

HB 335 -- Redline

As Passed by the House to Enrolled -- Regards county budget commissions, property and sales tax, funds

Deletions ~~struck~~ · Insertions underlined

~~As(136th PassedGeneralAssembly) by(Substitute House Bill Number 335) ANACT To amend section 5705.31 and to enact section 5705.316 of the HouseRevised 136thCode Generalto Assemblylimit Regularrevenue Sessionincreases Sub-~~from inside millage levies occurring due to a reappraisal or update.

~~H-~~Be it enacted by the General Assembly of the State of Ohio:

~~B-~~SECTION 1.

~~No-~~That section 5705.31 be amended and section 5705.316 of the Revised Code be enacted to read as follows:

~~335Sec. -2025-2026 Representative Thomas, D-~~

~~Cosponsors:~~

~~Representatives Click, Brennan, Craig, Creech, Daniels, Deeter, Dovilla, Fowler Arthur, Gross, Hall, T., Holmes, John, Johnson, King, Kishman, Lear, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Peterson, Plummer, Richardson, Roemer, Salvo, Stewart, Williams, Willis, Workman, Young To amend sections 5705.31 and 5705.313 and to enact 1 sections 5705.316, 5705.317, and 5705.318 of the 2 Revised Code to limit revenue increases from 3 inside millage levies occurring due to a 4 reappraisal or update, to allow a reduction of 5 inside millage to accompany a school district 6 income tax levy, to allow a reduction of inside 7 millage to accompany a municipal income tax 8 levy, and to require county budget commission 9 approval of inside millage reductions to 10 accompany a county sales tax levy.~~

~~11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:~~

~~Section 1-~~

~~That sections 5705.31 and 5705.313 be amended 12 and sections 5705.316, 5705.317, and 5705.318 of the Revised 13 Code be enacted to read as follows:~~

~~14 Sec-~~

The county auditor shall present to the ~~15~~-county budget commission the annual tax budgets submitted under ~~16~~-sections 5705.01 to 5705.47 of the Revised Code, together with ~~17~~-an estimate prepared by the auditor of the amount of any state ~~18~~levy, Sub-the rate of any school tax levy as previously determined, the tax commissioner's estimate of the amount to be received in the county public library fund, the tax rates provided under section 5705.281 of the Revised Code if adoption of the tax budget was waived under that section, and such other information as the commission requests or the tax commissioner prescribes. The budget commission shall examine such budget and, if the taxing authority is a board of education that has elected to include projections pursuant to division (E) of section 5705.391 of the Revised Code, shall examine such projections.

Using the budget and, if applicable, included projections, the budget commission shall ascertain the total amount proposed to be raised in the county for the purposes of each subdivision and other taxing units in the county and the need for those amounts.

Except as otherwise provided in this section, the county budget commission may reduce the amount to be raised by any levy pursuant to section 5705.32 of the Revised Code.

The commission shall ascertain that the following levies have been properly authorized and, if so authorized, shall approve them without modification:

(A) All levies in excess of the ten-mill limitation unless the subdivision or taxing unit requests an amount requiring a lower rate for the succeeding fiscal year.

Such a request for an amount requiring a lower rate applies only to the succeeding fiscal year unless the subdivision or taxing unit expressly states that the request is permanent.

(B) All levies for unsatisfied debt charges, including levies that remain necessary to pay notes issued for emergency purposes;

(C) The levies prescribed by division (B) of sections 742.33 and 742.34 of the Revised Code;

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall Sub.

