



OHIO BALLOT QUESTIONS AND ISSUES HANDBOOK

A Guide for Board of Elections, Taxing
Authorities and Political Subdivisions to
Placing Questions and Issues on the Ballot

The information in this publication is current as of 4/2019. However, this publication may be revised at any time due to changes in Ohio or federal law. Please visit the Secretary of State's website at www.OhioSecretaryofState.gov for the most current version of this publication.

Updates - see Table of Contents for specifics

July 2014 | May 2015 | December 2015 | April 2016 | August 2017 | December 2017 | April 2018 | July 2018
April 2019

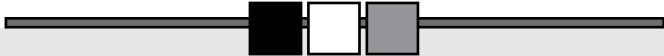


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Chapter

Ballot Language, Notification, Rotation and Certification

GENERALLY

Under Ohio law, the boards of elections are responsible for approving ballot language for local questions and issues and transmitting the ballot language to the Secretary of State's office for review.¹ A taxing authority, political subdivision or any interested individual may propose ballot language, but the final decision rests with the board of elections.

Note: The exception to a board of elections' authority regarding ballot language for local questions and issues is the rare case of a charter that reserves to the city, village or county the right to dictate ballot language for questions or issues submitted to the electorate in accordance with the charter.

Many boards of elections have a standing policy, enacted by majority vote of the board, delegating to appropriate staff the tasks of preparing and submitting ballot language to the Secretary of State's office for review. This delegation allows board staff to submit proposed ballot language and address problems that may be identified well in advance of the election. Local ballot questions and issues may include bond issues, tax levies, municipal and school district income taxes, charter amendments, municipal initiatives and referendums, local liquor options, zoning plans, etc.

¹ [R.C. 3501.11\(V\)](#).

Note: Local liquor options have statutorily prescribed ballot language and layouts that are different than other ballot questions; [local liquor option questions are discussed in a separate section of this chapter beginning on page 1-16.](#)

Resolutions, ordinances or petitions that are filed with, or certified to, the board of elections office enable the board to determine the purpose of the question or issue, the date of the election at which the question or issue is to appear on the ballot, the amount of the millage, the length of time a levy is to be imposed, and other information that the board will require when it prepares its ballot language. Board personnel who prepare ballot language may want to highlight or underline this information in the resolution, ordinance or petition so it will be easier to prepare and proof ballot language for the question or issue.

Resolutions and ordinances certified to the board office may include suggested ballot format or language for the question or issue. Board personnel should verify that the suggested ballot format or language meets the statutory format requirement, as well as the board of elections' ballot format, before submitting the proposed ballot language to the Secretary of State's office.

A [Quick Reference Guide \(Appendix A\)](#) is included in the back of this handbook. The Guide provides information on many — but not all — types of questions and issues that may appear on a ballot, statutory authority, filing deadline, type of election the question or issue may appear on the ballot, and advertising requirements, as well as providing the number of the ballot form template to be used for the particular question or issue.

Also included in the back of this handbook are [Ballot Templates \(Appendix B\)](#). These templates provide the ballot formats that should be used for presenting the question or issue on the ballot to the voters.

BALLOT LANGUAGE FORMAT

General rules

All counties should strive for uniformity in how the ballot language is presented to voters. The same format should be used for all questions and issues within a county. The exceptions to your county's format are the following:

- State issues.
- Questions or issues transmitted from most populous county.
- Typeface prescribed by statute:

Examples:

- [*Revised Code \(R.C.\) 5705.197*](#): "purpose shall be in boldface type at least twice the size of type immediately surrounding it;"
- [*R.C. 133.18*](#): "the purpose of bonds shall be printed in boldface type."

Please see [*Ballot Templates \(Appendix B\)*](#) for any additional questions or issues that may have the typeface prescribed by statute.

- A city or village charter that includes the provision of prescribing ballot format/language for certain questions or issues.

Note: The exceptions to your county's format for [*local liquor option questions*](#) are discussed in a separate section of this chapter beginning on page 1-16.

TYPEFACE

Unless statute or charter dictates the ballot format, all questions and issues within a county should be presented in a like manner so that no particular question or issue wording stands out on the ballot.

A sans serif font is easier to read; therefore Arial or similar font is preferred.

A. Words and numbers

In addition to determining how the typeface for the purpose is presented to voters, the presentation of numbers in the ballot language should be consistent within a county.

Boards of elections are not required to use both words and numbers to express millage amounts, the number of years in effect, or the rate of millage in dollars and cents. When only numbers are used, the language should follow this example:

“ . . . at a rate not exceeding 1 mill for each one dollar of valuation, which amounts to \$0.10 for each one hundred dollars of valuation, for 5 years, commencing in 2013, first due in calendar year 2014.”

If both words and numbers are used, the language should follow this example:

“ . . . at a rate not exceeding one (1) mill for each one dollar of valuation, which amounts to ten cents (\$0.10) for each one hundred dollars of valuation, for five (5) years, commencing in 2013, first due in calendar year 2014.”

B. Millage amounts

To avoid confusion, when millage is less than 1, a 0. should be placed in front of the millage amount, for example: “0.4 mill,” not “.4 mill.”

Millage expressed as a whole number should read as “1 mill” or “2 mills,” rather than as a value followed by a decimal point and a zero. Using this format will help to avoid the possible reading of the preceding as a 10 mill or a 20 mill levy, respectively.

C. Purpose

The wording used to describe the purpose is generally the most difficult part of preparing ballot language. The subdivision's resolution/ordinance must state the purpose of the question or issue. It is suggested that the subdivision's resolution/ordinance contain the proposed statutory purpose wording, if applicable.

When preparing language for the purpose that will appear on the ballot be sure that the language is clear, concise, does not express an opinion and is not misleading to the voters.

It is not necessary to repeat the name of the subdivision in the purpose. Doing so is redundant and only adds to ballot printing and advertising costs and is not necessary ballot language.

Note: Ballot language for levies for current expenses or current operating expenses under [R.C. 5705.19\(A\)](#) cannot list a specific limitation for the money.²

Correct purpose wording:

"... for the purpose of current expenses," or

"... for the purpose of current operating expenses;"

Incorrect purpose wording:

"... for the purpose of current expenses for street lighting."

A board may choose to use boldface type for the purpose wording of the questions or issues, even though it may not be required by statute. **However, reader usability studies recommend that all capital letters not be used for text in ballot language**, except when state law specifically requires it.

Note: The wording to be used for [local liquor option questions is discussed in a separate section of this chapter beginning on page 1-16](#).

² [1965 Ohio Att'y Gen. Op. 187](#).

D. Condensed text

The questions and issues ballot need not contain the full text of the proposal submitted to the board of elections.³ A condensed text may be prepared by the board of elections to appear on the ballot, but must properly describe the question or issue. If a condensed text is used on the ballot, the full text of the proposed question or issue — together with the percentage of affirmative votes necessary for passage as required by law — shall be posted in each polling place in an area that is easily accessible to the voters. It is recommended that subdivisions avoid using condensed purpose wording in their resolutions or ordinances. Subdivisions should use the statutory purpose wording to enable boards of elections to prepare accurate ballot language. For example, a resolution for a proposed levy under [R.C. 5705.19\(I\)](#) should state the appropriate statutory language for the intended purpose, not merely the words “fire protection.”

Note: The text of the purpose of a bond issue should not be condensed.

E. Headings

The heading preceding each question or issue appearing on the ballot must include a brief title that is descriptive of the question or issue, such as “Proposed Tax Levy” or “Proposed Bond Issue.” The name of the subdivision, library, district, board or agency that may benefit from the question or issue is printed beneath that title. In addition, a brief statement of the percentage of affirmative votes necessary for passage is required.⁴

See [Ballot Templates \(Appendix B\)](#) in the back of this handbook for more information on the formats that must be used for presenting the question or issue on the ballot to the voters.

³ [R.C. 3505.06.](#)

⁴ [R.C. 3505.06.](#)

F. Numbering

Although not required by state law, numbering questions and issues is a recommended practice. The numbering must be consecutive within the county. When a state issue appears on the ballot, local questions and issues will begin with the next consecutive number. The number assigned by the most populous county is not required to be carried over to a less populous county.

G. Multicounty subdivisions – most populous county

If a particular question or issue appears on the ballot in more than one county, the most populous county must **promptly** notify the board of elections in each overlapping county. Please see Chapter 4 of the Ohio Election Official Manual for details on timelines for communication regarding multicounty ballot questions and issues.

For a multi-county district election, the board of the most populous county must notify all other boards of elections in that district of the ballot questions and issues appearing on an upcoming election for that district.

However, each board of a less populous county also has a responsibility to track and know what districts overlaps onto its ballots and to seek out the information.

Boards of elections in a multi-county district must follow the specific notification procedure detailed in Chapter 4 of the Ohio Election Official Manual, which includes written notice from the most populous county to all less populous overlapping counties and a written return receipt.

The most populous county must also provide the approved ballot language to the board of each overlapping county. The board of each overlapping county must use the approved ballot format and language provided by the board of the most populous county.⁵ The question or issue must be presented on the ballot to all eligible voters in an identical manner.

⁵ [R.C. 3505.071](#).

Note: The board of elections of each county that is part of one or more multi-county districts must maintain a current list of all districts and jurisdictions for which the county is the most populous and of all districts and jurisdictions for which another county is the most populous.

Although listing the names of all the counties involved in an overlap question or issue is not required, it is recommended that the board of elections for the most populous county list the names of all the counties affected by the issue or question in the ballot heading or in the language, when this information is necessary for clarification of the district.

- Ballot heading example:
Proposed Tax Levy (Renewal)
ABC School District
X County, Y County and Z County
- Ballot language example:
“A renewal of a tax for the benefit of ABC School District of X County, Y County and Z County”

It is possible that the ballot format received from the most populous county may conflict with the ballot format used by the board of another, less populous county. An example of conflicting county ballot formats would be as follows: the most populous county's format contains only numbers for the millage amount, number of years and dollars/cents; the less populous board's ballot format uses both words and numbers for the millage amount, number of years and dollars/cents. A less populous county's board cannot change the ballot format sent by the most populous county, with the following exception: if the most populous county has numbered its questions and issues, the assigned number is not required to carry over to the less populous county.

H. Election procedure when electors of only a portion of a precinct can vote

When a question or issue is submitted for the approval of the voters in a precinct where not all the voters are entitled to vote upon the question or issue, the board of elections may temporarily assign those voters who are entitled to vote on the question or issue to an adjoining precinct for that election.

When the adjoining precinct is located in another county, the board of elections must first obtain the consent and approval of the board of elections in the other county before making any assignment of voters. An assignment to a precinct in another county is only permitted if 200 or fewer voters will be assigned.⁶

For all temporary assignments, the board must notify voters of the temporary location of a transferred polling place as soon as possible, but no later than 10 days before the election.

SUBMISSION TO SECRETARY OF STATE

Once a board of elections has prepared ballot language for a local question or issue, the language — accompanied by the appropriate documents (see below) — must be submitted to the Secretary of State's Elections Division for review.

Note: The procedures for submitting the language for [local liquor option questions are discussed in a separate section of this chapter beginning on page 1-16.](#)

Boards of elections are encouraged to prepare their ballot language and submit it to the Secretary of State's office as soon as possible after receiving the question or issue. To report local questions and issues to the Secretary of State's office, boards of elections must submit the following:

1. Ohio Secretary of State [Form 126-C](#), "Report Form on Local Questions and Issues."

⁶ [R.C. 3503.01\(B\).](#)

2. A copy of the resolution, ordinance or petition and, if applicable, auditor's certificate.
3. Proposed ballot language.

Please submit the appropriate report form with accompanying documents to the attention of Serena Henderson via e-mail:

shenders@ohiosecretaryofstate.gov.

Note: Submitting the report form and/or accompanying documents to anyone in the Secretary of State's office other than the person listed above or a person designated by the Elections Administrator will delay the process for approval of ballot language submission.

The Secretary of State's office will provide an administrative review of the submitted ballot language and accompanying documents.

The administrative review consists of examining the ballot language to determine if the relevant information from the documents (i.e., supporting resolution, ordinance, or petition) that accompanied the ballot language submission matches the information in the submitted ballot language. For example: the subdivision's resolution states the millage amount for a proposed tax levy is 5 mills; the ballot language must accurately reflect the 5 mills.

BALLOT LANGUAGE RETURNED TO BOARD OF ELECTIONS

The Secretary of State's Elections Division will return the ballot language to the board of elections by e-mail after completing the administrative review. The returned ballot language may simply be initialed by the reviewer to indicate that the ballot language is approved as submitted. However, the returned ballot language may contain corrections or comments concerning the ballot language or the required accompanying documents.

- If corrections have been made to the proposed ballot language, it is not necessary to resubmit the corrected ballot language unless so noted by a reviewer.
- If the comment on the returned proposed ballot language is “approved to form only,” the wording of the submitted ballot language does not match statutory wording for that purpose. Contact the subdivision submitting the question/issue for clarification, or the administrator in the Secretary of State’s office who reviewed the ballot language for clarification on the purpose wording.
- If the comment on the returned proposed ballot language is “consult prosecutor or consult legal counsel,” the supporting resolution, ordinance or petition does not allow accurate ballot language to be determined or the filing does not meet requirements of [R.C. 5705.03 \(B\)](#). This information should be conveyed to the board members. Each board of elections must determine whether a particular issue remains on the ballot and/or to determine what action, if any, is necessary to address the situation. It may be helpful for boards faced with this decision to consult with appropriate legal advisors at the county level when making that decision.

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Please note that comments provided on proposed ballot language do not imply that the question or issue cannot be placed on the ballot. As noted above, whether or not a question or issue remains on the ballot is a decision of the board members, made in a public meeting.

ROTATION OF QUESTIONS/ISSUES ON BALLOT

Local questions and issues are rotated annually. The order in which questions and issues are to appear on the ballot is provided in [R.C. 3505.06](#). State issues, if any, always appear as the first group. Thereafter, the order of questions/issues will change with each calendar year in a four-year cycle.

The cycle for the order of questions/issues is as follows:

- 2013 and 2017: state; county; municipal; township; and school and other districts.
- 2014 and 2018: state; school and other districts; county; municipal; and township.
- 2015 and 2019: state; township; school and other districts; county; and municipal.
- 2016 and 2020: state; municipal; township; school and other districts; and county.

When a state issue is certified to the ballot, the particular order of state issues is certified to each board by the Secretary of State. The Secretary of State will issue an official directive to boards of elections providing the order of the state issues as part of the form of the official ballot for a primary or general election. The particular order of local questions or issues within a particular group is determined by the board of elections.

NOTIFICATION AND POSTING OF BALLOT PROOFS

After a board has received the approved ballot language from the Secretary of State's office, the board should finalize its ballots for the preparation of the ballot proofs.

After a board of elections has produced or received proofs of the ballot for an election, the board must notify a designated representative for each group supporting and/or opposing the ballot issues that appear on the ballot that the ballot proofs are available for inspection and correction.⁷ For the purposes of this requirement, if no such representative has been designated, the board may contact the treasurer whose name appears on the designation of treasurer

⁷ [R.C. 3505.14](#).

form, if any, filed at the board of elections on behalf of the group or committee supporting or opposing the question or issue. A copy of the proof also should be provided to the public official who filed the issue on behalf of the appropriate district or jurisdiction.

The board shall post the ballot proofs for at least 24 hours in a publicly accessible place in the board office for inspection of any errors, and include instructions for notifying the board of any needed or requested correction(s), after which board personnel must review and correct any error.

If a correction is required at any stage of the proofing process, the board must repeat the above notification and posting requirements and ensure that, in correcting the error, another part of the ballot was not inadvertently changed.

The board of a less populous county must send a proof of its ballot containing the overlapping ballot question or issue to the board of the most populous county in the district. The board of the most populous county must review the proof submitted by the board of the less populous county and verify that the ballot question or issue as presented on the less populous county's proof matches that of the most populous county. The board of the most populous county in the district must confirm, in writing, to the board of each less populous county in the district whether the submitted proofs are acceptable or need to be revised.

ADVERTISING

In addition to the public posting of the proof of each question and issue, most questions and issues require legal advertising. The number of times and the method of advertising vary. Please consult the Comments column of [Appendix A, Quick Reference Guide](#), for information on required advertising for each particular question and issue.

WITHDRAWAL OF QUESTION OR ISSUE FROM THE BALLOT

After ballot language has been submitted to the Secretary of State's office, a board may receive a written notice of withdrawal from the subdivision submitting the question or issue. Please consult with your county prosecutor regarding any withdrawal of a local question or issue.

Note: If a board receives a timely withdrawal of a question or issue, please notify the Secretary of State's office **promptly**. Please transmit a copy of the written withdrawal to the attention of Serena Henderson via e-mail:

shenders@ohiosecretaryofstate.gov.

CERTIFICATION OF RESULTS

After a board has conducted its official canvass process and certified the official results of the election, the board must certify the results to the Secretary of State's office. In most instances, this will require a board of elections to submit its official certification of results to the Secretary of State for its county and, when the county is also the most populous of a district or jurisdiction, the official certification for the multi-county issue. Boards of elections must follow the instructions outlined in Chapter 8 of the Ohio Election Official Manual.

After the most populous county has received the official certification of results from each of the less populous counties, the populous county of any jurisdiction must generate a separate report from its voting system, create a report outside of its voting system, or use a reporting form that is provided by the Secretary of State's office under separate cover prior to the official canvass. This report must be clearly labeled "<County's> Official Canvass – Most Populous County." The report must include the total number of votes recorded for the office, question, or issues from each county in a multi-county jurisdiction and the sum total for all counties. The contest(s) for which a board is the most populous county must be marked to clearly identify it as a contest containing vote totals from other counties.

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May 2017

Note: Reporting form the certified results for [local liquor option questions is discussed in a separate section of this chapter beginning on page 1-16.](#)

Depending on the type of question or issue, a board of elections also must send certification of results to other offices. For the boards' convenience, the Secretary of State's office has prescribed administrative forms for reporting of results for some types of questions and issues. The master list of forms and the prescribed forms are available to boards of elections on the [Secretary of State's website](#). Only the most populous county for a multi-county question or issue must provide certification to the other offices listed below.

1. The board of elections must certify the results of an election on **tax levies and bond issues** to the following offices and agencies:
 - a. The county auditor of each county in which the election was held.
 - b. The fiscal officer of the subdivision in which the election was held.
 - c. The Tax Commissioner of the State of Ohio at:
Tax Equalization Division
30 E. Broad St., 21st floor
P. O. Box 530
Columbus, OH 43216-0530
 - d. The Secretary of State.
2. The board of elections must certify the results of an election on a **school district income tax** on Ohio Secretary of State [Form 125-A](#) to the following offices and agencies:
 - a. The board of education that placed the issue on the ballot.
 - b. The Tax Commissioner of the State of Ohio at:
Tax Equalization Division
30 E. Broad St., 21st floor
P. O. Box 530
Columbus, OH 43216-0530
 - c. The Secretary of State.

LOCAL LIQUOR OPTION QUESTIONS

GENERALLY

Most local liquor option questions appear on the ballot by the timely filing of a valid local liquor option petition. A local liquor option petition must be filed by the 90th day before the day of a primary or general election. The board of elections must certify the validity and sufficiency of local liquor option petitions no later than 78 days before a primary or general election. A local liquor option question cannot be submitted to voters unless candidate offices appear on the ballot in the affected precinct(s).

Note: The question of the sale of spirituous liquor by the glass as provided in [R.C. 4303.29](#)⁸ may appear only on the general election ballot. It cannot be submitted to voters at a primary election.

If a board submits ballot language for a local liquor option question prior to the board's petition certification meeting, board staff must notify this office immediately if the board subsequently determines that the petition is invalid. Please send the notice of non-certification to the attention of Serena Henderson via e-mail: shenders@OhioSecretaryofState.gov.

Note: Please see the [Guide to Local Liquor Option Elections](#) for specific details on local liquor option petitions, procedures and elections, as well as other methods by which a local liquor option may be placed on the ballot.

⁸ Ohio Secretary of State [Form 5-B](#).

BALLOT LANGUAGE FORMAT

A. Purpose

Generally, the wording of the particular question(s) on the local liquor option petition is the wording that will be used as ballot language. However, in accordance with the controlling statute, the wording that is included on petition Ohio Secretary of State [Form 5-R](#) to describe the type of sales that is permitted by a particular permit is not included in the ballot language.⁹

Additional wording must appear on the ballot for questions submitted using local liquor option petition Ohio Secretary of State [Forms 5-P](#) and [5-Q](#). The board of elections must include on the ballot a description of the portion of the precinct affected by the election.

The description must include either:

- The complete listing of street addresses in that portion.
- A condensed text that accurately describes the boundaries of the portion of the precinct by street name or by another name generally known by the residents of the portion of the precinct.

If other than a full street listing is used, the full street listing also must be posted in each polling place in a location that is easily accessible to all voters.

B. Heading

The heading for the local liquor option question should include a brief title descriptive of the question, such as “Local Liquor Option – Sunday Sales.” Boards may list the name of the precinct and/or the name of the subdivision beneath the title. In addition, the statement, “A majority affirmative vote is necessary for passage,” must be included in the heading.

⁹ [R.C. 4301.355\(B\)](#).

SUBMISSION TO SECRETARY OF STATE

After preparing the ballot language, the board of elections must report local liquor option questions to the Elections Division of the Secretary of State's office by submitting the following:

1. Report Ohio Secretary of State [Form 126-A](#).
2. A copy of the first page of one part-petition of the local liquor option petition, or, if applicable, resolution, ordinance or court order/judgment.
3. Proposed ballot language.

Please submit the report form with the accompanying documents to the attention of Serena Henderson via e-mail: shenders@OhioSecretaryofState.gov.

Note: Submitting the report form and/or accompanying documents to anyone in the Secretary of State's office other than the person listed above or a person designated by the Elections Administrator will delay the process for approval of ballot language submission.

The Secretary of State's office will provide an administrative review of the submitted ballot language and accompanying petition. The administrative review consists of examining the ballot language to determine if the relevant information from the local liquor option petition or other supporting documents (i.e., resolution, ordinance, court order/judgment) that accompanied the ballot language submission matches the information in the submitted ballot language. For example: A local liquor option petition states Sunday sales to begin at 10 a.m., the ballot language must accurately reflect the 10 a.m. beginning time for Sunday sales.

BALLOT LANGUAGE RETURNED TO BOARD OF ELECTIONS

The Elections Division will return the ballot language to the board of elections by e-mail after completing the administrative review. The returned ballot language may simply be initialed by the reviewer to indicate that the ballot language is approved as submitted. However, the returned ballot language may contain corrections or comments concerning the ballot language or the required accompanying documents.

- If corrections have been made to the proposed ballot language, it is not necessary to resubmit the corrected ballot language unless so noted by a reviewer.
- If the comment on the returned proposed ballot language is “approved to form only,” the wording of the submitted ballot language does not match statutory wording for that purpose. Contact the subdivision submitting the question/issue for clarification, or the administrator in the Secretary of State’s office who reviewed the ballot language for clarification on the purpose wording.
- If the comment on the returned proposed ballot language is “consult prosecutor or consult legal counsel,” the supporting petition, resolution or ordinance does not allow accurate ballot language to be determined. This information should be conveyed to the board members. Each board of elections must determine whether a particular issue remains on the ballot and/or to determine what action, if any, is necessary to address the situation. It may be helpful for boards faced with this decision to consult with appropriate legal advisors at the county level when making that decision.

Note: Comments provided on proposed ballot language do not imply that the question or issue cannot be placed on the ballot. As noted above, whether or not a question or issue remains on the ballot is a decision of the board members, made in a public meeting.

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ROTATION OF QUESTIONS ON BALLOT

A local liquor option question is placed on the ballot in the grouping (municipal or township) in which the question appears on the ballot. That is, if the precinct is located in a city or village, the question is grouped with municipal questions and issues; if the precinct is located in a township, the question is grouped with township questions and issues. The order of local questions or issues within a particular group is determined by the board of elections. *Please see section entitled "Rotation of Questions/Issues on the Ballot" on page 1-11* for more detailed information on proper rotation of questions on the ballot.

NOTIFICATION AND POSTING OF BALLOT PROOFS

After a board has received the approved ballot language from the Secretary of State's office, it should finalize its ballots for the preparation of ballot proofs. After a board has produced or received proofs of the ballot for an election, the board must notify a designated representative for each group supporting and/or opposing the local liquor option questions that appear on the ballot that the ballot proofs are available for inspection and correction.¹⁰ For the purposes of this requirement, if no such representative has been designated, the board may contact the treasurer whose name appears on the designation of treasurer form, if any, filed at the board of elections on behalf of the group or committee. In addition, the local liquor option petitioner or the petitioner's designated agent, if any, should be notified of the posting.

The board must post the ballot proofs for at least 24 hours in a publicly accessible place in the board office for inspection of any errors, and include instructions for notifying the board of any needed or requested correction(s), after which board personnel must review and correct any error.

If a correction is required at any stage of the proofing process, the board must

¹⁰ [R.C. 3505.14](#).

repeat the above notification and posting requirements and ensure that, in correcting the error, another part of the ballot was not inadvertently changed.

ADVERTISING

In addition to the public posting of the proof of each local liquor option question, boards must also include the local liquor option question in the board's proclamation of the election required by [R.C. 3501.03](#).

CERTIFICATION OF RESULTS

After a board has conducted its official canvass process and certified the official results of the election, the certification of results must be submitted to the Secretary of State's office.

The board of elections also must certify the results of an election on local liquor option questions on Ohio Secretary of State [Form 126-B](#) to the following offices and agencies:

1. Division of Liquor Control
6606 Tussing Rd.
Reynoldsburg, OH 43068

Note: A plat of the precinct(s) showing and designating all streets, roads and highways in the precinct(s) must also accompany the certification.

2. The Ohio Secretary of State's Elections Division.

FILING FEES FOR QUESTIONS AND ISSUES BY PETITION

Whoever seeks to propose a ballot question or issue to be submitted to the electors must pay a fee at the time the **petition** proposing the question is filed in a public office.

Note: A political subdivision or taxing authority is never charged a filing fee for placing an issue on the ballot by resolution or ordinance.

The filing fee must be collected by the public office at which the petition is filed.¹¹

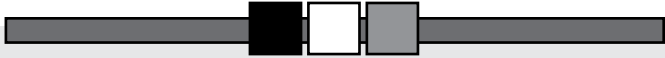
Following are the required filing fees for questions and issues proposed to be submitted to the electors by petition :

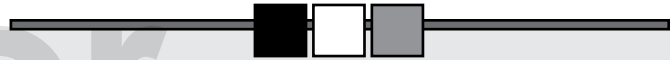
Question Submitted To Electors of:	Fee
The entire state	\$25
An entire county or a district that consists of all or part of two or more counties but less than the entire state	\$15
An entire city	\$12.50
A village, a township, a local, city, county, or exempted village school district, a precinct, or another district (other than an entire city) consisting of less than an entire county	\$10

Public offices responsible for collecting these filing fees should consult with their county treasurer as to proper procedure for recording and depositing the fees. Filing fees collected for proposed questions and issues are deposited immediately with the state treasury to the credit of the Ohio Elections Commission Fund. All moneys credited to the fund are used solely for the purpose of paying expenses related to the operation of the Ohio Elections Commission.¹²

¹¹ [R.C. 3513.10\(B\)\(2\) & \(E\).](#)

¹² [R.C. 3513.10\(E\).](#)





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 many of 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 could 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 provisions 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 used in [Revised Code Chapter 5705](#), including the following, but not limited to:

- 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 expense
- g. debt charges
- h. taxing unit
- i. district authority
- j. tax list and tax duplicate
- k. property (as applied to a tax levy)
- l. association library district
- m. library district
- n. qualifying library levy
- o. 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

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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 of any political subdivision may issue tax levies authorized in excess of the 10-mill limitation by a vote of the people under the applicable law, irrespective of all limitations on tax rate. The entity designated as the taxing authority for most political subdivisions is found in [R.C. 5705.01\(C\)](#); for example, the board of county commissioners is designated as the taxing authority for the county. Other political subdivisions are designated a “taxing authority” for specific sections of [R.C. Chapter 5705](#). For example, a board of education may be designated the taxing authority for a particular public library.

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.”¹ 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 “other elections” involve the nomination or election of candidates, the term “special election” generally has come to be accepted to mean an election on questions and issues. However, some provisions of Ohio’s election laws use the term “special election” in a different context; for example, the provisions relating to special elections held to fill vacancies in congressional nominations² and offices.³

2. *Dates of election*

The statutory guidelines for when to hold special elections are set forth in

¹ [R.C. 3501.01\(D\)](#).

² [R.C. 3513.301](#).

³ [R.C. 3521.02, 3521.03](#).

[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 May, August, and 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 second Tuesday after the first Monday in March (the day of the presidential primary election), or the first Tuesday after the first Monday in August and November. No special election shall be held in 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.⁴ 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.⁵

⁴ [R.C. 5705.25](#).

⁵ [Please refer to 3. Special procedures for certain levies in subdivisions other than school districts on page 2-12.](#)

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).⁶ Exceptions to the general rule limiting when a renewal levy may be placed on the ballot include 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: public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals.
- Renew two or more existing levies imposed under [R.C. 5705.222](#) or division (L) of [R.C. 5705.19](#), or under [R.C. 5705.21](#) or [R.C. 5705.217](#). In this case, the question shall be submitted on the date of the general or primary election held during the last year that 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.

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⁶ [R.C. 5705.25](#).

C. Replacement levy⁷

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 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\(F\)](#), or in the case of an existing school district levy imposed under [R.C. 5705.217](#) for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, 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](#).

The replacement for an existing levy imposed under division under [R.C. 5705.19\(L\)](#) or [R.C. 5705.222](#) may be for any purpose authorized for a levy imposed under [R.C. 5705.222](#).

⁷ [R.C. 5705.192](#).

2. *Basic requirements:*

- a. The proposed replacement levy must be for the same purpose as the original levy. (See exceptions listed above.)
- b. The proposed levy 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 or more existing levies, or any portion of those levies, as long as all of the existing levies are for the same purpose and expire the same tax year or all are for a continuing period of time.
- e. Ballot language is prescribed in [*R.C. 5705.192*](#).⁸

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.

⁸ [*See Appendix B for suggested ballot language.*](#)

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.

Most levies under [R.C. 5705.19](#) may be levied for a period of up to five years. Levies under [R.C. 5705.194](#) can be levied for a period of ten years or less. Levies under [R.C. 5705.21](#) may be levied for a period up to five years, except for current expenses or general permanent improvements, in which case the tax may be levied for a continuing period of time.

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 wants to levy a tax outside the 10-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 Necessity adopted by the Taxing Authority and certified to County Auditor*
The taxing authority must adopt a resolution or ordinance declaring it necessary to levy a tax outside the 10-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, a renewal of an existing tax or a replacement of an existing tax or a renewal or replacement of an existing tax with an increase or decrease;
- The section of the Revised Code authorizing submission of the question of the tax for a particular purpose; e.g., [R.C. 5705.19\(A\)](#) for current expenses, [R.C. 5705.194](#) for an emergency levy, etc.;
- The term of years of the tax or if the tax is for continuing period of time;
- That the tax is levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the tax is to be levied;
- The date of the election at which the question of the tax shall appear on the ballot;
- That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted; and
- The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected.

The taxing authority must certify its resolution of necessity 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 10-mill limitation, including [R.C. 133.18](#) (issuance of general obligation bonds) and [R.C. 5705.195](#) (school levies).

3. *RESOLUTION to Proceed of the Taxing Authority*

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.

CERTIFICATION by the Taxing Authority to the Board of Elections and County Auditor

The taxing authority shall certify its resolution or ordinance to proceed, copy of the auditor's certificate, and the resolution of necessity 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. Notwithstanding any provision of the Revised Code to the contrary, a

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political subdivision or other entity that certifies a question or issue to a board of elections for placement on the ballot shall make the certification in paper form. A board of elections shall not accept such certification in electronic form.⁹

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Note: Effective January 1, 2021, a political subdivision or other entity may file the certification in electronic or paper form. Sub. H.B. 500

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. A board of elections is specifically prohibited from submitting 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.¹⁰

B. Taxing authorities other than school districts, county school financing districts and lake facility authorities¹¹

1. *Purposes*

Many of the purposes for which a taxing authority other than a school district, county school financing district or lake facility authority may levy a tax are set forth in [R.C. 5705.19](#).

2. *Resolution to proceed¹²*

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 before the election upon which it will be voted. The resolution must conform to the following requirements:

⁹ [R.C. 3501.021](#) *State ex rel. Orange Twp. Bd. of Trustees v. Delaware Cty. Bd. of Elections* 135 Ohio St. 3d 162 (2013).

¹⁰ [R.C. 5705.03](#).

¹¹ [See C under this heading for school districts and county financing districts.](#)

¹² [R.C. 5705.03](#), [R.C. 5705.19](#).

- 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 10-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. Although not required, it is recommended that the resolution to proceed set forth the section of the Revised Code that authorizes the tax. This information is necessary for the board of elections to prepare correct ballot language and format as prescribed in [R.C. 5705.25](#).

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.

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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 10-mill limitation by levies on the current tax duplicate is insufficient, state the purpose, and declare that 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 prior to, or at, 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 for a levy authorized by [R.C. 5705.191](#) 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*¹³

A board of elections that timely receives the certified copy of a proper resolution 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](#).

¹³ [R.C. 3501.02](#), [R.C. 5705.25](#).

C. School districts

1. *Regular (non-emergency) levy*¹⁴
 - a. 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 divisions (A), (D), (F), (H) or (DD) of R.C. 5705.19; for general permanent improvements; for the purpose of operating a cultural center; for the purpose of providing for school safety and security; or for the purpose of providing education technology.
 - b. The resolution must specify the date of the election, which may not be earlier than 90 days after adoption and certification of the resolution.
 - c. The election may be held during a general, primary, or special election, but cannot be submitted to the voters more than three times in any calendar year.¹⁵
 - d. 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 permanent improvements, in which case the levy may also be for a continuing period of time.
 - e. The amount of the increase in tax must be specified.
2. *Municipal school district and partnering community schools*¹⁶
 - a. The board of education of a municipal school district may levy a tax for the purpose of paying the current expenses of the district and of partnering community schools.

Note: A qualifying school district that is not a municipal school district may allocate all levy proceeds to the partnering community schools.

¹⁴ R.C. 5705.21(A).

¹⁵ R.C. 5705.214.

¹⁶ R.C. 5705.21(B).

- b. The question of the additional tax levy shall be submitted to the electors of the school district at a special election on a day specified in the resolution.
 - c. The resolution shall state the purpose of the levy, the rate of the tax expressed in mills per dollar of taxable value, the number of such mills to be levied for the current expenses of the partnering community schools and the number of such mills to be levied for the current expenses of the school district, the number of years the tax will be levied, and the first year the tax will be levied.
 - d. The number of years the tax may be levied may be any number not exceeding 10 years, or for a continuing period of time.
 - e. The form of the ballot for this ballot issue is set forth in [R.C. 5705.21\(B\)\(2\)](#).
 - f. The notice of election shall state the number of the mills to be levied for the current expenses of partnering community schools and the number of the mills to be levied for the current expenses of the municipal school district.
 - g. In the case of a resolution adopted under [R.C. 5705.21\(B\)](#), a levy for a continuing period of time may be reduced pursuant to [R.C. 5705.261](#).
3. *Emergency levy*¹⁷
- [R.C. 5705.194](#) permits a board of education to submit a tax levy in excess of the 10-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](#).

¹⁷ [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.¹⁸ The number of years in which the levy will be collected may not exceed 10.

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 last “tax year”). The question may not appear on an August special election ballot during that year, but may appear at any election in the ensuing year (the last “collection 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.

