

# HB 309 -- Redline

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

Deletions ~~struck~~ · Insertions underlined

As (136th Passed General Assembly) by (Substitute House Bill Number 309) ANACT To amend sections 3317.01, 5705.31, 5705.32, and 5705.321 and to enact section 5705.60 of the House Revised 136th Code General to Assembly modify Regular the Session law Sub-governing county budget commissions and property taxation.

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

B-SECTION 1.

No-That sections 3317.01, 5705.31, 5705.32, and 5705.321 be amended and section 5705.60 of the Revised Code be enacted to read as follows:

309 Sec. -2025-2026 Representative Thomas, D-

Cosponsors:

Representatives Daniels, Dean, Fischer, Fowler Arthur, Gross, Hall, T., John, Johnson, Peterson, Willis, Workman, Roemer, Glassburn, Brennan, Click, Craig, Creech, Deeter, Demetriou, Dovilla, Hiner, Holmes, Hoops, King, Kishman, Klopfenstein, Lampton, Mathews, A., Mathews, T., McClain, Miller, M., Newman, Plummer, Richardson, Ritter, Robb Blasdel, Salvo, Santucci, Sigrist, Stephens, Troy, Williams, Young To amend sections 3317.01, 5705.31, 5705.32, and 1 5705.321 and to enact section 5705.60 of the 2 Revised Code to modify the law governing county 3 budget commissions and property taxation.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1-

That sections 3317.01, 5705.31, 5705.32, and 5 5705.321 be amended and section 5705.60 of the Revised Code be 6 enacted to read as follows:

7 Sec-

As used in this section, "school district," ~~8~~ unless otherwise specified, means any city, local, exempted ~~9~~ village, joint vocational, or cooperative education school ~~10~~ district and any educational service center.

~~11~~ This chapter shall be administered by the department of ~~12~~ education and workforce.

The department of education and ~~13~~ workforce shall calculate the amounts payable to each school ~~14~~ district and shall certify the amounts payable to each eligible ~~15~~ district to the treasurer of the district as provided by this ~~16~~ chapter. ~~Sub-~~

Certification of moneys pursuant to this section shall include the amounts payable to each school building, at a frequency determined by the department, for each subgroup of students, as defined in section 3317.40 of the Revised Code, receiving services, provided for by state funding, from the district or school.

No moneys shall be distributed pursuant to this chapter without the approval of the controlling board. The department shall, in accordance with appropriations made by the general assembly, meet the financial obligations of this chapter.

Moneys distributed to school districts pursuant to this chapter shall be calculated based on the annual enrollment calculated from the three reports required under section 3317.03 of the Revised Code and paid on a fiscal year basis, beginning with the first day of July and extending through the thirtieth day of June.

In any given fiscal year, prior to school districts submitting the first report required under section 3317.03 of the Revised Code, enrollment for the districts shall be calculated based on the third report submitted by the districts for the previous fiscal year.

The moneys appropriated for each fiscal year shall be distributed periodically to each school district unless otherwise provided for.

The department, in June of each year, shall submit to the controlling board the department's year-end distributions pursuant to this chapter.

Except as otherwise provided, payments under this chapter shall be made only to those school districts in which:

(A) The school district, except for any educational service center and any joint vocational or cooperative education school district, levies for current operating expenses at least twenty mills, Sub.

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Certification unless of the moneys school pursuant district to is this levying section less shall than 17 that include amount the due amounts payable to each a school reduction building, in at collections a made 18 under frequency division determined (D) by of the section department, 5705.31 for of each the subgroup Revised of Code 19 or students, division as (A) defined of in section 3317.40 5705.32 of the Revised Code, Code 20 relating receiving to services, a provided declaration for made by state the funding, board from under the division 21 (E)

~~district of or section school 5705.29 of the Revised Code.~~

~~No levies for shall joint vocational distributed or pursuant cooperative to education 22 school districts chapter or without county the school approval financing of districts, limited to or to the controlling extent board, apportioned to current expenses, shall be included in this qualification requirement.~~

~~23 School The district department income shall, tax in levies accordance under with Chapter appropriations 5748. 24 made by the general assembly, meet the financial obligations of 25 this chapter.~~

~~26 of Money the distributed Revised to Code, school limited districts to pursuant or to this 27 chapter shall be calculated based on the annual extent enrollment apportioned 28 to calculated current from operating the expenses, three shall reports be required included under in section this 3317.03 qualification 29 requirement of to the Revised extent Code determined and by paid the on tax a commissioner fiscal under year division basis, (C) beginning of 30 section with 3317.021 the first day of July and extending through the thirtieth Revised 31 Code, day of June.~~