~~335 Page136th 26.A. As Passed by the House levy, the rate of any school tax levy as previously determined, 19 the tax commissioner's estimate of the amount to be received in 20 the county public library fund, the tax rates provided under 21 section 5705.281 of the Revised Code if adoption of the tax 22 budget was waived under that section, and such other information 23 as the commission requests or the tax commissioner prescribes.~~

24equal The two-thirds budget of commission the shall average examine levy for current expenses and debt service allotted within the fifteen- mill limitation to such budget subdivision and, or if taxing 25 unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing

~~authority unit requests an amount requiring a board lower of rate education for that the has succeeding elected fiscal year, 26 or include if projections it pursuant expressed its intent to forgo collections from such a levy under division (E) of section 5705.3015705.29 27 of the Revised Code, Code, shall examine such projections.~~

~~Using Such the a 28 request budget for and, an if amount applicable, requiring included a projections, lower the rate budget applies 29 only commission to shall ascertain the total succeeding amount fiscal proposed year to unless be 30 raised in the county for the purposes of each subdivision and or 31 other taxing units unit in expressly the states county that and the need request for is those permanent. amounts.~~

~~32 Except as otherwise provided in this section section, 5705.312 of the county Revised budget Code, 33 if the commission may levies reduce required in divisions (B) and (C) of this section for the amount subdivision too be taxing raised unit by equal any or exceed the entire minimum levy 34 of pursuant the to subdivision section as 5705.32 fixed, the minimum levies of the Revised other Code subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision.~~

~~35 Such The additional commission levy shall ascertain be that deducted from the following minimum levies 36 of have each been of properly the authorized other and subdivisions if or so taxing authorized units, but the operating levy for a school district shall 37 not approve be them reduced without below modification: a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.~~

~~38 If (A) a All municipal levies corporation and a township have entered into an annexation agreement under section 709.192 of the Revised Code in excess which they agree to reallocate their shares of the ten-mill minimum limitation levies unless established 39 under this division and if that annexation agreement is submitted along with the subdivision annual or tax taxing budget unit of requests both an the amount township requiring and at the 40 municipal lower corporation, rate then, for when determining the succeeding minimum fiscal levy year, under this division, the auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.~~

~~Such Divisions a (A) request to for (D) a of 41 this amount section requiring are a mandatory, lower and rate commissions applies shall only be without discretion to the reduce succeeding such 42 minimum fiscal levies year except unless as the provided subdivision in such divisions or taxing as unit required expressly in 43 section states 5705.316 that of the request Revised is Code. permanent.~~

~~44 If (B) any All levies for unsatisfied debt charges, charge including is 45 omitted levies from that the remain budget, necessary the to commission pay shall notes include issued it for therein. emergency 46 purposes;~~

~~47 Sec. Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 3 As Passed by the House (C) The levies prescribed by division (B) of sections 48 742.33 and 742.34 of the Revised Code;~~

~~49 (D) Except as otherwise provided in this division, a 50 minimum levy within the ten-mill limitation for the current 51 expense and debt service of each subdivision or taxing unit, 52 which shall equal two-thirds of the average levy for current 53 expenses and debt service allotted within the fifteen-mill 54 limitation to such subdivision or taxing unit during the last 55 five years the fifteen-mill limitation was in effect unless such 56 subdivision or taxing unit requests an amount requiring a lower 57 rate for the succeeding fiscal year, or if it expressed its 58 intent to forgo collections from such a levy under division (E) 59 of section 5705.29 of the Revised Code.~~

~~Such a request for an 60 amount requiring a lower rate applies only to the succeeding 61 fiscal year unless the subdivision or taxing unit expressly 62 states that the request is permanent.~~

~~63 Except as provided in section 5705.312 of the Revised 64 Code, if the levies required in divisions (B) and (C) of this 65 section for the subdivision or taxing unit equal or exceed the 66 entire minimum levy of the subdivision as fixed, the minimum 67 levies of the other subdivisions or taxing units shall be 68 reduced by the commission to provide for the levies and an 69 operating levy for the subdivision. Such additional levy shall 70 be deducted from the minimum levies of each of the other 71 subdivisions or taxing units, but the operating levy for a 72 school district shall not be reduced below a figure equivalent 73 to forty-five per cent of the millage available within the ten- 74 mill limitation after all the levies in divisions (B) and (C) of 75 this section have been provided for.~~

~~76 If a municipal corporation and a township have entered 77 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 4 As Passed by the House into an annexation agreement under section 709.192 of the 78 Revised Code in which they agree to reallocate their shares of 79 the minimum levies established under this~~