¹⁸ **R.C. 5705.214**.

D. Special duties of board of elections

1. *Confirm the year in which a levy expires*

While it is the responsibility of the taxing authority to know the last year a current levy appears on the tax duplicate, it is recommended that a board of elections obtain the county auditor's list of tax levies in the final tax year and last collection year.

2. *Publication*

The notice requirements for tax levy questions vary depending on the code sections under which they are submitted.¹⁹

- 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, or as provided in [R.C. 7.16](#), prior to the election.
 - ii. If the board of elections operates and maintains a website, the board must post notice of the election on its website 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.

¹⁹ [See Appendix A.](#)

- b. 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 LEVY²⁰

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 (but not repealed or eliminated)²¹ in accordance with the provisions of [R.C. 5705.261](#).

B. Petition

The question of decrease of an increased rate of a continuing period of time levy may be initiated by filing a petition (Ohio Secretary of State [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.²²

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 subdivision at the next general election.

1. The election must be conducted, canvassed and certified in the same manner as a regular subdivision election.

²⁰ [R.C. 5705.261](#).

²¹ *State ex rel. Choices for South-Western City Schools v. Anthony* (Ohio, 10-10-2005) 108 Ohio St.3d 1, [2005-Ohio-5362](#). DECISION: Writ denied.

²² [See Filing fees in Chapter 1.](#)

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, or as provided in [R.C. 7.16](#), prior to the election.
 - b. If the board of elections operates and maintains a website, the board must post notice of the election on its website 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.²³
4. A majority affirmative vote is required for passage.
5. The board of elections must certify the results of the election to the taxing authority immediately after the official canvass.

²³ [See Appendix B for suggested ballot language.](#)

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](#).²⁴

A. Title

The ballot must contain a title that briefly describes of the issue, such as “Proposed Tax Levy (Additional),” and contains a brief statement of the percentage of affirmative votes necessary for passage, such as “A majority vote is necessary for passage.”²⁵

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. Ballot language

The full text of the proposed tax levy need not appear on the ballot; the board of elections may use a condensed text that will properly describe the tax levy. However, if other than a full text is used, the full text of the tax levy, together with the percentage of affirmative votes necessary for passage, shall be posted in each polling place in some spot that is easily accessible to the voters.²⁶

²⁴ [See Appendix B for suggested ballot language.](#)

²⁵ [R.C. 3505.06\(D\).](#)

²⁶ [R.C. 3505.06\(E\).](#)

D. Separate propositions

Questions covered by resolutions initiated in accordance with the requirements of the various sections of [R.C. 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.

AUTHORITY

General authority and procedures for the issuance of bonds by the taxing authority of a political subdivision are set forth in the Uniform Bond Act.¹ Bonds also may be issued under a number of statutes outside the Uniform Bond Act. Unless otherwise provided, the procedure to be followed in the authorization and issuance of bonds is the procedure described in the Uniform Bond Act.

DEFINITIONS²

Two important terms used in the Uniform Bond Act are “subdivision” and “taxing authority.”

“Subdivision” is defined as any county, municipal corporation, township, school district, regional water and sewer district, county library district, regional library district, joint ambulance district, joint fire district, joint emergency medical services district, joint recreation district, detention home district, single or joint county juvenile facilities district, combined district for detention homes and juvenile facilities, joint solid waste management district, joint township

¹ [R.C. Chapter 133](#).

² [R.C. 133.01](#).

hospital district, township police district, township fire district, township fire and ambulance district, lake facility authority, or any other political subdivision, taxing district, or other local public body or agency authorized by [Revised Code Chapter 133](#) or other laws to issue [Chapter 133 securities](#).

“Taxing authority,” for purposes of this chapter, means the group within each subdivision that is authorized to issue bonds. Subdivisions and their taxing authorities are listed in the following chart:

Subdivision	Taxing Authority
County	County Commissioners or other legislative body of a county that has adopted a charter
Township	Township Trustees
Municipal Corporation	Legislative authority
School Districts	District Board of Education
Regional Water and Sewer District	District Board of Trustees
Joint Township Hospital District	Joint Township Hospital Board
Joint Emergency Medical Services District	Joint Board of County Commissioners
Detention Home District	County Commissioners
County Juvenile Facilities District	County Commissioners
Joint County Juvenile Facilities District	Joint Board of Trustees
Joint Recreation District	District Board of Trustees
Joint County Detention Home and Juvenile Facilities District	Joint Board of County Commissioners
Joint Ambulance District	District Board of Trustees
Township Police District	Township Trustees
Township Fire District	Township Trustees
Joint Fire District	District Board of Trustees
Joint Police District	District Board of Trustees
Fire and Ambulance District	District Board of Trustees
County Library/Regional Library	County Commissioners

Subdivision	Taxing Authority
Joint Solid Waste Management District	District Board of Directors
Lake Facility Authority	Board of Directors
Other political subdivision	Legislative or governing body or official [see 133.01(MM)(19) & 133.01(NN)(9)]

It is also necessary to understand certain key terminology related to the purposes for which bonds may be issued:

- “Permanent improvement” means any property, asset or improvement certified by the fiscal officer as having an estimated useful life of five years or more.³
- “Debt charges” means principal and interest and includes sinking fund and retirement charges on bonds, notes, or certificates of indebtedness.⁴
- “Current operating expenses” or “current expenses” mean the lawful expenditures of a subdivision except for permanent improvement and payment of debt charges.⁵

SUBDIVISION BOND ISSUE PROCESS

A. Situations requiring election

Although bonds may be issued for many purposes without an election, in the two following general situations, the taxing authorities must obtain prior approval of the voters. In every case, reference should be made to the provisions of the particular statute authorizing the bond issue.

³ [R.C. 133.01\(CC\)](#).

⁴ [R.C. 133.01\(J\)](#).

⁵ [R.C. 133.01\(I\)](#).

1. *Debt limitations of issuing authority*
[Revised Code Sections 133.04](#) through [133.09](#) prescribe the net debt limitations for each political subdivision. The approval of the voters of each political subdivision is required in order to exceed these debt limitations unless otherwise provided.
2. *Debt requiring taxes in excess of the 10-mill limitation*
[Article XII, Section 2 of the Ohio Constitution](#) and [R.C. 5705.02](#) limit the aggregate amount of taxes that may be levied on taxable property in any subdivision in any one year. The amount cannot exceed 10 mills on each dollar of tax valuation. Taxes in excess of this limitation may, however, be specifically authorized by the voters. Any bond issue which would require a tax levy in excess of these limits in order to pay the principal and interest on bonds must be submitted to the voters unless otherwise provided by a municipal charter.

B. Resolution of necessity by issuing authority⁶

In order to seek the approval of electors for the issuance of bonds, the taxing authority must first prepare and pass legislation declaring:

1. The necessity of the bond issue.
2. The purpose of the bond issue.
3. The total amount of the bond issue.
4. The approximate date at which the bonds will mature.
5. The estimated interest rate of the bonds.
6. The maximum number of years over which the principal of the bonds may be paid.
7. The date of the election on the bond issue.

⁶ [R.C. 133.18\(A\), \(B\)](#).

8. The necessity to levy a tax outside the 10-mill limitation to pay the debt charges on the bonds and any anticipated securities.

C. Resolution certified to county auditor⁷

After passing the resolution, the taxing authority must certify it to the county auditor. The county auditor “shall promptly calculate and advise” the average annual tax levy required to pay for the bonds. The auditor must confirm that advice by certifying the estimated annual tax levy, expressed in dollars and cents for each one hundred dollars of tax valuation as well as in mills for each dollar of tax valuation. The certificate must be returned to the taxing authority no later than 90 days before the election.

D. Resolution to proceed certified to boards of elections⁸

After receiving the county auditor's certification, the taxing authority may pass a resolution to proceed with submitting the question of issuance of the bond to the electors. The taxing authority must file with the county board of elections copies of the resolution of necessity, the auditor's certification, and the resolution to proceed. This must be done not later than 4 p.m. of the 90th day before the day of the election at which the question of issuing such bonds is to appear on the ballot.

E. When submitted

The question of issuing bonds may be submitted at a general, primary or special election. The resolution must state the date of the authorized election.

⁷ [R.C. 133.18\(C\).](#)

⁸ [R.C. 133.18\(D\).](#)

F. Ballot; Vote required

The form of the ballot is described in [R.C. 133.18\(F\)](#).⁹ The approval of a majority of the electors voting on the issue is required for passage.¹⁰

Note: For a bond issue for a soldiers' memorial building, an affirmative vote of 60 percent is required.¹¹

DUTIES OF THE BOARDS OF ELECTIONS

A. Publication of election notice - Generally¹²

Before the question of issuing bonds can be placed before the voters, notice of the election must be published in one or more newspapers of general circulation in the subdivision at least once no later than 10 days prior to the election. Such notice must specifically state:

1. The principal amount of the proposed bond issue.
2. The stated purpose for which the bonds are to be issued.
3. The maximum number of years over which the principal of the bonds may be paid.
4. The estimated average additional tax levy, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, to be levied outside the constitutional 10 mill limit.
5. The first calendar year in which the tax is expected to be due.

⁹ [See Appendix B for suggested ballot language.](#)

¹⁰ [R.C. 133.18\(H\).](#)

¹¹ [R.C. 345.02.](#)

¹² [R.C. 133.18\(E\)\(3\).](#)

B. Special notice requirements

The following bonds have special notice requirements:

1. The question of issuing bonds in payment of indebtedness and for general and disability assistance requires that publication of the notice of election be made as follows:
 - a. Either on two separate days before the election in a newspaper of general circulation in the subdivision, or as provided in [R.C. 7.16](#), and
 - b. On the board of elections' website for 30 days before the election.¹³
2. The question of issuing bonds to finance the acquisition and or establishment of a soldiers' memorial building must be published at least once, not fewer than two weeks before the election at which the question is to be submitted to the voters.¹⁴

C. Ballot form and substance¹⁵

Ballot language for the question of issuing bonds is prescribed in [R.C. 133.18\(F\)](#). Examples of the ballot form are provided in [Appendix B](#) of this handbook.

The ballot language must include the following information:

1. The name of the subdivision on whose behalf the bonds are to be issued.
2. The purpose for which the bonds are to be issued, which must be printed in boldface type.
3. The amount of the bond issue.

¹³ [R.C. 131.23\(G\)](#).

¹⁴ [R.C. 345.03](#).

¹⁵ [R.C. 133.18\(F\)](#).

4. The amount of the tax levy outside the 10-mill limitation, as calculated by the county auditor. The amount must be expressed in terms of both the number of mills for each one dollar of valuation of taxable property and in dollars and cents for each one hundred dollars of valuation of taxable property within the subdivision.
5. The purpose of a bond issue should be presented to the voters as it is listed in the resolution. An attempt at condensing the purpose of a bond issue for the ballot or notice of election may invalidate the bond proceedings if the condensed language does not meet a court's interpretation as a sufficient and proper description of the purpose.
6. The maximum number of years necessary to pay the principal and interest on the bonds.
7. The first year the tax commences and the first calendar year in which the tax is expected to be due.

D. Counting of ballots: Results¹⁶

The board of elections must certify the results of an election on the question of issuing bonds to the following offices and agencies:

1. The county auditor of each county in which the election is held.
2. The fiscal officer of the subdivision in which the election is held.
3. The Tax Commissioner of the State of Ohio.
4. The Secretary of State.¹⁷

¹⁶ [R.C. 133.18\(G\)](#).

¹⁷ [R.C. 3505.33](#).

Chapter

4

Income Tax for Municipal Corporations and School Districts

AUTHORITY TO LEVY

General authority to levy an income tax is found in [*Article XII, Section 3\(B\) of the Ohio Constitution*](#), which states:

Laws may be passed providing for . . . [t]he taxation of incomes, and the rates of such taxation may be either uniform or graduated, and may be applied to such incomes and with such exemptions as may be provided by law.

[*Article XII, Section 5 of the Ohio Constitution*](#) requires that every law imposing a tax must “distinctly” state the purpose of the tax and provides that the proceeds of the tax may only be used for that stated purpose.

The Ohio Constitution grants the authority to the General Assembly to pass laws providing for income taxes. Consequently, the provisions of the Ohio Constitution and those sections of the Ohio Revised Code relating to municipal income taxes, [*sections 718.01 to 718.10*](#), apply to charter and noncharter municipal corporations.

MUNICIPAL CORPORATIONS

A. Election procedure¹

An election is required in all cases where a municipal corporation seeks to tax income at a rate in excess of 1 percent.²

The general procedure for submitting the question of a municipal income tax to the voters is as follows:

1. *Ordinance and resolution*

The legislative authority of the municipal corporation wishing to impose an income tax greater than 1 percent must pass an **ordinance** authorizing the income tax.

Additionally, the legislative authority must pass a **resolution** stating the rate of the income tax (as a percentage), the purpose of the income tax, the date of the election at which the question is to be put before the voters, and directing the board of elections to conduct the election.

2. *Filing with board of elections*

The legislative authority of a municipal corporation established under the statutory form of government must file a copy of the ordinance and the resolution with the board of elections no later than 90 days before the day of the election. A municipal corporation operating under a charter must check the provisions of the charter for the filing deadline, which may differ from that in the Revised Code. The question may be submitted at a general, primary or special election.

3. *Uniform rate of taxation*

[Article XII, Section 3\(B\) of the Ohio Constitution](#) provides that income taxes may be either uniform or graduated. [R.C. 718.04\(C\)](#), however, provides that municipal corporations may tax income only at a uniform rate.

¹ [R.C. 718.04](#).

² [R.C. 718.04\(C\)](#).

4. *Ballot language*

The ballot language for the question of a municipal income tax is statutorily prescribed³ as follows:

Shall the Ordinance providing for a _____ per cent levy on income for
(Brief description of the purpose of the proposed levy) be passed?

FOR THE INCOME TAX

AGAINST THE INCOME TAX

The approval of a majority of those voting on the issue is required for passage.⁴

Note: If a municipal corporation wants to continue to collect an income tax that was previously approved for a specified number of years, the board of elections may insert after, "Shall the ordinance providing," the words "for the continuation of an existing ___ per cent levy... ."

B. Proposed municipal income tax for school districts

In general, [R.C. 718.09](#) and [718.10](#) apply to an income tax that is proposed by one or more municipal corporations and shared with a school district in which the municipal corporation(s) and school district are at least 95 percent conterminous.⁵

The following procedure must be used to enact a municipal income tax for a school district:

1. Before proposing the tax, the municipal legislative authority shall negotiate and enter into a written agreement with the board of

³ [R.C. 718.04\(C\)](#).

⁴ [See Appendix B for suggested ballot language.](#)

⁵ [R.C. 718.10\(A\)](#) states: "This section applies to a group of two or more municipal corporations that, taken together, share the same territory as a single city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporations as a group is located outside the school district and not more than five per cent of the territory of the school district is located outside the municipal corporations as a group."

education of the school district, specifying the tax rate, the percentage of revenue to be paid to the school district, the purpose for which the school district will use the money, the first year the tax is to be levied, the date of the election and the method and schedule for payments to the school district by the municipal corporation.

The question may be submitted at a general, primary or special election. Additionally, the election may be held on the day of a primary election authorized under the municipal corporation's charter, if the municipal corporation is to have a primary election on that day. In the case of two or more municipal corporations submitting the issue to the voters, the election may be held on a day on which all of the municipal corporations are to have a primary election.⁶

2. After the agreement between the two subdivisions is made, the municipal legislative authority shall adopt an ordinance with provisions as stated in its agreement with the board of education. The ordinance will be filed with the board of elections no later than 90 days prior to the election.⁷
3. The board of elections will arrange for the election on the question and conduct the election in the same manner as any other municipal income tax election. In addition, a notice of election must be published in a newspaper of general circulation in the municipal corporation once a week for four consecutive weeks, or as provided in [R.C. 7.16](#), prior to the election.⁸
4. *Ballot Language*
The ballot form and language for the question of the levy of a municipal income tax to be shared by a single municipal corporation with a school district is prescribed in [R.C. 718.09\(C\)](#) as follows:

⁶ [R.C. 718.09\(B\)](#).

⁷ [R.C. 718.09\(B\)](#).

⁸ [R.C. 718.09\(C\)](#).

Shall the ordinance providing for a ___ per cent levy on income for (brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of tax revenue that will be paid to the school district) be passed? The income tax, if approved, will not be levied on the incomes of individuals who do not reside in (the name of the municipal corporation).

FOR THE INCOME TAX
AGAINST THE INCOME TAX

The ballot form and language for the question of the levy of a municipal income tax to be shared by a multiple municipal corporations with a school district is prescribed in [R.C. 718.10\(C\)](#) as follows:

Shall the ordinance providing for a ___ per cent levy on income for (brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of tax revenue that will be paid to the school district) be passed? The income tax, if approved, will not be levied on the incomes of individuals who do not reside in (the name of the municipal corporation). In order for the income tax to be levied, the voters of (the other municipal corporations in the group), which are also in the (name of the school district) school district, must approve an identical income tax and agree to pay the same percentage of the tax revenue to the school district.

FOR THE INCOME TAX
AGAINST THE INCOME TAX

The approval of a majority of those voting on the issue is required for passage.⁹

⁹ [See Appendix B for suggested ballot language.](#)

SCHOOL DISTRICTS

A. Election procedure¹⁰

The general procedure for a board of education to submit the question of a school district income tax question is as follows:

1. The board of education of any school district, except a joint vocational school district, must pass a resolution declaring the necessity to raise annually a specified amount of money for school district purposes. The resolution shall specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in [R.C. 5748.01\(E\)\(1\)\(a\) and \(E\)\(2\)](#), or taxable income of individuals as defined in [R.C. 5748.01\(E\)\(1\)\(b\)](#).
2. The board of education must then certify a copy of the resolution to the tax commissioner not later than 100 days prior to the election.
3. The tax commissioner, upon receipt of the resolution shall:
 - a. Estimate the property tax rate that would have to be imposed in the current year to produce the equivalent of the amount of money specified in the resolution.
 - b. Estimate the income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money.
 - c. Certify these estimates to the board of education within 10 days of receipt of the board's resolution.
4. Upon receipt of the certified estimates from the tax commissioner, a majority of the members of the board of education may adopt a resolution proposing an income tax. The resolution shall state:

¹⁰ [R.C. 5748.02 - 5748.03](#).

- a. The purpose for which the tax is to be imposed.
 - b. The specific number of years for which the tax will be imposed or that the tax will be imposed for a continuing period of time.
 - c. The amount of the proposed income tax at the rate estimated by the tax commissioner and rounded to the nearest one-fourth of 1 percent.
 - d. The effective date of the tax, which shall be the January 1st following any year in which the question is approved.
 - e. The date of the election at which the question shall be submitted to the electors.
 - f. Specify whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in [R.C. 5748.01\(E\)\(1\)\(a\) and \(2\)](#) or taxable income of individuals as defined in [R.C. 5748.01\(E\)\(1\)\(b\)](#).
5. The resolution must be filed with the board of elections no later than 90 days prior to the election. The question may be submitted at a general, primary, or special election. The question may not be submitted more than twice in any calendar year. If the question is submitted twice in one calendar year, one of the elections at which it is submitted must be the general election.

B. School district income tax with reduction of property tax

Another provision for a school district income tax permits a board of education to propose, as a single ballot issue, the simultaneous imposition of a continuing school district income tax limited to the purpose of current expenses, and a reduction in the rate of one or more continuing property tax levies.¹¹ A resolution proposing this type of tax must include the elements listed above and must state for each property tax the maximum rate at which it currently may be levied and

¹¹ [R.C. 5748.02 - 5748.03](#).

the maximum rate at which it could be levied after the proposed reduction, expressed in mills per one dollar of valuation, and that the tax is levied for a continuing period of time.¹²

C. Replacement tax¹³

This provision permits a board of education to propose, as a single ballot issue, the replacement of an existing tax on the school district income of individuals and estates as defined in divisions [\(E\)\(1\)\(a\), \(E\)\(2\) and \(G\) of R.C. 5748.01](#) with the levy of an annual tax on the school district income of individuals as defined in divisions [\(E\)\(1\)\(b\) and \(G\)\(1\) of R.C. 5748.01](#).

The general procedure for submitting the question of a replacement tax is as follows:

1. A resolution proposing the replacement tax must be certified to the tax commissioner not later than 85 days before the election.
2. The tax commissioner, upon receipt of the resolution, shall estimate the tax rate required to produce the amount of money annually as specified in the resolution.
3. Upon receipt of the certified estimates, a majority of the members of the board of education may adopt a resolution to replace the existing tax; the resolution shall state the following:
 - a. The rate of tax.
 - b. The specific number of years for which the tax will be imposed, or that the tax will be imposed for a continuing period of time.
 - c. The date of the election.
 - d. The specified purpose, which must be the same as the existing tax.

¹² [See Appendix B for suggested ballot language.](#)

¹³ [R.C. 5748.021.](#)

- e. The existing tax will cease to be levied if the replacement tax is approved.
- f. The existing tax will remain in effect for the remainder of the previously approved term if the replacement levy is not approved.

D. Repeal of a school district income tax by initiative petition¹⁴

The question of the repeal of an income tax that was levied for more than five years is subject to the following requirements:

1. It must be initiated by a petition (Ohio Secretary of State [Form 6-S](#)) signed by qualified electors of the school district equal in number to 10 percent of those voting for governor at the most recent gubernatorial election.¹⁵
2. It may be submitted only at a general election.
3. It may not be initiated more than once in any five-year period;
4. It must follow the form of the ballot language found in [R.C. 5748.04](#).
5. Notice of the election must be made as follows:
 - a. Either on two separate days in a newspaper of general circulation in the subdivision, or as provided in [R.C. 7.16](#), before the election, and
 - b. On the board of elections' website for 30 days before the election.
6. It must receive a majority affirmative vote for passage.

¹⁴ [R.C. 5748.04](#).

¹⁵ [See Filing fees in Chapter 1.](#)

5

Permissive Sales and Excise Tax Levies

DEFINITION

Ohio law permits counties and municipalities to levy additional taxes on certain objects or activities beyond the taxes that the state may levy on those subjects. These optional taxes are generally referred to as permissive sales or excise tax levies.

PROCEDURES FOR LEVYING PERMISSIVE SALES/EXCISE TAXES

A. Resolution¹

To levy a tax, the taxing authority for the relevant subdivision first must adopt a resolution. Generally, the resolution must state the purpose for which the tax is to be levied and the number of years for which the tax is to be levied, or that it is for a continuing period of time. If the tax is to be levied for certain purposes, the resolution may be required to state the rate or amount of the tax to be apportioned to each purpose.

Not all tax levies are submitted to the voters for approval. Depending on the applicable law, the taxing authority may levy certain taxes without submitting the question to the voters simply by passing a resolution to impose the tax.

¹ See the sections of the Revised Code that apply to each tax.

However, a tax that is not submitted to the electorate is subject to a referendum unless the resolution is passed as an emergency measure by a unanimous vote of the taxing authority. Even then, a resolution to levy a tax that is passed as an emergency is subject to repeal.

When a subdivision seeks to levy a permissive sales tax, it must also adopt an accompanying use tax. The use tax remains in effect until the sales tax is repealed.² The resolution of the taxing authority must provide for both the sales tax and the use tax.

B. Public hearing³

If the taxing authority is the board of county commissioners, public hearings are required as follows:

1. The board of county commissioners must conduct two public hearings before adopting the resolution. The second hearing must be held not less than three days, nor more than 10 days, after the first hearing.
2. The board of county commissioners must publish notice of the date, time and place of the hearing in a newspaper of general circulation in the county once a week on the same day of the week for two consecutive weeks, or as provided in [R.C. 7.16](#). The second notice must be published not less than 10 days, nor more than 30 days, before the first hearing.

Note: If the tax is in whole or in part for the purpose of criminal and administrative justice services, the commissioners must, after the first public hearing, prepare a statement that contains all the following information:⁴

- a. The amount of the expenditures made by the county for criminal and administrative justice services for the preceding two fiscal years.

² [R.C. 5739.021\(E\)](#), [5741.022\(A\)](#), [5739.026\(F\)](#).

³ See sections of the Revised Code that apply to the particular tax.

⁴ [R.C. 5739.021\(G\)](#).

- b. The estimated amount of expenditures the county will make for criminal and administrative justice services during the current year.
- c. The board of county commissioners' preliminary plan for the expenditures to be made from the county's general fund for criminal and administrative justice services, whether or not the proposed tax passes.

C. Election

1. In its resolution, the board of county commissioners may direct the board of elections to submit to the voters of the county the question of whether to impose or to increase the tax. If the resolution is passed as a non-emergency measure, the question of imposing or increasing the tax may be submitted at a general or primary election that occurs 90 days after a certified copy of the resolution is transmitted to the board of elections.
2. If the resolution is passed as an emergency measure pursuant to [R.C. 5739.021](#) or [R.C. 5739.026\(A\)](#), the board of county commissioners may direct the board of elections to place on the ballot the question of repealing the tax or the increased tax rate. This question may only be placed on the ballot on the day of a general election that occurs at least 90 days after a certified copy of the resolution is transmitted to the board of elections.
3. A non-emergency tax must be approved by a majority vote. The repeal of an emergency tax also must be approved by a majority vote.

D. Ballot language

Generally, a ballot question on the imposition of a permissive tax must identify the subdivision seeking to levy the tax, the purpose of the tax, the rate of the tax, and the length for which the tax will be imposed. [Appendix B](#) contains sample ballot language.

REFERENDUM AND REPEAL OF PERMISSIVE TAXES

The electors can use a **referendum** to prevent a non-emergency tax from going into effect 30 days after the resolution was adopted. An emergency tax is not subject to the referendum, but can be **repealed** by petition.⁵

Unless passed by unanimous vote as an emergency measure, the following permissive taxes levied by the county commissioners are subject to the referendum:

1. Real property transfer tax.⁶
2. Utilities service tax.⁷
3. Annual motor vehicle license tax.⁸
4. Sales/use taxes⁹ for general county revenue or supporting criminal and administration justice services.¹⁰
5. Sales/use tax levies for county's general fund.¹¹

A. Referendum

1. Referendum petition requirements¹²
 - a. *Form of petition*

The petition need not be in any particular form so long as it satisfies the requirements of [R.C. 305.31 - 305.41](#), [3501.38](#), and [3503.06\(B\) & \(C\)](#). Petitioners may use Ohio Secretary of State [Form 6-K](#).

⁵ [R.C. 5739](#).

⁶ [R.C. 322.02](#).

⁷ [R.C. 324.02](#).

⁸ [R.C. 4504.02](#), [4504.06](#).

⁹ A use tax always must be adopted jointly with a sales tax, and vice versa.

¹⁰ [R.C. 5739.021](#), [5741.021](#).

¹¹ [R.C. 5739.026\(A\)\(3\)](#), [5741.023](#).

¹² [R.C. 305.31 - 305.41](#), [3501.38](#).

b. *Text of the petition*

The referendum petition must request that the resolution levying the tax be submitted to the electors of the county for approval or rejection.

c. *Signature Requirement*

The petition must be signed by at least 10 percent of the number of electors who voted for governor in the county at the last gubernatorial election, unless the petition concerns a resolution passed pursuant to [R.C. 307.697\(D\)\(1\)](#), [4301.421\(B\)\(1\)](#), or [5743.024\(C\)\(1\)](#). In those cases, the petition must be signed by at least 7 percent of the number of electors who voted for governor in the county at the last gubernatorial election.¹³

d. *Signers*

Each signer of the petition must be an elector in the county in which the election is to be held.¹⁴

e. *Signer Identification*

Each signer must place on the petition his or her signature, the date of signing and his or her voting residence address. The signer's voting residence address on the petition must match the address on file with the county board of elections as of the date the petition is filed.¹⁵

f. *Part-petitions*

The petition may be presented in separate parts, but each part must contain a full and correct copy of the title and the text of the resolution to be referred.¹⁶

¹³ [R.C. 305.31](#).

¹⁴ [R.C. 3501.38\(A\)](#).

¹⁵ [R.C. 3501.38\(C\)](#).

¹⁶ [R.C. 305.32](#).

g. *Penalty Notice*

Each part of the petition must have at the top the following words
printed in red:

“NOTICE: Whoever knowingly signs this petition more than once, signs a name other than his own, or signs when not a legal voter is liable to prosecution.”¹⁷

On each part-petition, the circulator must indicate how many signatures the petition contains. The circulator also must sign a statement, made under penalty of election falsification, that he or she witnessed the affixing of every signature, and that to the best of his or her knowledge and belief, all signers were qualified to sign, and every signature is the signature of the person it purports to be.¹⁸

2. Referendum petition filing and certification requirements¹⁹

a. *Certified copy of resolution*

Prior to circulating a referendum petition, a certified copy of the resolution must be filed with the county auditor and the board of elections. A “certified copy” means a copy containing a written statement attesting that it is a true and exact reproduction of the original resolution that was adopted.²⁰

b. *Filing committee*

The petitioners may designate in any referendum petition a committee of not fewer than three of their number to be regarded as filing the petition.²¹

¹⁷ [R.C. 305.34.](#)

¹⁸ [R.C. 3501.38\(E\)\(1\).](#)

¹⁹ [R.C. 305.31 - 305.41, 3501.38.](#)

²⁰ [R.C. 305.33.](#)

²¹ [R.C. 305.35.](#)

c. *Filing of the petition - Filing fee*

Generally, the petition and statutory filing fee²² must be filed with the county auditor within 30 days after the resolution levying the tax is passed by the county commissioners. See [R.C. 305.31](#) for the special 45-day period regarding a referendum under [R.C. 5739.021](#).²³

The auditor must immediately pay the filing fee to the credit of the Ohio Elections Commission.²⁴

d. *Public inspection*

After the petition has been filed with the county auditor, it must be kept open for public inspection for 10 days.²⁵

e. *Alterations*

No person may directly or indirectly alter, add to, or erase any signatures or names on any part of a petition after the petition has been filed in any public office.²⁶

f. *Transmission of petition*

After the 10-day public inspection period, the auditor must transmit the petition and certified copy of the resolution to the board of elections. The board must examine the petition and, within 10 days of receiving it, return the petition, along with a statement as to the number of electors who signed the petition, to the auditor.²⁷

g. *Certification to board of elections*

The county auditor has the original responsibility for determining the validity and sufficiency of the petition.²⁸

²² [R.C. 3513.10\(B\)\(2\)\(b\)](#).

²³ [See Filing fees in Chapter 1.](#)

²⁴ [R.C. 3513.10\(D\)](#).

²⁵ [R.C. 305.35](#).

²⁶ [R.C. 3501.38](#).

²⁷ [R.C. 305.31](#).

²⁸ [R.C. 305.31](#).

The board of elections must submit the resolution for approval or rejection by the electors at the next general election in any year, or on the day of the next succeeding primary election held in the county in even-numbered years, occurring more than 90 days after the auditor certifies the sufficiency and validity of the petitions to the board of elections.²⁹

h. *Statement of expenditures*³⁰

The circulator of a referendum petition or his agent must, within five days after the petition is filed with the county auditor, file a statement under penalty of election falsification showing in detail:

- i. All moneys or things of value paid, given, or promised for circulating the petition.
- ii. Full name and addresses of all persons who contributed anything of value to be used in circulating the petitions.
- iii. Full name and addresses of all persons to whom the payments or promises were made.
- iv. Time spent and salaries earned while circulating or soliciting signatures to petitions by persons who were regular salaried employees of some person who authorized them to solicit signatures for or circulate the petition as part of their regular duties.

A statement of expenditure is not required from persons who take no part in circulating a petition other than signing declarations to parts of the petition and soliciting signatures to them. The statement is open to public inspection for a period of one year.

²⁹ [R.C. 305.31](#).

³⁰ [R.C. 305.36](#).

i. *Ballot Language*

[See Appendix B for sample ballot language.](#)

j. *Repeal of the resolution*

If the county commissioners repeal the resolution after a verified referendum petition has been filed against it (rendering the referendum moot), or if the resolution is declared invalid, the board of elections cannot submit the resolution to the voters.

B. Repeal

1. Permissive taxes passed as emergency measures are not subject to the referendum. An emergency measure is one which is passed by a unanimous vote of the commissioners for the preservation of public peace, health or safety and contains a statement of necessity.

An emergency measure may, however, be repealed by an election. An election to repeal an emergency levy may be initiated by filing a petition (for example, Ohio Secretary of State [Form 6-L](#)) with the board of elections. The petition must be filed at least 90 days before the general election in any year, and must be signed by not less than 10 percent of the number of electors who voted for governor in the most recent gubernatorial election in the county.³¹

2. Petition requirements are the same for an initiative to repeal a permissive tax as for a referendum on such a tax. (See "[A. Referendum](#)," above.)
3. If the petition is valid, the board must submit the question to the voters at the next general election.
4. Notice of the election must be as follows:
 - a. Either published in a newspaper of general circulation in the district at least once a week for two consecutive weeks, or as provided in [R.C. 7.16](#), before the election, and

³¹ [See Filing fees in Chapter 1.](#)

- b. On the board of elections' website for 30 days before the election.
5. [See Appendix B for sample ballot language.](#)
6. A majority vote is necessary to repeal. If a tax is repealed by the electors, the repeal is effective after the current year.
7. The permissive taxes that are subject to an election to repeal are:
 - a. Real property transfer tax.³²
 - b. Utilities service tax.³³
 - c. Annual motor vehicle license tax.³⁴
 - d. Sales/use taxes³⁵ for general county revenue or supporting criminal and administration justice services.³⁶
 - e. Sales/use tax levy for county's general fund.³⁷

C. Decrease of an increased rate of tax levied for a continuing period of time

Any levy approved by the voters for a continuing period of time may be reduced in accordance with the procedure provided in [R.C. 5705.261](#).³⁸

³² [R.C. 322.021](#).

³³ [R.C. 324.021](#).

³⁴ [R.C. 4504.021](#).

³⁵ A use tax always must be adopted jointly with a sales tax, and vice versa.

³⁶ [R.C. 5739.022](#).

³⁷ [R.C. 5739.022](#) or [R.C. 5739.026\(D\)\(2\)\(b\)](#).

³⁸ [Please see Chapter 2 of this handbook for the proper petition procedure.](#)

DETAILS OF PARTICULAR TAXES

A. Conditions for levying a municipal annual motor vehicle license tax³⁹

A municipality may levy an annual motor vehicle tax of five dollars per vehicle for certain specified statutory purposes.⁴⁰ Such a municipal motor vehicle tax is subject to two important limitations:

1. A municipality cannot adopt an annual tax on vehicles that would be subject to a county vehicle tax.
2. A municipal annual tax on motor vehicles cannot be enacted as an emergency measure. A municipal annual motor vehicle license tax is not placed on the ballot for approval by electors, but is subject to the referendum as provided in [R.C. 731.29 - 731.41](#), or as may be provided for in the municipal charter.

B. Sales and use tax levied by regional transit authority⁴¹

1. *Distinctive nature of levy*

The Revised Code authorizes the levying of a permissive sales and use tax for the purpose of providing additional general revenues for a transit authority and paying the expense of administering the levy. This permissive tax differs from other permissive tax levies in that the taxing authority may be either the board of county commissioners or the board of trustees of a regional transit authority.

2. *Procedures for levying tax*

Transit authority sales tax may be levied upon every retail sale made in the territory of the transit authority in a multiple of $\frac{1}{10}$ percent or of $\frac{1}{4}$ percent, up to the maximum of $1\frac{1}{2}$ percent. A certified copy of the resolution of the taxing authority must be delivered to the board of elections not later

³⁹ [R.C. 4504.06](#).

⁴⁰ [R.C. 4504.06](#).

