) of section 3318.06 of the Revised Code, except that the resolution also shall state that the tax levy proposed in the resolution is an extension of an existing tax levied under that section. A resolution proposing an extension adopted under this section does not take effect until it is approved by a majority of electors voting in favor of the resolution at a general, primary, or special election as provided in this section.

A tax levy extended under this section is subject to the same terms and limitations to which the original tax levied under section 3318.06 of the Revised Code is subject under that section, except the term of the extension shall be as specified in this section.

The school district board and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code. The board shall certify a copy of the resolution adopted under this section and the auditor's certification to the proper county board of elections not later than ninety days before the date set in the resolution as the date of the election at which the

question will be submitted to electors. The notice of the election shall conform with the requirements of division (A)(3) of section 3318.06 of the Revised Code, except that the notice also shall state that the maintenance tax levy is an extension of an existing tax levy, the levy's estimated annual collections, and the levy's effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value.

The form of the ballot shall be as follows:

"Shall the existing tax levied to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) classroom facilities constructed with the proceeds of the previously issued bonds, that the county auditor estimates will collect $_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's appraised value, be extended until _____ (here insert the year that is twenty-three years after the year in which the district and commission will enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or the following year)?

| | FOR EXTENDING THE EXISTING TAX LEVY | |
| | AGAINST EXTENDING THE EXISTING TAX LEVY | " |

Section 3318.07 of the Revised Code applies to ballot questions under this section.