~~In (B) any The given school fiscal year year, next prior preceding to the school fiscal districts year 32 for submitting which the such first payments report are required authorized under meets section the 3317.03 requirement of 33 section 3313.48 of the Revised Code, enrollment with for regard to the districts minimum shall number of hours school must be 34 open calculated for based instruction on with the pupils third in report attendance, submitted for by individualized the parent- districts teacher 35 conference and reporting periods, and for the professional previous meetings fiscal of year teachers.~~

~~The A money school appropriated district shall not be considered to have failed to comply with this division because schools were open for each instruction 36 but fiscal either year twelfth shall grade best students distributed were periodically excused from attendance for up to each the equivalent of three school 37 days district or unless only otherwise a provided portion for of the kindergarten students were in attendance for up to the equivalent of three school days in order to allow for the gradual orientation to school of such students.~~

~~The A department, board in of June education 38 or governing board of each an year, educational shall service submit center to which has not conformed with other law and the controlling rules board pursuant thereto, shall not participate in the 39 distribution department's of year-end funds distributions authorized pursuant by this chapter, except for good and sufficient reason established to this the chapter, satisfaction of the department and the state controlling board.~~

~~40 All Except funds as allocated otherwise to provided, school payments districts under this chapter chapter, 41 except those specifically allocated for other purposes, shall be made used only to those pay school current districts operating in expenses which only.~~

~~42 Sec. (A) The school district, except for any educational 43 service center and any joint vocational or cooperative education 44 school district, levies for current operating expenses at least 45 twenty mills, unless the school district is levying less than 46 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~309 Page 3 As Passed by the House that amount due to a reduction in collections made under 47 division (D) of section 5705.31 of the Revised Code or division 48 (A) of section 5705.32 of the Revised Code relating to a 49 declaration made by the board under division (E) of section 50 5705.29 of the Revised Code.~~

~~Levies for joint vocational or 51 cooperative education school districts or county school 52 financing districts, limited to or to the extent apportioned to 53 current expenses, shall be included in this qualification 54 requirement.~~

~~School district income tax levies under Chapter 55 5748.~~

~~of the Revised Code, limited to or to the extent 56 apportioned to current operating expenses, shall be included in 57 this qualification requirement to the extent determined by the 58 tax commissioner under division (C) of section 3317.021 of the 59 Revised Code.~~

~~60 (B) The school year next preceding the fiscal year for 61 which such payments are authorized meets the requirement of 62 section 3313.48 of the Revised Code, with regard to the minimum 63 number of hours school must be open for instruction with pupils 64 in attendance, for individualized parent-teacher conference and 65 reporting periods, and for professional meetings of teachers.~~

~~66 A school district shall not be considered to have failed 67 to comply with this division because schools were open for 68 instruction but either twelfth grade students were excused from 69 attendance for up to the equivalent of three school days or only 70 a portion of the kindergarten students were in attendance for up 71 to the equivalent of three school days in order to allow for the 72 gradual orientation to school of such students.~~

~~73 A board of education or governing board of an educational 74 service center which has not conformed with other law and the 75 rules pursuant thereto, shall not participate in the 76 Sub.~~

~~H.~~

B-

No-

~~300 Page 4 As Passed by the House distribution of funds authorized by this chapter, except for 77 good and sufficient reason established to the satisfaction of 78 the department and the state controlling board.~~

~~79 All funds allocated to school districts under this 80 chapter, except those specifically allocated for other purposes, 81 shall be used to pay current operating expenses only.~~

~~82 Sec.~~

The county auditor shall present to the ~~83~~ county budget commission the annual tax budgets submitted under ~~84~~ sections 5705.01 to 5705.47 of the Revised Code, together with ~~85~~ an estimate prepared by the auditor of the amount of any state ~~86~~ levy, the rate of any school tax levy as previously determined, ~~87~~ the tax commissioner's estimate of the amount to be received in ~~88~~ the county public library fund, the tax rates provided under ~~89~~ section 5705.281 of the Revised Code if adoption of the tax ~~90~~ budget was waived under that section, and such other information ~~91~~ as the commission requests or the tax commissioner prescribes.

~~92~~ The budget commission shall examine such budget and, if ~~93~~ the taxing authority is a board of education that has elected to ~~94~~ include projections pursuant to division (E) of section 5705.391 ~~95~~ of the Revised Code, shall examine such projections.

Using the ~~96~~ budget and, if applicable, included projections, the budget ~~97~~ commission shall ascertain the total amount proposed to be ~~98~~ raised in the county for the purposes of each subdivision and ~~99~~ other taxing units in the county and the need for those amounts.

~~100~~ Except as otherwise provided in this section, the county budget ~~101~~ commission may reduce the amount to be raised by any levy ~~102~~ pursuant to section 5705.32 of the Revised Code.