⁴¹ [R.C. 306.70](#), [5739.023](#), [5741.022](#).

than the 90th day before the election at which it is to be voted upon. The resolution must specify the number of years that the tax will be in effect or state that the tax is for a continuing period of time. It must also specify the date of the election at which the levy is to be submitted to the voters. The question may be submitted at a general election or at a special election on a day specified in the resolution.

3. *Election on levy*

The election on the tax levy must occur at least 90 days after the resolution is certified to the board of elections.

4. *Notice*

Notice of the election must be made as follows:

- a. In a newspaper of general circulation in the territory of the county or of the regional transit authority once a week for two consecutive weeks before the election, or as provided in [R.C. 7.16](#), and
- b. On the board of elections' website for 30 days before the election.

5. *Form of ballot question*

More than one such question may be submitted at the same election. Ballot language is prescribed in [R.C. 306.70](#).⁴²

6. *Election on decrease of tax levied for a continuing period of time*⁴³

If a transit authority sales and use tax is levied for a continuing period of time, the question of the decrease of the rate of tax approved may be initiated by filing a petition such as Ohio Secretary of State [Form 6-R](#) with the appropriate board of elections not less than 90 days before the general election. The petition must state the amount of the proposed decrease in the rate and must be signed by at least 10 percent of the number of qualified electors residing in the area who voted at the last

⁴² See [Appendix B for suggested ballot language](#).

⁴³ [R.C. 306.71](#).

general election.⁴⁴ The election must be conducted, notice given and the results certified as discussed previously.

C. Motor Vehicle License Tax Levied by the Governing Board of a Regional Transportation Improvement Project (RTIP) *(Added June 2015)*

The governing board of a regional transportation improvement project (RTIP) may request that the board of county commissioners of the counties participating in the project levy a motor vehicle license tax in an increment of five dollars, not to exceed twenty-five dollars, per vehicle to help pay the cost of transportation improvements, debt service charges on securities issued for such purposes, to supplement other revenue already available for such purposes, and to pay the cost of enforcing and administering the tax.

Commercial trailers and semitrailers are not subject to the tax. The tax may be imposed on trucks only if approved by a transportation advisory council.

- *Procedure for levying the tax*

If the board of county commissioners of each county participating in the project consents, by resolution, to the governing board's request to levy the tax, the board of commissioners of each participating county must adopt a resolution levying the tax and proposing to submit the question of the tax to the electors of the county.

- The resolution shall specify the rate of the tax, the date on which the tax will terminate, and, if the request of the governing board indicates that a portion of the revenue will be used for supplemental transportation improvements, the portion of the tax revenue that will be used for such supplemental improvements.

The board of county commissioners of each participating county must certify its resolution proposing the tax to the respective county board of elections.

⁴⁴ [See Filing fees in Chapter 1.](#)

The board of elections of each county shall submit the question of the tax to the electors **at the primary or general election** to be held not less than ninety days after the board of county commissioners certifies to the county board of elections its resolution proposing the tax.

An RTIP license tax may not be levied in any county without voter approval in all participating counties.

If the question of the tax is approved by a majority of the electors voting on the question of the tax in each county, the board of county commissioners of each county shall levy the tax as provided in the resolution.

The allocation may not be changed unless the change is approved by voters of each participating county.

- *Procedure to change allocation*
 - The governing board passes a resolution proposing to change the allocation.
 - The governing board certifies the resolution to the board of county commissioners of each county participating in the project.
 - The board of county commissioners of the participating counties certify identical resolutions to the respective county boards of elections for placement on the questions and issues ballot **at the next succeeding election** occurring at least ninety days after the resolution is certified to the board of elections.

Chapter 6

Municipal and Township Initiative and Referendum

DEFINITIONS

As used in this chapter, the term “initiative” refers to the power of electors to propose by petition an ordinance or other measure, which is placed on the ballot for approval by the voters.

As used in this chapter, the term “referendum” refers to the power of electors to petition for the submission of an ordinance or other measure recently enacted by a municipal legislative authority or, in certain circumstances, a board of township trustees, to the voters for their approval or rejection.

EXERCISE OF POWERS

The Ohio Constitution specifically reserves to the electors of each municipality the initiative and referendum powers on all questions which such municipalities are authorized by law to control by legislative action.¹ The right of initiative and referendum in townships derives from statutory, rather than constitutional, provisions.

Not all actions of a municipal legislative authority are subject to initiative or referendum proceedings, however. Some legislative enactments are expressly

¹ [*Ohio Const., Art. II, § 1f.*](#)

exempt from the referendum; examples include ordinances and resolutions adopted as emergencies. Additionally, Ohio courts have divided actions of municipal legislative authorities into two groups: legislative actions and administrative actions. Actions by a municipal legislative authority that create new laws, ordinances, or regulations are legislative in nature and generally are subject to initiative and referendum proceedings. In contrast, actions by a municipal legislative authority that merely execute or administer existing laws, ordinances, or regulations are administrative in nature and likely will not be subject to initiative and referendum proceedings.² Exceptions to the initiative and referendum powers are discussed further under “SCOPE OF THE POWERS OF MUNICIPAL AND TOWNSHIP INITIATIVE AND REFERENDUM,” below.

A. Statutory provisions³

The municipal initiative and referendum procedures outlined in this chapter apply unless there are specific constitutional, statutory, or charter provisions that otherwise control.

B. Charter Municipalities⁴

Municipal charters that provide procedures for implementing the powers of initiative and referendum will control over the statutory provisions. However, a charter municipality is not required to establish its own initiative and referendum provisions or procedures. When a municipal charter does not contain provisions for initiative and referendum, the applicable statutory provisions apply. Similarly, courts may apply provisions of the Revised Code when a municipal charter is silent or ambiguous on a particular point.

Note: Questions about municipal charter provisions should be directed to the legal authority of the municipality, such as the village solicitor or the city attorney or law director.

² *State ex rel. Citizen Action for a Livable Montgomery v. Hamilton Cty. Bd. of Elections* (2007), 115 Ohio St.3d 437, [2007-Ohio-5379](#).

³ [R.C. 731.28](#) - [731.40](#).

⁴ [R.C. 731.41](#).

C. Statutory plans of limited home rule municipal government⁵

All laws pertaining to the initiative and referendum in municipal corporations shall apply to, and become a part of, each plan of limited home rule municipal government: the commission plan, the city manager plan, or the federal plan.⁶

SCOPE OF THE POWERS OF MUNICIPAL AND TOWNSHIP INITIATIVE AND REFERENDUM

A. Municipal corporations

As a general rule, the electors of a municipal corporation may exercise the powers of initiative and referendum on any matter on which that municipal corporation's legislative authority would have the power to legislate.

1. *Constitutional exception*

There is no initiative power to require the purchase or acquisition of public utilities. Rather, the law provides that a municipality's purchase or acquisition of a public utility may be done only by ordinance.⁷ That ordinance cannot take effect until 30 days after the date of its passage and is subject to the referendum. The exercise of the referendum on any such issue requires a valid and sufficient petition signed by 10 percent of the electors of the municipality, based upon the total number of votes cast in that municipality at the most recent general municipal election, that is filed with the municipality's executive authority during the 30-day period after passage of the ordinance.⁸ Ohio Secretary of State [Form 6-J](#) may be used by petitioners for this purpose.

Note: An election on the question of purchasing a public utility is governed by all the provisions applicable to the submission of the

⁵ [R.C. 705.46](#) - [705.86](#), inclusive.

⁶ [R.C. 705.91](#).

⁷ [Ohio Const. Art. XVIII §5](#).

⁸ [See Filing fees in Chapter 1.](#)

question of choosing a municipal charter commission pursuant to [*section 8 of Article XVIII, of the Ohio Constitution*](#).⁹

2. *Statutory exceptions to the referendum*¹⁰

Municipal corporations that are governed by the provisions of the Revised Code are subject to the following statutory limitations on the use of referendums:

- a. Where a series of ordinances are enacted to make or pay for a public improvement, the statutory initiative and referendum provisions¹¹ apply only to the first ordinance or measure of the series.
- b. When an ordinance is required to go into immediate effect and is passed by a two-thirds vote of the legislative authority, there is no power of referendum. Ordinances that go into immediate effect include:
 - i. Ordinances that provide money to meet the current expenses of the municipal corporation.
 - ii. Ordinances that provide for street improvement where petitioned for by the owners of the majority of the street front of the property benefitted and paid for by assessments of the owners of the property benefitted.
 - iii. Emergency measures necessary for the preservation of the public peace, health, or safety.

Note: Although the above-mentioned ordinances are not subject to the provisions for municipal referendum, there are no provisions preventing the repeal of any of those ordinances by an initiated ordinance, notwithstanding the possible intervention of third parties.

⁹ [*Ohio Const. Art. XVIII §5.*](#)

¹⁰ [*R.C. 731.30.*](#)

¹¹ [*R.C. 731.28 - 731.41.*](#)

3. *Municipal zoning*

Zoning measures may be treated differently than other initiatives or referendums; [please refer to Chapter 7, Zoning](#) for detailed information on zoning initiatives and referendums.

4. *Charter amendment initiative*¹²

The procedure to amend a municipal charter is set forth in the Ohio Constitution. The question of whether to amend a charter may be proposed by a two-thirds vote of the municipal legislative body or by petition. A petition proposing a charter amendment requires the signatures of 10 percent of the electors of the municipality, based upon the total number of votes cast at the most recent general municipal election.¹³

If a valid and sufficient petition proposing a charter amendment is filed, the legislative authority of the municipality must pass an ordinance directing the board of elections to submit the amendment to the electors at the next regular municipal election, if one occurs during the 60 to 120 days after the ordinance's passage; otherwise, the ordinance must provide for the submission of the question at a special election to be held within the 60- to 120-day time frame. An amendment that is approved by a majority of the voters voting on it becomes part of the municipality's charter.¹⁴ Authorized officials of the municipality must certify a copy of the amendment to the Secretary of State's office within 30 days after its approval by the voters.¹⁵

B. Townships

The availability of the initiative and referendum in townships is based on statutory, rather than constitutional, provisions. Only townships that have

¹² [Ohio Const. Art. XVIII §9.](#)

¹³ [Ohio Const. Art. XVIII §8 & 9](#); *State ex rel. Huebner v. W. Jefferson Village Council* (1996), 75 Ohio St. 3d 381, 384, [1996-Ohio-303](#).

¹⁴ [See Municipal Charters in Chapter 10.](#)

¹⁵ [Ohio Const. Art. XVIII §9.](#)

adopted a limited form of self-government may exercise the general powers of initiative and referendum.¹⁶

However, the Revised Code also provides for the exercise of the initiative or referendum powers in any township, self-governing or not, regarding certain matters. Examples of these initiatives or referendums include the following:

1. *Building codes and amendments*¹⁷
The building code, and any amendment to the building code, adopted by the board of township trustees may be subject to referendum within 30 days after adoption.
2. *Optional limited self-government*¹⁸
The question of whether to adopt an optional form of limited self-government may be proposed by initiative petition.
3. *Adult oriented businesses*¹⁹
The question of adopting, amending, or rescinding resolutions that regulate or restrict adult oriented businesses that sell, offer for sale, or distribute material that is harmful to juveniles or obscene may be proposed by initiative petition.
4. *Township zoning*²⁰
Zoning measures are treated differently than other initiatives or referendums.

C. Joint Economic Development Districts (JEDDs)

1. *Creation*
[R.C. 715.70](#) and [715.71](#) provide for the creation of taxing authorities called “joint economic development districts” (JEDDs) by certain coalitions of political subdivisions:

¹⁶ [R.C. 504.14.](#)

¹⁷ [R.C. 505.75.](#)

¹⁸ [R.C. 504.01.](#)

¹⁹ [R.C. 503.53.](#)

²⁰ [See Zoning in Chapter 7.](#)

- a. Municipal corporations and townships within a county that has adopted a charter under Sections 3 and 4 of Article X, Ohio Constitution.
 - b. Municipal corporations and townships that have created a joint economic development district comprised entirely of real property owned by a municipal corporation at the time the district was created under R.C. 715.70.
 - c. Municipal corporations or townships that are part of or contiguous to a transportation improvement district created under Chapter 5540 of the Revised Code and that created a joint economic development district under R.C. 715.70 or 715.71 prior to November 15, 1995.
 - d. Municipal corporations that have previously entered into a contract creating a joint economic development district pursuant to R.C. 715.70(A)(2), even if the territory to be included in the district does not meet the requirements of that division.
2. *Referendum of contract creating JEDD under R.C. 715.70*
R.C. 715.70(D)(3) provides that any resolution of the board of township trustees that approves a contract creating a JEDD under R.C. 715.70 is subject to a referendum of township electors. When a referendum petition, signed by 10 percent of the number of electors in the township who voted for the office of governor at the most recent gubernatorial election, is presented to the board of township trustees within 30 days after the board of township trustees adopted the resolution, ordering that the resolution be submitted to the electors of the township for their approval or rejection, the board of township trustees must, after 10 days and not later than 4 p.m. of the 90th day before the election, certify the text of the resolution to the board of elections. The board of elections must submit the resolution to the electors of the township for their approval or rejection at the next general, primary, or special election occurring more than 90 days after the petition was certified to the board of elections.

3. *Election on income tax levied under [R.C. 715.70](#)*
[R.C. 715.70\(F\)](#) provides that a JEDD's board of directors may have the power to adopt a resolution to levy an income tax within the district. The income tax must be used for the purposes of the district and for the purposes of the contracting municipal corporations and townships set forth in the contract that created the JEDD. The income tax may be levied in the district based on income earned by persons working or residing within the district and based on the net profits of businesses located in the district. The income tax must follow the provisions of [Revised Code Chapter 718](#), except that a vote is required by the electors residing in the district to approve the rate of income tax. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the JEDD contract. If no electors reside within the district, [R.C. 715.70\(F\)\(4\)](#) applies.
- a. Within 180 days after the first meeting of the JEDD's board of directors, the JEDD board may levy an income tax, provided that the rate of the income tax is first submitted to and approved by the electors of the district at the succeeding regular or primary election, or a special election called by the board, occurring more than 90 days after a certified copy of the resolution levying the income tax and calling for the election is filed with the board of elections. If the electors approve the levy of the income tax, the income tax will be in force for the full period of the contract establishing the district.
 - b. Any increase in the rate of an income tax that was first levied within 180 days after the first meeting of the board of directors must be approved by a vote of the electors of the district, shall be in force for the remaining period of the contract establishing the district, and shall not be subject to referendum or repeal under [R.C. 715.70\(F\)\(2\)](#).
4. *Notice of income tax adopted under [R.C. 715.70](#)*
[R.C. 715.70\(F\)\(6\)\(a\)](#) requires the JEDD board to publish or post public notice within the district of any resolution adopted levying an income tax

in the same manner required of municipal corporations under sections [731.21](#) and [731.25](#) of the Revised Code.

5. *Referendum on income tax levied under [R.C. 715.70](#)*

Any resolution of the JEDD's board of directors levying an income tax that is adopted more than 180 days after the first meeting of the board is subject to a referendum as provided in [R.C. 715.70\(F\)\(2\)](#). When a referendum petition, signed by 10 percent of the number of electors in the district who voted for the office of governor at the most recent gubernatorial election, is filed with the county auditor of each county within which a party to the contract is located within 30 days after the resolution is adopted by the board, the county auditor of each such county, after 10 days and not later than 4 p.m. of the 90th day before the election, must certify the text of the resolution to the board of elections of that county. The county auditor of each such county retains the petition. The board of elections must submit the resolution to such electors, for their approval or rejection, at the next general, primary, or special election, occurring more than 90 days after the petition was certified to the board of elections.

Except as may be otherwise specified by [R.C. 715.70](#), any referendum or initiative proceeding within a district must be conducted in the same manner as is required for such proceedings within a municipal corporation pursuant to [R.C. 731.28](#) through [731.40](#).

6. *Initiative to amend or repeal income tax levied under [R.C. 715.70](#)*

Any resolution of the JEDD board of directors levying an income tax that is adopted more than 180 days after the first meeting of the board is subject to an initiative proceeding to amend or repeal the resolution levying the income tax as provided in [R.C. 715.70\(F\)\(2\)](#).

When an initiative petition, signed by 10 percent of the number of electors in the district who voted for the office of governor at the most recent gubernatorial election, is filed with the county auditor of each such county ordering that a resolution to amend or repeal a prior resolution

levying an income tax be submitted to the electors within the district for their approval or rejection, the county auditor of each such county, after 10 days and not later than four p.m. of the 90th day before the election, must certify the text of the resolution to the board of elections of that county. The county auditor of each such county retains the petition. The board of elections must submit the resolution to such electors, for their approval or rejection, at the next general, primary, or special election, occurring more than 90 days after the petition was certified to the board of elections.

Except as may be otherwise specified by [R.C. 715.70](#), any referendum or initiative proceeding within a JEDD must be conducted in the same manner as is required for such proceedings within a municipal corporation pursuant to [R.C. 731.28](#) through [731.40](#).

7. *Election*

Whenever a JEDD is located in the territory of more than one contracting party, a majority vote of the electors, if any, in each of the several portions of the territory of the contracting parties constituting the district approving the levy of the tax is required before it may be imposed.²¹

If there are no electors residing in the JEDD, no election for the approval or rejection of an income tax shall be held under [R.C. 715.70](#), provided that where no electors reside in the district, the maximum rate of the income tax that may be levied shall not exceed 1 percent.

8. *Election on alternative procedure and requirements for creating district*²²

[R.C. 715.71\(A\)](#) provides alternative procedures and requirements to those set forth in [R.C. 715.70](#) for creating and operating a JEDD. Divisions [\(B\)](#), [\(C\)](#), [\(D\)\(1\)](#) to [\(3\)](#), and [\(F\)](#) of Revised Code section [715.70](#) do not apply to a JEDD established under this section. However, [R.C. 715.71\(A\)](#), [\(D\)\(4\)](#), [\(E\)](#), [\(G\)](#), [\(H\)](#), [\(I\)](#), [\(J\)](#), and [\(K\)](#) of section [715.70](#) do apply to a district established under [R.C. 715.71](#).

²¹ [R.C. 715.70\(F\)\(3\)](#).

²² [R.C. 715.71](#).

As set forth in [R.C. 715.71\(B\)](#), one or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a JEDD one or more areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this state and in the area of the contracting parties. The district created must be located within the territory of one or more of the contracting parties and may consist of all or a portion of such territory. The JEDD's boundaries must be described in the contract or in an addendum to the contract. The area or areas of land to be included in the district cannot include any parcel of land owned in fee by or leased to a municipal corporation or township, unless the municipal corporation or township is a party to the contract or has given its consent to have its parcel of land included in the district by the adoption of a resolution.

Pursuant to [R.C. 715.70\(E\)](#), within 30 days after the filing under [R.C. 715.71\(D\)](#), the legislative authority of each county within which a party to the JEDD contract is located must adopt a resolution acknowledging the receipt of the required documents, approving the creation of the JEDD, and directing that the resolution of the board of township trustees approving the contract be submitted to the electors of the township for approval at the next succeeding general, primary, or special election. The legislative authority of the county must file with the board of elections at least 90 days before the day of the election a copy of the resolution of the board of township trustees approving the contract. The resolution of the legislative authority of the county also shall specify the date the election is to be held and shall direct the board of elections to conduct the election in the township. If the resolution of the legislative authority of the county is not adopted within the 30-day period after the filing under [R.C. 715.71\(D\)](#), the JEDD will be deemed approved by the county legislative authority. The board of township trustees then must file its resolution with the board of elections for submission to the electors of

the township for approval at the next succeeding general, primary, or special election at least 90 days before the specified date the election is to be held and shall direct the board of elections to conduct the election in the township.

If a majority of the electors of the township voting on the issue vote for the resolution and contract, the resolution shall become effective immediately and the contract shall go into effect immediately or in accordance with its terms.

9. Form of ballot for [R.C. 715.71](#) election.²³
10. *When election on income tax levied under [R.C. 715.71](#) not required*
The JEDD contract must enumerate the specific powers, duties and functions of the JEDD's board of directors and shall provide for the determination of procedures that are to govern the board of directors. The contract may grant to the JEDD board the power to adopt a resolution to levy an income tax within the district. The income tax must be used for the purposes of the district and for the purposes of the contracting municipal corporations and townships pursuant to the contract. The income tax may be levied in the district based on income earned by persons working or residing within the district and based on the net profits of businesses located in the district. The income tax of the district must follow the provisions of [Chapter 718 of the Revised Code](#), except that no vote shall be required by the electors residing in the district. The rate of the income tax cannot be higher than the highest rate being levied by a municipal corporation that is a party to the contract.

²³ [See Appendix B for suggested ballot language.](#)

STATUTORY PROCEDURES FOR THE USE OF INITIATIVE AND REFERENDUM POWERS²⁴

Note: The following procedures may not apply to a municipality operating under a charter that contains separate provisions for the exercise of municipal initiative and referendum powers.

A. Preliminary filings²⁵

Whoever seeks to propose an ordinance or measure in a municipal corporation or home rule township by initiative petition or files a referendum petition against any enacted ordinance or measure must, before circulating the petition, file a certified copy of the proposed ordinance (initiative) or enacted ordinance (referendum) with the appropriate public officer: city auditor, township fiscal officer, or village clerk.

A certified copy means a copy of the ordinance or resolution containing a written statement attesting that it is a true and exact reproduction of the original proposed ordinance or measure or of the original ordinance or measure.

Note: This filing must be completed even though a copy of the ordinance to be put on the ballot by referendum may already have been filed with the city auditor, township fiscal officer, or village clerk.

B. Petition

An initiative or referendum petition seeking to place an ordinance, resolution or other measure on the ballot generally must contain the signatures of at least 10 percent of the number of electors who voted for governor within the municipality or township at the last general election at which the governor was elected.²⁶ In the case of petitions involving building codes, the required percentage of electors' signatures is 8 percent.²⁷

²⁴ [R.C. 504.14, 731.28 - 731.40.](#)

²⁵ [R.C. 731.32.](#)

²⁶ [R.C. 504.14, 731.28, 731.29.](#)

²⁷ [R.C. 505.75.](#)

Any initiative or referendum petition may be circulated in separate parts, referred to as part-petitions or petition papers. However, all separate petition papers must be filed together, at the same time.

For the convenience of petitioners, the Secretary of State's office has prescribed very basic petition templates for municipal or home rule township initiatives²⁸ and referendums.²⁹ Petitioners may adapt the Secretary of State forms to satisfy the applicable statutory or charter provisions.

1. *Signature requirements*³⁰
 - a. Each signature must be in ink.
 - b. Each petition signer must provide on the petition the date of signing and the signer's voting residence address, including the street and number.
 - c. Each signer of any initiative or referendum petition must be a registered elector in the municipality or township in which the ordinance or measure is to be placed on the ballot.
 - d. No person shall write the name of any other elector on any petition, and no elector may authorize another person to sign any petition on behalf of the elector, unless the elector has appointed the person as the elector's attorney in fact in accordance with [R.C. 3501.382](#).
 - e. Each petition paper must contain a statement of the circulator that, to the best of his or her knowledge and belief, each signer is a resident of the municipality or township, and each signature is that of the person whose signature it purports to be.

²⁸ Ohio Secretary of State [Form 6-I](#).

²⁹ Ohio Secretary of State [Form 6-J](#).

³⁰ [R.C. 731.31](#), [R.C. 3501.38](#).

2. *Text*³¹

- a. Each initiative petition paper must contain a full and complete copy of the title and text of the ordinance or other measure to be placed on the ballot.
- b. Each referendum petition paper must contain the number and a full and correct copy of the title of the ordinance or other measure to be referred.

3. *Penalty notice*³²

At the top of each initiative or referendum petition or part-petition, the following warning must be printed in red:

“NOTICE: Whoever knowingly signs this petition more than once, signs a name other than his own, or signs when not a legal voter is liable to prosecution.”

4. *Filing committee*³³

A filing committee of no less than three of the petitioners may be listed as the filers of an initiative or referendum petition.

5. *Statement of expenditures*³⁴

The circulator of an initiative or referendum petition or his agent must, within five days after the petition is filed with the city auditor, township fiscal officer, or village clerk, file an itemized statement, made under penalty of election falsification, showing the following in detail:

- a. All moneys or things of value paid, given, or promised for circulating the petitions.
- b. Full names and addresses of all persons who contributed anything of value to be used in circulating the petitions.

³¹ [R.C. 731.31.](#)

³² [R.C. 731.33.](#)

³³ [R.C. 731.34.](#)

³⁴ [R.C. 731.35.](#)

- c. Full names and addresses of all persons to whom the payments or promises were made.
- d. Time spent and salaries earned while circulating or soliciting signatures to petitions by persons who were regular salaried employees of some person who authorized them to solicit signatures for or to circulate the petition as part of their regular duties.

C. Filing

Petitions for a municipal initiative or referendum must be filed with the city auditor or village clerk.³⁵ Petitions for a township initiative or referendum must be filed with the township fiscal officer.³⁶ The public office where the petition is filed collects the filing fee and immediately pays the fee to the credit of the Ohio Elections Commission fund.³⁷

1. Initiative

There is no specific date for the filing of an initiative petition. However, the date on which an initiative petition is filed will determine at which election that issue will be submitted to the electors.

2. Referendum

Municipal ordinances and other measures which are subject to referendum do not take effect until 30 days after they are filed with the mayor of a city, or passed by the township trustees or village council. Exceptions to this rule are discussed on pages [6-3](#) and [6-4](#) of this chapter. Referendum petitions must be filed during the 30-day period before the ordinance becomes effective. When an ordinance or other measure is passed over the veto of a mayor, the petition must be filed within 30 days from that date.³⁸

³⁵ [R.C. 731.28 - 731.29.](#)

³⁶ [R.C. 504.16.](#)

³⁷ [R.C. 3513.10\(B\)\(2\), \(E\); See Filing fees in Chapter 1.](#)

³⁸ [R.C. 731.29.](#)

D. Text of the ordinance certified to board of elections³⁹

Upon receiving initiative or referendum petitions, the city auditor, township fiscal officer, or village clerk must retain the petitions and make them available for public inspection for 10 days. At the end of the 10-day period, the city auditor, township fiscal officer, or village clerk must transmit a certified copy of the measure or ordinance and the petition to the board of elections. Regarding referendums, the city auditor, township fiscal officer, or village clerk must also ensure that the certified copy of the measure or ordinance is transferred to the board of elections not later than 4 p.m. of the 90th day before the day of election.

The board of elections must examine the signatures and return the petition to the city auditor, township fiscal officer, or village clerk within 10 days of receipt with a statement attesting to the number of voters who signed the petition. If the number of valid signatures is sufficient and the petition is otherwise valid, the city auditor, township fiscal officer, or village clerk must certify the sufficiency and validity of the petition back to the board of elections.

E. Validity⁴⁰

The initial duty of determining the facial validity and sufficiency of an initiative or referendum petition rests with the city auditor, township fiscal officer, or village clerk. The board of elections makes its own determination as to the sufficiency and validity of an initiative and referendum petition that is certified to the board for placement on the ballot.⁴¹

Boards of elections must examine each initiative petition to determine the following:

- Whether the petition falls within a municipal political subdivision's authority

³⁹ [R.C. 731.28, 731.29, 731.34.](#)

⁴⁰ [R.C. 731.31.](#)

⁴¹ [R.C. 3501.11\(K\) Sub H.B. No. 63.](#); See also *State, ex rel. Kennedy v. Cuyahoga Cty. Bd. of Elections*, 46 Ohio St.2d 37 (1976),

to enact via initiative. The board of elections must consider the limitations in [Article XVIII, Sections 3](#) and [7](#) of the Ohio Constitution and whether the petition meets the statutory prerequisites in [R.C. 3501.38](#) for placement on the ballot.

The petition is invalid if any portion of the petition does not fall within the authority to enact via initiative.

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The board must transmit promptly to the Secretary of State's office a copy of the petition and notice of its determination.

If substantially similar initiative petitions are submitted to multiple boards of elections and the determinations of those boards of elections differ, the Secretary of State must make a single determination that will apply to each separate petition.

F. Submission of question or issue to voters

The board of elections must submit the ordinance or other issue proposed by the initiative or referendum petition to the voters of the municipality or township at the next general election occurring more than 90 days after the final certification of the petition by the city auditor, village clerk, or township fiscal officer.⁴²

1. *Ballot*⁴³

The ballot need not contain the full text of the ordinance or measure. If a condensed text is used, it must properly describe the question up for a vote, and a full text of the ordinance or measure, together with the percentage of yes votes necessary for passage, must be posted at each polling place in a location that is easily accessible to the voters.⁴⁴

⁴² [R.C. 3501.38\(M\)](#).

⁴³ [See Appendix B for suggested ballot language.](#)

⁴⁴ [R.C. 3505.06](#).

2. *Notice*

The specific provisions pertaining to a particular initiative or referendum should be reviewed to determine if any requirement to publish notice of the election at which the initiative or referendum ordinance is to be submitted to the voters. The board of elections always must give notice of an election by proclamation or by publication in a newspaper in the county or a newspaper of general circulation in the county once at least 10 days before the election, in accordance with [R.C. 3501.03](#).

3. *Passage*

A ballot issue requires a majority of affirmative votes to pass. Consequently, a ballot issue that receives an equal number of affirmative and negative votes (i.e., a tie) is defeated because it did not receive a majority of affirmative votes.⁴⁵

⁴⁵ [R.C. 731.28, 731.29](#).

AUTHORITY

Zoning resolutions regulating the use of land and the size, structure, location, and usage of buildings and other physical structures may be passed by the legislative authority of a county, township, or municipality. The authority of a political subdivision to zone is derived from its police power and ability to legislate for the public health, safety, and welfare of its people and is vested in its legislative authority. Zoning procedures are set forth in Chapters [303 \(County Zoning\)](#), [519 \(Township Zoning\)](#) and [713 \(Municipal Zoning\)](#) of the Revised Code. Because the procedures for county and township zoning are similar in language and effect, they are covered together in the sections immediately below. For procedures for municipal zoning, [please see Municipal Zoning on page 7-10 of this chapter](#).

COUNTY AND TOWNSHIP ZONING

Resolution and zoning commission

In order to exercise the power to zone, the appropriate legislative authority (board of county commissioners or board of township trustees) must pass a resolution expressing its intention to proceed with zoning. The legislative authority may do so either upon its own initiative or upon presentation of a petition signed

by a number of qualified electors of the area to be regulated that is equal to or greater than 8 percent of the total vote for governor in such area at the last gubernatorial election.¹

After the legislative authority of the county or township adopts a resolution to proceed with zoning, it must establish a zoning commission. The commission is comprised of five members who are residents of the unincorporated area to be zoned.²

The zoning commission must prepare and submit to the legislative authority a comprehensive plan, including text and maps, for zoning the unincorporated area.³

Submission of Zoning Plans to Electors

After the legislative authority adopts a comprehensive zoning resolution, it must submit the resolution to the voters at the next primary or general election or at a special election called for that purpose. No zoning resolution is effective until approved by a majority of those voting on the issue.⁴

A. Filing deadline

The legislative authority must file the zoning resolution to the board of elections not later than 4 p.m. of the 90th day before the date of the election.⁵

B. Ballot

The ballot need not contain the full text of the resolution. A condensed text that properly describes the proposal is permissible; however, the full text of the resolution and the percentage of affirmative votes necessary for passage must be posted in an easily accessible place in the polling location.⁶

¹ [R.C. 303.03, 519.03.](#)

² [R.C. 303.04, 519.04.](#)

³ [R.C. 303.05, 519.05.](#)

⁴ [R.C. 303.11, 519.11.](#)

⁵ [R.C. 303.11, 519.11.](#)

⁶ [R.C. 3505.06\(E\).](#)

C. Notice

The board of elections must publish notice of the election at least 10 days before the election is held. Notice may be given by proclamation (posted in a conspicuous place in the court house and city hall) or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.⁷

D. Results

If a majority of those voting on the zoning resolution vote yes, the resolution passes. If the resolution receives an equal number of affirmative and negative votes, it fails for lack of a majority.⁸

REFERENDUMS⁹

An amendment that is approved by the county or township legislative authority becomes effective 30 days after the date of its adoption, unless a valid and sufficient referendum petition is filed with the legislative authority within that 30 days requesting the legislative authority to submit the amendment to the electors of that area for approval or rejection. The issue must be submitted to the voters at the next primary or general election occurring at least 90 days after the petition is submitted.

⁷ [R.C. 3501.03](#).

⁸ [R.C. 303.11](#), [519.11](#).

⁹ [R.C. 303.12\(H\)](#), [519.12\(H\)](#).

A. Referendum petition requirements

1. *County referendum petition - Form and content*

The form of a county zoning referendum petition shall be substantially as set forth in [R.C. 303.12\(H\)](#), the statute that provides for the referendum. The referendum petition also is governed by the general petition provisions contained in [R.C. 3501.38](#) and [R.C. 3503.06](#).

The Secretary of State's office prescribes a template, [Form 6-N](#), that referendum petitioners may, but are not required to, use.

The referendum petition may consist of one or more parts, but all the parts of the referendum petition must be filed together at the same time, as a single instrument.¹⁰

Each part of the referendum petition shall contain all of the following:

- The number and the full and correct title, if any, of the zoning amendment, resolution, motion or application, furnishing the name by which the amendment is known;
- A brief summary of the contents of the zoning amendment; and
- A request that the county legislative authority submit the zoning amendment to the electors of the appropriate area for approval or rejection at an election held on the day of the next primary or general election occurring at least 90 days after the petition is filed.

The referendum petition must contain the signatures of qualified electors residing in the unincorporated area of the township or the part of that unincorporated area included in the zoning plan equal in number to at least 8 percent of the total vote for the office of governor in that area at the most recent gubernatorial election.

¹⁰ [R.C. 3501.38\(K\)](#).

2. Township referendum petition – Form and content; Map

a. Form and Content

The form of a township zoning referendum petition shall be substantially as set forth in [R.C. 519.12\(H\)](#), the statute that provides for the referendum. The referendum petition also is governed by the general petition provisions contained in [R.C. 3501.38](#) and [R.C. 3503.06](#).

The Secretary of State's office prescribes a template, [Form 6-O](#), that referendum petitioners may, but are not required to, use.

The referendum petition may consist of one or more parts, but all the parts of the referendum petition must be filed together at the same time, as a single instrument.¹¹

Each part of the referendum petition shall contain all of the following:

- the number and the full and correct title, if any, of the zoning amendment, resolution, motion or application, furnishing the name by which the amendment is known;
- a brief summary of the contents of the zoning amendment; and
- a request that the legislative authority of the county or the township submit the zoning amendment to the electors of the appropriate area for approval or rejection at the next primary or general election occurring at least 90 days after the petition is filed.

The referendum petition must contain the signatures of qualified electors residing in the unincorporated area of the township or the part of that unincorporated area included in the zoning plan equal in number to at least 8 percent of the total vote for the office of governor in that area at the most recent gubernatorial election.

¹¹ [R.C. 3501.38\(K\)](#).

- b. *Additional filing requirement – Map of affected area*
R.C. 591.12(H) specifically requires that an appropriate map of the area affected by the zoning proposal must be filed with a petition seeking to referendum a township zoning amendment.

B. Deadline for submission to board of elections

1. *Counties:*
While R.C. 303.12 does not specify a deadline for the submission of a zoning referendum by the county commissioners to the county board of elections, R.C. 3501.02(F) requires that all issues be certified to the board of elections not later than 4 p.m. on the 90th day before the day of the election. Therefore, the deadline for submission is 4 p.m. on the 90th day before the day of the election.
2. *Townships:*
R.C. 519.12(H) specifies that the board of township trustees must certify the zoning referendum petition and the map of the area affected by the zoning proposal to the board of elections within 2 weeks after its receipt and not less than 90 days before the election at which the question is to be voted upon. The board of elections determines the validity and sufficiency of the petition.

