



Ohio Revised Code

Section 5705.261 Election on decrease of an increased rate of levy approved for a continuing period of time.

Effective: July 15, 2013

Legislation: House Bill 167 - 130th General Assembly

The question of decrease of an increased rate of levy approved for a continuing period of time by the voters of a subdivision or, in the case of a qualifying library levy, the voters of the library district or association library district, may be initiated by the filing of a petition with the board of elections of the proper county not less than ninety days before the general election in any year requesting that an election be held on such question. Such petition shall state the amount of the proposed decrease in the rate of levy and shall be signed by qualified electors residing in the subdivision, library district, or association library district equal in number to at least ten per cent of the total number of votes cast in the subdivision, library district, or association library district for the office of governor at the most recent general election for that office. Only one such petition may be filed during each five-year period following the election at which the voters approved the increased rate for a continuing period of time.

After determination by it that such petition is valid, the board of elections shall submit the question to the electors of the subdivision, library district, or association library district at the succeeding general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for county offices. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the amount of the proposed decrease in rate, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. The question covered by such petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the appropriate taxing authority, which shall thereupon, after



the current year, cease to levy such increased rate or levy such tax at such reduced rate upon the duplicate of the subdivision, library district, or association library district. If notes have been issued in anticipation of the collection of such levy, the taxing authority shall continue to levy and collect under authority of the election authorizing the original levy such amounts as will be sufficient to pay the principal of and interest on such anticipation notes as the same fall due.

In the case of a levy for the current expenses of a qualifying school district and of partnering community schools imposed under section 5705.192, division (B) of section 5705.21, division (C) of section 5705.212, or division (J) of section 5705.218 of the Revised Code for a continuing period of time, the rate allocated to the school district and to partnering community schools shall each be decreased by a number of mills per dollar that is proportionate to the decrease in the rate of the levy in proportion to the rate at which the levy was imposed before the decrease.