~~division and if that 80 annexation agreement is submitted along with the annual tax 81 budget of both the township and the municipal corporation, then, 82 when determining the minimum levy under this division, the 83 auditor shall allocate, to the extent possible, the minimum levy 84 for that municipal corporation and township in accordance with 85 their annexation agreement.~~

~~86 Divisions (A) to (D) of this section are mandatory, and 87 commissions shall be without discretion to reduce such minimum 88 levies except as provided in such divisions or as required in 89 section 5705.316 of the Revised Code.~~

~~90 If any debt charge is omitted from the budget, the 91 commission shall include it therein.~~

~~92 Sec.~~

~~5705.313.~~

~~(A)(1) Whenever a board of county 93 commissioners adopts a resolution pursuant to section 5739.021 94 or 5739.026 of the Revised Code to levy or increase the rate of 95 a sales tax, the board may adopt an accompanying resolution 96 reducing the rate of any property tax the county currently is 97 levying for current expenses within the ten-mill limitation or 98 amending a previously adopted accompanying resolution increasing 99 the amount of an existing reduction made under this division.~~

~~100 (2) At any time after a board of county commissioners has 101 adopted a resolution pursuant to section 5739.021 or 5739.026 of 102 the Revised Code to levy or increase the rate of the sales tax, 103 the board may adopt another resolution reducing the rate of any 104 property tax the county currently is levying for current 105 expenses within the ten-mill limitation or amending a previously 106 adopted accompanying resolution increasing the amount of an 107 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 5 As Passed by the House existing reduction made under this division.~~

~~This resolution may 108 be adopted at any time during which the county is levying the 109 sales tax under section 5739.021 or 5739.026 of the Revised 110 Code.~~

~~111 The rate reduction under division (A)(1) or (2) of this 112 section may be any amount, provided it does not reduce the 113 annual property tax revenue for current expenses within the ten- 114 mill limitation by more than the amount of annual revenue the 115 commissioners estimate the sales tax levy to generate.~~

~~The 116 resolution shall set forth the current millage rate for current 117 expenses of the county within the ten-mill limitation;~~

~~the 118 number of such mills not currently levied under this division, 119 if any;~~

~~the number of such mills currently levied that will not 120 be levied until a resolution is adopted under division (C) of 121 this section or the expiration of the specified number of years 122 the rate is not to be levied, and the tax year in which the rate 123 reduction shall first apply.~~

~~The resolution may state that the 124 property tax rate reduction will be for a specified number of 125 years.~~

~~A copy of the resolution shall be certified to the county 126 auditor.~~

~~127 (B) Notwithstanding any other provision of law, whenever a 128 board of county commissioners adopts a resolution under division 129 (A) of this section, no other taxing unit may levy any portion 130 of the rate the county does not levy until the expiration of the 131 specified number of years that such portion of the rate 132 reduction is in effect as set forth in the resolution, except as 133 may be required by the county budget commission pursuant to 134 division (D) of section 5705.31 of the Revised Code to provide 135 for the levies required in division (B) of that section for debt 136 charges of a subdivision or taxing unit.~~

~~137 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 6 As Passed by the House (C) At any time a rate reduction is in effect the board of 138 county commissioners may, by two-thirds vote of its members, 139 adopt a resolution increasing seeking approval from the county 140 budget commission to increase the rate of the levy by any amount 141 up to the rate at which it was levied prior to its rate 142 reduction under this section.~~

~~The board shall then immediately 143 Upon adoption, a copy of the resolution shall be certified to 144 the commission which may, by majority vote, approve the 145 increased rate and certify its action to the county auditor.~~

~~If 146 the commissioners increase the rate to the full rate at which it 147 was levied prior to its rate reduction under this section, this 148 section shall thereupon cease to apply to that county until 149 another resolution is adopted pursuant to division (A)(1) or (2) 150 of this section.~~

~~151 Sec.~~

~~152~~(1) "Taxes charged and payable" means real property taxes, ~~153~~ or manufactured home taxes assessed pursuant to section 4503.06 ~~154~~ of the Revised Code, that are charged and payable after ~~155~~ reductions required by sections 319.301, 319.302, 323.152, ~~156~~ 323.158, 319.304, 4503.065, and 4503.0610 of the Revised Code.