C. Submission of referendum to the voters

1. *County Zoning Referendum*¹²
The board of elections must submit the zoning amendment to the electors of the appropriate area for approval or rejection at a special election held on the day of the next primary or general election occurring at least 90 days after the petition is filed.
2. *Township Zoning Referendum*¹³
If the board of elections determines that the referendum petition is

¹² R.C. 303.12(H).

¹³ R.C. 519.12(H).

sufficient and valid, it shall submit the zoning amendment to the electors of the appropriate area for approval or rejection at a special election to be held on the day of the next primary or general election that occurs at least 90 days after the date the petition is filed with the board of township trustees, **regardless of whether any election will be held to nominate or elect candidates on that day.**

The zoning amendment is approved if a majority of voters vote in favor of the issue. The amendment is rejected if a majority of voters vote against the issue, or if the issue receives an equal number of votes for and against it.

REPEAL OF COUNTY OR TOWNSHIP ZONING PLAN

A. Repeal of county zoning plan¹⁴

1. *Procedures*

In any township in which there is in force a plan of county zoning, the plan may be repealed by the board of county commissioners, as to such township, in the following manner:

- a. The board of county commissioners may adopt a resolution upon its own initiative.
- b. The board shall adopt a resolution directing that the question of whether or not the zoning plan in effect in such township shall be repealed, if there is presented to it a petition requesting that the question be submitted to the electors residing in the unincorporated area of the township included in the zoning plan at a special election to be held on the day of the next primary or general election.

2. *Petition Requirements*

The petition shall be similar in all relevant aspects to the county zoning referendum petition prescribed in [R.C. 303.12\(H\)](#). The petition also is

¹⁴ [R.C. 303.25](#).

governed by the general petition provisions contained in [R.C. 3501.38](#) and [R.C. 3503.06](#).

The petition must request that the board of county commissioners submit the question to the electors residing in the unincorporated area of the township included in the zoning plan at a special election to be held on the day of the next primary or general election.

The petition must contain the signatures of qualified electors residing in the unincorporated area of the township included in the zoning plan equal in number to at least 8 percent of the total vote for the office of governor in that area at the most recent gubernatorial election.

The petition may consist of one or more parts, but all the parts of the petition must be filed together at the same time, as a single instrument.¹⁵

The Secretary of State's office does not prescribe a template specifically for this purpose, but petitioners may adapt Secretary of State [Form 6-N](#) (county zoning referendum petition form) for use under [R.C. 303.25](#).

3. *Election Procedure, Limitation*

The board of county commissioners shall certify its resolution ordering the election to the board of elections not later than 90 days before the election at which the question is to be voted upon.

Not more than one such election shall be held in any two calendar years.

B. Repeal of township zoning plan¹⁶

1. *Procedures*

In any township in which there is in force a plan of township zoning, the plan may be repealed by the board of township trustees in the following manner:

¹⁵ [R.C. 3501.38\(K\)](#).

¹⁶ [R.C. 519.25](#).

- a. The board of township trustees may adopt a resolution upon its own initiative.
- b. The board shall adopt a resolution directing that the question of whether or not the zoning plan in effect in such township shall be repealed, if there is presented to it a petition requesting that the question be submitted to the electors residing in the unincorporated area of the township included in the zoning plan at a special election to be held on the day of the next primary or general election.

2. *Petition Requirements*

The petition shall be similar in all relevant aspects to the township zoning referendum petition prescribed in [R.C. 519.12\(H\)](#). The petition also is governed by the general petition provisions contained in [R.C. 3501.38](#) and [R.C. 3503.06](#).

The petition must request that the board of township trustees submit the question to the electors residing in the unincorporated area of the township included in the zoning plan at a special election to be held on the day of the next primary or general election.

The petition must contain the signatures of qualified electors residing in the unincorporated area of the township included in the zoning plan equal in number to at least 8 percent of the total vote for the office of governor in that area at the most recent gubernatorial election.

The petition may consist of one or more parts, but all the parts of the petition must be filed together at the same time, as a single instrument.¹⁷

The Secretary of State's office does not prescribe a template specifically for this purpose, but petitioners may adapt Secretary of State [Form 6-O](#) (township zoning referendum petition form) for use under [R.C. 519.25](#).

¹⁷ [R.C. 3501.38\(K\)](#).

3. *Election Procedure, Limitation*

The board of township trustees shall certify its resolution ordering the election to the board of elections not later than 90 days before the election at which the question is to be voted upon.

Not more than one such election shall be held in any two calendar years.

MUNICIPAL ZONING

Authority

A non-chartered municipality may enact zoning regulations through a municipal planning commission, which is governed by sections [713.01](#) through [713.15 of the Revised Code](#).

A chartered municipality may adopt zoning regulations pursuant to the powers granted by its charter. If the municipality's charter does not address zoning regulations, the municipality may pass zoning ordinances pursuant to the provisions of the Revised Code.

A zoning measure also may be proposed through initiative, and a zoning ordinance may be challenged by referendum. In addition to the information provided by [Chapter 6, Municipal and Township Initiative and Referendum](#), the following are specific details regarding the initiative and referendum process for municipal zoning.

A. Initiative

The procedures for a zoning initiative are covered in [R.C. 731.28, 731.30 - 731.41](#). These sections are covered in detail in [Chapter 6, Municipal and Township Initiative and Referendum](#). In addition to complying with these specific code sections, any petition for a zoning initiative must conform to the general petition requirements prescribed by [R.C. 3501.38](#) and [R.C. 3503.06](#).

Please note that zoning initiatives are not subject to [R.C. 713.12](#). Therefore, a public hearing regarding the initiative is not required, as it would be for a zoning ordinance passed by city council.¹⁸

B. Referendum

The procedures for a referendum are governed by the provisions contained in sections [731.29](#) through [731.41 of the Revised Code](#). These sections are covered in detail in [Chapter 6, Municipal and Township Initiative and Referendum](#). In addition to complying with these specific code sections, any petition for a referendum must conform to the general petition requirements prescribed by [R.C. 3501.38](#) and [R.C. 3503.06](#).

¹⁸ *Drockton v. Bd. of Elections of Cuyahoga Cty.* (1968), 16 Ohio Misc. 211, 240 N.E.2d 896, 45 O.O.2d 171.

8

Formation of Municipal Corporations; Surrender of Corporate Powers

CLASSIFICATIONS¹

Ohio law provides two classifications of municipal corporations: cities and villages.

- A municipal corporation is classified as a city if, at any federal census, it had a population of 5,000 or more, or 5,000 registered resident electors as provided in [R.C. 703.011](#).
- A municipal corporation is classified as a village if, at any federal census, it had a population of less than 5,000.

AUTHORITY

General authority for the formation of municipal corporations is found in [Article XVIII, Section 2 of the Ohio Constitution](#), which states:

General laws shall be passed to provide for the incorporation and government of cities and villages . . .

Procedures for the formation of municipal corporations are set forth in [Chapter 707 of the Ohio Revised Code](#).

¹ [R.C. 703.01](#).

SPECIAL NOTE ABOUT PETITION FORMS FOR INCORPORATION OR DISSOLUTION

Anyone who seeks to petition for the incorporation of a city or village or for the dissolution of a village is responsible for crafting the petition that is filed with the board of county commissioners, in the case of incorporation, or the village legislative authority, in the case of dissolution. Neither the Secretary of State, nor the statutes that provide for incorporation or dissolution by a petition process, prescribe the form of petitions that could be used for these purposes. A petitioner may wish to consult with private legal counsel about the petition to ensure that it satisfies the requirements of the applicable law.

PROCEDURE: INCORPORATION OF VILLAGES

A. Petition

Villages may be incorporated using the petition method provided in [R.C. 707.01](#) through [707.28](#). Under this method, application for incorporation of a village is made by petition addressed to the board of county commissioners. The petition must be signed by 51 percent of the electors within the territory to be incorporated, as determined by the total number of votes cast within that territory for the office of governor at the last gubernatorial election. The petition must also contain or have attached to it the following information:

1. A full description and an accurate map of the territory proposed to be incorporated.
2. A statement signed by the county auditor as to the total assessed valuation of the area proposed to be incorporated.
3. A statement that the area to be incorporated:
 - a. Consists of not fewer than two square miles.
 - b. Includes a population of not fewer than 800 persons per square mile.

- c. Has an assessed valuation of real, personal and public utility property subject to general property taxation of at least \$3,500 per capita. Property that is owned by a political subdivision and is exempt from taxation pursuant to [R.C. 5709.081](#) is to be included in the determination of the valuation.
4. A statement by the Secretary of State that the name proposed in the petition is not being used by any other municipal corporation in the state.
5. The name of a person to act as an agent for the petitioners.
6. A statement of whether or not the proposed municipal corporation contains and includes territory within three miles of any portion of the boundary of an existing municipal corporation.

B. Filing²

The petition for incorporation of a village is filed with the board of county commissioners. The petition may be presented to the board of county commissioners at any session, after which the board shall make it available for inspection by any interested person.

Upon presentation of the petition, the county commissioners may charge a fee to cover the costs of verifying the signatures on the petition.

Note: If the territory proposed to be incorporated involves area from two or more counties, the petition shall be filed with the commissioners of the county where the largest number of qualified voters of the proposed municipal corporation reside.³

C. Adjoining boundaries⁴

The board of county commissioners must hold a public hearing on the incorporation of a village proposed by petition if the board finds that the

² [R.C. 707.03](#).

³ [R.C. 707.22](#).

⁴ [R.C. 707.04](#).

proposed incorporation satisfies (or does not violate) certain conditions. Before scheduling the hearing, the board must determine whether any of the area proposed to be incorporated includes territory within three miles of any portion of an existing municipal corporation's boundary. If the board so finds, it enters that finding in its journal and forwards a copy of the entry to the clerk of the legislative authority of such municipal corporation.

Generally, the board of county commissioners shall not take any action on the incorporation petition so long as any of the area proposed to be incorporated as a village includes territory within three miles of the boundary limits of any existing municipal corporation. However, the board may proceed with the petition, even though some or all of the territory proposed to be incorporated as a village would be within the three-mile area, if either of the following applies:

1. An annexation proceeding which included the territory within three miles of an existing municipal corporation has been attempted within two years preceding the date of filing of the incorporation petition under [R.C. 709.02](#), but failed because the existing municipal corporation took unfavorable action, or because the existing municipal corporation took no action on the petition for a period of 120 days after the petition was presented to the legislative authority of the municipal corporation as required in [R.C. 709.04](#); or
2. The board of county commissioners receives a copy of a resolution, passed by the legislative authority of each existing municipal corporation within the three-mile area, approving the petition for incorporation as a village.

D. Public hearing

The board of county commissioners must hold a public hearing regarding a proposed incorporation that is not otherwise prohibited by [R.C. 707.04](#).

1. *Notice of hearing*⁵

The board of county commissioners must fix the time and place for the hearing, which must take place not fewer than 40, nor more than 90, days after the petition is filed with the board. The board shall communicate the date, time and place of the hearing to the petitioners' agent.

2. *Publication of notice*⁶

After learning of the time and place of the hearing, the petitioners' agent must publish in a newspaper published, or of general circulation, in the county, a notice containing the substance of the petition and the time and place of the hearing. Notice must be published for a period of three consecutive weeks prior to the time of the hearing.

3. *Conduct of the hearing*⁷

The hearing on the petition for incorporation is open to the public. Any interested person may appear, either in person or be represented by an attorney, to support or oppose the granting of incorporation. Testimony in the form of affidavits may be received by the board of county commissioners and shall be considered in their deliberations.

4. *Amendment*⁸

The board of county commissioners may amend the petition on its leave. If an amendment is made that includes territory not included in the original petition, the board must appoint another time and place for the hearing, and notice must be given in the same manner as for the first hearing.

⁵ [R.C. 707.05.](#)

⁶ [R.C. 707.05.](#)

⁷ [R.C. 707.06.](#)

⁸ [R.C. 707.06.](#)

E. Determination by the county commissioners⁹

The board of county commissioners must allow the incorporation if it finds that the following requirements have been met:

1. The petition complies with the requirements of [R.C. 707.02](#) (described above), and the statements in the petition are true.
2. Notice of the hearing has been published in the manner required by [R.C. 707.05](#).
3. The number of valid signatures on the petition constitutes 51 percent of the electors in the territory to be incorporated, as determined by the total number of votes cast within that territory for office of governor in the last gubernatorial election.
4. The territory proposed to be incorporated is compact and not unreasonably large; there is adequate taxable property to support the construction and maintenance of municipal facilities (including sewers and parks) and municipal services (including police and fire protection); and the general good of the community will be served.

F. Certification by board of county commissioners and by county recorder¹⁰

If the board of county commissioners grants the petition for incorporation of the territory as a village, the board shall enter on its journal all of its orders and proceedings relating to the incorporation. It also shall deliver a certified transcript of all orders of the board, signed by a majority of the members of the board, the petition, map, and all other papers on file relating to the incorporation proceedings to the county recorder at the earliest time practicable.

⁹ [R.C. 707.07](#).

¹⁰ [R.C. 707.08](#) - [707.09](#).

The county recorder shall file and preserve in the recorder's office the transcript or other papers provided by the board of county commissioners pursuant to [R.C. 707.08](#).

At the expiration of 60 days after receiving the papers from the board of county commissioners, the county recorder shall make a record of the petition, transcript (if any), and map in the proper book of records, unless enjoined under [R.C. 707.11](#). The recorder also shall file a copy of the record with the Secretary of State.

G. Effective date¹¹

The incorporation of the territory as a village shall be effective as of the date that the record prepared by the county auditor pursuant to [R.C. 707.09](#) is filed with the Secretary of State.

H. Additional procedures when territory to be incorporated is located in two or more counties¹²

When electors residing in two or more counties desire the incorporation of territory in those counties as a village, the petition shall be filed with the board of county commissioners of the county in which the largest number of qualified voters of the proposed village reside, and a statement to that effect shall be set forth in the petition.

The transcript of the board of county commissioners' proceedings, if required, and the other papers relating to the incorporation shall be recorded in the county in which the petition is filed in the manner provided by [R.C. 707.09](#). Within 10 days after such recording, the county recorder shall make a certified transcript of such record for each of the other counties in which any portion of the territory is situated, and shall forward send such transcript to the recorders of such counties, who shall record them in the manner required for original papers.

¹¹ [R.C. 707.09](#).

¹² [R.C. 707.22](#).

In all other respects, the proceedings to establish a village, or review the action of the board of county commissioners, shall be as provided in [R.C. 707.01](#) through [707.14](#).

CONTESTING AN INCORPORATION — VILLAGES ONLY

Persons who wish to contest proceedings for the incorporation of a village may do so by two methods:

1. By appearing at the public hearing held by the board of county commissioners.
2. By filing a petition for an injunction with the court of common pleas for the county in which the territory is located to enjoin the county recorder from making a record of the incorporation and filing a copy of it with the Secretary of State. The method by which to file an injunction can be found in sections [707.11](#) through [707.14](#) of the Revised Code.

PROCEDURE: INCORPORATION OF CITIES

A. Criteria¹³

Cities may be incorporated under the procedures provided in [R.C. 707.29](#) and [707.30](#). Application for incorporation of a city shall be made by petition filed with the board of county commissioners.

The territory proposed for incorporation as a city must meet all the following criteria:

1. It must consist of at least four square miles.
2. It must have a population of at least 25,000 and a population density of at least 1,000 people per square mile.

¹³ [R.C. 707.29](#).

3. It shall have an assessed valuation of real, personal, and public utility property subject to general property taxation of at least \$2,500 per capita.
4. It shall not completely surround an existing municipality.
5. It shall be contiguous.

No territory within the boundaries of a United States military installation, that is used for the housing of members of the United States armed forces and is a center for military operations, shall be incorporated without the approval of the United States Secretary of Defense, his or her designee, or other person having authority under federal law to give such approval.

B. Petition¹⁴

The petition for incorporation of a city must contain or have attached to it all of the following:

1. Signatures of at least 20 percent of the electors in the territory to be incorporated, as determined by the number of votes cast in that territory for the office of governor at the last gubernatorial election.
2. A full description and accurate map of the territory to be incorporated.
3. A statement signed by the county auditor as to the total assessed valuation of the area.
4. A statement showing that the area meets all of the criteria listed in (A) above.
5. A statement by the Secretary of State that the name proposed in the petition is not being used by any other municipal corporation in the state.
6. The name of a person to act as an agent for the petitioners.

Additionally, the petition must conform to the requirements of [R.C. 3501.38](#).

¹⁴ [R.C. 707.30](#).

C. Filing¹⁵

The petition may be presented to the county commissioners at any session of the commissioners, after which the commissioners must make it available for public inspection.¹⁶

D. Notice¹⁷

Upon filing the petition, the agent for the petitioners must publish notice of the filing for incorporation in a newspaper of general circulation within the county for a period of three consecutive weeks. Notice must contain the substance of the petition and the date of filing.

E. After filing¹⁸

After the petition is filed with the board of county commissioners, the procedure below is followed.

1. The commissioners must inform the board of elections and transfer to it a copy of the petition and any other relevant information so that the board of elections can check the sufficiency of the petition signatures.
2. The board of elections must make a determination of the sufficiency of the signatures and report back to the commissioners within 60 days after the date that the petition was filed with the commissioners.
3. The commissioners may refer the map or plat and description to the county engineer for a report on their accuracy. If the commissioners do so, the county engineer must report back in writing within 90 days of the date on which the petition was filed. The commissioners do not have to accept the conclusions of the engineer.

¹⁵ [R.C. 707.30\(C\)](#).

¹⁶ [See Filing fees in Chapter 1.](#)

¹⁷ [R.C. 707.30\(B\)](#).

¹⁸ [R.C. 707.30](#).

4. During the 90-day period after a petition is filed, any person or municipal corporation may appear before the commissioners in support of or in opposition to the information contained in the incorporation petition. This can be done at any session of the commissioners before the commissioners make a determination on the petition.

F. Determination by the board of county commissioners¹⁹

Within 90 days after the petition is filed, the commissioners must determine if the territory meets the criteria listed in [R.C. 707.30\(A\)](#) and if the notice requirements have been met. The commissioners must inform the board of elections of the determination.

G. Election²⁰

If the board of county commissioners determines that the territory meets all the requirements, and the board of elections determines that the petition is sufficient, the board of elections schedules a special election.

1. Every elector in the territory to be incorporated shall be permitted to vote on the question.
2. Ballot language is prescribed in [R.C. 707.30\(D\)](#).²¹
3. A majority vote is required for approval. If approved, the board of elections must certify the result to the commissioners and incorporation of the area will proceed as provided by sections [R.C. 707.08](#), [707.09](#), [707.21-707.24](#), [707.27](#) and [707.28](#).
4. If a majority of the voters vote against incorporation, the board of elections must certify the result to the commissioners, incorporation proceedings must cease, and no further petitions calling for the same incorporation may be filed for at least three years after the date of the election.

¹⁹ [R.C. 707.30\(D\)](#).

²⁰ [R.C. 707.30](#).

²¹ [See Appendix B for suggested ballot language.](#)

5. The entire cost of the election shall be charged to the new municipal corporation, if incorporation is approved. If the proposal is defeated, the costs of the election are to be proportionally charged to the townships proposed to be incorporated.²²
6. If incorporation is approved and the area to be incorporated includes any property already owned by another municipal corporation, that property is not subject to zoning regulations of the new municipal corporation as long as the property is used for a public purpose.²³

H. Certification by board of county commissioners and by county recorder²⁴

If the result of an election for incorporation as a city pursuant to [R.C. 707.30](#) is favorable, the board of county commissioners shall enter on its journal all of its orders and proceedings relating to the incorporation and shall deliver a certified transcript of all its orders, signed by a majority of the members of the board, the petition, map, and all other papers on file relating to the incorporation proceedings to the county recorder at the earliest time practicable.

The county recorder shall file and preserve in the recorder's office the transcript or other papers provided by the board of county commissioners pursuant to [R.C. 707.08](#).

At the expiration of 60 days after receiving the papers from the board of county commissioners, the county recorder shall make a record of the petition, transcript (if any), and map in the proper book of records. The recorder also shall file a copy of the record with the Secretary of State.

²² [R.C. 707.30\(E\)](#).

²³ [R.C. 707.30\(F\)](#).

²⁴ [R.C. 707.08 - 707.09](#).

I. Effective date²⁵

The incorporation of the territory as a village shall be effective as of the date that the record prepared by the county auditor pursuant to [R.C. 707.09](#) is filed with the Secretary of State.

J. Additional procedures when territory to be incorporated is located in two or more counties²⁶

When electors residing in two or more counties desire the incorporation of territory in those counties as a city, the petition shall be filed with the board of county commissioners of the county in which the largest number of qualified voters of the proposed city reside, and a statement to that effect shall be set forth in the petition.

The transcript of the board of county commissioners' proceedings, if required, and the other papers relating to the incorporation shall be recorded in the county in which the petition is filed in the manner provided by [R.C. 707.09](#). Within 10 days after such recording, the county recorder shall make a certified transcript of such record for each of the other counties in which any portion of the territory is situated, and shall forward send such transcript to the recorders of such counties, who shall record them in the manner required for original papers.

In all other respects, the proceedings to establish a city, or review the action of the board of county commissioners, shall be as provided in [R.C. 707.29](#) and [707.30](#).

FIRST ELECTION OF MUNICIPAL OFFICERS²⁷

The first officers of a new municipal corporation may be elected at either a primary, general or special election. If the next regular municipal election occurs

²⁵ [R.C. 707.08 - 707.09](#).

²⁶ [R.C. 707.22](#).

²⁷ [R.C. 707.21](#).

between 105 and 180 days after the creation of the municipal corporation, the officers will be elected at the election. If there is not a regular municipal election to be held during the times specified, a special election must be held for the purpose of electing the first officers of the municipality.²⁸

A. Time for holding special elections

Special elections may be held on either the day of the primary or general election, or on a date set by the board of elections if there is no regular municipal election within that period.

B. Nomination of candidates

If the first officers of the municipal corporation are to be elected at a special election, candidates for the election must file a nominating petition with the board of elections not fewer than 90 days before the date of the special election. The nominating petitions must be signed by not fewer than 25 electors, nor more than 50, qualified electors of the portion of the township which has been incorporated into the municipal corporation. Nominations for municipal officers to be elected at the next regular municipal election are to be made as otherwise provided by law for election of officers of a municipal corporation.

C. Term of office

Municipal officers elected at a special election hold office until January 1st after the first regular municipal election occurring not fewer than 105 days after the creation of the municipal corporation.

SURRENDER OF CORPORATE POWERS BY PETITION

A. Cities²⁹

A city from which territory has been detached since the last federal census may surrender its corporate rights as a city and be reduced to a village. A petition

²⁸ [R.C. 703.07](#).

²⁹ [R.C. 703.08 - 703.19](#).

requesting the surrender of corporate rights and the reduction to a village must be presented to the legislative authority. The petition must:

1. Be signed by at least 100 citizens of the city.
2. State that the detachment of territory reduced the population of the city to less than 5,000.
3. State that a majority of the citizens want the municipal corporation to surrender its corporate rights.
4. Request the reduction to a village.
5. Ask the legislative authority to take a census in the city to determine its population.

After receipt of a petition, the legislative authority must, by resolution at its next regular meeting, authorize the city auditor to take a census of the city according to the procedure in [R.C. 703.11](#) through [703.13](#). If the result of the census shows that the population of the city is less than 5,000, the legislative authority must, by resolution, declare the corporate rights of the city surrendered and reduce it to a village.

After the resolution is passed, the city auditor must make two certified transcripts of the resolution and deliver one to the county recorder and one to the Secretary of State.

B. Villages³⁰

Villages may surrender their corporate powers when a petition signed by at least 30 percent of the electors of a village, as determined by the number of votes cast at the last regular municipal election, is presented to the legislative authority, or in the alternative, to the board of elections of the county in which largest portion of the population of the village resides as provided in [R.C. 703.20\(B\)\(I\)](#). When the legislative authority receives such a petition, it

³⁰ [R.C. 703.20](#).

must provide for a special election conducted in the same manner as regular municipal elections, or in the alternative, if the board of elections receives such a petition, it must present the question to the electors at a general or special election as provided under [R.C. 703.20 \(B\)\(I\)](#). If a majority of electors voting on the issue votes in the affirmative, the village clerk or, in the alternative, the board of elections shall certify the result to the Secretary of State, the auditor of state, and the county recorder, who shall record it. The corporate powers of the village shall cease upon the recording of the certified results in the county recorder's office.

LEGAL (JUDICIAL) ACTION TO DISSOLVE A VILLAGE³¹

The Auditor of State may request that the Attorney General institute a legal action in the common pleas court to dissolve a village pursuant to [R.C. 703.201](#).

If the Auditor finds that a village having a population not exceeding 150 persons and consisting of less than two square miles meets at least two of the six statutorily defined conditions for surrendering corporate powers, the Auditor shall send a certified copy of the report, together with a letter, to the Attorney General requesting the Attorney General to institute legal action to dissolve the village in accordance with [R.C. 703.201\(C\)](#).

The conditions for surrendering corporate power are as follows:

1. The village has been declared to be in a fiscal emergency under [R.C. Chapter 118](#) and has been in fiscal emergency for at least three consecutive years with little or no improvement on the conditions that caused the fiscal emergency declaration.
2. The village has failed to properly follow applicable election laws for at least two consecutive election cycles for any one elected office in the village.

³¹ [R.C. 703.201](#).

3. The village has been declared to be unauditible under [R.C. 117.41](#) in at least two consecutive audits.
4. The village does not provide at least two services typically provided by municipal government, such as police or fire protection, garbage collection, water or sewer service, emergency medical services, road maintenance, or similar services. "Services" does not include any administrative service or legislative action.
5. The village has failed for any fiscal year to adopt the tax budget required by [R.C. 5705.28](#).
6. A village elected official has been convicted of theft in office, either under [R.C. 2921.41](#) or an equivalent criminal statute at the federal level, at least two times in a period of 10 years. The convicted official with respect to those convictions may be the same person or different persons.

After receiving the Auditor of State's report and letter, the Attorney General may file a legal action to request the dissolution of the village. If a legal action is filed, a court hearing shall be held within 90 days.

At the hearing, the court shall determine if the village meets the conditions for surrendering corporate powers. If the court so finds, it shall order the dissolution of the village and provide for the surrender of corporate powers in accordance with [R.C. 703.21](#). The Attorney General shall file a certified copy of the court's order of dissolution with the Secretary of State and the appropriate county recorder, who shall record it in their respective offices. Upon the recording in the county recorder's office, the corporate powers of the village shall cease.

Chapter 9

Annexation, Detachment and Merger

Ohio Ballot Questions and Issues Handbook

SPECIAL NOTE ABOUT PETITIONS FOR ANNEXATIONS, DETACHMENTS OR MERGERS

Anyone who seeks to petition for an annexation, detachment or mergers is responsible for crafting the appropriate petition. Neither the Secretary of State nor the authorizing statutes prescribe the form of petitions that could be used for these purposes. A petitioner may wish to consult with private legal counsel about crafting the petition to ensure that it satisfies the requirements of the applicable law.

ANNEXATION OF ADJACENT TERRITORY WHEN PROPERTY OWNERS APPLY¹

Ohio law provides several different procedures by which unincorporated territory may be annexed by a municipality. Some of those procedures may include an election, while others do not. Further, some – but not all – of those procedures will change the eligibility of electors residing in the annexed territory. A board of elections must verify whether an elector residing in newly annexed territory will, or will not, continue to be eligible to vote on township offices and township questions and issues after the annexation becomes effective.

¹ [R.C. 709.02 - 709.12.](#)

A. Petition for annexation of contiguous territory²

Note: The annexation that may be petitioned for under [R.C. 709.02](#) does not result in an election; there are no requirements as to petition form and content other than those specified below.

Owners of real estate adjacent to a municipality may petition the board of county commissioners in which the territory is located to have the territory annexed to that municipality. "Owner," as the term is used in this procedure, is defined in [R.C. 709.02](#).

The petition must contain the following:

1. The signatures of a majority of the owners of real estate in the territory to be annexed.
 - a. Each signature must have the date the signature was made next to the owner's name.
 - b. Signatures obtained prior to 180 days of filing the petition will not count toward the number of signers.
 - c. Owners may withdraw their signature before the petition is filed by delivering a signed statement to the agent for the petitioners that the signer wishes to have his/her signature removed, and the agent receiving such a statement shall strike through the signature on the petition.
2. An accurate legal description of the perimeter of the territory and accurate map or plat of the territory sought to be annexed.
3. The name of a person (or persons) to act as agent(s) for the petitioners. The agent may be an official, employee, or agent of the municipality to which the annexation is proposed.

² [R.C. 709.02](#).

At the time of filing the petition, the agent for the petitioners also must file with the clerk of the board of county commissioners a list of all tracts, lots, or parcels in both the territory proposed for annexation and the territory adjacent or directly across the road to the proposed annexation.

The list must contain the following:

1. Name and mailing address of the owner of each tract, lot, or parcel.
2. The permanent parcel number from the county auditor's permanent parcel numbering system.

B. Action by county commissioners

1. *Filing*³

Petitions described in [R.C. 709.02](#) must be filed in the office of the board of county commissioners.⁴

2. *Setting hearing and notice of hearing*⁵

Within five days of the petition's filing, the board of county commissioners must set the date, time, and place for a hearing to be held regarding the petition. The hearing must take place not fewer than 60 days or more than 90 days after the petition is filed. The county commissioners must notify the agent of the petitioners of the date, time, and place of the hearing.

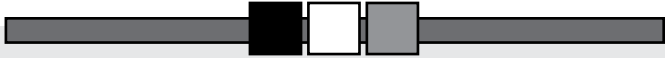
The agent for the petitioners must, upon notification of the date of the hearing, do all of the following:

- a. Within five days give written notice of the filing, the county in which it was filed, the date and time of the filing, and the date, time, and place of the hearing to the following:
 - i. The clerk of the municipal legislative authority.

³ [R.C. 709.03](#).

⁴ [R.C. 709.03](#).

⁵ [R.C. 709.03\(A\)-\(D\)](#).

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- ii. The clerk of all townships in which any portion is included within the territory proposed for annexation.
 - iii. The clerk of the board of county commissioners of each county in which the proposed territory is located (other than the country where the petition was filed).
 - iv. The notice must be given by certified mail, return receipt requested, or by personal service on the appropriate governmental officer, with proof of service by affidavit of the person who delivered the notice. Proof of service must be filed with the board of county commissioners with which the petition was filed within 10 days after the completion of service.
- b. Within 10 days through regular mail, give notice of the hearing to all property owners within the proposed annex and to those property owners whose names appear on the list presented when the petition was filed. This notice must also include the following:
- i. A map of the proposed territory.
 - ii. A statement of where the petition may be reviewed.
 - iii. A statement that any owner who signed the petition may remove their signature by filing with the clerk of the board of county commissioners a written notice of withdrawal of their signature within 21 days after the date the agent mails the notice.
 - iv. A certification of the date of its mailing for this purpose.
 - v. The agent must file with the board of county commissioners with which the petition was filed, a notarized affidavit that a notice was sent by regular mail to these property owners.
- c. Publish notice of the hearing at least once and at least seven days prior to the hearing in a newspaper of general circulation in each

county in which territory proposed for annexation is situated. Within 10 days after the date of the publication or at the hearing, whichever is first, the agent shall file proof of publication of the notice with the board of county commissioners.

3. *Removal of signature*⁶

Any owner who signed the annexation petition may remove that signature by filing with the clerk of the board of county commissioners a written notice of withdrawal of the owner's signature within 21 days after the date the agent for the petitioners mailed the notice of the hearing to the owner as provided in [R.C. 709.03\(B\)\(2\)](#).

Any signature also may be withdrawn at the hearing on the petition if a majority of the commissioners find that the signature to be withdrawn was obtained by fraud, duress, misrepresentation, or undue influence.⁷

4. *Adoption of statement of services*⁸

After receiving notice of the hearing, the municipal legislative authority must adopt a statement indicating what services the municipality will provide and the approximate date by which it will provide these services to the territory proposed to be annexed.

C. Referral to the county engineer and amendment of petition⁹

The county commissioners must, within five days of the petition's filing, refer the description and map or plat of the territory to be annexed to the county engineer for a report on their accuracy. Once received, the County Engineer must file, at least 25 days before the hearing, a written report based on the engineer's findings.

⁶ [R.C. 709.03\(C\)](#).

⁷ [R.C. 709.032](#).

⁸ [R.C. 709.03\(D\)](#).

⁹ [R.C. 709.031\(A\), \(B\)](#).

The petition may be amended without notice by leave of the board of county commissioners and with consent of the petitioner's agent so long as it does not add territory and is made at least 15 days before the hearing. The county commissioners may refer the legal description of the perimeter, map, or plat to the county engineer if revisions are made. The county engineer must then file on or before the date of the hearing, a written report with the county commissioners based on the engineer's findings.

In either case, the engineer's findings are not conclusive upon the county commissioners. If the engineer fails to make a report, the county commissioners' jurisdiction or duty to proceed will not be affected.

D. Subpoenas by the board¹⁰

The board of county commissioners may, or at the request of any necessary party shall, issue subpoenas for witnesses or for books, papers, correspondence, memoranda, agreements, or other documents or records relevant or material to the petition, directed to the sheriff of each county where the requested information is found. Subpoenas shall be served and returned in the same manner as those allowed by the court of common pleas in criminal cases.¹¹

In case of disobedience of a subpoena, any member of the board of county commissioners, or a necessary party, may compel obedience by attachment proceedings for contempt as in the case of disobedience of the requirements of subpoena issued from the court or a refusal to testify in the court. An owner of a company, firm, partnership, association, or corporation that is subpoenaed may have an agent or attorney appear before the board on that owner's behalf.

E. Proof of authority¹²

Any owners of real estate in the proposed annexation territory or any board of township trustees of any township containing any territory in the proposed

¹⁰ [R.C. 709.032\(B\)](#).

¹¹ [R.C. 709.032\(B\)](#).

¹² [R.C. 709.031\(C\)](#).

annexation may request reasonable proof be presented of the authority of a person signing the petition on behalf of any person other than a natural being, the state, or a political subdivision of the state.

The request must be in writing and filed with both the board of county commissioners and with the agent for the petitioners at least 15 days prior to the hearing. Once filed, the petitioner's agent must present to the board at the hearing sufficient evidence by either affidavit or testimony to establish that the owner is a person other than a natural being, the state, or a political subdivision of the state and that the owner authorized the person whose signature is on the petition to sign it on his behalf.

If the board does not find sufficient evidence to establish this authority, it shall remove the signature from the petition.

F. Hearings and testimony¹³

The hearing is public and any person, whether or not represented by counsel, may appear to support or contest the granting of the petition.

1. Testimony of persons appearing at the hearing shall be given under oath and is subject to cross examination by the necessary parties.
2. Affidavits may be considered by the county commissioners only if filed with the county commissioners and served at least 15 days before the hearing on the necessary parties in accordance with the Ohio Rules of Civil Procedure.
3. Necessary parties or their representatives may present evidence, examine and cross examine witnesses, and comment on all evidence, including affidavits, presented to the county commissioners.
4. An owner who signed the petition may testify under oath that his or her signature on the petition was obtained by fraud, duress, misrepresentation, or undue influence. After hearing such testimony, the

¹³ [R.C. 709.032\(B\)-\(D\)](#).

commissioners may remove signatures they find were obtained by fraud, duress, misrepresentation, or undue influence.