~~103 Sub.~~ The commission shall ascertain that the following levies ~~104~~ have been properly authorized and, if so authorized, shall ~~105~~ approve them without modification:

~~106 Sub.~~

~~309 Page 136th 5G.A. As Passed by the House (A) All levies in excess of the ten-mill limitation in the 107 first five years they are levied, unless the levy is the renewal 108 of an existing tax or the subdivision or taxing unit requests an 109 amount requiring a lower rate for the succeeding fiscal year. 110 The Such commission a shall request ascertain for that an amount requiring a lower rate applies only 111 to the succeeding following fiscal levies year have unless been the properly subdivision authorized or and, taxing if 112 so unit authorized, expressly shall states approve that them the without request modification: is permanent.~~

~~113 (A) (B) All levies for in unsatisfied excess debt of charges, the including ten-mill 114 limitation levies in that the remain first necessary year to they pay are notes levied, issued unless the levy is the renewal of an existing tax or the subdivision or taxing unit requests an amount requiring a lower rate for emergency the 115 succeeding purposes; fiscal year.~~

~~116 Such (C) a The request levies for prescribed an by amount division requiring (B) a of lower sections rate 117 applies 742.33 only and to 742.34 the of succeeding fiscal year unless the Revised subdivision Code; or taxing unit expressly states that the request is permanent.~~

~~118 (B) (D) All Except levies as otherwise provided in this division, a 119 minimum levy within the ten-mill limitation for the unsatisfied current 120 expense and debt service charges, of including each levies subdivision that or remain taxing necessary unit, 121 which shall equal two-thirds of the average levy for current 122 expenses and debt service allotted within the fifteen-mill 123 limitation to such pay subdivision notes or issued taxing unit during the last 124 five years the fifteen-mill limitation was in effect unless such 125 subdivision or taxing unit requests an amount requiring a lower 126 rate for the emergency succeeding purposes; fiscal year, or if it expressed its 127 intent to forgo collections from such a levy under division (E) 128 of section 5705.29 of the Revised Code.~~

~~Such (C) a The request levies for prescribed an by 129 division amount (B) requiring of a sections lower 742.33 rate and applies 742.34 only of to the succeeding Revised 130 Code; fiscal year unless the subdivision or taxing unit expressly 131 states that the request is permanent.~~

~~132 (D) Except as otherwise provided in section this 5705.312 division, of a the minimum Revised levy 133 within Code, the if ten-mill limitation for the levies current required expense in and divisions debt (B) service and of (C) each subdivision or taxing unit, which shall equal two-thirds of this the 134 average section levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit equal during or the exceed last five years the 135 fifteen-mill entire limitation minimum was levy in of effect the unless such subdivision as or fixed, taxing unit requests an amount requiring a lower rate for the minimum succeeding 136 fiscal Sub-year, or if it expressed its intent to forgo collections from such a levy under division (E) of section 5705.29 of the Revised Code.~~

~~H. 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. Except as provided in section 5705.312 of the Revised Code, if the levies required in divisions (B)~~

and (C) of this section for the subdivision or taxing unit equal or exceed the entire minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision.

~~No~~ Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below 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.

~~309~~ If ~~Page 6~~ municipal corporation ~~Passed and by a township~~ have entered into an annexation agreement under section 709.192 of the ~~House Revised~~ Levies Code in which they agree to reallocate their shares of the ~~other minimum subdivisions levies or established taxing under units~~ this shall division be and ~~137~~ if reduced that by annexation agreement is submitted along with the ~~commission annual to tax provide budget for of both the levies township and an the 138 municipal operating corporation, then, when determining the minimum levy for under this division, the subdivision auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.~~

~~Such Divisions additional (A) levy to shall (D) 130 be deducted from the minimum levies of each this of section the are other mandatory, 140 and subdivisions commissions or taxing units, but the operating levy for a 141 school district shall not be reduced without below discretion a figure equivalent 142 to forty-five reduce per such cent minimum of levies the except millage as available provided within the ten- 143 mill limitation after all the levies in divisions such (B) divisions. and (C) of 144 this section have been provided for.~~

~~145~~ If ~~a any municipal debt corporation charge and a township~~ have entered ~~146~~ into an annexation agreement under section 709.192 of the ~~147 Revised Code~~ in which they agree to reallocate their shares of ~~148~~ the minimum levies established under this division and if that ~~149~~ annexation agreement is submitted ~~omitted along from with the annual budget, tax 150 budget of both the township commission and the municipal corporation, then, 151 when determining the minimum levy under this division, the 152 auditor shall allocate, include to it the therein. extent possible, the minimum levy 153 for that municipal corporation and township in accordance with 154 their annexation agreement.~~

~~155~~ Sec. Divisions (A) to (D) of this section are mandatory, and ~~156~~ commissions shall be without discretion to reduce such minimum ~~157~~ levies except as provided in such divisions.