~~157~~(2) "Current taxes charged and payable" means, for a levy, ~~158~~ the taxes charged and payable for the current tax year, in the ~~159~~ case of real property, or the following tax year, in the case of ~~160~~ manufactured or mobile homes on the manufactured home tax list, ~~161~~ excluding any taxes charged and payable against property, or any ~~162~~ portion of property, that was not taxed by the taxing district ~~163~~ in the most recent tax year to which section 5715.24 of the ~~164~~ Revised Code applied in the county, in the case of real ~~165~~ property, or in the following tax year, in the case of ~~166~~ manufactured or mobile homes on the manufactured home tax list.

~~167~~(3) "Base taxes charged and payable" means, for a levy, the taxes charged and payable for Sub.

~~335 Page 136th 76.A. As Passed by the House (3) "Base taxes charged and payable" means, for a levy, 168 the taxes charged and payable for the tax year immediately 169 preceding the current tax year, in the case of real property, or 170 the current tax year, in the case of manufactured or mobile 171 homes on the manufactured home tax list, excluding any taxes 172 charged and payable against property, or any portion of 173 property, that was not taxed by the taxing district in the most 174 recent tax year to which section 5715.24 of the Revised Code 175 applied in the county, in the case of real property, or in the 176 following tax year, in the case of manufactured or mobile homes 177 on the manufactured home tax list.~~

~~178~~the (4)tax "Countyyear budgetimmediately commission"preceding meansthe acurrent jointtax budgetyear, ~~179~~in ~~commission~~the case of real property, or the current tax year, in the ~~context~~case of amanufactured or mobile homes on the manufactured home tax list, excluding any taxes charged and payable against property, or any portion of property, that was not taxed by the taxing ~~unit~~district within ~~territory~~the ~~180~~most ~~located~~recent tax year to which section 5715.24 of the Revised Code applied in ~~two~~the county, in the case of real property, or ~~more~~in ~~counties~~, the following tax year, in the case of manufactured or mobile homes on the manufactured home tax list.

~~181~~(4) (5)"County "Inflationbudget factor"commission" means,means for a taxjoint year,budget thecommission greater ~~182~~ of zero per cent or the percentage change in the grosscontext domesticof ~~183~~a producttaxing deflatorunit computedwith overtterritory thelocated threein precedingtwo taxor years,more ascounties. ~~184~~ determined under division (F) of this section.

~~185~~(5) (6)"Inflation "Reappraisalfactor" ormeans, triennialfor update" means a tax yearyear, inthe ~~186~~greater whichof sectionzero 5715.24per ofcent or the Revisedpercentage Codechange applies in the county,gross domestic product deflator computed over the three preceding tax years, as determined under division (F) of this section.

~~187~~(6) (B)"Reappraisal Notwithstandingor divisiontriennial (D)update" ofmeans sectiona 133.25 of the ~~188~~ Revised Code and except as provided in division (D) of this ~~189~~ section, in September of each tax year in which ~~a~~section county5715.24 ~~190~~ undergoes a reappraisal or triennial update, the county budget ~~191~~ commission shall adjust the rate of any levy within the ten-millRevised ~~192~~Code limitationapplies so that the increase in current taxes charged and ~~193~~ payable for that levy over the basecounty, taxes charged and payable ~~194~~ for that levy do not exceed the product of the base taxes ~~195~~ charged and payable and the inflation factor certified under ~~196~~ division (F) of this section for that tax year, rounded to the ~~197~~ Sub.