The board of county commissioners shall make, by electronic means or some other suitable method, a record of the hearing. If a request, along with a deposit to pay the costs, is filed with the board of county commissioners no later than seven days before the hearing, the county commissioners shall provide an official court reporter to record the hearing. The record of the hearing need not be transcribed unless a request, accompanied by an amount to cover the cost of transcribing the record, is filed with the board of county commissioners.

G. Resolution granting or denying annexation¹⁴

After the hearing, the board of county commissioners shall enter a resolution upon its journal granting the annexation if it finds by a preponderance of the evidence that:

1. The petition meets the requirements of [R.C. 709.02](#).
2. The valid signers of the petition constitute a majority of the owners of real estate in the territory proposed to be annexed.
3. The municipality has adopted a statement of what services will be provided to the territory to be annexed pursuant to [R.C. 709.03\(D\)](#).
4. The territory is not unreasonably large, the map or plat is accurate, and the general good of the territory will be served if the petition is granted.
5. No street or highway will be divided or segmented by the boundary line between a township and the municipality as to create a road maintenance problem. A municipality may agree, as a condition to the annexation, to assume the maintenance of a divided or segmented street or highway to avoid a maintenance problem.

¹⁴ [R.C. 709.033](#).

The commissioners must grant or deny the petition within 30 days after the hearing. The clerk of the board must send a certified copy of the entered resolution to the agent for the petitioners, the clerk of the municipal legislative authority, the fiscal officer of each township in which the territory proposed for annexation is located, and the clerk of the board of county commissioners of each county in which the territory proposed for annexation is located. The clerk of the board shall take no further action until the expiration of 30 days after the date of the journal entry.

After 30 days, if no appeal has been timely filed under [R.C. 709.07](#), the clerk of the board of county commissioners shall take one of the following actions:

1. If the board of county commissioners grants the petition, the clerk shall deliver a certified copy of the record of the proceedings, signed by a majority of the board members, along with the petition, map, and all other related papers on file to the auditor or clerk of the municipality.
2. If the board of county commissioners denies the petition, it must send a certified copy of its order to the agent for the petitioners and to the clerk of the municipality.

If an appeal has been timely filed under [R.C. 709.07](#), the clerk of the board of county commissioners shall take further action only in accordance with that section.

H. Approval/rejection of the annexing body¹⁵

At the next regular session of the legislative authority of the municipality to which the annexation is proposed, after 60 days from the date the clerk of the board of county commissioners files all applicable documents with auditor or clerk of the municipality to which the annexation is proposed, the auditor or clerk must present the transcript and map or plat and petition to the legislative authority. The legislative authority, by resolution or ordinance, must either accept or reject the application for annexation.

¹⁵ [R.C. 709.04](#) - [709.06](#).

1. *Approval*

If the annexation is accepted, the municipality must make three copies of the petition, map or plat, transcript of the hearing and the ordinance or resolution with a certification attached to each copy attesting that it is correct. One copy is filed with the county auditor, one with the county recorder, and one with the Secretary of State.¹⁶

2. *Rejection*

If the legislative authority fails to pass an ordinance or resolution accepting the application for annexation within 120 days after receiving the transcript from the auditor or clerk, the application is considered rejected.¹⁷

If the annexation is rejected by the municipality, no further proceedings are held, but rejection does not bar a later petition on the same subject.¹⁸

I. **Appeals**¹⁹

An appeal of the county commissioner's action on an annexation petition may be pursued by the parties described in [R.C. 709.07](#) in the manner described in [R.C. 709.07](#).

J. **Effective date**²⁰

Annexation generally becomes effective 30 days after passage of the resolution or ordinance by the legislative authority. If, however, the resolution or ordinance is subject to a referendum, the annexation is effective 30 days after approval by the electors.

¹⁶ [R.C. 709.06](#).

¹⁷ [R.C. 709.04](#).

¹⁸ [R.C. 709.05](#).

¹⁹ [R.C. 709.07](#).

²⁰ [R.C. 709.10](#).

K. Annexation involving land in two or more counties²¹

If the territory proposed for annexation under this chapter is situated in more than one county, the annexation proceedings shall be in the county in which the majority of acreage of the territory proposed for annexation is situated.

SPECIAL PROCEDURES FOR ANNEXING LAND²²

A petition filed under one of the special procedures in [R.C. 709.021](#) to [709.024](#) must contain the same information as a petition for annexation of a contiguous territory. This includes the filing of the list of all tracts, lots or parcels. "Owner," as the term used under special procedures, is also defined in [R.C. 709.02\(E\)](#).

A petition filed under [R.C. 709.021](#) must specifically request one of the following special procedures:

1. Annexing land with consent of all parties²³

The petition to collect signatures for this special procedure must contain in boldface capital letters immediately above the heading of the place for signatures of each part of the petition the following:

"WHOEVER SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL ANY ACTION ON THE PETITION TAKEN BY THE BOARD OF COUNTY COMMISSIONERS. THERE IS ALSO NO APPEAL FOR THE BOARD'S DECISION IN THIS MATTER IN LAW OR IN EQUITY."²⁴

The petition must be accompanied by a certified copy of an annexation agreement²⁵ or of a cooperative economic development agreement²⁶

²¹ [R.C. 709.11](#).

²² [R.C. 709.021](#) - [709.024](#).

²³ [R.C. 709.022](#).

²⁴ [R.C. 709.022\(B\)](#).

²⁵ [R.C. 709.192](#).

²⁶ [R.C. 701.07](#).

entered into by the municipality and each township any portion of which is included within the territory proposed for annexation.

Upon receipt of both the petition and agreement, the board of county commissioners, at the next regular session, shall enter resolution granting annexation without a hearing.

There is no appeal from the board of county commissioners' decision in law or in equity.

After the board of county commissioners grants the petition for annexation, the clerk of the board shall deliver a certified copy of the entire record of the annexation proceedings to the auditor or clerk of the municipality to which annexation is proposed.²⁷

2. Annexing of land into municipality when land is not to be excluded from township²⁸

Each part of a petition for this special annexation procedure must contain, in boldface capital letters immediately above the heading of the place for signatures, the following:

“WHOEVER SIGNS THIS PETITION EXPRESSLY WAIVES THEIR RIGHT TO APPEAL IN LAW OR EQUITY FROM THE BOARD OF COUNTY COMMISSIONERS' ENTRY OF ANY RESOLUTION PERTAINING TO THIS SPECIAL ANNEXATION PROCEDURE, ALTHOUGH A WRIT OF MANDAMUS MAY BE SOUGHT TO COMPEL THE BOARD TO PERFORM ITS DUTIES REQUIRED BY LAW FOR THIS SPECIAL ANNEXATION PROCEDURE.”²⁹

Upon the filing of the petition in the office of the clerk of the board of county commissioners, the clerk will cause the petition to be entered upon the board's journal at its next regular session.

²⁷ [R.C. 709.022](#).

²⁸ [R.C. 709.023](#).

²⁹ [R.C. 709.023\(A\)](#).

a. *Notice*³⁰

Within five days of this filing, the agent of the petitioner must notify the following people:

- i. The clerk of the legislative authority of the municipality to which annexation is proposed.
- ii. The fiscal officer of each township any portion of which is included within the territory proposed for annexation.
- iii. The clerk of the board of county commissioners of each county in which the proposed territory is located (other than the county in which the petition is filed).
- iv. The owners of property adjacent to the proposed territory or adjacent to a road that is adjacent to the proposed territory and located directly across the road from that territory.

The notice must contain the following:

- i. Time and date when the petition was filed.
- ii. The county in which the petition was filed.
- iii. A copy of the petition and any other attachments or documents that must accompany the petition when filed.

Proper notice depends on the status of the individual.

- i. Notice to a property owner is valid if sent by regular U.S. Mail to the mailing address listed on the county auditor's records.
- ii. Notice to a governmental officer is valid if given by certified mail with return receipt requested, or by causing the notice to be personally served on the officer with a proof of service by affidavit of the person who delivered the notice. The proof of

³⁰ [R.C. 709.023\(B\)](#).

service must be filed with the board of county commissioners with which the petition was filed.

b. *Municipality's duties*³¹

The legislative authority of the municipality to which annexation is proposed must, within 20 days of the filing of the petition, adopt an ordinance or resolution stating the services it will provide and the approximate date by which it will provide them, to the proposed territory to be annexed to the municipality.

The municipality is entitled in its sole discretion to provide additional services to those described in the ordinance or resolution upon annexation.

If, at the time the petition is filed, the proposed territory is subject to zoning regulations of either [*Revised Code Chapter 303 \(county\)*](#) or [*Revised Code Chapter 519 \(township\)*](#), the municipal legislative authority must adopt an ordinance or resolution stating that if the territory is annexed and becomes subject to zoning by the municipality that:

- i. Municipal zoning permits uses in the annexed territory that are determined by the municipality to be incompatible with the uses permitted under current county or town zoning regulations in the adjacent, non-annexed land within the township.
- ii. The municipality will require, in the ordinance allowing incompatible uses, the owner of the annexed land to provide a buffer separating the annexed land from the adjacent land remaining within the township.

For the purposes of this section, "buffer" includes open space, landscaping, fences, walls, and other structured elements; streets and street rights-of-way; and bicycle and pedestrian paths and sidewalks.

³¹ [*R.C. 709.023\(C\)*](#).

The clerk of the municipality must file the ordinances or resolutions with the county commissioners within 21 days of filing the petition. The county commissioners must make the ordinances or resolutions available for public inspection.

c. *Consenting or objecting to the proposed annexation*³²

Within 25 days after the date that the petition is filed, the legislative authority of the municipality to which annexation is proposed and of each township, any portion of which is included within the territory proposed for annexation, may adopt and file with the county commissioners a resolution or ordinance consenting or objecting to the proposed annexation.

If the municipality and each of the townships timely file an ordinance or resolution consenting to the proposed annexation, the county commissioners at their next regular session shall enter a resolution upon their journal granting the proposed annexation.

If the municipality and any of the townships fail to timely file an ordinance or resolution consenting or objecting to the proposed annexation, the county commissioners shall deem this act to constitute consent by that municipality or township to the proposed annexation.

An objection to the proposed annexation shall be based solely upon the petition's failure to meet the conditions specified in

[R.C. 709.023\(E\)](#), which are follows:

- i. The petition meets all the requirements set forth and was filed in the manner provided in [R.C. 709.021](#).
- ii. The persons who signed the petition are owners of the real estate located in the territory proposed for annexation and constitute all of the owners of real estate in that territory.

³² [R.C. 709.023\(D\), \(E\), \(F\), \(G\)](#).

- iii. The territory proposed for annexation does not exceed 500 acres.
- iv. The territory proposed for annexation is adjacent to the municipality to which annexation is proposed for a continuous length of at least 5 percent of the perimeter of the territory proposed for annexation.
- v. The annexation will not create an unincorporated area of the township that is completely surrounded by the territory proposed for annexation.
- vi. The municipality to which annexation is proposed has agreed to provide to the territory proposed for annexation the services specified in the relevant ordinance or resolution adopted under [R.C. 709.023\(C\)](#).
- vii. If a street or highway will be divided or segmented by the boundary line between a township and the municipality in a manner that creates a road maintenance problem, the municipality to which annexation is proposed has agreed, as a condition to the annexation, to assume the maintenance of the street or highway or otherwise to correct the problem.

If there is an objection based upon the above requirements, the board of county commissioners shall review the petition not less than 30 or more than 45 days after the date that the petition is filed.³³

If the county commissioners find that all of the above conditions have been met, they shall enter a resolution upon their journal granting the annexation. However, if the county commissioners find that one or more of the conditions have not been met, they shall enter a resolution upon their journal stating which of those conditions they find have not been met and deny the petition.³⁴

³³ [R.C. 709.023\(E\)](#).

³⁴ [R.C. 709.023\(F\)](#).

If a petition is granted either by municipality and township approval or county commissioner approval, the clerk of the board of county commissioners shall proceed as provided in [R.C. 709.033\(C\)\(1\)](#), except that no recording or hearing exhibits would be involved.³⁵

d. *Township taxes and zoning*³⁶

Unless otherwise provided in an annexation agreement entered into pursuant to [R.C. 709.192](#) or in a cooperative economic development agreement entered into pursuant to [R.C. 701.07](#), territory annexed into a municipality under this section will not, at any time, be excluded from the township under [R.C. 503.08](#) and, thus, remains subject to the township's real property taxes.³⁷

Any owner of land that remains within a township, is adjacent to territory annexed under this section, and is directly affected by the failure of the annexing municipality to enforce compliance with any zoning ordinance requiring the annexed owner to provide a buffer zone, may bring a civil action in the court of common pleas against that owner to enforce compliance with the buffer requirement whenever the required buffer is not in place before any development of the annexed territory begins.³⁸

3. Annexing land into a municipality for the purpose of undertaking a significant economic development project

a. *Significant economic development project*³⁹

"Significant economic development project" means one or more economic development projects that can be classified as industrial, distribution, high technology, research and development, or

³⁵ [R.C. 709.023-\(G\)](#).

³⁶ [R.C. 709.023\(H\), \(I\)](#).

³⁷ [R.C. 709.023\(H\)](#).

³⁸ [R.C. 709.023\(I\)](#).

³⁹ [R.C. 709.024\(A\)](#).

commercial, which projects may include ancillary residential and retail use and which projects shall satisfy all of the following:

- i. Total real and personal property investment in a project is in excess of ten million dollars through land and infrastructure, new construction, reconstruction, installation of fixtures and equipment, or the addition of inventory, excluding investment solely related to the ancillary residential and retail elements, if any, of the project (Private real and personal property investment does not include payments in lieu of taxes).
 - ii. The project creates an additional annual payroll in excess of one million dollars, excluding payroll arising solely out of the retail elements, if any of the project.
 - iii. The project has been certified by the state director of development as meeting the above requirements.
- b. *Filing and notice*⁴⁰
- Once the petition is filed, the clerk of the board of county commissioners will enter the petition upon the journal of the county commissioners at its next regular session. Within five days of this filing, the agent of the petitioner must notify the following:
- i. The clerk of the legislative authority of the municipality to which annexation is proposed.
 - ii. The fiscal officer of each township any portion of which is included within the territory proposed for annexation.
 - iii. The clerk of the board of county commissioners of each county in which the proposed territory is located (other than the county in which the petition is filed).
 - iv. The owners of property adjacent to the proposed territory or

⁴⁰ [R.C. 709.024\(B\)](#).

adjacent to a road that is adjacent to the proposed territory and located directly across the road from that territory.

The notice must contain the following:

- i. Time and date when the petition was filed.
- ii. The county in which the petition was filed.
- iii. A copy of the petition and any other attachments or documents that must accompany the petition when filed.

Proper notice depends on the status of the individual:

- i. Notice to a property owner is valid if sent by regular U.S. Mail to the mailing address listed on the county auditor's records.
- ii. Notice to a governmental officer is valid if given by certified mail with return receipt requested, or by causing the notice to be personally served on the officer with a proof of service by affidavit of the person who delivered the notice. The proof of service must be filed with the board of county commissioners with which the petition was filed.

The municipal legislative authority must, within 20 days of receiving notice, adopt an ordinance or resolution stating the services it will provide and the approximate date by which it will provide them, to the proposed territory.⁴¹

The municipality is entitled in its sole discretion to provide additional services to those described in the ordinance or resolution upon annexation.⁴²

⁴¹ [R.C. 709.024\(C\)\(2\)](#).

⁴² [R.C. 709.024\(I\)](#).

If a hearing is to be conducted under this section, the legislative authority must file the ordinance or resolution with the clerk of the board of county commissioners at least 20 days before the date of the hearing.

c. *Consenting or objecting to the petition*⁴³

The legislative authority of the municipality to which annexation is proposed and each township, any portion of which is included within the territory proposed for annexation, may adopt and file with the board of county commissioners a resolution or ordinance consenting or objecting to the proposed annexation.⁴⁴

This resolution or ordinance must be made within 30 days after the date that the petition is filed.

If the municipality and any of the townships fail to timely file an ordinance or resolution consenting or objecting to the proposed annexation, the county commissioners shall deem this act to constitute consent by that municipality or township to the proposed annexation.

If all parties to the annexation proceedings consent to the proposed annexation, a hearing shall not be held, and the county commissioners, at their next regular session, shall enter a resolution into their journal granting the annexation. There is no appeal in law or in equity from the county commissioners' entry of a resolution under this division. The clerk of the board of county commissioners shall proceed as provided in [R.C. 709.033\(C\)\(1\)](#).⁴⁵

An objection to the proposed annexation must be based solely upon the petition's failure to meet any of the following conditions:

⁴³ [R.C. 709.024\(C\)\(1\), \(D\), \(E\), \(F\)](#).

⁴⁴ [R.C. 709.024 \(C\)\(1\)](#).

⁴⁵ [R.C. 709.024\(D\)](#).

- i. The petition meets all the requirements set forth and was filed in the manner provided in [R.C. 709.021](#).
 - ii. The persons who signed the petition are owners of the real estate located in the territory proposed for annexation and constitute all of the owners of real estate in that territory.
 - iii. If a street or highway will be divided or segmented by the boundary line between a township and the municipality in a manner that creates a road maintenance problem, the municipality to which annexation is proposed has agreed, as a condition to the annexation, to assume the maintenance of the street or highway.
 - iv. The municipality to which the territory is proposed to be annexed has adopted an ordinance or resolution as required by [R.C. 709.024\(C\)\(2\)](#).
 - v. The state director of development has certified that the project meets the requirements of [R.C. 709.024 \(A\)\(1\) and \(2\)](#), and thus qualifies as a significant economic development project. The director's certification is binding on the board of county commissioners.
- d. *Potential hearings and notification*⁴⁶
- If all parties do not consent to the proposed annexation, a hearing shall be held on the petition. The hearing shall take place at the board of county commissioners' next regular session. The county commissioners will notify the agent for the petitioners of the hearing's date, time, and place.⁴⁷

The agent for the petitioners must give notice, within five days after receipt of the notice of the hearing, to those parties and owners

⁴⁶ [R.C. 709.024\(E\), \(F\)](#).

⁴⁷ [R.C. 709.024\(E\)](#).

entitled to notice under [R.C. 709.024\(B\)](#) of the date, time, and place of the hearing. Notice to a property owner is sufficient if sent by regular U.S. Mail to the tax mailing address listed on the county auditor's records.

At the hearing, the parties and any owners of real estate within the territory proposed to be annexed are entitled to appear for the purposes described in [R.C. 709.032\(C\)](#).

Within 30 days after the hearing, the board of county commissioners shall enter upon its journal a resolution granting or denying the proposed annexation. The resolution shall include the specific findings of fact as to whether or not each of the conditions listed above which allow a party to object to the annexation has been met. If the county commissioners grant the annexation, the clerk of the board will proceed as provided in [R.C. 709.033\(C\)\(1\)](#).⁴⁸

The board shall enter a resolution granting the annexation if it finds, based upon a preponderance of the substantial, reliable, and probative evidence on the whole record that all of the conditions under [R.C. 709.024\(F\)\(1\) to \(5\)](#) are met.

e. *Appeals and township taxes*⁴⁹

An owner who signed the petition may appeal a decision of the board of county commissioners denying the proposed annexation under [R.C. 709.07](#). No other person has standing to appeal the board of county commissioners' decision in law or in equity. If the county commissioners grant the annexation, there shall be no appeal in law or equity.⁵⁰

Unless otherwise provided in an annexation agreement entered into pursuant to [R.C. 709.192](#) or in a cooperative economic development

⁴⁸ [R.C. 709.024\(F\)](#).

⁴⁹ [R.C. 709.024\(G\), \(H\)](#).

⁵⁰ [R.C. 709.024\(G\)](#).

agreement entered into pursuant to [R.C. 701.07](#), territory annexed into a municipality under this section will not, at any time, be excluded from the township under [R.C. 503.08](#) and, thus, remains subject to the township's real property taxes.⁵¹

ANNEXATION ON APPLICATION OF A MUNICIPALITY⁵²

A. Ordinance by the legislative authority⁵³

The municipal legislative authority proposing the annexation shall pass, by a vote of not less than a majority of the members elected to the legislative authority, an ordinance authorizing the annexation.

B. Petition to county commissioners⁵⁴

The municipality shall file a petition with the board of county commissioners requesting annexation. The petition shall:

1. Describe the territory desired to be annexed, including an accurate legal description of the perimeter.
2. Include an accurate map or plat of the territory desired to be annexed.
3. State that annexation of the desired territory was authorized under an ordinance of the legislative authority.

C. Proceedings before the board of county commissioners⁵⁵

1. *Who may petition; Nature of the proceedings*⁵⁶

A municipality may petition the board of county commissioners to annex

⁵¹ [R.C. 709.024\(H\)](#).

⁵² [R.C. 709.13 - 709.16](#).

⁵³ [R.C. 709.14](#).

⁵⁴ [R.C. 709.15](#).

⁵⁵ [R.C. 709.16](#).

⁵⁶ [R.C. 709.16\(A\), \(E\), \(F\)](#).

a contiguous territory owned only by the municipality, a county, or the state. The clerk of the board of county commissioners shall cause the petition to be entered upon the commissioner's journal at its next regular session. The proceedings on this petition will be conducted under this section to the exclusion of any other provisions except for [R.C. 709.014](#), [709.14](#), [709.15](#), [709.20](#) and [709.21](#).

The board of county commissioners must act upon a petition for annexation filed under this section within 20 days after receipt of the petition.⁵⁷

There is no appeal in law or equity available from the granting of an annexation under this section.⁵⁸

Territory annexed under [R.C. 709.16](#) shall not be excluded from the township under [R.C. 503.07](#).

2. *Municipally owned adjacent territory*⁵⁹

The board of county commissioners shall grant the annexation if the only territory to be annexed is an adjacent territory owned by a municipality. The annexation will be complete upon entry of the resolution into the journal of the commissioners granting the annexation.

3. *County owned adjacent territory*⁶⁰

The board of county commissioners may grant or deny the annexation if the only territory to be annexed is an adjacent territory owned by a county. The annexation will be complete upon entry of the resolution into the journal of the county commissioners granting the annexation.

⁵⁷ [R.C. 709.16\(E\)](#).

⁵⁸ [R.C. 709.16\(F\)](#).

⁵⁹ [R.C. 709.16\(B\)](#).

⁶⁰ [R.C. 709.16\(C\)](#).

4. *State owned adjacent territory*⁶¹

If the only territory to be annexed is an adjacent territory owned by the state, the county commissioners shall grant the annexation if the director of administrative services filed a written consent to granting annexation with the board of county commissioners. The annexation will be complete upon entry of the resolution into the journal of the board of county commissioners granting the annexation.

5. *Voided annexation*⁶²

When a municipality purchases real property below an appraised fair market value and sells, or agrees to sell, the property back to the person who sold it to the municipality, an annexation of that property completed under this section shall be void, and the annexed property shall become part of the township from which it was annexed, if it still exists. If the township no longer exists, the board of county commissioners shall attach the annexed territory to another township.

ANNEXATION OF ONE MUNICIPALITY TO ANOTHER MUNICIPALITY⁶³

A. Proposal by the legislative authority

Any municipal legislative authority may propose annexation of its territory to that of any contiguous municipality by passing an ordinance declaring that it wants to be annexed and appointing three commissioners to represent it in negotiations and to arrange the conditions of the annexation.⁶⁴

B. Petition for annexation

The legislative authority of a municipality proposed to be annexed to an adjoining or contiguous municipality must pass an ordinance declaring

⁶¹ [R.C. 709.16\(D\)](#).

⁶² [R.C. 709.16\(G\)](#).

⁶³ [R.C. 709.22](#) - [709.34](#).

⁶⁴ [R.C. 709.23](#).

the desire of the municipality to be annexed and the appointment of three commissioners to represent it in such negotiations within 30 days after presentation of a petition signed by no less than 25 percent of the electors of the municipality to be annexed who voted at the last regular municipal election. The petition must contain a certificate, under oath, from the director of the board of elections stating that it contains a sufficient number of signatures. The legislative authority shall pass the ordinance within 30 days of receiving such a petition.⁶⁵

The ordinance passed by the municipality of its own accord or by petition shall specify whether the annexation is for corporate municipal purposes only or for corporate municipal purposes and school purposes. If it is for both, such questions shall be submitted separately, although they may be printed on the same ballot. In the latter instance, the ordinance shall be certified to the board(s) of education in each municipality. The question shall be submitted to all electors of the affected school district(s).⁶⁶

1. *Territory proposing to be annexed*⁶⁷

In all cases, the municipal authority of the territory proposing to be annexed shall appoint three commissioners to negotiate the terms of annexation.

2. *Annexation for school purposes*⁶⁸

In cases where the annexation is desired for both corporate municipal and school purposes, the municipal authorities of the territory to be annexed and the municipality to which annexation is proposed shall each certify a copy of the ordinance or petition to their respective boards of education. Each board of education shall appoint three commissioners to negotiate the terms of annexation with respect to school purposes.

⁶⁵ [R.C. 709.24](#), [709.27](#).

⁶⁶ [R.C. 709.25](#).

⁶⁷ [R.C. 709.23](#), [709.24](#), [709.25](#).

⁶⁸ [R.C. 709.25](#).

3. *Territory to which annexation is proposed*⁶⁹

Upon passage of the ordinance, the clerk of the legislative authority of the territory proposing to be annexed shall submit a certified copy of the ordinance proposing annexation to the legislative authority of the municipality to which annexation is proposed. The legislative authority to which annexation is proposed may then, within 30 days after receipt of the certified copy, pass an ordinance appointing three commissioners to represent it in annexation negotiations.

C. Conditions of annexation⁷⁰

The negotiating commissioners of each municipality shall arrange the conditions of annexation and report to their respective legislative authorities regarding the conditions upon which annexation may take place within 120 days of their appointment.

If the negotiating commissioners are unable to agree on conditions within 120 days, the probate judge of the county in which the municipalities are situated must appoint an additional commissioner who is not a resident of either municipality to aid in negotiating the conditions.

Once four commissioners agree on the conditions of annexation, their decision will be considered the conditions of annexation. The negotiating commissioners must report their findings to the legislative authority of each municipality involved.

D. Election⁷¹

Within 30 days after receiving the report of the commissioners, the legislative authorities shall, by ordinance, prescribe the manner in which the issue is to be submitted to the electors and certify the question to the board of elections. The election on the issue of annexation will be held in both municipalities.

⁶⁹ [R.C. 709.26.](#)

⁷⁰ [R.C. 709.28.](#)

⁷¹ [R.C. 709.29.](#)

The issue will be on the ballot at the next regular election or primary election occurring not fewer than 90 days after filing the conditions of annexation by the negotiating commissioners with the board of elections. The ordinance shall prescribe how the issue will appear on the ballot, which shall conform to the conditions agreed to by the negotiating commissioners. The issue shall be published at least 20 days before the election in a manner prescribed in the ordinance. A copy shall be mailed to each voter.⁷²

1. *Annexation approved*⁷³

If a majority of the electors of each municipality voting on the question are in favor of annexation, the board of elections shall certify the results of the election in each municipality to the legislative authorities of both municipalities.

2. *Effective date of annexation*⁷⁴

The annexation is effective on the date that the auditor or clerk of the territory to be annexed makes and certifies two transcripts of the ordinances, abstracts of votes and related papers, and files one copy with the county recorder and the other with the Secretary of State.

3. *Waiver of election*⁷⁵

The legislative authority of a city to which annexation is sought or the board of education to which annexation of another school district is sought may waive the submission of the question of annexation to the voters. An election shall be held, however, if a petition signed by 25 percent of the electors of the city or district is filed within 30 days of the adoption of the annexation ordinance.

⁷² [See Appendix B for suggested ballot language.](#)

⁷³ [R.C. 709.31.](#)

⁷⁴ [R.C. 709.32, 709.33.](#)

⁷⁵ [R.C. 709.30.](#)

DETACHMENT FROM MUNICIPAL CORPORATION⁷⁶

A. Petition by majority of electors⁷⁷

The majority of electors owning land in any portion of a municipality may petition the board of county commissioners to detach that territory from the municipality. If there are no registered electors who own land in the territory, a majority of the owners of land in such territory may sign and submit a petition as described previously. The petition shall include an accurate description and map or plat of the territory in question. With the approval, by ordinance, of the legislative authority of the municipal corporation, the board of county commissioners must detach the land after receiving the petition. The land may be attached to any contiguous township or, if the petition so requests, may be formed into a new township.

Before the territory is attached or detached, the board of county commissioners shall: apportion existing indebtedness; adjust and divide between the contiguous or new township and the municipality, money or credits belonging to each; and order the amount adjusted to be paid or delivered by the parties in possession to the proper officers of the appropriate political subdivisions.

B. Petition for election on the question of detachment - Villages⁷⁸

The electors of a portion of the village contiguous to an adjoining township and comprising not less than 1,500 acres of land may file a petition with the board of elections requesting that an election be held on the question of detachment from the village.⁷⁹

1. *Petition requirements*

The petition shall contain:

⁷⁶ [R.C. 709.38 - 709.42.](#)

⁷⁷ [R.C. 709.38.](#)

⁷⁸ [R.C. 709.39, 709.40.](#)

⁷⁹ [See Filing Fees in Chapter 1.](#)

- a. An accurate description of the territory to be detached.
- b. An accurate map or plat.
- c. The name proposed for the new township, where the creation of a new township is also sought.
- d. The name of a person to act as the agent of the petitioners.
- e. Signatures equal in number to 15 percent of the total number of votes cast at the last general election in the territory to be detached.

If no electors own land in the territory, a majority of the owners of land in such territory may sign and submit a petition as described previously.

2. *Order for election*

The board of elections shall examine the petition within 10 days after it is filed. If the petition is sufficient (as described in #1 above), the board shall order an election, which shall be held within the territory to be detached on a day named by the board of elections, which may not be less than 90 days after the petition is determined to be sufficient.

a. *Notice*

The board of elections shall give 10 days notice of the election by publication in a newspaper of general circulation in the territory to be detached. The board shall also post written notice of the election in three or more public places within the territory.

b. *Ballot language*⁸⁰

The ballots shall contain the words, "For Detachment" and "Against Detachment."

c. *Outcome of election*

If a majority of the ballots cast are against detachment, no further proceedings may occur for a period of two years. If the majority

⁸⁰ [See Appendix B for suggested ballot language.](#)

of the votes cast are for detachment, the results, together with the original petition, plat and transcript of all proceedings, shall be certified by the board of elections and delivered to the county recorder. When the recorder has made a record, he shall certify a transcript and forward it to the Secretary of State. The detachment of the territory from the village is then complete.

3. *Apportionment of property, funds, and debt*

When the territory is detached from a village, an apportionment of the property, funds, and indebtedness of the village must be made between the village and the detached territory. If the village authorities and the public authorities in control of the detached territory cannot agree on the apportionment, it must be made by the probate court, upon application by the authorities of either the village or the detached territory.

C. Petition for detachment of farm land⁸¹

The owner of unplatted farm lands annexed to any municipality after incorporation may file a petition with the court of common pleas of the county in which the lands are situated, setting forth the reasons why the land should be detached and asking for relief. The petition may be filed no sooner than five years after annexation of the land.

ELECTION ON QUESTION OF MERGER OF ONE MUNICIPALITY TO ANOTHER MUNICIPALITY, OR MERGER OF UNINCORPORATED AREA OF TOWNSHIP TO ONE OR MORE MUNICIPALITIES⁸²

A. Petition for merger⁸³

A petition may be filed with the board of elections proposing that one or more municipalities be merged with another municipality, or that the unincorporated area of a township be merged with one or more municipalities.

⁸¹ [R.C. 709.41.](#)

⁸² [R.C. 709.43 - 709.50.](#)

⁸³ [R.C. 709.45.](#)

1. The petition may be presented in separate parts.
2. Each petition must contain the purpose of the petition and the names of not less than five electors from each municipality or unincorporated area of a township proposed to be merged who will serve on the merger commission.
3. Each petition must contain the signatures of not less than 10 percent of the number of electors of the municipality or unincorporated area of the township who voted in the last gubernatorial election.
4. The petition is governed by requirements of [R.C. 3501.38](#).
5. The petition must be filed with the board of elections in the county where the largest portion of the population of the municipality with which merger is proposed resides.
6. The board of elections determines sufficiency and validity of petitions.
7. Ballot language is prescribed in [R.C. 709.45](#).

B. Election on question required on petition of electors⁸⁴

The question of whether one or more municipalities or the unincorporated area of a township shall be merged shall be submitted to the electors at the general election occurring at least 90 days after the petition is filed with the board of elections of the county in which the largest portion of the municipality to be merged resides. The question is submitted to the electors of each political subdivision proposed to be merged and to the electors of the municipality to which merger is proposed. Provision shall be made on the ballot for the election of five electors from each political subdivision involved who shall constitute the commission to draw up the statement of conditions for merger of the political subdivisions.

⁸⁴ [R.C. 709.45](#).

If any of the political subdivisions for which merger is proposed are located wholly or partially in a county other than the one in which the petition is required to be filed, the board of elections of the county in which the petition is filed must, if the petition is found to be sufficient, certify the sufficiency of the petition and the statement of the issue to the boards of elections of the other counties. The boards of elections of the other counties must submit the question of merging and the names of candidates to be elected to the merger commission to the electors in the relevant portions of the political subdivisions in their respective counties, and certify the result of the election to the board of elections of the county in which the petition must be filed.

In addition to the filing of the petition with the board of elections, a copy of the petition shall be filed with the legislative authority of each affected municipality and, if applicable, the board of township trustees of each affected township. Each municipal legislative authority and, if applicable, board of township trustees, shall state its position on the proposed merger at a public meeting scheduled not less than 30 days before the election at which the question of merging is submitted to the electors.⁸⁵

The outcome and effect of the election on the question of merger shall be as provided in [R.C. 709.46](#) to [709.48](#).

1. *Merger in lieu of petition*⁸⁶

In lieu of filing a petition under [R.C. 709.45](#), if the legislative authorities of each political subdivision that may be merged as provided in [R.C. 709.44](#) agree to a merger and adopt, by a two-thirds vote of each legislative authority, an ordinance or resolution proposing a merger, no election of a commission to draw up a statement of conditions for merger of the political subdivisions shall be held. Instead, the legislative authorities of those political subdivisions shall have 120 days to enter into a merger agreement that specifies the conditions of the proposed merger.

⁸⁵ [R.C. 709.45\(C\)](#).

⁸⁶ [R.C. 709.451](#).

2. *Submission of merger question to voters*⁸⁷

The legislative authority of each municipality or township proposed for merger under [R.C. 709.44](#) that adopts a merger agreement under [R.C. 709.451](#) shall submit the question of merger to the electors of the municipalities and township. The legislative authorities shall certify the ordinances or resolution that adopted the merger agreement to the board, or boards, of elections, if the territory proposed for merger is located in more than one county, directing the submission of the merger question at a special election to be held on the day of the next primary or general election that occurs not less than 90 days after the ordinances or resolution are certified to the board(s) of elections. The question shall be put on the ballot and voted upon, separately, in each municipality or township proposed for merger.

The ordinances or resolution specifying the merger conditions agreed to by the municipalities and township shall be posted on the websites of those municipalities and township, and shall be published in a newspaper of general circulation in the municipalities and township once a week for two consecutive weeks prior to the election.

If the merger is approved by a majority of those voting on it in each municipality or township, the merger and the merger agreement shall take immediate effect.

If an existing charter of a municipality proposed for merger under [R.C. 709.452](#) conflicts with the statutory processes and procedures, the charter processes and procedures for merger apply.

3. *Vote on merger conditions*⁸⁸

Once proposed merger conditions are prepared, the commission members shall vote on them. If no proposed merger condition can be agreed upon by a majority of the commission members from each

⁸⁷ [R.C. 709.452](#).