~~158~~ If any debt charge is omitted from the budget, the ~~159~~ commission shall include it therein.

~~160~~ Sec.

~~161~~ (1) "Unnecessary collections" mean collections from a tax ~~162~~ beyond the reasonably anticipated financial needs of the taxing ~~163~~ authority for the specific purposes of the tax after accounting ~~164~~ for current fund balances, projected expenditures, and other ~~165~~ Sub.

~~309~~ Page ~~136~~ th 7G.A. As Passed by the House available funding sources.

~~166~~ (1) (2) "Unnecessary "Excessive collections" mean collections from a tax ~~in beyond 167 the an reasonably amount anticipated or financial at needs a of rate the that taxing exceeds authority what for is the required specific to purposes provide of 168 the services tax at after accounting level for that current is fund consistent balances, with projected statutory expenditures, 169 and obligations other available funding sources.~~

~~170~~ (2) (B) "Excessive The collections" county mean budget collections commission shall adjust the ~~171~~ estimated amounts required from the ~~a~~ general property tax ~~for in 172 an each amount fund, or as at shown a by rate the that tax exceeds budgets what or is other information 173 required to be provide provided services under at section a 5705.281 level of that the is Revised consistent 174 with Code, statutory so obligations. as to bring the tax levies required therefor within the 175 limitations specified in sections 5705.01 to 5705.47 of the 176 Revised Code, for such levies.~~

~~(B) The commission county may budget revise commission and shall 177 adjust the estimate estimated of amounts balances required and receipts from all the sources general 178 property tax for each fund fund, and as shall shown determine by the total tax appropriations budgets that or 179 other may information required to be made provided therefrom. under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within the limitations specified in sections 5705.01 to 5705.47 of the Revised Code, for such levies.~~

~~180~~ The ~~If commission a may taxing revise unit and declared adjust its the intent estimate to forgo all or a 181 portion of collections balances under and division receipts (E) from of all section sources 5705.29 for of each 182 fund the and Revised Code, the commission shall adjust determine the rate total of appropriations each 183 levy as required to result in that reduction may in be collections made therefrom.~~

~~184~~ If (B) a (C) taxing Except unit as declared otherwise its provided intent into section forgo ~~5705.31~~ all of ~~185~~ the Revised Code, the county budget commission may adjust the ~~186~~ estimated amounts required from the general property tax for ~~187~~ each fund, as shown by the tax budgets or other ~~a~~ information ~~portion 188 of required collections to under be division provided (E) under of section 5705.281 5705.29 of the Revised 189 Code, so as to bring the tax commission levies shall required adjust therefor within 190 levels the commission rate find of reasonable each and levy prudent as required to avoid result 191 in unnecessary that or reduction excessive in collections.~~

~~Before (B) reducing (C) the Except amount as 192 otherwise or provided rate in section 5705.31 of any the tax Revised pursuant Code, to the this county division, budget commission may adjust the commission estimated 193 amounts shall required provide from the taxing general authority property of tax for each fund, as shown by the levying tax taxing budgets unit or another 194 information opportunity required to present, be at provided a under public section hearing, 5705.281 information of the 195 Revised Sub-Code, so as to bring the tax levies required therefor within levels the commission finds reasonable and prudent to avoid unnecessary or excessive collections.~~

~~Before reducing the amount or rate of any tax pursuant to this division, the commission shall provide the taxing authority of the levying taxing unit and the levying taxing unit an opportunity to present, at a public hearing, information either considers relevant to the questions of if and to what extent the levy should be reduced.~~

~~If the county budget commission adjusts amounts from any tax levied by a taxing unit that is not a qualifying subdivision, the adjustment shall be subject to both of the following:~~

~~(1) No levy shall be reduced below the level that would cause it to collect less than what the levy collected in the preceding year, unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, and the budget commission shall consider reserve balance accounts, nonexpendable trust funds, and carryover amounts for that purpose;~~

~~(2) No levy may be reduced under division (B) of this section to a level that would cause a school district subject to division (A) of section 3317.01 of the Revised Code to levy less than twenty mills for current operating expenses as required by that division.~~

~~(D) The commission shall fix the amount of the county public library fund to be distributed to each board of public library trustees that has qualified under section 5705.28 of the Revised Code for participation in the proceeds of such fund.~~

~~The amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by Sub.~~

~~309 Page 136th 8G.A. As Passed by the House authority considers relevant to the questions of if and to what 196 extent the levy should be reduced.~~