(B) Notwithstanding division (D) of section 133.25 of the Revised Code and except as provided in division (D) of this section, in September of each tax year in which a county undergoes a reappraisal or triennial update, the county budget commission shall adjust the rate of any levy within the ten-mill limitation so that the increase in current taxes charged and payable for that levy over the base taxes charged and payable for that levy do not exceed the product of the base taxes charged and payable and the inflation factor certified under division (F) of this section for that tax year, rounded to the nearest multiple of one hundred dollars.

(C) The commission shall certify each rate reduced under division (A) of this section to the county auditor not later than the first day of December.

In the case of property on the real property tax list, the adjusted rates shall apply to the tax year in which the adjusted rates are certified and to each ensuing tax year, until the next tax year in which adjusted rates are certified under this section.

In the case of manufactured or mobile homes on the manufactured home tax list, the adjusted rates shall apply to the tax year following the year in which the adjusted rates are certified and to each ensuing tax year, until the tax year following the next year in which adjusted rates are certified under this section.

Notwithstanding any other section of the Revised Code to the contrary, a county budget commission shall not reallocate mills reduced pursuant to this section to any other taxing unit.

(D) For a taxing unit that elects to forgo revenue from or otherwise voluntarily reduce the rate of a

levy within the ten-mill limitation for one or more tax years, beyond which would be required under division (B) of this section, the calculation of the limit under division (B) of this section in subsequent tax years shall be based on the taxes charged and payable for the tax year preceding such voluntary reduction.

Nothing in this section requires increasing the rate of a levy above what it was before the operation of this section.

(E) If the current taxes charged and payable for a levy within the ten-mill limitation do not increase for a tax year to which section 5715.24 of the Revised Code applies in the county compared to the base taxes charged and payable, then the county auditor, in September of that year, shall Sub.

~~335 Page 136th 8 G.A. As Passed by the House nearest multiple of one hundred dollars.~~

~~108 calculate (C) the The increased commission rate shall of certify the each levy rate that reduced would under cause 109 the division levy's (A) current of taxes this charged section and payable to be the county same auditor as not the later levy's 200 base than taxes charged and payable, rounded to the first nearest day one hundredths of December, one mill, and shall certify to the applicable taxing unit the increased rate.~~

~~In A the taxing case unit, of not property later on than the 201 first real day property of tax November, list, may the adopt adjusted and rates certify shall apply to the 202 county tax auditor year a in resolution which or the ordinance adjusted requesting rates that are the certified levy and be to levied each up 203 to ensuing the tax rate year, certified until by the next county tax auditor year in which adjusted 204 rates are certified under this section, division.~~

~~In The the resolution case of 205 manufactured or mobile ordinance homes on the manufactured home tax list, 206 the adjusted rates shall apply also to be the accompanied tax by year information following demonstrating the 207 taxing year unit's in need which for the adjusted higher rates rate. are certified and to each 208 ensuing tax year, until the tax year following the next year in 209 which adjusted rates are certified under this section.~~

~~210 The Notwithstanding county any auditor, other upon section receipt of the this Revised certification, Codes shall to convene the 211 contrary, a county budget commission commission, which shall not decide reallocate whether mills to 212 approve, reduced partially pursuant approve, to or this deny section the to taxing any unit's other request for an increased rate based on its evaluation of the taxing unit, unit's need for the increase.~~

~~213 If (D) it For wholly a taxing unit that elects to forgo revenue from or 214 partially otherwise approves voluntarily reduce the rate increase, of a levy within the ten commission 215 shall mill certify limitation for one or more tax years, beyond which would be 216 required under division (B) of this section, the calculation amount of 217 the limit rate under division (B) of this increase section to in subsequent tax 218 years shall be based on the taxes county charged auditor and not payable later for than the 219 first tax day year of preceding December. such voluntary reduction.~~

~~Nothing The in increased this rate 220 shall section apply requires to increasing the current tax year, or the rate ensuing of tax a year levy for above manufactured what or it mobile was homes 221 on before the manufactured home tax list, and each ensuing year until the operation next of tax year in which an adjusted rate for the levy is certified under this section.~~

~~222 Nothing (E) in If this the division current allows taxes charged and payable for a levy county 223 budget within commission the or ten-mill taxing limitation unit do not increase for a tax year to 224 exceed which section 5715.24 of the Revised ten-mill Code limitation. applies in the county 225 compared to the base taxes charged and payable, then the county 226 auditor, in September of that year, shall calculate the 227 Sub.~~

(F) The tax commissioner shall annually determine the percentage change in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the third preceding calendar year to the last day of December of the preceding calendar year.