⁸⁸ [R.C. 709.462](#).

political subdivision, the commission members may vote on whether the merger should not occur. If, in that situation, a majority of the commission members from each political subdivision votes against the merger, no further proceedings shall be had on the petition filed under [R.C. 709.45](#), and no further petitions shall be filed under that section proposing a merger of any or all of the political subdivisions that were the subjects of that petition for at least three years after the date of the commission's vote.

If proposed merger conditions are agreed upon by a majority of the commission members from each political subdivision, the commission shall issue a report. In addition, after the next general election occurring after the commission members' election, but not less than 90 days before the second general election occurring after their election, the commission, unless it has ceased to exist, shall certify the fact of that agreement and a list of the agreed-to merger conditions to the board of elections of each of the counties in which the political subdivisions proposed for merger are located. The question of the approval or rejection of the merger conditions shall be submitted to the voters at that second general election occurring after the commission members' election. The boards of elections shall submit the merger conditions for the approval or rejection of the electors in the portions of the political subdivisions within their respective counties, and, upon the holding of the election, each board of elections other than the board of the county in which the petition is required to be filed shall certify its results to the board of elections of the county in which the petition is required to be filed.

Regardless of whether a merger commission succeeds in reaching an agreement, the commission shall cease to exist on the 90th day before the next general election occurring after the commission members' election, unless an extension is approved. If the commission ceases to exist under [R.C. 709.462\(D\)](#), no further petitions shall be filed under [R.C. 709.45](#)

proposing a merger of any or all of the political subdivisions that were the subjects of the petition considered by the commission for at least three years after the date the commission ceases to exist.

4. *No petition for annexation after merger defeated*⁸⁹

On and after the date on which a petition is filed with the board of elections for the election of a merger commission under [R.C. 709.45](#), no petition for the annexation of any part of the unincorporated territory of the township shall be filed with a board of county commissioners under [R.C. 709.03](#) or [709.15](#), until one of the following occurs:

- a. The question of forming a merger commission is defeated at the election by a majority of the electors of any one of the municipalities or the unincorporated territory of the township in which the election is held.
- b. The merger commission elected fails to reach agreement on merger conditions by the 90th day before the next general election occurring after the commission members' election or, if the commission's existence is extended, by the date that extension ceases, whichever is later.
- c. The merger conditions agreed upon by the merger commission are defeated by a majority of the electors of any one of the municipalities or the unincorporated territory of the township in which the election on the conditions is held.

⁸⁹ [R.C. 709.48](#).

Chapter 10

Charters and Alternative Plans of Government

Ohio law provides for limited home rule government in municipalities, townships and counties. The Ohio Constitution authorizes the adoption of charters by counties and municipal corporations; many Ohio municipalities, and two of its counties,¹ operate under charters approved by the voters. Additionally, the Ohio Revised Code provides for other alternative plans of government that may be adopted by municipalities, townships and counties.

MUNICIPALITIES (CITIES AND VILLAGES)

A. Municipal Charters

1. *Authority*

The authority for adopting a municipal charter is found in [*Article XVIII, Section 7 of the Ohio Constitution*](#), which states as follows:

Any municipality may frame and adopt or amend a charter for its government and may, subject to the provisions of section 3 of this article, exercise thereunder all powers of local self-government.

2. *Procedure*

The procedure for adopting a municipal charter is set forth in [*Article XVIII, Section 8*](#). The procedure consists of four basic steps:

¹ Summit County and Cuyahoga County.

- a. The municipal legislative authority passes an ordinance directing that the question of whether a charter commission, comprised of 15 electors of the municipality, shall be formed for the purpose of framing a charter that will be submitted to the voters for their approval or rejection. The question must be submitted to the voters at an election held 60 to 120 days after the ordinance is passed.
 - b. A majority of the electors voting on the question must approve the formation of the charter commission and elect its members.
 - c. The members of the charter commission must frame (draft) a charter and submit it to the electors within one year after their election.
 - d. A majority of the municipal electors voting on the question must approve adopting the charter.
3. Election on Forming a Charter Commission
- a. *Ordinance*
The municipal legislative authority adopts an ordinance submitting to the electors the question of whether to form a charter commission under two circumstances:
 - It may adopt the ordinance on its own initiative by a vote of two-thirds of its members, or
 - It must adopt the ordinance upon the filing of a petition, signed by 10 percent of the electors of the municipality based upon the total number of votes cast at the last preceding general municipal election,² asking that the question be submitted to voters. Petitioners may, but are not required to, use Secretary of State [Form 6-A](#) for this purpose.

² [Ohio Const. Art. XVIII §14](#); *State ex rel. Huebner v. West Jefferson Village Council* (1996), 75 Ohio St. 3d 381, 384 (upon reconsideration).

The ordinance must provide for all the following:

- The submission of the question: "Shall a commission be chosen to frame a charter?"
- The date of the election, which must be held 60 to 120 days after passage of the ordinance. The question is submitted at the next regular municipal election that occurs during the 60 to 120 day time frame. However, if no regular municipal election is scheduled during that time, the ordinance must provide for the submission of the question at a special election to be held between 60 and 120 days after its passage.
- The election of 15 electors from the municipality at large, who shall constitute the members of the commission to frame a charter, provided that a majority of the electors voting on the question voted in the affirmative.

The ordinance must provide for the method of selection (usually by nominating petition), including the signature requirement and filing deadline for any petition.³ Ohio Secretary of State [Forms 3-P](#) and [3-Q](#) may be used for the nominating petition, unless the legislative authority provides specific criteria for the petition.

b. *Notice*⁴

The board of elections must give public notice of the election by a proclamation issued at least 10 days before the election. The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

³ [Ohio Const. Art. XVIII §8](#); [1964 Ohio Att'y Gen. Op. 1512](#).

⁴ [R.C. 3501.03](#).

c. *Ballot*

The question appears on the Official Questions and Issues Ballot. The ballot shall bear no party designation. Each elector has the opportunity to vote separately on the two parts of the question. The question shall be presented in two parts:

- i. The first part is the question, "Shall a commission be chosen to frame a charter?", followed by the choices "Yes" and "No."
- ii. The second part is the slate of candidates seeking election to the charter commission in the event that the first part of the question (framing a charter) is approved by a majority vote.

d. *Canvass*

The question of whether a commission shall be chosen must be counted separately from the votes cast for individual members of the commission. This way, an elector who voted against the question of choosing the commission still is able to have his or her votes for members of the commission counted.

If a majority of the electors voting on the question vote against it, the question fails, and the election of the charter commission members is mooted. If a majority of voters approve the question, the board of elections certifies the names of the persons elected to serve on the commission to frame the charter.

4. Approval or Rejection of Proposed Charter

a. *Election*

Any charter framed in accordance with [*Article XVIII, Section 8 of the Ohio Constitution*](#) must be submitted to the electors at an election held at a time fixed by the charter commission and within one year from the date of the commission's election. The municipal legislative authority shall provide for an election on the date specified by the charter commission.

b. *Notice*

i. By Municipality

Not less than 30 days prior to the election to approve the charter, the clerk of the municipality must mail a copy of the proposed charter to each elector whose name appears on the poll or registration books of the last regular or general election held within the municipality.⁵

ii. By Board of Elections

The board of elections must give public notice of the election by a proclamation issued at least 10 days before the election is held, in accordance with [R.C. 3501.03](#). The notice may be posted in a conspicuous place in the court house and city hall, or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

c. *Ballot Language*⁶

The full text of the proposed municipal charter need not be placed on the ballot. A condensed version is permissible; however, the full text of the charter and the percentage of affirmative votes needed for passage must be placed in an easily accessible place in the polling location.

d. *Approval of proposed charter*

The proposed municipal charter is approved if a majority of those voting on the question vote in favor of the charter. If approved, the proposed charter takes effect on the date specified in the charter.⁷

The municipality must certify a copy of the charter to the Secretary of State within 30 days after the date of the election.⁸

⁵ [Ohio Const. Art. XVIII §8.](#)

⁶ [R.C. 3505.06\(E\).](#)

⁷ [Ohio Const. Art. XVIII §8.](#)

⁸ [Ohio Const. Art. XVIII §8.](#)

5. Amending a Municipal Charter

a. Authority

The authority and procedure for approving an amendment to a municipal charter are found in [Article XVIII, Section 9 of the Ohio Constitution](#). The charter itself may provide additional procedures for an amendment; as a general rule, the charter provisions will apply unless they conflict with the relevant constitutional provisions.⁹

An amendment to a charter may be submitted to the electors by one of the two following methods:

- i. Two-thirds vote of the legislative authority of the municipality.
- ii. A petition¹⁰ containing the full text of the proposed amendment and signed by 10 percent of the electors of the municipality. The filing of a valid and sufficient petition requires the legislative authority to pass an ordinance ordering the board of elections to submit the amendment to the electors.¹¹

The municipal legislative authority determines the sufficiency and validity of a petition to amend a charter. The board of elections' initial role in reviewing the petition is strictly ministerial; i.e., determining the sufficiency and validity of the signatures and reporting its findings to the legislative authority.¹²

b. Election

The procedure for submitting an amendment to an existing charter to the electors is similar to the procedure for submitting the question

⁹ *City of Bedford v. Cuyahoga Cty. Bd. of Elections* (1991), 62 Ohio St.3d 17, 577 N.E.2d 645.

¹⁰ Petitioners may, but are not required to, use Ohio Secretary of State [Form 6-B](#) for this purpose.

¹¹ [Ohio Const. Art. XVIII §9](#). The number of electors required to sign the petition is based on the total vote cast at the last preceding general municipal election. [Ohio Const. Art. XVIII §14](#); *State ex rel. Huebner v. West Jefferson Village Council* (1996), 75 Ohio St. 3d 381, 384 (upon reconsideration).

¹² *State ex rel. Semik v. Cuyahoga Cty. Bd. of Elections* (1993), 67 Ohio St.3d 334, [1993-Ohio-36](#).

of choosing a charter commission under [Article XVIII, Section 8 of the Ohio Constitution](#).¹³ A proposed amendment must be submitted to the electors at the time of the next regular municipal election that occurs 60 to 120 days after passage of the ordinance. If there is not a regular municipal election in that time, a special election must be held on the date specified by the legislative authority of the municipality.¹⁴

c. *Notice*¹⁵

i. By Municipality

Notice of an election on a proposed amendment shall be given in one of the following ways:

- Not less than 30 days before the election, the clerk of the municipality must mail a copy of the proposed amendment to each elector whose name appears on the poll or registration books as of the last regular or general election.
- The full text of the proposed amendment must be published once a week for not less than two consecutive weeks prior to the election in a newspaper published in the municipal corporation or as provided in [R.C. 7.16](#), with the first publication being at least 15 days before the election.

ii. By the Board of Elections

The board of elections must give public notice of the election by a proclamation issued at least 10 days before the election, in accordance with [R.C. 3501.03](#). The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is

¹³ [Ohio Const. Art. XVIII §9](#).

¹⁴ *Billington v. Cotner* (1971), 25 Ohio St.2d 140, 267 N.E.2d 410, 54 O.O.2d 270.

¹⁵ [R.C. 731.211\(A\), \(B\)](#), [R.C. 7.16](#).

published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

d. *Ballot Language*¹⁶

The full text of the proposed charter amendment need not be placed on the ballot. A condensed version is permissible; however, the full text of the charter amendment and the percentage of affirmative votes needed for passage must be placed in an easily accessible place in the polling location.

e. *Approval of Charter Amendment*

A majority vote is required for passage of the proposed amendment. An amendment is effective upon passage unless otherwise provided in the amendment or the charter.¹⁷

In the event that two or more proposed amendments submitted to the voters at the same election conflict with each other, the one receiving the single highest number of total votes cast is the amendment to the charter, in the absence of a charter provision to the contrary. Any determination as to whether amendments conflict with each other is a legal question to be resolved by the courts.¹⁸

If an amendment is approved by the voters, the municipality must certify a copy of the amendment to the Secretary of State within 30 days after the date of the election.

¹⁶ [R.C. 3505.06\(E\)](#).

¹⁷ *State ex rel. McNamara v. Campbell* (1916), 94 Ohio St. 403, 115 N.E. 29, 14 Ohio Law Rep. 268, 14 Ohio Law Rep. 479.

¹⁸ [1931 Ohio Att'y Gen. Op. 3626](#).

B. Statutory Alternative Plans of Municipal Government

1. Authority¹⁹

[Revised Code Chapter 705](#) contains three plans of limited home rule government that a city or village may adopt instead of a charter. The three plans are:

- a. Commission plan;²⁰
- b. City manager plan;²¹ and
- c. Federal plan.²²

The provisions of [R.C. 705.07](#) through [705.32](#) apply to, and are a part of, each plan of government provided in [R.C. Chapter 705](#). The powers conferred upon municipal corporations by Title VII of the Revised Code shall govern unless otherwise provided by law. Each plan may be proposed by the legislative authority of any municipality, or by the electors of a municipality by petition in the manner prescribed by law for the submission of initiative petitions. The plan shall take effect and be in force when approved by a majority of the electors voting thereon.

Municipal officials who have questions about adopting a plan of limited home rule government should be encouraged to consult with the municipality's legal counsel. Residents and/or petitioners should be encouraged to consult private legal counsel.

2. Petition for Election²³

Whenever electors of a city or village file with the board of elections a petition containing signatures equal in number to 10 percent of those who voted at the last regular municipal election, asking that the question

¹⁹ [R.C. Chapter 705](#).

²⁰ [R.C. 705.41 - 705.48](#).

²¹ [R.C. 705.51 - 705.60](#).

²² [R.C. 705.71 - 705.86](#).

²³ [R.C. 705.01](#).

of organizing the municipal corporation under any one of the plans of government provided in [R.C. 705.41](#) to [705.86](#) be submitted to the electors, the board of elections shall at once certify that fact to the legislative authority of the municipal corporation.

Petitioners may, but are required to, use Ohio Secretary of State [Form 6-D](#) for this purpose.

a. *Ordinance*²⁴

The legislative authority shall, within 30 days, provide for submitting such question at a special election to be held not less than 90 days after the filing of the petition.

b. *Election*²⁵

The proposition to adopt a plan of government shall not be submitted to the electors of any municipal corporation less than 90 days before a regular municipal election.

The election shall be conducted in accordance with the general election laws except as otherwise provided in [R.C. 705.01](#) to [705.92](#), and the legislative authority of any municipal corporation holding such an election shall appropriate whatever money is necessary for the proper conduct of such election.

Restrictions on Elections:²⁶

- i. A proposition to adopt a plan of government under [R.C. Chapter 705](#) shall not be submitted in a municipality as long as the question of choosing a commission to frame a charter, or of adopting a charter framed by such commission, is pending in that municipality.

²⁴ [R.C. 705.01](#).

²⁵ [R.C. 705.02](#).

²⁶ [R.C. 705.02](#), [705.04](#).

- ii. While the proposition of adopting any plan of government under R.C. Chapter 705 is pending in a municipality, no other proposition provided for in those sections shall be submitted in that municipality until the pending proposition is adopted or rejected.
- iii. If the proposition to adopt a plan of government under [R.C. Chapter 705](#) is rejected by the electors, it cannot be submitted in that municipality within one year after such rejection.

3. *Ballot Language*²⁷

The form of the ballot used to submit the question of organizing under any one of the plans of government provided in [R.C. 705.41](#) to [705.86](#) is prescribed in [R.C. 705.03](#). The board of elections shall have printed on the ballots two questions:

- a. Shall the specific plan of government shall be adopted?, and
- b. Shall the recall be adopted?

The ballot must allow the electors to vote separately for or against each of the two questions.

4. *Notice*²⁸

At least 30 days before the election, the board of elections shall mail to each elector of the municipality whose name appears on the pollbooks or registration books of the last general election both of the following documents: (1) a copy of the proposed plan of government, and (2) the supplementary propositions. The front cover of each copy must contain a facsimile ballot and the date and hours of the election.

²⁷ [R.C. 705.03](#).

²⁸ [R.C. 705.03](#).

Additionally, the board of elections must give public notice of the election by a proclamation issued at least 10 days before the election, in accordance with [R.C. 3501.03](#). The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

5. *Argument for or against proposed plan and/or recall*²⁹

Any elector may, at least 40 days before the election, file with the board of elections a written argument not exceeding 300 words, for or against any proposed plan of government or any other proposition to be submitted at the election. Upon payment of the printing cost, the board shall have the argument printed and a copy mailed, with the copy of the proposed plan, to each elector or otherwise distributed to every voter as far as practicable.

6. *Alternative Plan of Government Approved*³⁰

If the voters approve a plan of government, the plan, together with any of the supplementary propositions approved by a majority of the voters, shall go into effect immediately, insofar as they apply to the nomination and election of officers provided for in such sections, and January 1 following the next regular municipal election, in all other respects.

7. *Subsequent elections on supplementary propositions*³¹

In any municipality that has adopted a plan of government under [R.C. Chapter 705](#), any of the supplementary propositions (e.g., the recall, as provided in [R.C. 705.92](#)) not previously adopted may be independently submitted to the electors at any municipal election in the manner provided by [R.C. 705.01](#) to [705.04](#).

²⁹ [R.C. 705.03](#).

³⁰ [R.C. 705.04](#).

³¹ [R.C. 705.05](#).

If the proposition to adopt a plan is rejected by the electors, it cannot be submitted in that municipality within one year after such rejection.

ALTERNATIVE FORM OF TOWNSHIP GOVERNMENT³²

A. Authority³³

Some, but not all, townships may adopt limited home rule governments, under which the township exercises limited powers of local self-government and limited police powers. A township that meets the qualifications set forth in [R.C. 504.01](#) may adopt a limited home rule government in the manner provided therein. The township also may terminate its limited home rule government as provided in [R.C. 504.03](#).

Township officials who have questions regarding the provisions of [R.C. Chapter 504](#) are encouraged to consult with the township's legal counsel. Township residents/petitioners are encouraged to direct their questions to private legal counsel.

B. Elections³⁴

On a question to adopt a limited home rule government:³⁵

The question must be submitted to the electors of the unincorporated area of the township at the next general election occurring at least 90 days after the board of township trustees certifies its resolution to the board of elections.

On a referendum on a resolution to establish a limited home rule government:³⁶

The question must be submitted to the electors of that area for approval or rejection at a special election to be held on the day of the next primary or general election occurring at least 90 days after the referendum petition is filed.

³² [R.C. 504](#).

³³ [R.C. 504.01](#).

³⁴ [R.C. 504.02](#).

³⁵ [R.C. 504.01\(A\)\(1\), \(2\) & \(3\)\(b\)](#).

³⁶ [R.C. 504.01\(A\)\(3\)\(a\)](#).

C. Ballot Language³⁷

The ballot language on the question of adopting a limited home rule government shall be substantially as set forth in [R.C. 504.02](#).

D. Notice

1. *By Township*³⁸

At least 45 days before the election, the board of township trustees shall:

- a. have notice of the election and a description of the proposed limited home rule government published in a newspaper of general circulation in the township once a week for two consecutive weeks or as provided in [R.C. 7.16](#), and
- b. have the notice and description posted in five conspicuous places in the unincorporated area of the township.

2. *By Board of Elections*³⁹

If a board of elections operates and maintains a website, notice of the election and a description of the proposed limited home rule government must be posted on that website for at least 30 days before the election on this question.

Additionally, the board of elections must give public notice of the election by a proclamation issued at least 10 days before the election, in accordance with [R.C. 3501.03](#). The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

³⁷ [R.C. 504.02](#).

³⁸ [R.C. 504.02](#), [R.C. 7.16](#).

³⁹ [R.C. 504.02](#), [R.C. 3501.03](#).

E. Approval by Voters⁴⁰

If a majority of the votes cast on the proposition is in the affirmative, that government is adopted and becomes the township's government on January 1 immediately following the election.

F. Initiative and Referendum Powers⁴¹

A township that adopts a limited home rule government is vested with the statutory rights of initiative and referendum. Resolutions may be proposed by initiative petition by the electors in the unincorporated area of the township and adopted by election by these electors, and resolutions adopted by the board of township trustees may be submitted to these electors for their approval or rejection by referendum, under the same circumstances and in the same manner as provided by [R.C. 731.28](#) to [731.40](#) for municipal corporations, with two provisos:

1. Initiative and referendum petitions shall be filed with the township fiscal officer, who shall perform the duties imposed under those sections upon the city auditor or village clerk.
2. Initiative and referendum petitions shall contain the signatures of not less than 10 percent of the total number of electors in the unincorporated area of the township who voted for the office of governor at the most recent gubernatorial election for that office in that area of the township.

G. Election for terminating limited home rule government⁴²

1. *Authority*
[R.C. 504.03](#) provides that an election may be held on the question of terminating a township's limited home rule government. The election may be triggered by either:

⁴⁰ [R.C. 504.02](#).

⁴¹ [R.C. 504.14](#).

⁴² [R.C. 504.03](#).

- a. a resolution passed by the township trustees after the limited home rule government has been in effect for at least three years, or
- b. the filing of a valid and sufficient initiative petition, in accordance with [R.C. 504.14](#).

2. *Ballot Language*

The ballot language shall be substantially as set forth in [R.C. 504.03](#).

3. *Notice of Election*

a. By Township

At least 45 days before the election, the board of township trustees shall have notice of the election:

- i. published in a newspaper of general circulation in the township once a week for two consecutive weeks or as provided in [R.C. 7.16](#), and
- ii. posted in five conspicuous places in the unincorporated area of the township.

b. By Board of Elections

If a board of elections operates and maintains a website, notice of the election shall be posted on that website for at least 30 days before the election.

Additionally, the board of elections must give public notice of the election by a proclamation issued at least 10 days before the election, in accordance with R.C. 3501.03. The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

4. *Result of Election*

If a majority of the votes is in the negative, that government is terminated effective January 1 immediately following the election.

A limited home rule government shall not be adopted in the unincorporated area of the township pursuant to [R.C. 504.02](#) for at least three years after that date.

ALTERNATIVE FORMS OF COUNTY GOVERNMENT *(Updated July, 2014)*

Provisions are made in both the Ohio Constitution and the Revised Code of Ohio for the framing, adoption, and amendment of a county charter, both with and without a county charter commission.⁴³ Additionally, an entire chapter of the Revised Code sets forth provisions for the adoption of statutory, alternative forms of county government.⁴⁴

A. County Charter, Generally

The provisions for proposing a county charter differ from those for proposing a municipal charter. One significant difference is that a proposed county charter may be submitted directly to the electorate in the absence of a charter commission.

Ohio law provides four avenues by which a county charter proposal may first be presented to the voters:

1. By resolution adopted by a two-thirds vote of the board of county commissioners in the absence of a petition, providing for an election on the two-part question of (1) whether a county charter commission shall be chosen to frame a charter, and (2) who shall be elected to the commission.⁴⁵
2. By the filing of valid and sufficient petition with the board of county commissioners, providing for an election on the two-part question of (1)

⁴³ [Ohio Const. Art. X, §§3-4](#); [R.C. 307.94 – 307.96](#).

⁴⁴ [R.C. 302](#).

⁴⁵ [Ohio Const. Art. X, §4](#).

whether a county charter commission shall be chosen to frame a charter, and (2) who shall be elected to the commission.⁴⁶

3. By the filing of a valid and sufficient petition containing a proposed charter, filed with the board of county commissioners not later than 110 days before a general election, demanding an election on whether the charter shall be adopted (no commission elected to frame the charter).⁴⁷
4. By the filing of a valid and sufficient petition containing a proposed charter, filed with the board of elections not later than 130 days before a general election, demanding an election on whether the charter shall be adopted (no commission elected to frame the charter).⁴⁸

B. Resolution Providing for Election on Whether a County Charter Commission Shall be Chosen

1. Authority

[Article X, Section 3 of the Ohio Constitution](#) provides for framing, adopting and amending a county charter. Section 3 further provides, however, that the right of the initiative and referendum is reserved to the people of each county on all matters which the county may now or hereafter be authorized to control by legislative action.

A charter or amendment providing for either:

- a. the exclusive exercise of municipal powers by the county, or
- b. the succession by the county to any property or obligation of any municipality or township without the consent of the legislative authority of such municipality or township,

shall become effective only when it shall have been approved by a majority of those voting thereon (1) in the county, (2) in the largest

⁴⁶ [Ohio Const. Art. X, §4.](#)

⁴⁷ [Ohio Const. Art. X, §4; R.C. 307.94 - 307.95.](#)

⁴⁸ [Ohio Const. Art. X, §4; R.C. 307.94 - 307.95.](#)

municipality, (3) in the county outside of such municipality, and (4) in counties having a population, based upon the latest preceding federal decennial census, of 500,000 or less, in each of a majority of the combined total of municipalities and townships in the county (not including within any township any part of its area lying within a municipality).

2. *Election on Question to Choose a County Charter Commission*

[Section 4 of Article X of the Ohio Constitution](#) sets forth the procedures for elections to frame, adopt or amend a county charter. The legislative authority of any county:

- a. may, by a two-thirds vote of its members, or
- b. shall, upon petition of 8 percent of the electors of the county as certified by the board of elections,

pass a resolution to submit to the county voters the question, "Shall a county charter commission be chosen?" The required number of petition signatures is based on the total number of votes cast in the county for the office of governor at the most recent gubernatorial election.

3. *Timing*

The question shall be voted upon at the next general election that occurs 95 or more days after the resolution is certified to the board of election.

4. *Ballot*

The question appears on the Official Questions and Issues Ballot. The ballot shall bear no party designation. Each elector shall have the opportunity to vote separately on the two parts of the question. The question shall be presented as follows:

- a. The first part of the ballot question is, "Shall a county commission be chosen?" The question is followed by the choices "Yes" and "No."
- b. The second part of the ballot question consists of the slate of candidates seeking election to the 15-member charter commission,

in the event that the first part of the question (electing a charter commission) is approved by a majority vote.

5. *Candidates for County Charter Commission*

Candidates for the county charter commission shall be nominated by petition of 1 percent of the electors of the county, based on the total number of votes cast in the county for the office of governor at the most recent gubernatorial election. The petition shall be filed with the election authorities not less than 75 days before the election. Candidates shall be declared elected in the order of the number of votes received, beginning with the candidate receiving the largest number; but not more than seven candidates residing in the same city or village may be elected.

The holding of a public office does not preclude any person from seeking or holding membership on a county charter commission, nor does membership on a county charter commission preclude any such member from seeking or holding other public office, but not more than four officeholders may be elected to a county charter commission at the same time.

6. *Submitting the County Charter/Amendments to the Voters*

- a. The commission shall frame a charter for the county or amendments to the existing charter, and shall, by vote of a majority of the authorized number of members of the commission, submit the same to the electors of the county, to be voted upon at the first general election following the election of the commission. The commission shall certify the proposed charter or amendments to the election authorities not later than 75 days before such election.
- b. Amendments to a county charter, or the question of the repeal of the charter, may also be submitted to the electors of the county in the manner provided in Section 4 of Article X for the submission of the question whether a charter commission shall be chosen, to be voted upon at the first general election occurring not sooner than 60 days after their submission.

7. *Notice of Election*

a. County

The legislative authority or charter commission submitting any charter or amendment shall, not later than 30 days before the election on such charter or amendment, mail or otherwise distribute a copy thereof to each of the electors of the county as far as may be reasonably possible, or, if the board so determines, by publishing the full text of the proposed amendments once a week for at least two consecutive weeks in a newspaper of general circulation within the county, or as provided in [R.C. 7.16](#).⁴⁹

b. Board of Elections

The board of elections must give public notice of the election by a proclamation issued at least 10 days before the election, in accordance with [R.C. 3501.03](#). The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

8. *Multiple Proposed County Charters/Amendments*

When more than one amendment, which shall relate to only one subject but may affect or include more than one section or part of a charter, is submitted at the same time, they shall be so submitted as to enable the electors to vote on each separately.

In case more than one charter is submitted at the same time or in case of conflict between the provisions of two or more amendments submitted at the same time, that charter or provision shall prevail which received the highest affirmative vote, not less than a majority.

9. *Resubmission of County Charter or Amendment after Rejected by Voters*

If a charter or amendment submitted by a charter commission is not

⁴⁹ [R.C. 307.70](#).

approved by the electors of the county, the charter commission may resubmit the same one time, in its original form or as revised by the charter commission, to the electors of the county at the next succeeding general election or at any other election held throughout the county prior to that general election, in the manner provided for the original submission thereof.

C. County Charter Proposed by Initiative Petition - Submitted Directly to the Electorate (No Charter Commission)

1. *County Charter Petition Requirements, Generally*⁵⁰

Ohio law provides that electors of a county, equal in number to 10 percent of the gubernatorial vote in that county at the most recent gubernatorial election, may petition to submit a proposed county charter directly to the voters, without the formation of a charter commission. A county charter petition may consist of any number of separate petition papers. Each part shall have attached a copy of the charter to be submitted to the electors, and each part shall meet all the requirements of law for a county charter petition and of [R.C. 3501.38](#).

The petitioners must designate in the petition a committee of three to five persons who will represent them in all matters relating to the petition. Notice of all matters or proceedings pertaining to the petitions may be served on the committee or any of the committee members.

Petitioners have the option of filing the county charter petition with the board of county commissioners at least 110 days before a general election or, alternatively, with the board of elections at least 130 days before a general election.

2. *Filing with the Board of County Commissioners*⁵¹

Not later than 115 days before a general election, petitioners may file with the board of county commissioners a petition asking that the question of

⁵⁰ [Ohio Const. Art. X, §4](#); [R.C. 307.94](#).

⁵¹ [Ohio Const. Art. X, §4](#); [R.C. 307.94](#).

the adoption of a county charter in the form attached to the petition be submitted to the electors of the county. The petition must be available for public inspection at the county commissioners' office during regular business hours until 4 p.m. of the 111th [sic] day before the election, at which time the county commissioners shall adopt a resolution certifying the petition to the board of elections for submission to the electors at the next general election, unless the signatures are insufficient or the petitions otherwise invalid.

The board of elections shall immediately proceed to determine whether the petition and the signatures on the petition meet the requirements of law. The board must examine each petition filed under [R.C. 307.94](#) or [R.C. 307.95](#) to:

- a. determine whether the petition falls within the scope of a county's authority to enact via initiative. The board of elections must consider whether the petition meets the requirements in [Article X, Section 3](#) of the Ohio Constitution. The petition is invalid if any portion of the petition does not fall within the authority to enact via initiative. The board's finding is subject to protest under [R.C. 307.95](#).
- b. complete its examination of the petition and signatures within 10 days of receiving the petition from the county commissioners, and
- c. submit a report to the county commissioners not less than 100 days before the election, certifying whether the petition is valid or invalid and, if invalid, the reasons for the invalidity, whether there are sufficient valid signatures, and the number of valid and invalid signatures.

The petition and a copy of the report to the board of county commissioners shall be available for public inspection at the board of elections.

The board must transmit promptly to the Secretary of State's office a copy of the petition and notice of the board's determination.

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If substantially similar initiative petitions are submitted to multiple boards of elections and the determinations of those boards of elections differ, the Secretary of State must make a single determination that will apply to each separate petition.

3. *Filing Directly with the Board of Elections*⁵²

Rather than file the county charter petition with the board of county commissioners, the petitioners may file it with the board of elections not later than 130 days before a general election.

The board shall immediately proceed to determine whether the petition and the signatures on the petition meet the requirements of law and to count the number of valid signatures and to note opposite each invalid signature the reason for the invalidity.

Not later than the 120th day before the general election, the board of elections must examine each petition filed under [R.C. 307.94](#) or [R.C. 307.95](#) to:

- a. determine whether the petition falls within the scope of a county's authority to enact via initiative. The board of elections must consider whether the petition meets the requirements in [Article X, Section 3](#) of the Ohio Constitution. The petition is invalid if any portion of the petition does not fall within the authority to enact via initiative. The board's finding is subject to protest under [R.C. 307.95](#).
- b. complete its examination of the petition and signatures, and
- c. submit a report to the board of county commissioners.

The report must certify whether the petition is valid or invalid and, if invalid, the reasons for invalidity, whether there are sufficient valid signatures, and the number of valid and invalid signatures. The petition and a copy of the report to the board of county commissioners shall be available for public inspection at the board of elections.

⁵² [R.C. 307.94](#).

The board must transmit promptly to the Secretary of State's office a copy of the petition and notice of the board's determination.

If substantially similar initiative petitions are submitted to multiple boards of elections and the determinations of those boards of elections differ, the Secretary of State must make a single determination that will apply to each separate petition.

The petition and a copy of the board of elections' report shall be available for public inspection at the board of elections.

4. *Petition determined to be valid and sufficient*

If the board of elections certifies the petition to be valid and to have sufficient valid signatures, the board of county commissioners shall forthwith, and not later than 4 p.m. on the 111th day before the general election, adopt a resolution certifying the petition to the board of elections for submission to the county electors at the next general election.⁵³

The question shall be submitted to the voters in the manner provided for the submission of the question whether a charter commission shall be chosen.⁵⁴

5. *Petition determined to be invalid and/or insufficient - Remedies*⁵⁵

If the board of elections certifies the petition to be invalid or to have insufficient valid signatures, or both, the petitioners' committee may protest such findings or solicit additional signatures as provided in [R.C. 307.95](#), or both, or request that the board of elections proceed to establish the validity or invalidity of the petition and the sufficiency or insufficiency of the signatures in an action before the court of common pleas in the county. Such court action must be brought within three days

⁵³ [R.C. 307.94](#).

⁵⁴ [Ohio Const. Art. X, §4](#), [R.C. 307.94](#).

⁵⁵ [R.C. 307.94](#) - [307.95](#).

after the request has been made, and the case shall be heard forthwith by a judge of such court, whose decision shall be certified to the board of elections and to the board of county commissioners in sufficient time to permit the board of county commissioners to perform its duty to certify the petition, if it is determined by the court to be valid and contain sufficient valid signatures, to the board of elections not later than 4 p.m. on the 111th day before the general election for submission to the electors at such general election.

If the petition is determined by the board of elections to be valid, but the number of valid signatures is insufficient, the board of county commissioners shall immediately notify the committee for the petitioners, who may:

- a. solicit and file additional signatures to the petition pursuant to [R.C. 307.95\(E\)](#), or
- b. protest the board of election's findings pursuant to [R.C. 307.95\(B\)](#), or
- c. both of the above.

6. *Protests*⁵⁶

Protests of the board of elections' findings concerning the validity or invalidity of a county charter petition or any signature on such petition are filed with the board of elections, but decided by the Secretary of State.

A protest may be filed by any eligible elector with the board of elections not later than 4 p.m. of the 97th day before the election. Each protest shall identify the part of, or omission from, the petition or the signature or signatures to which the protest is directed, and shall set forth specifically the reason for the protest. A protest must be in writing, signed by the elector making the protest, and shall include the protestor's address. Each protest shall be filed in duplicate.

⁵⁶ [R.C. 307.95](#).

The board of elections shall deliver or mail by certified mail one copy of each protest filed with it to the Secretary of State.

The Secretary of State, within 10 days after receipt of the protests, shall determine the sufficiency or insufficiency of the signatures and the validity or invalidity of the petition, including whether the petition conforms to the requirements set forth in [Section 3 of Article X](#) and [Section 3 of Article XVIII](#) of the Ohio Constitution, including the exercise of only those powers that have vested in, and the performance of all duties imposed upon counties and county offices by law, and whether the petition satisfies the statutory prerequisites to place the issue on the ballot. The petition shall be invalid if any portion of the petition is not within the initiative power. The Secretary of State may determine whether to permit matters not raised by protest to be considered in determining such validity or invalidity or sufficiency or insufficiency, and may conduct hearings, either in Columbus or in the county where the county charter petition is filed. The determination by the Secretary of State is final.