~~197 If the county budget auditor, commission adjusts amounts from any 198 tax levied by a taxing unit that is not a qualifying 199 subdivision, the adjustment shall be subject to both of the 200 following: 201 The (1) commission No levy shall be base reduced below the level amount that for would distribution 202 on cause the it needs to of collect such less library than for what the levy construction collected of in new the library 203 buildings, preceding parts year, of unless buildings, funds improvements, are operation, available maintenance, from reserve balance 204 accounts, nonexpendable trust funds, or carryover other amounts expenses, to 205 offset a reduction below that level, and the budget commission 206 shall consider reserve balance accounts, nonexpendable trust 207 funds, and carryover amounts for that purpose;~~

~~208 In (2) determining No the levy needs may of be each reduced library under board division of (B) trustees, of and this in 209 calculating section the amount to be level distributed that to would any cause library a board school of district trustees subject on to the 210 basis division of (A) its of needs, section the 3317.01 commission of shall make no reduction in its allocation from the Revised fund Code on to account levy of less additional 211 revenues than realized twenty by mills a for library current from operating increased expenses taxes as or required service charges voted by 212 its that electorate, division from revenues received through federal or state grants, projects, or programs, or from grants from private sources.~~

~~213 (C) (E) (D) Notwithstanding The the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount amount, if any, of the county 214 public library fund to be distributed to each board of public township 215 park library commissioners, trustees that has qualified under section 5705.28 of the 216 county, Revised and Code each for municipal participation corporation in the accordance proceeds with of the such following: fund.~~

~~The (1) 217 Each amount municipal paid corporation to all libraries in the county from such fund shall 218 receive never be a smaller per cent of the fund remainder than that equals the average per of cent that the 219 county percentages auditor of determines the county's classified property taxes that originating were in 220 such distributed municipal to corporation libraries in 1982, 1984 1983, were and of 1984, the as total determined of 221 all by of the county county's auditor, classified property taxes in 1984.~~

~~The commission shall may base deduct the from this amount for any 222 amount distribution that on the budget commission allows to the needs board of such township library park for commissioners the of construction 223 township park district, the boundaries of new which library are buildings, coextensive parts with of or buildings, contained improvements, within 224 the operation, boundaries maintenance, of or the other municipal expenses, corporation.~~

~~In (2) determining The county shall receive a per cent of the 225 remainder Sub- that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified~~

property taxes in 1984.

The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

(D)(F) The commission shall separately set forth the amounts fixed and determined under divisions (B)(D) and (C)(E) of this section in the "official certificate of estimated resources," as provided in section 5705.35 of the Revised Code, and separately certify such amount to the county auditor who shall be guided thereby in the distribution of the county public library fund for and during the fiscal year.

In determining such amounts, the commission shall be guided by the estimate certified by the tax commissioner and presented by the auditor under section 5705.31 of the Revised Code, as to the total amount of revenue to be received in the county public library fund during such fiscal year.

(E)(1)(G)(1) At least five days before the date of any meeting at which the budget commission plans to discuss the distribution of the county public library fund, it shall notify each legislative authority and board of public library trustees, county commissioners, and township park commissioners eligible to participate in the distribution of the fund of the date, time, place, and agenda for the meeting.

Any legislative authority or board entitled to notice under this division may Sub.

~~309 Page 136th O.G.A. As Passed by the House needs of each library board of trustees, and in calculating the 226 amount to be distributed to any library board of trustees on the 227 basis of its needs, the commission shall make no reduction in 228 its allocation from the fund on account of additional revenues 229 realized by a library from increased taxes or service charges 230 voted by its electorate, from revenues received through federal 231 or state grants, projects, or programs, or from grants from 232 private sources.~~

~~233 designate (C)(E) an Notwithstanding officer the or fact employee that alternative methods 234 of financing such needs legislative are authority available, or after board fixing the amount 235 to be whom distributed to libraries, the commission shall fix deliver the 236 notice. amount, if any, of the county public library fund to be 237 distributed to each board of township park commissioners, the 238 county, and each municipal corporation in accordance with the 239 following:~~

~~240 (2) (1) Before Each municipal corporation in the county final shall determination receive 241 a per cent of the remainder amount that to equals be the allotted per to cent each that subdivision the from 242 any county source, auditor determines the classified commission property shall taxes permit 243 representatives originating of in each such subdivision municipal and corporation of in each 1984 board were of the public 244 library total trustees of to all appear of before the it county's to classified explain property its taxes financial in needs. -1984.~~