The commissioner shall certify the resulting amount to each county auditor whose county undergoes a reappraisal or triennial update not later than the first day of September of each year.

SECTION 2.

That existing section 5705.31 of the Revised Code is hereby repealed.

SECTION 3.

The amendment or enactment by this act of sections 5705.31 and 5705.316 of the Revised Code applies, in the case of property on the real property tax list, to tax year 2026 and every tax year thereafter and, in the case of manufactured or mobile homes on the manufactured home tax list, to tax year 2027 and every tax year thereafter.

Sub.

~~335 Page 136th 9 G.A. As Passed by the House increased rate of the levy that would cause the levy's current 228 taxes charged and payable to be the same as the levy's base 229 taxes charged and payable, rounded to the nearest one hundredths 230 of one mill, and shall certify to the applicable taxing unit the 231 increased rate.~~

~~Aspeaker taxing _____ unit, of not later than the first House day of 232 Representatives. November, may adopt and certify to the county auditor a 233 resolution or ordinance requesting that the levy be levied up to 234 the rate certified by the county auditor under this division.~~

~~235 President The _____ resolution of or ordinance shall also be accompanied by 236 information demonstrating the taxing Senate. unit's need for the higher 237 rate.~~

~~The Passed county _____, auditor, 20 _____ upon Approved receipt _____, of 20 _____ this Governor. certification, 238 shall convene the county budget commission, which shall decide 239 whether to approve, partially approve, or deny the taxing unit's 240 request for an increased rate based on its evaluation of the 241 taxing unit's need for the increase.~~

~~If Sub. it wholly or partially 242 approves the increase, the commission shall certify the amount 243 of the rate of increase to the county auditor not later than the 244 first day of December.~~

~~The increased rate shall apply to the 245 current tax year, or the ensuing tax year for manufactured or 246 mobile homes on the manufactured home tax list, and each ensuing 247 year until the next tax year in which an adjusted rate for the 248 levy is certified under this section.~~

~~Nothing in this division 249 allows a county budget commission or taxing unit to exceed the 250 ten-mill limitation.~~

~~251 (F) The tax commissioner shall annually determine the 252 percentage change in the gross domestic product deflator 253 determined by the bureau of economic analysis of the United 254 States department of commerce from the first day of January of 255 the third preceding calendar year to the last day of December of 256 the preceding calendar year.~~

~~The commissioner shall certify the 257 resulting amount to each county auditor whose county undergoes a 258 Sub.~~

~~335 Page 136th 10G.A. As Passed by the House reappraisal or triennial update not later than the first day of 259 September of each year.~~

~~260 The Sec. section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.~~

~~5705.317. Director, Legislative Service Commission.~~

~~(A) Filed The in legislative the authority office of a the 261 Secretary municipal of corporation State that at levies Columbus, or Ohio, seeks to levy a tax on 262 the income _____ under day Chapter of 718, _____, A. of D. the Revised Code may, by ordinance 263 or resolution, reduce the rate of one or more levies for current 264 expenses levied by the municipal corporation within the ten-mill 265 limitation by any amount which would reduce the annual revenue 266 from those levies by up to the amount of annual revenue the 267 legislative authority estimates the income tax to produce.~~

~~The 20 _____, 268 ordinance or resolution shall state the following:~~

~~269 Secretary (1) The rate, expressed in mills, of all State. levies for 270 current expenses levied by the municipal corporation within the 271 ten-mill limitation;~~

~~272 File (2) No. The current number of mills reduced pursuant to this 273 section;~~