The Secretary of State shall notify the board of elections of the determination of the validity or invalidity of the petition and sufficiency or insufficiency of the signatures not later than 4 p.m. of the 81st day before the election.

- a. If the petition is determined to be valid and to contain sufficient valid signatures, the charter shall be placed on the ballot at the next general election.
- b. If the petition is determined to be invalid, the Secretary of State shall so notify the board of county commissioners, and the board of county commissioners shall notify the committee.

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- c. If the petition is determined to be valid, but the number of valid signatures is insufficient, the board of elections shall immediately notify the committee for the petitioners, and the committee shall be allowed 10 additional days after such notification to solicit and file additional signatures to the petition subject to [R.C. 307.95\(E\)](#).

All additional signatures solicited pursuant to [R.C. 307.95\(A\) or \(D\)](#) shall be filed with the board of elections not less than 70 days before the election. The board of elections shall examine and determine the validity or invalidity of the additional separate petition papers and of the signatures thereon, and its determination is final. No valid signature on an additional separate petition paper that is the same as a valid signature on an original separate petition paper shall be counted. The number of valid signatures on the original separate petition papers and the additional separate petition papers shall be added together to determine whether there are sufficient valid signatures. If the number of valid signatures is sufficient and the additional separate petition papers otherwise valid, the charter shall be placed on the ballot at the next general election. If not, the board of elections shall notify the county commissioners, and the commissioners shall notify the committee.

D. Statutory Forms of Alternative County Government

1. *Authority*

The electors of any county may adopt an alternative form of county government authorized by the provisions of [R.C. 302.01](#) to [302.24](#). The alternative form of government adopted shall take the place of the form of government then existing in such county and the provisions of [R.C. 302.01](#) to [302.24](#) applicable to the adopted alternative form of government shall be controlling in the county as to all matters to which they relate, and other provisions of the general laws of the state shall be operative therein only insofar as they are not inconsistent with the aforesaid provisions.⁵⁷

⁵⁷ [R.C. 302.01](#).

2. *Resolution*

The board of county commissioners of a county may, by a two-thirds vote of the board, or shall, upon petition by 3 percent of the electors of the county as determined by the number of votes cast in the county for the office of governor at the most recent gubernatorial election, adopt a resolution directing the board of elections to submit to the electors the question of adopting one of the alternative forms of county government authorized by [R.C. 302.01](#) to [302.24](#).

Any proposition for an alternative form of county government must specify the number of members of the board of county commissioners, how many shall be elected at large, or how many shall be elected by districts.

If the proposed plan calls for the election of county commissioners by district, but fails to divide the county into districts, the board of elections shall, within 45 days before the election, divide the county into districts in the manner provided in [R.C. 302.082](#).

3. *Election*

The question of adopting an alternative form of county government shall be voted upon at the next general election occurring not less than 90 days after the certification of the resolution to the board of elections. The board of elections, when appropriate, shall display a map indicating the boundaries of each county commissioner district in a conspicuous place at each polling place.

If the board of county commissioners adopt a resolution requiring that the question of choosing a commission to frame a county charter be submitted to the electors before it adopts the resolution provided for [R.C. 302.03](#), the proposition to adopt an alternative form of county government shall not be submitted in that county as long as the question of choosing such commission or of adopting a charter framed by such commission is pending therein.

4. *Ballot Language*

The ballot language to be used depends on how commissioners are to be elected under the proposed plan:

- a. If elected at large, the ballot language must be substantially as set forth in [R.C. 302.04](#).
- b. If elected by district, the ballot language must be substantially as set forth in [R.C. 302.05](#).

5. *Notice*

a. County

At least 45 days before the election, the board of county commissioners shall cause a copy of the alternative form to be distributed to each elector of the county so far as may be reasonably possible.

b. Board of Elections

The board of elections must give public notice of the election by a proclamation issued at least 10 days before the election, in accordance with [R.C. 3501.03](#). The notice may be posted in a conspicuous place in the court house and city hall or by insertion in a newspaper published in the county. If no newspaper is published in the county, notice may be given by insertion in a newspaper of general circulation within the county.

6. *Proposition to discontinue an alternative form of county government*

[R.C. 302.06](#) provides that a proposition to:

- a. discontinue an alternative form of county government adopted under [R.C. 302.02](#) to [302.24](#), or
- b. adopt another alternative form of county government pursuant to [R.C. 302.01](#) to [302.24](#), may be submitted to the voters at any general election in the manner provided for in [R.C. 302.03](#).

Chapter 11

Advisory Elections, Recall and Removal

ADVISORY ELECTIONS

An advisory election is a non-binding election on a question that municipal officials submit to the electorate to gauge voter attitudes on a particular topic. An advisory election is not intended as a substitute for the election on a municipal ordinance, resolution, charter amendment or other measure. Rather, the advisory election only initially tests the appeal of the proposed legislation, with a second election on the legislation itself to follow, if municipal officials so choose.¹

A. Authority

The Supreme Court of Ohio recognized the right of a municipality to hold an advisory election in *State ex rel. Bedford v. Cuyahoga Co. Board of Elections* (1991), 62 Ohio St.3d 17. The Court held that [*Article XVIII, Section 3 of the Ohio Constitution*](#) (commonly referred to as the “home rule” provision) grants a municipality the authority to hold an advisory election, absent a specific prohibition against holding such an election in the municipality’s charter, the Ohio Revised Code, or the Ohio Constitution.

¹ *State ex rel. Bedford v. Cuyahoga Cty. Bd. of Elections* (1991), 62 Ohio St.3d 17, 22, 577 N.E.2d 645.

Please note that only a municipality may conduct an advisory election; an advisory election may not be held by any other political subdivision (e.g., state, county, township, school district, etc.).

B. Procedure

When municipal officials certify an advisory question to the board of elections, the board should review the municipality's charter, if it has one, to determine whether the charter prohibits an advisory election. If the charter does not specifically prohibit an advisory election, the board should proceed with the election. If the charter appears to prohibit the advisory election, the board should consult with its legal counsel at the county prosecutor's office.

The heading "Advisory Election" must be placed on the ballot for an advisory election.

RECALL

A. Authority

Recall is the statutory procedure that allows voters to decide in an election whether to remove (recall) a municipal official holding elective office. The use of the recall is significantly limited. First, it is available only in a municipality whose voters have adopted both (1) a form of limited home rule – that is, a charter or one of the plans of government outlined in [Chapter 705 of the Revised Code](#) – and (2) the recall process as part of that home rule government.²

Note: Recall is not available in a statutory municipality or in a limited home rule municipality that has not adopted the recall process.³ Additionally, recall is not available for state, township or district offices, or for county offices except in a county that has adopted a limited home rule charter that specifically provides for the recall.⁴

² *Lockhart v. Boberek* (1976), 45 Ohio St.2d 292, 345 N.E.2d 71, 74 O.O.2d 461; [R.C. 705.91 - 705.92](#).

³ *Lockhart v. Boberek* (1976), 45 Ohio St.2d 292, 345 N.E.2d 71, 74 O.O.2d 461.

⁴ [R.C. 705.92](#).

Second, even if the voters of a limited home rule municipality have adopted the recall, a question of removing an officer shall not be placed on the ballot until such officer has served for at least one year of the term during which he or she is sought to be recalled.

Unless the municipality's charter provides otherwise, the recall procedure is as set forth in [R.C. 705.92](#). The statutory recall process is initiated by the filing of a valid and sufficient petition. The Secretary of State does not prescribe a petition form pertaining to recall. Rather, the petitioner is responsible for crafting a petition that complies with the provisions of [R.C. 705.92\(A\)](#). For example, the petition must:

1. be signed by qualified electors equal in number to at least 15 percent of the total votes cast at the most recent regular municipal election,
2. contain the required number of valid signatures upon submission to the board of elections,
3. demand the election of a successor to the person sought to be removed from office,
4. contain a general statement in not more than 200 words explaining why the removal of the person is sought, and

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The petition is not valid after 90 days from the date of the first signature. It also must satisfy all other requirements of law and must be filed with the board of elections, which shall verify the sufficiency and validity of the petition.⁵

If the petition is determined to be sufficient, the person whose removal is sought has five days after the sufficiency of the petition has been determined to resign.⁶ Unless the municipality's charter provides otherwise, the board of elections that determines the validity and sufficiency of the petition should, as a courtesy, notify the person whose removal is sought of the determination of sufficiency and of the five-day deadline.

⁵ [R.C. 705.92\(A\)](#) ("The form, sufficiency, and regularity of any such petition shall be determined as provided in the general election laws.").

⁶ [R.C. 705.92\(B\)](#).

If the person does not resign within the five days, an election on the question of the recall and for the selection of a successor must be held at the next primary or general election occurring more than 90 days from the date the board of elections determines that the petition is sufficient. The board of elections must make all arrangements for holding the election, which is conducted in the same manner as a regular municipal election.⁷

Updated
May 2017

B. Successors

A petition is required to nominate a candidate to succeed each officer sought to be removed.

A nominating petition must be filed with the board of elections at least 20 days before the election and must be signed by voters equal to 10 percent of the total votes cast for the head of the ticket at the most recent regular municipal election. No primary election shall be held.⁸

C. Ballot

The form of the ballot is prescribed in [R.C. 705.92\(D\)](#). The recall question appears on the Official Questions and Issues Ballot and consists of two parts. The first part asks if the municipal officer named in the petition shall be removed from office. The second part sets forth the names of the candidates to fill the vacancy that may be created by the recall. The name of the officer whose removal is sought shall not appear on the ballot as a candidate to succeed the officer's self.

D. Results

If a majority of votes cast are in favor of removal, the person is removed from office upon the announcement of the official canvass. The candidate who receives a plurality of the votes cast for the successor for that office shall be declared elected. The successor shall serve out the remainder of the unexpired term of the person who was removed.⁹

⁷ [R.C. 705.92\(B\)](#).

⁸ [R.C. 705.92\(C\)](#).

⁹ [R.C. 705.92\(D\)](#).

If the person whose removal was sought is not recalled, he or she shall be repaid “actual and legitimate expenses” for the election from the treasury of the municipal corporation. This amount shall not exceed 50 percent of the sum which is by law permitted to be expended by a candidate at any regular municipal election.¹⁰

REMOVAL

A. General Provisions

The General Provisions of the Revised Code provide that any person holding public office in this state, or in any municipal corporation, county, or subdivision thereof, coming within the official classification in Section 38 of Article II of the Ohio Constitution may be removed by judicial action for good cause shown.¹¹ In order to be removed from office, a public officer must be found guilty by a court of competent jurisdiction of misconduct in office for one or more of the following reasons:

- Willfully and flagrantly exercising authority or power not authorized by law.
- Refusing or willfully neglecting to enforce the law or to perform any official duty imposed upon the public officer by law.
- Gross neglect of duty.
- Gross immorality.
- Drunkenness.
- Misfeasance.
- Malfeasance.
- Nonfeasance.¹²

¹⁰ [R.C. 705.92\(D\)](#).

¹¹ [R.C. 3.07 - 3.10](#).

¹² [R.C. 3.07](#).

Proceedings for removal on any of these grounds are initiated by the filing of a written complaint that specifically sets forth the charge against the public officer. The complaint must be signed by not less than 15 percent of the total vote cast for the office of governor in the state or subdivision whose officer it is sought to remove. If the public officer sought to be removed is a county sheriff, a county prosecutor, or the mayor of a municipal corporation, the governor may file the written complaint without the signatures of the electors.¹³

Note: The Secretary of State does not prescribe any form pertaining to the removal process, which is a judicial proceeding, not an elections matter. A board of elections' responsibility in a removal action is limited to providing the number of signatures required for the complaint.

The complaint is filed with the court of common pleas in the county where the public officer resides. If a complaint is filed against a common pleas court judge, the complaint is filed in the court of appeals of the district where the judge resides. All complaints against state officers are filed in the court of appeals of the district where the officer resides.¹⁴

If a holder of a public elective office is removed by the court, and the law provides no means for filling the vacancy, the board of elections in the county where the removed officer resides shall order a special election to fill the vacancy in office.¹⁵

B. Additional Provision - Municipal Officer¹⁶

Additionally, a judicial complaint can be filed against a municipal officer pursuant to [R.C. 733.72](#). This method for removal is available only when the municipal officer is receiving illegal compensation for services, has a private interest in a city contract, or is guilty of misfeasance or malfeasance in office.

¹³ [R.C. 3.08](#).

¹⁴ [R.C. 3.08](#).

¹⁵ [R.C. 3.09](#).

¹⁶ [R.C. 733.72](#).

The complaint is filed with the probate judge of the county in which the municipality or the larger portion the municipality is located.

If the charges in the complaint are sustained at trial, the judge will make an order removing the officer from office, and forthwith transmit a certified copy of the order to the presiding officer of the legislative authority of the municipality, whereupon the vacancy shall be filled as provided by law.¹⁷

If the vacancy is filled by appointment, the municipal appointing authority shall immediately, but no later than seven days after making the appointment, certify it to the board of elections and to the Secretary of State. The board of elections shall issue a certificate of appointment to the appointee.¹⁸

¹⁷ [R.C. 733.76](#).

¹⁸ [R.C. 3.02\(B\)](#).

Appendix

Quick Reference Guide

Ohio Ballot Questions and Issues Handbook

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Impose charges on each lot or parcel of real property for cost of establishing, equipping, and furnishing answering points for countywide 9-1-1 system or cost of operating and maintaining answering points and administration and enforcement of 9-1-1 system <i>(Updated April 2018)</i>	128.22	County commissioners	90	General Primary	Majority	Notice required at least once no later than 10 days before election.	900
Monthly charge on telephone access lines to pay for the equipment costs of establishing and maintaining a countywide 9-1-1 system	128.25	County commissioners	90	General Primary	Majority	County must meet specific requirements before the question can be placed on the ballot. Not to exceed \$0.50 per month. Notice required at least once no later than 10 days before election.	900

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Monthly charge on telephone access lines to pay for the operating and equipment costs of establishing and maintaining a countywide 9-1-1 system	128.26	County commissioners	90	General Primary	Majority	Only applies to a county that has a final plan for a countywide 9-1-1 system. Not to exceed \$0.50 per month. Notice required at least once no later than 10 days before election.	900
Bond issue to provide funds to pay unsecured indebtedness and provide disability, financial and medical assistance	131.23	Any political subdivision authorized to issue bonds	90	General Primary Special	Majority	Ballot language per R.C. 133.18 . Not to exceed 10 years. Notice required: (a) either 2 separate days before election, or per R.C. 7.16 , and (b) on BOE's website for 30 days before election.	201
Bonds issued by school district for emergency permanent improvements	133.06	School district (must meet certain requirements to qualify to place this issue on the ballot)	90	General Primary Special	Majority	School district must (a) file resolution required by R.C. 133.18(B) with the county auditor and BOE 100 days before election, and (b) certify resolution and information required by R.C. 133.18(D) to board of elections not less than 90 days before election. Notice required at least once no later than 10 days before election.	200
General obligation bond	133.18	Any political subdivision authorized to issue bonds	90	General Primary Special	Majority	Ballot language per R.C. 133.18 . Notice required at least once no later than 10 days before election.	201 202

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Alternative form of county government authorized by R.C. 302.01 - 302.24	302.03 (A) 302.04 302.041	County commissioners or petition filed with county commissioners	90	General	Majority	Resolution of county commissioners or petition signed by 3% of gubernatorial vote. See other requirements and ballot language in R.C. 302.04 & 302.041 . If the proposition proposes to elect commissioners by district, but fails to divide the county into districts, board of elections must divide county into districts within 45 days before election. Question cannot be submitted while question of framing county charter is pending. Notice required at least once no later than 10 days before election. County commissioners must distribute copy of plan to each county elector at least 45 days before election.	700 701
County zoning plan in unincorporated area of the county	303.11	Resolution adopted by county commissioners	90	General Primary Special	Majority	Townships that do not approve the plan are eliminated from the plan. Notice required at least once no later than 10 days before election.	500
Referendum on proposed county zoning amendment	303.12 (H)	Petition filed with county commissioners	90	General Primary	Majority	Petition signed by 8% of gubernatorial vote. See R.C. 303.12 for the petition form and requirements.	501
Repeal of county zoning plan in any township	303.25	County commissioners or petition filed with county commissioners	90	General Primary	Majority	Petition form per R.C. 303.12(H) and signed by 8% of gubernatorial vote. Not more than 1 election in any 2 calendar years. Notice required at least once no later than 10 days before election.	502

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Referendum of any resolution, including permissive taxes, adopted by county commissioners under R.C. sections 307.697(D)(1) , 322.02 , 322.06 , 324.02 , 351.021 , 1515.22 , 1515.24 , 4301.421(B)(1) , 4504.02 , 5739.02 , 5739.026 , 5741.021 , 5741.023 or 5743.024(C)(1)	305.31	Petition filed with county auditor	90	General in any year or Primary in even-numbered year	Majority	Petition signed by 7% or 10% of gubernatorial vote, as appropriate, and filed with county auditor within 30 days after the date the resolution is passed or rule is adopted by county commissioners, or within 45 days after the resolution is passed per R.C. 5739.021 . See other requirements in specified sections. Notice required at least once no later than 10 days before election.	902
Referendum regarding creation of regional transit authority	306.32	Petition filed with regional transit authority	90	General Primary Special	Majority	Petition signed by 10% of gubernatorial vote. Ballot language per R.C. 306.32 . Notice required at least once no later than 10 days before election.	904
Tax levy per R.C. 306.49 , or sales and use tax per R.C. 306.70 , for regional transit authority as enlarged	306.321	Regional transit authority	90	General Primary Special	Majority	Regional transit authority must submit tax question to all electors of the authority as enlarged by the addition of territory. Notice required at least once no later than 10 days before election.	900
Tax levy for regional transit authority funding, except bond debt charges	306.49	Regional transit authority	90	General Primary Special	Majority	Not to exceed 5 mills or 10 years. Ballot language per R.C. 5705.25 . Election conducted per R.C. 5705.191 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Regional transit authority sales and use tax	306.70 5739.023 5741.022	County commissioners or regional transit authority	90	General Primary Special	Majority	Ballot language per R.C. 306.70 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	400
Decrease of the rate of a tax approved for a continuing period of time by voters of a county or regional transit authority	306.71	Petition filed with board of elections	90	General	Majority	Petition signed by 10% of gubernatorial vote. Petition must state the amount of the decrease rate. Election conducted per R.C. 306.70 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	401
Tax levied on alcohol and/or cigarettes to pay for construction and operation of county sports facility	307.696 307.697 4301.421 5743.024	County commissioners	90	General Special	Majority	Ballot language per R.C. 307.697 , 4301.421 and/or 5743.024 . Not to exceed 20 years. Notice required at least once no later than 10 days before election. Note: No tax can be levied under R.C. 4301.421 or R.C. 5743.024 on or after 9/1/2015.	402 407
Repeal of a county sediment control rule adopted under R.C. 307.79	307.791	Petition filed with board of elections	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	905

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Election on adoption of a county charter in the form attached to the petition (See also Ohio Constitution Article X §§3, 4)	307.94 307.95 307.96	Petition filed with county commissioners by 110th day before general election, or with board of elections by 130th day before general election	130 /110	General	Majority	Petition signed by 10% of gubernatorial vote. Petition must include copy of proposed county charter. Ballot language per Ohio Constitution Article X §4 . Notice required at least once no later than 10 days before election. Any protest of the petition is handled by the Secretary of State.	802
Resolution levying real property or manufactured home transfer tax	322.02 322.06	County commissioners	90	General Primary	Majority	Rate must not exceed \$0.30 per \$100 of valuation. Notice required at least once no later than 10 days before election.	900
Repeal of emergency permissive tax — real property transfer tax	322.021	Petition filed with board of elections	90	General	Majority	Petitions signed by 10% of gubernatorial vote. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	403
Permissive levy — utilities service tax	324.02	County commissioners	90	General Primary	Majority	Discretionary; commissioners may, but are not required to, submit the issue to voters. Notice required at least once no later than 10 days before election.	900
Repeal of emergency permissive tax — utilities service tax	324.021	Petition filed with board of elections	90	General	Majority	Petitions signed by 10% of gubernatorial vote. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	404

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to establish, operate and maintain a memorial for U.S. armed forces	345.01 345.03 345.04	Taxing authority of any county, municipal corporation, or township, or by petition filed with taxing authority	90	General	Majority	Ballot language per R.C. 345.04 . Petition signed by 2% of gubernatorial vote. Not to exceed 1 mill or 10 years. Notice required at least once, not less than 2 weeks before election.	127 128 129 130
Bond issue to establish, operate and maintain a memorial for U.S. armed forces	345.02 133.18	Taxing authority of any county, municipal corporation, or township	90	General Primary	60%	Ballot language and requirements per R.C. 133.18 . Notice required at least once no later than 10 days before election.	201
Proposed dissolution of community authority	349.14	Petition filed with board of trustees	90	General Primary Special	Majority	Petition signed by 8% of the gubernatorial vote. Notice required at least once no later than 10 days before election.	906
Tax levy on spirituous liquor and cigarettes for construction or renovation of a sports facility	351.26 4301.424 5743.026	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 351.26(B) . Tax rate shall not exceed: beer - \$0.16/gallon; wine and mixed beverages - \$0.32/gallon; spirituous liquor - \$3/gallon; cigarettes - 2.25 mill/cigarette. Not to exceed 20 years. Notice required at least once no later than 10 days before election.	405
Tax levy upon the taxable property within impacted lake district per R.C. 5705.55	353.05	Board of directors of lake facilities authority	90	General Primary	Majority	Ballot language per R.C. 5705.55 or the Secretary of State. May be for any of the purposes specified in R.C. 5705.19(A), (B), (F), & (H) . Not to exceed 5 years unless for the payment of debt charges (then for the life of the bond indebtedness). Election procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Excise tax on hotel lodging/ transactions within impacted lake district	353.06	Board of directors of lake facilities authority	90	General Primary	Majority	Ballot language per R.C. 353.06 or the Secretary of State. Notice required at least once no later than 10 days before election.	406
Change of township boundaries or partition	503.02	Petition filed with county commissioners	90	General Primary	Majority	Petition signed by a majority of the electors residing in that township. Notice required at least once no later than 10 days before election.	900
Change of township name	503.161 503.162	Township trustees, or by petition	90	General Primary	Majority	Petition signed by 20% of gubernatorial vote. Ballot language and notice requirements per R.C. 503.162 .	907
Referendum on regulation of massage establishments	503.41	Petition filed with township fiscal officer	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote and filed within 30 days after regulations adopted. Notice required at least once no later than 10 days before election.	902
Resolution regulating or restricting adult-oriented businesses	503.53	Petition filed with township fiscal officer	90	General	Majority	Petition signed by 10% of gubernatorial vote. Procedure same as in R.C. 731.28 - 731.41 & 731.99 . Notice by trustees once within 10 days of election.	902
Adoption of limited home rule government (see statute for specific requirements)	504.01 504.02	Township trustees	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote. Ballot language and notice requirements per R.C. 504.02 .	702
Termination of limited home rule government	504.03 (A)(1) 504.03 (B) 504.14	Township trustees, or petition filed with township fiscal officer	90	General	Majority	If petition under R.C. 504.03(B) or 504.14 : signed by 10% of gubernatorial vote. Ballot language and notice requirements per R.C. 504.03 .	703

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Township initiatives and referendums	504.14	Petition filed with township fiscal officer	90	General	Majority	Resolutions may be proposed by initiative petition or subject to referendum under the same circumstances and in the same manner per R.C. 731.28 - 731.41 , except that signature requirement is 10% of the gubernatorial vote in the unincorporated area of the township, and petition is filed with township fiscal officer.	900 902
Tax levy to expand township fire district	505.37 5705.25	Township trustees	90	General	Majority	Ballot language per R.C. 505.37 . Resolution certified per R.C. 5705.19 . Election conducted per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	908
To add to a township police district and to levy a tax	505.48 5705.25	Township trustees	90	General	Majority	Ballot language per R.C. 505.48 . Resolution certified per R.C. 5705.19 . Election conducted per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	909
To add remaining unincorporated territory to district and to levy tax throughout district	505.481	Unanimous resolution adopted by township trustees	90	General	Majority	Ballot language per R.C. 505.481 . Election conducted per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	910 911

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to build, enlarge, improve or remove a township hall	511.01 511.02	Township trustees	90	General Primary Special	Majority	Election required only if cost is greater than \$50,000. Not to exceed 4 mills or 7 years. Notice required at least once no later than 10 days before election.	912
Tax levy to enlarge, improve or erect a public building jointly by village and township	511.05 511.06 511.07	Applications filed with both the township trustees and the village mayor	90	General in odd-numbered year	2/3 vote	Applications must be signed by 25 village residents and 25 township residents. Notice in a newspaper of general circulation in township and village 10 days before election.	127
Bond issue to erect and maintain a monument, statue or memorial for U.S. armed forces	511.08	Petition filed with township trustees	90	General Primary Special	Majority	Petition signed by 15% of gubernatorial vote. Resolution must be as provided in R.C. 133.18 . Notice required at least once no later than 10 days before election.	201
To establish 1 or more public parks	511.21 511.22	Township trustees	90	General	Majority	Ballot language per R.C. 511.22 . Notice per R.C. 511.21 .	913
Tax levy to defray the expenses of the township park district, and to purchase, appropriate, operate, maintain and improve lands for parks or recreational purposes	511.27 511.28	Board of park commissioners	90	General Primary	Majority	Ballot language per R.C. 511.28 . Not to exceed 2 mills annually. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to pay expenses of park management and improvements	511.33	Township trustees	90	General Primary Special	Majority	Township fiscal officer must post notice in 10 public places in the township 20 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for the care and maintenance of parks for townships composed of islands	511.34	Township trustees	90	General Primary	Majority	Ballot language per R.C. 511.34 . Not to exceed 1 mill or 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	100
Agreement with a corporation organized for charitable purposes or with a municipality for the erection and management of a hospital	513.05 513.06	Township trustees	90	General	Majority	Notice required at least once no later than 10 days before election.	900
Agreement with a corporation organized for charitable purposes or with a municipality for the erection and management of a hospital; possible issuance of bonds	513.06	Township trustees	90	General	Majority	Proceedings in the issuance and sale of bonds per R.C. 133 . Notice required at least once no later than 10 days before election.	900
Tax levy for the operation of hospital facilities, current operating expenses of hospital facilities, or both	513.13 513.14	Joint township hospital district	90	General Primary	Majority	Not to exceed 1 mill or 5 years. Election to be held at next primary or general election occurring 90 to 135 days after board of elections receives joint township district hospital board's resolution. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to provide funds for the township's share of expenses when joining joint township hospital district	513.18	Township trustees	90	General Primary	Majority	Not to exceed 1 mill or 5 years. Election to be held at next primary or general election occurring 90 to 135 days after board of elections receives joint township district hospital board's resolution. Notice required at least once no later than 10 days before election.	914
For the purchase or appropriation of land for cemetery purposes	517.04 517.05	Township trustees, or application by 6 township electors	90	General Primary Special	Majority	Township fiscal officer must post notice in 3 public places in the township at least 20 days before election	900
Proposed plan of zoning in the unincorporated area of township	519.11	Township trustees	90	General Primary Special	Majority	Notice required at least once not later than 10 days before election.	500
Referendum on proposed amendment to township zoning resolution	519.12 (H)	Petition filed with township trustees	90	General Primary	Majority	Referendum petition filed with township trustees within 30 days after passage of zoning amendment. Petition signed by 8% of gubernatorial vote. Notice required at least once no later than 10 days before election.	501
Repeal of township zoning plan	519.25	Township trustees, or petition filed with township trustees	90	General Primary	Majority	Petition signed by 8% of gubernatorial vote. Not more than 1 election shall be held in any 2 calendar years. Notice required at least once no later than 10 days before election.	502

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Township mergers	523.01 523.02 523.03	Petition filed with fiscal officer of township proposed for merger, or resolution by trustees of townships proposed for merger	90	General	Majority	Initiative petition signed by 10% of gubernatorial vote in township proposed to be merged. See R.C. 503.02 for ballot language and other provisions. Notice required at least once no later than 10 days before election. If voters reject merger, an identical merger shall not be considered for at least 3 years thereafter.	600
Surrender of corporate power by villages	703.20	Petition filed with the village legislative authority	90	General Primary Special	Majority	Petition signed by 40% of the electors at the last regular municipal election. Notice required at least once no later than 10 days before election.	704
Organizing a municipal corporation under a specific plan of government per R.C. 705.41 - 705.86	705.01 705.02 705.03	Petition filed with board of elections	90	Special - consult statutes	Majority	Petition signatures equal in number to 10% of those who voted at the last regular municipal election. Board of elections must certify notice of petition filing at once to municipal legislative authority, which shall, within 30 days, provide for election. Ballot language per R.C. 705.03 . Any elector may, until 40th day before election, file with board of elections an argument not exceeding 300 words for or against the proposal. Board shall mail copy of plan and any arguments to each elector whose name appears on the pollbooks or registration book of the last general election.	705

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Abandonment of municipal plan of limited home rule government	705.30	Petition filed with board of elections	90	General Primary	Majority	Petition signatures equal in number to 10% of those who voted at the last regular municipal election. Ballot language per R.C. 705.30 . Election procedures and notice requirement per R.C. 705.02 .	706
Petition for incorporation of a city	707.29 707.30	Petition filed with county commissioners	90	General Primary Special	Majority	Petition signed by 20% of gubernatorial vote. Ballot language per R.C. 707.30 . Notice required by the petitioners' agent for a period of 3 consecutive weeks before election.	707
Annexation of 1 municipal corporation to a contiguous municipal corporation	709.23 709.24 709.29	Municipal legislative authority, or petition filed with municipal legislative authority	90	General Primary	Majority	Numerous petition, ballot and notice requirements per R.C. 709.23 - 709.31 .	601
Detachment from a village or erection of new township	709.39	Petition filed with board of elections	90	General Primary Special	Majority	Ballot language per R.C. 709.39 . Petition signed by 15% of total number of votes cast in the last general election in territory proposed to be detached. Notice published in newspaper 10 days before election and posted in 3 or more public places in such territory.	602
Merger of 1 or more municipal corporations with another municipal corporation, or an unincorporated area of a township with a municipality	709.45	Petition filed with board of elections, legislative authority of each affected municipality and, if applicable, board of township trustees	90	General	Majority	Ballot language per R.C. 709.45 . Provision shall be made on the ballot for the election of 5 electors from each subdivision. If disapproved, merger question cannot be proposed again for 3 years (R.C. 709.46). Notice required at least once no later than 10 days before election.	603

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Approval of merger agreement adopted under R.C. 709.451	709.452	Legislative authority of each municipality shall certify ordinance or resolution to board of elections of each county in which territory affected by proposed merger is located	90	General Primary		The question is voted upon in each municipal corporation or township proposed for merger. Ordinances or resolution re: agreed merger conditions agreed shall be posted on the web sites of those municipal corporations and township, and shall be published in a newspaper of general circulation in the municipal corporations and township once a week for 2 consecutive weeks before election.	604
Approval of proposed merger conditions	709.46 709.462	Municipal legislative authority	90	General	Majority	Merger commission ceases to exist on the 90th day before the general election after the commission is elected. Notice required at least once no later than 10 days before election.	605
Income tax for the purposes of joint economic development zone (Updated October 2015)	715.691(H)	Directors of the joint economic development zone	90	General Primary Special	Majority	Ballot language per R.C. 718.04 . Notice required at least once no later than 10 days before election. Note: Per R.C. 715.691(H) , no election is held if a petition, signed by a majority of electors residing within the zone stating that no election be held, is filed with the directors.	300
Referendum petition on joining joint economic development district	715.70 (D)(3)	Petition filed with township trustees	90	General Primary Special	Majority	Petition signed by 10% of gubernatorial vote. Notice required at least once no later than 10 days before election.	902
Income tax for joint economic development district	715.70 (E)(1)	Directors of the joint economic development zone	90	General Primary Special	Majority	Notice required at least once no later than 10 days before election.	301

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Referendum or initiative petition to amend or repeal income tax imposed by joint economic development district	715.70 (F)(2)	Petition filed with county auditor of each county within district	90	General Primary Special	Majority	If income tax is imposed within 180 days after first meeting of district directors, a referendum petition may be filed within 30 days of the resolution being passed. If the income tax resolution is adopted after the 180th day, an initiative petition to amend or repeal the tax may be filed. Petition signed by 10% of gubernatorial vote in the district. Notice required at least once no later than 10 days before election.	902
Alternative procedure and requirements for creating and operating joint economic development district	715.71	Municipal legislative authority and township trustees	90	General Primary Special	Majority	Ballot language per R.C. 715.71 . Notice required at least once no later than 10 days before election.	917
Approval on contract for township to enter into joint economic development district	715.77	Township trustees, or petition filed with township trustees	90	General Primary Special	Majority	Petition signed by 10% of gubernatorial vote filed within 30 days after trustees adopt resolution. Ballot language per R.C. 715.77 . Notice required at least once no later than 10 days before election.	917
Ordinance and contract by 2 or more municipalities designating a municipal utility district <i>(Updated July 2014)</i>	715.84	Legislative authority of each contracting municipality	90	General Primary Special	Majority	Ballot language per R.C. 715.84 (F) . Notice required at least once no later than 10 days before election.	946
Municipal income tax exceeding 1% <i>(Updated October 2015)</i>	718.04 (C)	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per R.C. 718.04(C) . Notice required at least once no later than 10 days before election.	302

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Income tax by municipality to provide financial assistance to school district	718.09	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per R.C. 718.09 . Notice required once a week for 4 consecutive weeks, or as provided in R.C. 7.16 , before election. Refer to statute for required contents of notice.	303
Income tax by 2 or more municipalities to provide financial assistance to school district	718.10	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per R.C. 718.10 . Notice required once a week for 4 consecutive weeks, or as provided in R.C. 7.16 , before election. Refer to statute for required contents of notice.	304
Composition of city legislative authority and terms of office	731.01	Municipal legislative authority, or initiative petition filed with city auditor	90	General Primary	Majority	See petition procedures under R.C. 731.28 - 731.35 . Notice required at least once no later than 10 days before election.	900 901
Length of term of office for member of city legislative authority	731.03	City legislative authority	90	General	Majority	Notice required at least once no later than 10 days before election.	900 901
Reducing to 5 the number of members of village legislative authority	731.09	Village legislative authority, or petition filed with village clerk	90	General in odd-numbered year	Majority	Initiative petition per R.C. 731.28 . Notice required at least once no later than 10 days before election.	900 901
Municipal ordinances and measures proposed by initiative petition	731.28	Petition filed with city auditor or village clerk	90	General	Majority	Petition signed by 10% of gubernatorial vote within the municipal corporation. See procedures under R.C. 731.28 - 731.41 . Notice required at least once no later than 10 days before election.	900 901
Municipal referendum	731.29	Petition filed with city auditor or village clerk	90	General	Majority	Petition signed by 10% of gubernatorial vote within the municipal corporation. See procedures under R.C. 731.28 - 731.41 . Notice required at least once no later than 10 days before election.	902 903