~~245 (F)(H) The If commission any may public deduct library from receives this and amount expends any amount funds that allocated the to 246 it budget under commission this allows section to for the board construction of township new park library 247 buildings commissioners or parts of a buildings, township such park library district, shall the be boundaries free of and 248 open which to are the coextensive in inhabitants with of or contained within the boundaries county of in 249 which the it municipal is corporation. located.~~

~~250 Any (2) board The county shall receive a per cent of the library remainder trustees 251 that equals receives the funds per under cent this that section the and county section auditor 5747.48 determines the 252 classified property taxes originating outside of the boundaries Revised 253 Code of shall municipal have corporations its in financial the records county open in for 1984 public were inspection of at the 254 total of all of reasonable the times. county's classified property taxes in 1984.~~

~~255 Sec. Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~309 Page 10 As Passed by the House The commission may deduct from this amount any amount that the 256 budget commission allows to the board of township park 257 commissioners of a township park district, the boundaries of 258 which are not coextensive with or contained within those of any 259 municipal corporation in the county.~~

~~260 (D)(F) The commission shall separately set forth the 261 amounts fixed and determined under divisions (B)(D) and (C)(E) 262 of this section in the "official certificate of estimated 263 resources," as provided in section 5705.35 of the Revised Code, 264 and separately certify such amount to the county auditor who 265 shall be guided thereby in the distribution of the county public 266 library fund for and during the fiscal year.~~

~~In determining such 267 amounts, the commission shall be guided by the estimate 268 certified by the tax commissioner and presented by the auditor 269 under section 5705.31 of the Revised Code, as to the total 270 amount of revenue to be received in the county public library 271 fund during such fiscal year.~~

~~272 (E)(1)(G)(1) At least five days before the date of any 273 meeting at which the budget commission plans to discuss the 274 distribution of the county public library fund, it shall notify 275 each legislative authority and board of public library trustees, 276 county commissioners, and township park~~

~~commissioners eligible 277 to participate in the distribution of the fund of the date, 278 time, place, and agenda for the meeting.~~

~~Any legislative 279 authority or board entitled to notice under this division may 280 designate an officer or employee of such legislative authority 281 or board to whom the commission shall deliver the notice.~~

~~282 (2) Before the final determination of the amount to be 283 allotted to each subdivision from any source, the commission 284 shall permit representatives of each subdivision and of each 285 Sub.~~

~~H.~~

~~B.~~

~~No.~~

~~300 Page 11 As Passed by the House board of public library trustees to appear before it to explain 286 its financial needs.~~

~~287 (F)(H) If any public library receives and expends any 288 funds allocated to it under this section for the construction of 289 new library buildings or parts of buildings, such library shall 290 be free and open to the inhabitants of the county in which it is 291 located.~~

~~Any board of library trustees that receives funds under 292 this section and section 5747.48 of the Revised Code shall have 293 its financial records open for public inspection at all 294 reasonable times.~~

~~295 Sec.~~

~~296~~(1) "City, located wholly or partially in the county, with ~~297~~the greatest population" means the city, located wholly or ~~298~~partially in the county, with the greatest population residing ~~299~~ in the county;

however, if the county budget commission on or ~~300~~before January 1, 1998, adopted an alternative method of ~~301~~apportionment that was approved by the city, located partially ~~302~~in the county, with the greatest population but not the greatest ~~303~~population residing in the county, "city, located wholly or ~~304~~partially in the county, with the greatest population" means the ~~305~~city, located wholly or partially in the county, with the ~~306~~greatest population whether residing in the county or not, if ~~307~~ this alternative meaning is adopted by action of the board of ~~308~~county commissioners and a majority of the boards of township ~~309~~trustees and legislative authorities of municipal corporations ~~310~~ located wholly or partially in the county.

~~311~~(2) "Participating political subdivision" means a ~~312~~municipal corporation or township that satisfies all of the ~~313~~ following:

~~314(a) Sub.~~It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Public library fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the county public library fund provided by division (C)(E) of section 5705.32 of the Revised Code, the county budget commission may provide for the apportionment of the fund under an alternative method or on a formula basis as authorized by this section.

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units:

the board of county commissioners;

the legislative authority of the city, located wholly or partially in the county, with the greatest population;

and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population.

In granting or denying approval for an alternative method of apportionment, the board of Sub.

~~309 Page 136th 12G.A. As Passed by the House (a) It is located wholly or partially in the county.~~

~~315~~county (b)commissioners. Itboards isof nottownship thetrustees, city, and locatedlegislative whollyauthorities orof partiallymunicipal incorporations theshall 316act county,by withmotion. the greatest population.