~~274 _____ (3) Effective The Date amount _____ of the reduction, expressed in mills;~~

~~275 (4) The tax year in which the reduction shall begin to 276 apply;~~

~~277 (5) The number of years for which the reduction shall 278 apply or that it shall apply for a continuing period of time.~~

~~279 An ordinance or resolution authorized by this section may 280 accompany an ordinance or resolution to levy or increase the 281 rate of a tax under Chapter 718. of the Revised Code.~~

~~Upon 282 adoption, a copy of the ordinance or resolution shall be 283 certified to the county auditor.~~

~~284 (B) Notwithstanding any other section of the Revised Code 285 to the contrary, no other taxing unit may levy any portion of 286 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 11 As Passed by the House the mills reduced pursuant to this section and a county budget 287 commission shall not reallocate mills reduced pursuant to this 288 section to any other taxing unit, except as may be required by 289 division (D) of section 5705.31 of the Revised Code.~~

~~290 (C) A legislative authority may, by ordinance or 291 resolution approved by a vote of two-thirds of all of its 292 members, seek approval from the county budget commission to 293 increase the rate of a levy reduced under this section by any 294 amount up to the rate at which it was levied prior to the 295 operation of this section.~~

~~Upon adoption, a copy of the 296 ordinance or resolution shall be certified to the commission 297 which may, by majority vote, approve the increased rate and 298 certify the same to the county auditor.~~

~~299 Sec.~~

~~5705.318.~~

~~(A) As used in this section, "school 300 district income tax" has the same meaning as in section 5748.01 301 of the Revised Code.~~

~~302 (B) The board of education of a school district that 303 levies or seeks to levy a school district income tax may, by 304 resolution, reduce the rate of one or more levies for current 305 expenses levied by the school district within the ten-mill 306 limitation by any amount which would reduce the annual revenue 307 from those levies by up to the amount of annual revenue the 308 board estimates the income tax to produce.~~

~~The resolution shall 309 state the following:~~

~~310 (1) The rate, expressed in mills, of all levies for 311 current expenses levied by the school district within the ten- 312 mill limitation;~~

~~313 (2) The current number of mills reduced pursuant to this 314 section;~~

~~315 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 12 As Passed by the House (3) The amount of the reduction, expressed in mills;~~

~~316 (4) The tax year in which the reduction shall begin to 317 apply;~~

~~318 (5) The number of years for which the reduction shall 319 apply or that it shall apply for a continuing period of time.~~

~~320 A resolution authorized by this section may accompany a 321 resolution to levy or increase the rate of a school district 322 income tax under Chapter 5748.~~

~~of the Revised Code.~~

~~Upon 323 adoption, a copy of the resolution shall be certified to the 324 county auditor.~~

~~325 (C) Notwithstanding any other section of the Revised Code 326 to the contrary, no other taxing unit may levy any portion of 327 the mills reduced pursuant to this section and a county budget 328 commission shall not reallocate mills reduced pursuant to this 329 section to any other taxing unit, except as may be required by 330 division (D) of section 5705.31 of the Revised Code.~~

~~331 (D) A board of education may, by resolution approved by a 332 vote of two thirds of all of its members, seek approval from the 333 county budget commission to increase the rate of a levy reduced 334 under this section by any amount up to the rate at which it was 335 levied prior to the operation of this section.~~

~~Upon adoption, a 336 copy of the resolution shall be certified to the commission 337 which may, by majority vote, approve the increased rate and 338 certify the same to the county auditor.~~

~~339 Section 2.~~

~~That existing sections 5705.31 and 5705.313 of 340 the Revised Code are hereby repealed.~~

~~341 Section 3.~~

~~The amendment or enactment by this act of 342 sections 5705.31 and 5705.316 of the Revised Code applies, in 343 the case of property on the real property tax list, to tax year 344 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~335 Page 13 As Passed by the House and every tax year thereafter and, in the case of 345 manufactured or mobile homes on the manufactured home tax list, 346 to tax year 2027 and every tax year thereafter.~~

~~347~~