~~317A (c)motion Publicto libraryapprove fundshall moneysbe arepassed apportionedupon toa itmajority undervote 318of the county'smembers alternativeof methoda board of county commissioners, board of township trustees, or formulalegislative authority of apportionmenta inmunicipal 319corporation, theshall currenttake calendareffect year, immediately, and need not be published.~~

~~320Any (B)alternative In lieu of the method of apportionment of adopted theand countyapproved 321under publicthis library fund provided by division (C)(E) of section 322 5705.32 of the Revised Code, the county budget commission may 323be provide revised, foramended, theor apportionment repealed ofin the fundsame undermanner anas alternativeit 324may methodbe oradopted onand approved. formula basis as authorized by this section.~~

~~325~~If ~~Except~~an ~~as~~alternative ~~otherwise~~method of apportionment adopted and approved under this division is repealed, the county public library fund shall be apportioned among the subdivisions eligible to participate in the fund, commencing in the ensuing calendar year, under the apportionment provided in ~~division~~divisions (B) (C) and (C)(D) of this section 3265705.32 section, of the alternative Revised methodCode, unless the repeal occurs by operation of apportionmentdivision shall(C) haveof 327this firstsection beenor approveda bynew allmethod for apportionment of the followingfund governmental is units:provided in the action of repeal.

~~328~~(C) This division applies only in counties in which the ~~board~~city, located wholly or partially in the county, with the greatest population has a population of ~~countytwenty commissioners;thousand or less and a population that is less than fifteen per cent of the total population of the county.~~

In such a county, the legislative ~~authority~~authorities or boards of ~~329~~township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the ~~330~~greatest ~~population;population.~~

and~~All a majority of the boardsresolutions of to townshipexclude 331that trusteesapproval andshall legislativebe authoritiesadopted ofnot municipallater corporations,than 332the locatedfirst whollyMonday orof partiallyAugust in of the county,year excludingpreceding the 333calendar legislativeyear authorityin of which thedistributions city,are locatedto whollybe ormade partiallyunder 334an inalternative themethod county, of withapportionment. the greatest population.~~

InA motion granting or ~~335~~denying approval ~~for~~of an alternative method of ~~apportionment,apportionment~~ under this division shall be adopted by a majority vote of the ~~336~~members of the board of county ~~commissioners,commissioners~~ and by a majority vote of a majority of the boards of township ~~trustees,trustees~~ and ~~337~~legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall ~~acttake byeffect 338immediately, motion, and need not be published.~~

AThe ~~motion~~alternative ~~to~~method ~~approveof shallapportionment beunder passedthis upondivision a~~shall majority~~be voteadopted 339and ofapproved theannually, membersnot oflater athan boardthe offirst countyMonday commissioners, board of 340August township trustees, or legislative authority of athe municipalyear 341preceding corporation, the shallcalendar takeyear effectin immediately, which anddistributions needare notto be 342made published, under it.~~

~~343~~A Sub-motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year.

An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

Sub.

~~309 Page136th 13G.A. As Passed by the House Any alternative method of apportionment adopted and 344 approved under this division may be revised, amended, or 345 repealed in the same manner as it may be adopted and approved.~~

~~346~~(E) If~~On the basis of any~~ alternative method of apportionment adopted and approved ~~347~~as ~~under~~authorized by this ~~divisionsection, is as repealed, certified by the auditor to the county publictreasurer, librarythe fundcounty 348treasurer shall be make apportioneddistribution amongof the subdivisionsmoney eligiblein tothe 349county participatepublic inlibrary thefund fund, to commencingeach insubdivision theeligible ensuingto calendarparticipate 350in year, the underfund, and the apportionmentauditor, providedwhen inthe divisionsamount (B)(C)of andthose 351shares (C)(D)is ofin sectionthe 5705.32custody of the Revisedtreasurer Code, in unless the repealamounts 352so occurscomputed byto operationbe ofdue divisionthe (C)respective ofsubdivisions, thisshall sectionat orthe asame nowtime 353certify methodto forthe apportionmenttax ofcommissioner the fundpercentage isshare providedof inthe actioncounty 354as ofa repeal, subdivision.~~

~~355~~All (C)money Thisreceived ~~divisioninto~~ applies~~the onlytreasury inof countiesa insubdivision whichfrom the 356county city,public locatedlibrary whollyfund or partially in thea county,county withtreasury theshall 357be greatestpaid populationinto has the a general populationfund of twenty thousand or less 358 and aused populationfor that is less than fifteen per cent of the totalcurrent 359operating populationexpenses of the county, subdivision.~~

In(F) such~~The aactions~~ county, the legislative ~~360~~ authorities or boards of township trustees of two or more ~~361~~ participating political subdivisions, which together have a ~~362~~ population residing in the county ~~thatbudget iscommission ataken majoritypursuant of to thethis 363section totalare populationfinal ofand the county, each may adoptnot a be resolutionappealed to 364exclude the approvalboard otherwise~~

~~required of the tax legislative appeals, 365 except authority on of the city, issues located of wholly abuse or of partially discretion in and the failure 366 to county, comply with the greatest formula. - population. All Sec. of the resolutions to 367 exclude that approval shall be adopted not later than the first 368 Monday of August of the year preceding the calendar year in 369 which distributions are to be made under an alternative method 370 of apportionment.~~

~~371 5705.60. A motion granting or denying approval of an alternative 372 method of apportionment under this division shall be adopted by 373 a majority vote of the members of the board of county 374 Sub.~~

~~(A) As used in this section, "qualifying fixed-sum levy" means a tax levied on property at whatever rate is required to produce a specified amount of tax money, including a tax levied under section 5705.199 of the Revised Code, but not including a tax levied in excess of the ten-mill limitation to pay debt charges.~~

~~(B) Each year, the tax commissioner shall determine by what amount, if any, the rate of a qualifying fixed sum levy must be changed for the levy to produce the levy's specified amount of money for the current tax year.~~

~~The tax commissioner shall certify the amount determined for each fixed-sum levy to the appropriate county auditor by the first day of September.~~

~~(C) Each county auditor to whom a rate change is certified under division (B) of this section shall apply the adjusted rate for the current tax year.~~

## SECTION 2.

~~That existing sections 3317.01, 5705.31, 5705.32, and 5705.321 of the Revised Code are hereby repealed. Sub.~~

~~309 Page 136th 14G.A. As Passed by the House commissioners and by a majority vote of a majority of the boards 375 of township trustees and legislative authorities of the 376 municipal corporations located wholly or partially in the 377 county, other than the city, located wholly or partially in the 378 county, with the greatest population, shall take effect 379 immediately, and need not be published.~~

~~The Speaker alternative \_\_\_\_\_ method 380 of apportionment under this division shall be adopted and 381 approved annually, not later than the first House Monday of August Representatives. of 382 the year preceding the calendar year in which distributions are 383 to be made under it.~~

~~A President motion \_\_\_\_\_ granting approval of an 384 alternative method of apportionment under this division repeals 385 any existing alternative method of apportionment, effective with 386 distributions to be made from the fund Senate. in the ensuing calendar 387 year.~~

~~An Passed alternative \_\_\_\_\_, method 20 of Approved apportionment \_\_\_\_\_, under 20 this Governor. division 388 shall not be revised or amended after the first Monday of August 389 of the year preceding the calendar year in which distributions 390 are to be made under it.~~

~~391 Sub. (D) In determining an alternative method of apportionment 392 authorized by this section, the county budget commission may 393 include in the method any factor considered to be appropriate 394 and reliable, in the sole discretion of the county budget 395 commission.~~

~~396 (E) On the basis of any alternative method of 397 apportionment adopted and approved as authorized by this 398 section, as certified by the auditor to the county treasurer, 399 the county treasurer shall make distribution of the money in the 400 county public library fund to each subdivision eligible to 401 participate in the fund, and the auditor, when the amount of 402 those shares is in the custody of the treasurer in the amounts 403 so computed to be due the respective subdivisions, shall at the 404 same time certify to the tax commissioner the percentage share 405 Sub.~~

~~309 Page 136th 15G.A. As Passed by the House of the county as a subdivision.~~

~~All The money section received numbering into of the law 406 treasury of a subdivision from the county public library fund in 407 a county treasury shall be paid into the general fund and used permanent 408 nature for is the complete current and operating in expenses conformity of with the subdivision. Revised Code.~~

~~409 Director. (F) Legislative The Service actions Commission. of the county budget commission taken 410 pursuant to this section are final and may not be appealed to 411 the board of tax appeals, except on the issues of abuse of 412 discretion and failure to comply with the formula.~~

~~413 Filed Sec. in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_\_\_ day of \_\_\_\_\_, A.~~

~~5705.60-D.~~

~~(A) 20. As used in this section, "qualifying 414 fixed sum levy" means a tax levied on property at whatever rate 415 is required to produce a specified amount of tax money, 416 including a tax levied under section 5705.199 of the Revised 417 Code, but not including a tax levied in excess of the ten-mill 418 limitation to pay debt charges.~~

~~419 Secretary (B) Each year, the tax commissioner shall determine by 420 what amount, if any, the rate of a State. qualifying fixed sum levy 421 must be changed for the levy to produce the levy's specified 422 amount of money for the current tax year.~~

~~425 \_\_\_\_\_ (C)Effective EachDate county \_\_\_\_\_ auditor to whom a rate change is certified~~  
~~426 under division (B) of this section shall apply the adjusted rate 427 for the current tax year.~~  
~~428 Section 2.~~

430