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Length of term for president of city legislative authority	733.09	City legislative authority	90	General	Majority	Notice required at least once no later than 10 days before election.	900 901
Appointment of village legal counsel	733.48	Petition filed with village clerk	90	General Primary Special	Majority	Petition signed by 10% of gubernatorial vote.	900 901
Municipal contract to have water supplied for public uses <i>(Updated July 2014)</i>	743.24	Municipal legislative authority	90	General Primary Special	Majority	Notice required at least once no later than 10 days before election.	900 901
Agreement to acquire public utility property	745.06 745.07	Municipal legislative authority	90	General Primary Special	Majority	Ballot language must track ordinance. 30 days' notice required once a week for 2 consecutive weeks in 2 daily or weekly newspapers published or circulated in the municipal corporation, or per R.C. 7.16 . Notice also shall be posted on BOE's website for 30 days. The notice shall contain the full form or phrasing of the question to be submitted to the voters.	900 901
Agreement with a corporation organized for charitable purposes for the erection and management of a hospital; and possible issue of bonds	749.02 749.021	Municipal legislative authority	90	General	Majority	If the sum is to be paid by the municipal corporation under the terms of such agreement is not available from current general revenues, the electors must approve both the agreement and bond issue. Notice required at least once no later than 10 days before election.	900 901
Creation of a city board of park commissioners	755.01	Petition filed with board of elections	90	General Primary Special	Majority	Petition signed by 5% of the city's electors. Notice required at least once no later than 10 days before election.	900 901

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Joining a joint recreation district created under R.C. 755.14 in which a tax is imposed	755.181	County, municipal corporation, township, township park district or school district	90	General	Majority	Ballot language per R.C. 755.181 . Election procedure per R.C. 5705.19 . Notice per R.C. 5705.25 : (a) either once a week for 2 consecutive weeks before the election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	918
Tax levy to provide for municipal band or orchestra for cultural and entertainment purposes	757.01 757.02	Petitions filed with municipal legislative authority	90	General in odd-numbered year	65%	Petition signed by 10% of gubernatorial vote. Not to exceed 0.5 mill or 5 years. Ballot language and election procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to pay cost of improvements of property within project areas of a soil and water conservation <i>(Updated October 2015)</i>	940.34	County commissioners	90	General	Majority	Ballot language and election procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Conversion of township park district; possible tax levy	1545.041	Board of park commissioners	90	General Primary	Majority	Ballot language per R.C. 1545.041 . Notice required at least once no later than 10 days before election.	919
Tax levy for the use of the park district	1545.21	Board of park commissioners	90	General Primary	Majority	Ballot format for additional levy may be as per R.C. 5705.25 . Millage limits and specific ballot language options in R.C. 1545.21 . Any specified number of years. Notice required at least once no later than 10 days before election.	101 102 127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Dissolution of a park district	1545.36	Petition filed with board of elections	90	General Primary	Majority	Petition requirements per R.C. 3501.38 . Petition signed by 25% of gubernatorial vote. If the issue fails, the board shall not accept petition for dissolution for the following 4 years. Notice required at least once no later than 10 days before election.	920
Bond issue to purchase or lease new site for county agricultural society	1711.29 1711.30	County commissioners	90	General in even-numbered year	Majority	Ballot language and notice requirement per R.C. 1711.30 .	203
Petition to combine probate court with court of common pleas in county with population under 60,000	2101.43 2101.44	Petition filed with judge of common pleas court	90	General in even-numbered year	Majority	Petition signed by 10% of gubernatorial vote. Ballot language per R.C. 2101.44 . Sheriff issues proclamation of election.	921
Referendum on resolution under R.C. 3511.059 (A) – educational service center district territory change	3311.059	Petition filed with board of elections in which school district located or if multiple county school district, with board of elections in which the majority of school district located.	90	General Primary	Majority	Petition signed by 20% of gubernatorial vote and filed within 60 days after resolution adopted. Notice required at least once no later than 10 days before election.	902

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Bond issue to purchase or enlarge site; erection and equipment of buildings; or to enlarge, improve or rebuild buildings for joint vocational school district	3311.20	Board of education of a joint vocational school district	90	General Primary Special	Majority	Ballot language and notice requirements: R.C. 133.18 .	201
Tax levy to provide funds for current expenses or capital improvements of joint vocational or cooperative education school district	3311.21	Board of education of a joint vocational school district or cooperative education school district	90	General Primary Special	Majority	Not to exceed 10 years, except when levied for current expenses for a continuing period. Ballot language per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Referendum on resolution to join existing joint vocational school district	3311.213	Petition filed with board of elections	90	General Primary Special	Majority	Petition signed by 20% of gubernatorial vote. Board of elections must immediately notify boards of education. Election procedures same as those for election of board of education members.	902
Petition concerning transfer of territory from 1 local school district to another within educational service center	3311.22	Petition filed at the office of the educational service center superintendent	90	General Primary Special	Majority	Either a referendum against actions of the school board approving a transfer, or by petition signed by 55% of electors who wish to have the transfer approved. If issue is not approved, proposal shall not be resubmitted for 2 years. Election procedures same as those for election of board of education members.	900 902

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Petition concerning transfer of territory from local school district to adjoining educational service center, city, or exempted village district	3311.231	Petition filed at the office of the educational service center superintendent	90	General Primary Special	Majority	Can be either a referendum or initiative process, similar to the one in R.C. 3311.22 . Election procedures same as those for election of board of education members.	900 902
Formation of commission to study merger of districts located primarily within same county with population under 100,000	3311.25	Petition filed with board of elections	90	General	Majority	Petition shall contain signatures of electors of each school district proposed to be merged, numbering not less than 10% of the gubernatorial vote in that district. Ballot language per R.C. 3311.25 . Notice required at least once no later than 10 days before election.	606 607
Creation of new local school district	3311.26	Petition filed with state superintendent of public instruction	90	General Primary Special	Majority	The question may only arise as a referendum on the action of the state board of education. Petition signed by 35% of electors in the last general election in the new district. Election procedures same as those for election of board of education members.	902
Creation of new districts by consolidation of 2 or more contiguous local school districts	3311.37	State board of education	90	General Primary	Majority	Submitted to voters solely at the discretion of state board of education. Election procedures same as those for election of board of education members.	900
Transfer of territory from local, exempted village, or city school district to another district	3311.38	State board of education	90	General Primary	Majority	Submitted to voters solely at the discretion of state board of education. Election procedures same as those for election of board of education members.	922

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
School district joining a county school financing district which has imposed a tax levy (or levies)	3311.50	Board of education	90	General Primary Special	Majority	Ballot language and requirements per R.C. 3311.50 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	923
Creation of the position of independent auditor of a school district	3311.61 (A)	Board of education of a school district that both (1) has average daily membership greater than 60,000 and (2) has the majority of its territory located in a city with a population greater than 700,000. (R.C. 3311.60)	90	General	Majority	Ballot language and election procedures per R.C. 3311.61 . Form of ballot prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	924
Referendum on mayor's continued appointment of municipal board of education members	3311.73	Board of education	90	General in first even-numbered year occurring at least 4 years after the new board assumed control	Majority	Ballot language per R.C. 3311.73 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	925

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Purchasing of classroom facilities from the state, or combined bond issue and tax levy to purchase and build classroom facilities or acquiring a site for classroom facilities	3318.05 3318.06	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 3318.06 . Notice must state that the tax levy shall be at the rate of not less than 0.5 mill for 23 years, and used to pay the cost of maintaining the classroom facilities included in the project.	103 204 205 206 207
Extension of tax levy to maintain classroom facilities	3318.061	Board of education of school district eligible to receive additional assistance under R.C. 3318.04(B)(2) & 3318.38	90	General Primary Special	Majority	Ballot language per R.C. 3318.061 . The notice of the election shall conform with R.C. 3318.06(A)(3) , except that it also shall state that the maintenance tax levy is an extension of an existing tax levy. R.C. 3318.07 also applies to this ballot question.	104
Bond issue to pay local portion of school construction and/or for site acquisitions	3318.062 (A) <i>and/or</i> 3318.062 (B)	Board of education	90	General Primary Special	Majority	Ballot language per 3318.062 . Notice must state that the tax levy shall be at the rate of not less than 0.5 mill for 23 years, and used to pay the cost of maintaining the classroom facilities included in the project.	208 209 210 211 212 213
Tax levy to maintain classroom facilities	3318.063	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 3318.063 . Notice of election must state that the tax levy shall be at the rate of not less than 0.5 mill for the number of years required by R.C. 3318.051(F) , and proceeds shall be used to pay the cost of maintaining classroom facilities included in the project.	105

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for expedited local partnership program	3318.36 3318.361 3318.362 3318.363	Board of education	90	General Primary Special	Majority	See R.C. 3318.36 - 3318.361 for the many provisions relating to these ballot issues.	106
Bond issue(s) and tax levies for joint vocational school districts portion of project costs	3318.45	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 3318.45 . See requirements of R.C. 3318.40 - 3318.45 . Notice required at least once no later than 10 days before election.	107 214 215 216
Tax levy to develop, maintain or operate a municipal university	3349.25	Municipal university taxing district	90	General Primary Special	Majority	Issue shall be submitted per R.C. 5705.01 - 5705.26 . Ballot language per R.C. 5705.25 . If the tax is outside the 10 mill limitation, it may not exceed 5 years and must terminate upon termination of the agreement. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Transfer of, or grant to right to use, municipal university assets to state university	3349.29	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per R.C. 3349.29 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	926
Initiative petition for the creation of a community college district	3354.02	Petition filed with board of elections of most populous county in district	90	General Primary Special	Majority	Petition signed by 2% of gubernatorial vote in the county or counties making up the district. Notice required at least once no later than 10 days before election.	927

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Bond issue(s) for permanent improvements of a community college district	3354.11	Board of trustees of community college district	90	General Primary Special	Majority	Ballot language per R.C. 133.18 . Notice required at least once no later than 10 days before the election.	201
Tax levy for permanent improvements and operating costs of a community college district	3354.12	Board of trustees of community college district	90	General Primary Special	Majority	For a specific number of years or a continuing period of time. Ballot language per R.C. 3354.12 . Not more than 2 special elections in any 1 year. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Creation of a university branch district	3355.02	County commissioners, municipal legislative authority, or by petition filed with board of elections of most populous county in district	90	General Primary	Majority	Petition signed by 5% of gubernatorial vote in the proposed district, which must have a population of 50,000 or more. Notice required at least once no later than 10 days before election.	900 901
Tax levy for university branch district	3355.09	Managing authority of the university branch district	90	General Primary	Majority	For a specific number of years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Creation of a technical college district	3357.02	Board of education, governing board of educational service center, or petition filed with board of election of most populous county in the district	90	General Primary Special	Majority	Petition signed by 2% of gubernatorial vote in the county or counties making up the district. Notice required at least once no later than 10 days prior to the election.	928

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Bond issue to purchase a site and permanent improvements for technical college district	3357.11	Board of trustees of technical college district	90	General Primary Special	Majority	Follow bond issue procedures as provided in R.C. 133 .	201
Tax levy for operation, maintenance, etc. of a technical college district	3357.11	Board of trustees of a technical college district	90	General Primary Special	Majority	Not to exceed 10 years. Notice required at least once no later than 10 days before election.	127 128 129 130
Creation of a county district library	3375.19	County commissioners, or petition filed with county commissioners	90	General	Majority	If petition, must be signed by the lesser of 10% of gubernatorial vote or 500 electors. Notice required at least once no later than 10 days before election.	900
Creation of a county district library	3375.201	Petition filed with board of library trustees	90	General	Majority	Petition signed by the lesser of 10% of gubernatorial vote or 500 electors. Ballot language per R.C. 3375.201 . Notice required at least once no later than 10 days before election.	929
Inclusion of public library into county library district	3375.211	Petition filed with taxing authority of subdivision	90	General	Majority	Petition signed 10% of gubernatorial vote. Unless more than 30% of vote is in the affirmative, same issue cannot appear on ballot for 3 years after defeat.	900 901
Consolidation of public library with county library district	3375.212	Appropriate taxing authority or petition	90	General	Majority	Petition signature requirements: the lesser of 10%, or 500, of the qualified electors in the county library district, and the lesser of 10%, or 500, of the qualified electors of the subdivision voting at the last general election. Notice required at least once no later than 10 days before election.	900 901

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax for library purposes under R.C. 3375.40	3375.42	Any authorized political subdivision	90	General Primary Special	Majority	Tax may be levied under R.C. 3375.42(A) for the support of a library association or private corporation only if: (1) the library association or private corporation has an association library district per R.C. 5705.01 , and (2) the territory of the subdivision includes some or all of the territory of that association library district. The question is submitted only to electors residing within the territory of the association library district. Notice required at least once no later than 10 days before election.	127 128 129 130
Bond issue to purchase, erect, construct, enlarge, extend, improve, equip and furnish a library building	3375.43 3375.431	Taxing authority for the board of library trustees	90	General Primary Special	Majority	Ballot language for bond issue per R.C. 133.18 . Notice required at least once no later than 10 days before election.	202
Inclusion of additional territory for regional arts and cultural district, and tax levy	3381.03	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per R.C. 3381.03 . Notice required at least once no later than 10 days before election.	930

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Changing to partisan primary election method of nominating officers of municipality having population of 2,000 or more	3513.01(D)	Petition filed with board of elections	90	General in even-numbered year	Majority	Petition signature requirement: 10% of the vote cast at the most recent regular municipal election. Ballot language: R.C. 3513.01(D)(2) . Limited to municipal corporations having a population of 2,000 or more, in which officers were nominated in most recent election by nomination petition and elected by nonpartisan election. Notice required at least once no later than 10 days before election.	931
Changing to nonpartisan method of nominating municipal or township officers	3513.01(E)	Petition filed with board of elections	120/90	General in even-numbered year	Majority	Petition signature requirement: 10% of the vote cast at the most recent regular municipal or township election, as appropriate. Ballot language: R.C. 3513.01(E)(2) . Limited to townships or municipal corporations in which officers are nominated as candidates of parties. Notice required at least once no later than 10 days before election.	932
Union of city health districts to form a single city health district	3709.051	Petition filed with county commissioners	90	General	Majority	Petition signed by 3% of electors within each existing health district. Notice required at least once no later than 10 days before election.	933
Union of several cities into general health district	3709.071	Petition filed with county commissioners	90	General	Majority	Petition signed by 3% of electors within each existing health district. Notice of election required at least once no later than 10 days before election.	934

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to provide sufficient funds to carry out health programs of general health district	3709.29	County commissioners	90	General Primary	Majority	Ballot language and election procedures per R.C. 5705.25 . Not to exceed 10 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Question of whether off-track betting facilities shall be prohibited	3769.27	Petition filed with board of elections	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote, but not fewer than 500 electors. Prohibition not to exceed 5 years. Board of elections must notify state racing commission if petition is valid. Ballot language per R.C. 3769.27 . Notice of election required at least once no later than 10 days before election. If the question fails, it shall not again be submitted in the county until the expiration of the time set forth in the petition (not exceeding 5 years).	935
Tax on beer, cider, wine, and mixed beverages	4301.421	County commissioners	90	General Special	Majority	Ballot language: R.C. 307.697 , 4301.421 , and/or 5743.024 . Not to exceed 20 years. Notice required at least once no later than 10 days before election. Note: No tax can be levied under R.C. 4301.421 on or after 9/1/2015.	402 407
Annual motor vehicle license tax (see statute for complete list of purposes)	4504.02	County commissioners	90	General Primary	Majority	May be submitted by county commissioners or by referendum, unless adopted as an emergency. Notice of election required at least once no later than 10 days before election.	408

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Petition to repeal emergency permissive tax (Motor Vehicle License Tax)	4504.021	Petition filed with board of elections	90	General	Majority	Petition signed by 10% of gubernatorial vote. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	409
Annual motor vehicle license tax (see statute for complete list of purposes)	4504.15 4504.16	County commissioners	90	General Primary	Majority	May be submitted by county commissioners or by referendum, unless adopted as an emergency. Notice of election required at least once no later than 10 days before election.	408
Referendum on township motor vehicle tax	4504.18 519.12 (H)	Petition filed with township trustees	90	General Primary	Majority	Petition filed within 30 days after passage of motor vehicle tax. Petition form per R.C. 519.12(H) . Petitions signed by 8% of gubernatorial vote. Notice of election required at least once no later than 10 days before election.	902
Tax levied upon the operation of motor vehicles on the public roads and highways in the territory of the district	4504.21	Board of trustees of a transportation improvement district	90	General Primary	Majority	Levied in increments of \$5 and not to exceed \$20 per motor vehicle for owners who reside in the district. Secretary of State prescribes form of the ballot. Notice required at least once no later than 10 days before election.	410
Tax levy for all transit purposes including bond debt charges	4582.14	Port authority	90	General Primary	Majority	Not to exceed 1 mill. Not to exceed 5 years, or life of indebtedness if for bond debt charges. Notice required at least once no later than 10 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Municipal, township, or county program for automatic electric aggregation	4928.20 (B)	County commissioners, municipal legislative authority, or township trustees	90	General Primary	Majority	Notice required at least once no later than 10 days before election.	936
Government electric aggregation for a municipal, township, or county	4928.20 (E)	Petition filed with county commissioners, city auditor, village clerk, or township fiscal officer	90	General	Majority	Initiative and referendum petitions: R.C. 731.28 - 731.41 . Petition signed by 10% of electors in the municipal corporation, township, or unincorporated area of the county who voted in the last gubernatorial election. Notice required at least once no later than 10 days before election.	936
Municipal, township, or county program for automatic gas aggregation	4929.26 (B)	County commissioners, municipal legislative authority, or township trustees	90	General Primary	Majority	Notice required at least once no later than 10 days before election.	937
Government gas aggregation for a municipal, township, or county	4929.26 (E)	Petition filed with county commissioners, city auditor, village clerk, or township fiscal officer	90	General	Majority	Initiative and referendum petitions: R.C. 731.28 - 731.41 . Petition signed by 10% of electors in the municipal corporation, township, or unincorporated area of county who voted in the last gubernatorial election. Notice required at least once no later than 10 days before election.	937

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Gas aggregation with prior consent	4929.27 (C)	Petition filed with county commissioners, or township fiscal officer	90	General	Majority	Initiative and referendum petitions: R.C. 731.28 - 731.41 . Petition for municipality governed by R.C. 731.28 , et seq. Signature requirement for petition for township or unincorporated area of county is 10% of gubernatorial vote. Notice required at least once no later than 10 days before election.	900 901 902 903
Petition protesting railway grant	4951.43 4951.44	Petition filed with mayor of the city	90 days after the expiration of 60-day period set forth in R.C. 4951.43	General	Majority	Petition signed by 10% of votes cast for mayor. Ballot language per R.C. 4951.44 . Notice required at least once no later than 10 days before election.	938 939 940
Petition protesting grant of right to a railroad company to place and maintain piers or other supports in a public way	4955.04 4955.05	Petition filed with mayor of the city	90 days after the expiration of 60-day period set forth in R.C. 4955.04	General	Majority	Petition signed by 10% of votes cast for mayor. Ballot language per R.C. 4955.05 . Notice required at least once no later than 10 days before election.	941
Tax levy for current expenses of subdivision (except school or lake facilities authorities)	5705.19 (A)	Any political subdivision except school districts, county school financing districts, or lake facilities authorities	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 2 mills for a detention facility, or 4 mills for a combined district. Not to exceed 5 years. Detention facility or combined district shall be for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election. See also R.C. 2151.65 & 2152.41 .	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Debt charges on certain described bonds, notes or certificates of indebtedness	5705.19 (B) 5705.19 (C)	Any political subdivision except school districts, county school financing districts, or lake facilities authorities	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Shall be for the life of the indebtedness. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for a public library of, or supported by, the subdivision	5705.19 (D)	Any political subdivision except school districts, county school financing districts, or lake facilities authorities	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for a municipal university	5705.19 (E)	Municipal corporation	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 2 mills or 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election. See also R.C. 3349.13 .	127 128 129 130
Tax levy for the construction or acquisition of any specific permanent improvement or class of improvements	5705.19 (F)	Any political subdivision except school districts, county school financing districts, or lake facilities authorities	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for the general construction, reconstruction, resurfacing and repair of streets, roads and bridges	5705.19 (G)	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for parks and recreational purposes	5705.19 (H)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to provide and maintain fire fighting facilities, equipment, and personnel, including paramedics and other emergency medical services	5705.19 (I)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to provide and maintain police department, equipment and personnel	5705.19 (J)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to maintain and operate a county home or detention facility	5705.19 (K)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for DD programs and services per R.C. Chapter 5126	5705.19 (L)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. See also R.C. 5705.222 (for counties). Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
<i>(Updated May 2017)</i> Tax levy for regional planning	5705.19 (M)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the county's share of maintaining and operating schools, detention facilities, forestry camps, or other facilities established under R.C. 2151.65 or 2152.41 , or both of those sections	5705.19 (N)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Shall be for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to provide flood defense, providing and maintaining a flood wall or pumps or other flood purposes	5705.19 (Q)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to maintain and operate sewage disposal plants and facilities	5705.19 (P)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to provide and maintain a county transit system per R.C. 306.01 - 306.13	5705.19 (Q)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the subdivision's share of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities provided under R.C. 2151.65 or 2152.41 , or both of those sections	5705.19 (R)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Five years or less, unless subdivision is a county, in which case the rate shall be for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the prevention, control and abatement of air pollution	5705.19 (S)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for maintaining and operating cemeteries (Updated October 2015)	5705.19 (I)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for ambulance service, emergency medical services, or both	5705.19 (U)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election	127 128 129 130
Tax levy for collection and disposal of garbage or refuse, including yard waste	5705.19 (V)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for payment of the police officer or the firefighter employers' contribution to the relief and pension funds	5705.19 (W)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for construction and maintenance of a drainage improvement as per R.C. 6131.52	5705.19 (X)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to provide or maintain senior citizens services or facilities per R.C. 307.694 , 307.85 , 505.70 , 505.706 or 717.01(EE)	5705.19 (Y)	County commissioners, municipal legislative authority or township trustees <i>(Updated May 2017)</i>	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to provide and maintain zoological park services and facilities under R.C. 307.76	5705.19 (Z)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to maintain and operate a free public museum of art, science or history	5705.19 (AA)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the establishment and operation of a 9-1-1 system per R.C. 5507.01	5705.19 (BB)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to acquire, rehabilitate or develop rail property or rail service per R.C. 4981.01	5705.19 (CC)	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to acquire property for, construct, operate and maintain community centers per R.C. 755.16	5705.19 (DD)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to create and operate an office or joint office of economic development per R.C. 307.07 & 307.64	5705.19 (EE)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to acquire, construct, improve, maintain or operate a township airport, landing field, or other air navigation facility per R.C. 505.15	5705.19 (FF)	Township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to pay the costs of a contract with a county re: R.C. 505.263 , to pay all or any part of the cost to construct, maintain, repair or operate a water supply improvement	5705.19 (GG)	Township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to acquire land, water or wetlands for the purpose of protecting and preserving "greenspace"	5705.19 (HH)	Township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to support a county crime victim assistance program that is provided and maintained by a county agency or a private, nonprofit corporation or association under R.C. 307.62	5705.19 (II)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for any or all of the purposes set forth in R.C. 5705.19(I) (fire, etc.) or (J) (police, etc.)	5705.19 (JJ)	Township trustees, city or village	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for a county-wide public safety communications system under R.C. 307.63	5705.19 (KK)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for county support of criminal justice services under R.C. 307.45	5705.19 (LL)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to maintain and operate a jail or other detention facility as defined in R.C. 2921.01	5705.19 (MM)	County commissioners or municipal legislative authority	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax Levy to purchase (etc.) real estate to hold agricultural fairs and for operating expenses	5705.19 (NN)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy to construct, rehabilitate, repair or maintain sidewalks, walkways, trails, bicycle pathways or similar improvements, or acquire land necessary for such improvements	5705.19 (OO)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for both of the purposes set forth in R.C. 5705.19(G) (roads and bridges) and (OO) (sidewalks, etc.)	5705.19 (PP)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for both of the purposes set forth in R.C. 5705.19(H) (recreational) and (HH) (greenspace)	5705.19 (QQ)	Township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy to acquire agricultural easements as defined in R.C. 5301.67 and to supervise and enforce the easements	5705.19 (RR)	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for both of the purposes set forth in R.C. 5705.19(BB) (9-1-1 system) and (KK) (safety communications system) .	5705.19 (SS)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the maintenance or operation of facility to promote the sciences or natural history organized under R.C. 307.761 .	5705.19 (TT)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the creation and operation of a county land reutilization corporation	5705.19 (UU)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for construction and maintenance of soil and water conservation district	5705.19 (VV)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for the OSU extension fund	5705.19 (WW)	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for transportation services of municipality that withdrew from a regional transit authority	5705.19 (XX)	Legislative authority of municipality that withdrew from an RTA per R.C. 306.55	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Check statute for restrictions on length of levy. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for purposes of R.C. 5705.19(NN) (<i>agricultural fairs</i>), (VV) (<i>soil and water conservation</i>) and (WW) (<i>OSU extension fund</i>)	5705.19 (YY)	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not to exceed 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election	127 128 129 130
For any combination of the following purposes: the acquisition, construction, improvement, or maintenance of buildings, equipment, and supplies for police, firefighting, or emergency medical services; the construction, reconstruction, resurfacing or repair of streets, roads, and bridges; or for general infrastructure projects.	5705.19 (ZZ)	Municipality or township	90	General Primary Special	Majority	Any number of years not exceeding ten. Notice required at least once no later than 10 days before election.	127 128 129 130

(Updated
April 2019)

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
For any combination of the purposes specified in divisions (G), (K), (N), (O), (P), (X), (BB), and (MM) of this section, for the acquisition, construction, or maintenance of county facilities, or for the acquisition of or improvements to land. <i>(Updated April 2019)</i>	5705.19 (AAA)	County	90	General Primary Special	Majority	Any number of years not exceeding ten. Notice required at least once no later than 10 days before election.	127 128 129 130
Tax levy to supplement the general fund for public assistance, human or social services, relief, welfare, hospitalization, health and support of general hospitals, or any purpose set forth in R.C. 5905.19	5705.191	Any authorized political subdivision except school district	90	General Primary Special	Majority	To supplement the general fund, not to exceed 10 years. Not to exceed 5 years for other purposes unless a longer period is permitted by R.C. 5705.19 . Ballot language per R.C. 5705.25 . Also see R.C. 5705.222 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Replacement levies for certain purposes	5705.192	Any taxing authority, including township board of park commissioners	Governed by R.C. section that authorized original levy	General Primary Special	Majority	Ballot language per R.C. 5705.192 . Limited to purpose of existing levy. Placed on ballot at general election of last year of tax duplicate of existing levy or any election in ensuing year. Notice requirement governed by R.C. section authorizing original levy.	108 109 110

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for emergency requirements of the school district or to avoid an operating deficit	5705.194 5705.195 5705.196 5705.197	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5705.197 . Not to exceed 10 years. Not more than 3 elections during any calendar year (per R.C. 5705.214). Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	111 112 113 114
Substitute tax levy for the purpose of providing for the necessary requirements of a school district	5705.199	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5705.199 . Levy shall propose a substitute for all or a portion of 1 or more existing levies imposed under R.C. 5705.194 - 5705.197 . Ten years or less, or for a continuing period of time. Not more than 3 elections during any calendar year. Notice required at least once no later than 10 days before election.	115 116
Tax levy to support tuberculosis treatment or clinics	5705.20	County commissioners	90	General	Majority	Ballot language per R.C. 5705.25 . Not to exceed 0.65 mill. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for current expenses, a public library, permanent improvements, recreational purposes, a community center, a cultural center, education technology, school safety and security	5705.21 (A)	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Not more than 3 elections during any calendar year. Not to exceed 5 years, except for current expenses or general permanent improvements, which can be for 5 years or continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130 and, if renewal of 2 or more existing levies, use 117
Tax levy for current expenses of the school district and of partnering community schools <i>(Updated October 2015)</i>	5705.21 (B)	Board of education of qualifying school district	90	General Primary Special	Majority	Ballot language per R.C. 5705.21(B)(a) . Ten years or less, or a continuing period of time. Election procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election. Notice must state the number of the mills to be levied for the partnering community schools and the number of the mills to be levied for the municipal school district.	118-1
Tax levy for the current operating expenses of a school district	5705.211	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5705.211 . Five years or less, or for a continuing period of time. May not commence before January of the following year. Notice required: (a) either once a week for 4 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	119

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for funding student services of regional student education district	5705.2111	Board of directors of regional student education district	90	General Primary Special	Majority	Ballot language per R.C. 5705.25 . Aggregate tax many not exceed 3 mills. Election procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for acquisition of classroom facilities <i>(Updated October 2015)</i>	5705.2112	Fiscal board of qualifying partnership	90	General Primary Special	Majority	Ten years or less. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127
Bond issue for acquiring classroom facilities and necessary appurtenances and pay debt charges	5705.2113 <i>(Added May 2017)</i>	Fiscal board of qualifying partnership and boards of education of qualifying partnership	90	General Primary Special	Majority	Ballot language per R.C. 133.18 . Cannot exceed 15 years. Notice required at least once no later than 10 days before election.	201
Tax levy for current expenses as an incremental tax	5705.212	Board of education	90	General Primary Special	Majority	Election procedures per R.C. 5705.251 . Ballot language per R.C. 5705.251(B) . Ten years or less, or for a continuing period of time. Not more than 3 elections in any calendar year. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	120 121

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for current expenses with yearly increase of tax rate	5705.213	Board of education	90	General Primary Special	Majority	Election procedures per R.C. 5705.251 . Ballot language per R.C. 5705.251(C) . Not to exceed 10 years. Not more than 3 elections in any calendar year. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	122 123
Tax levy for a county school financing district levy; current expenses, permanent improvements and additional tax with reduction of current tax	5705.215	Education service center that is the taxing authority of a county school financing district	90	General Primary Special	Majority	Ballot language per R.C. 5705.215 . Ten years or less or, if for purpose described in R.C. 5705.215(A)(2)(a) or (C) , for a continuing period of time. Election procedures per R.C. 5705.21 & 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	124 (for additional tax with reduction) 127 128 129 130
Tax levy for current operating expenses and general permanent improvements, or for general permanent improvements	5705.217	Board of education	90	General Primary Special	Majority	Ballot language and election procedures per R.C. 5705.25 . Five years or continuing period of time. Not more than 3 elections in any calendar year. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
General obligation bonds for permanent improvements; may also include a tax levy or levies for current operating expenses or permanent improvements, or both	5705.218	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5705.218 . If tax levy (or levies) is for a specific number of years, it may be renewed or replaced in the same manner as a tax levied under R.C. 5705.21 . Bond issue and tax levy (or levies) may be submitted as 1 ballot question. Not more than 3 elections in any calendar year. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	217 218 219 220
Converting existing levies	5705.219	Board of education	90	General Primary	Majority	Ballot language per R.C. 5705.219(D) or (H) . Ten years or less, or for a continuing period of time. Not more than 3 elections in any calendar year. [Available until 12/31/2014.] Notice per R.C. 5705.196 : (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	125 126
Tax levy for support of county hospital	5705.22	County commissioners	90	General	Majority	Ballot language and election procedures per R.C. 5705.25 . Not to exceed 0.65 mill. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for operation of community addiction services providers and mental health community service providers, and the acquisition, construction, renovation, financing, maintenance, and operation of such facilities	5705.221	County commissioners	90	General Primary Special	Majority	Ballot language and election procedures per R.C. 5705.25 . Not to exceed 10 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for operation of programs/ services and for the acquisition, construction, renovation, financing, maintenance, and operation of DD facilities <i>(Updated May 2017)</i>	5705.222	County commissioners	90	General Primary Special	Majority	Ballot language and election procedures per R.C. 5705.25 . Ten years or less or for a continuing period of time. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for current expenses or permanent improvements of a public library	5705.23	County commissioners, municipal legislative authority, township trustees, or board of education	90	General Primary Special	Majority	Ballot language and election procedures per R.C. 5705.25 . Specified number of years or continuing period of time. Not more than 2 elections in any calendar year. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
General obligation bonds for permanent improvements for criminal justice facility; may also include a tax levy or levies for operating expenses or permanent improvements, or both, for criminal justice facility <i>(Added August 2017)</i>	5705.233	County Commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5705.233(E) . If a tax levy (or levies) is for a specific number of years, it may be renewed or replaced in the same manner as a tax levied under R.C. 5705.19 . Bond issue and tax levy (or levies) shall be submitted as 1 ballot question. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	222 223 224 225
Tax levy for support of children's services and the care and placement of children	5705.24	County commissioners	90	General Primary Special	Majority	Ballot language and election procedures per R.C. 5705.25 . Not to exceed 10 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for current expenses as an incremental tax under R.C. 5705.212	5705.251 (B)	Board of education	90	General Primary Special	Majority	Review R.C. 5705.251 for form of ballot (including ballot language) and applicable requirements depending on purpose of tax levy and/or if proposed by a qualifying school district. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	120 121

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for current expenses with yearly increase of tax rate under R.C. 5705.213	5705.251 (C)	Board of education	90	General Primary Special	Majority	Review R.C. 5705.251 for form of ballot (including ballot language) and applicable requirements depending on purpose of tax levy and/or if proposed by a qualifying school district. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	122 123
Decrease of an increased rate of levy approved for a continuing period of time	5705.261	Petition filed with board of elections	90	General	Majority	Petition signed by 10% of gubernatorial vote. Only 1 petition may be filed during each 5-year period. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	942
Elected members of the county budget commission	5705.27	Petition filed with board of elections	90	General	Majority	Petition seeking to add 2 elected members to commission signed by 3% of gubernatorial vote. Ballot shall contain names of the candidates. Petition seeking to remove the 2 elected members from commission signed by 3% of gubernatorial vote. Notice required at least once no later than 10 days before election.	943 944

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Tax levy for impacted lake district for any purposes specified in R.C. 5705.19(A), (B), (F) & (H)	5705.55	Board of directors of a lake facilities authority	90	General, Primary	Majority	Ballot language as provided by Secretary of State. Election procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for senior citizens services or facilities	5705.71	Petition filed with board of elections	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote. Not to exceed 5 years, except if increased rate is for payment of debt charges, then for the life of the indebtedness. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for transportation services in township that withdraws from regional transit authority	5705.72	Township trustees	90	General, Primary Special	Majority	Ballot language, per R.C. 5705.25 . Not to exceed 10 years. Elections procedures per R.C. 5705.25 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Purchase or obtain land for forest, tax levy to care, control or manage forest (Updated August 2017)	5707.08	County, municipality or township	90	General	Majority	Cannot exceed 3 mills. Notice required at least once no later than 10 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Referendum on resolution re: sales and use tax for general revenue, or the support of criminal and administrative justice services, funding regional transportation improvement project, or any combination of the above <i>(Updated August 2017)</i>	5739.021(A) 5741.021	Referendum petition filed with county auditor	90	General any year or Primary in even-numbered year	Majority	Resolution adopted under R.C. 5739.021(A) is subject to referendum, except as noted. See R.C. 305.31 - 305.41 & R.C. 5739.021 for procedural requirements.	902
Either a county permissive tax, or an increase in the rate of a county permissive tax, adopted as a non-emergency measure	5739.021(B)(1) 5741.021	County commissioners	90	General Primary (or day Primary could be held)	Majority	Submitted at the discretion of board of county commissioners. Notice required at least once no later than 10 days before election.	411
Repeal of either a county permissive tax or an increase in the rate of a county permissive tax that was adopted as an emergency measure	5739.021(B)(2) 5741.021	County commissioners	90	General	Majority	Submitted at the discretion of board of county commissioners. Ballot language per R.C. 5739.022 . Notice required at least once no later than 10 days before election.	412 413

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Repeal by petition of either a county permissive tax or an increase in the rate of a county permissive tax that was adopted as an emergency measure under R.C. 5739.021 or 5739.026	5739.022 5741.021 5741.023	Petition filed with board of elections	90	General	Majority	Petition signed by 10% of gubernatorial vote. If board of elections determines petition is valid, must give written notice thereof to tax commissioner. Ballot language per R.C. 5739.022 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	412 413
Sales and use tax for transit authority or funding a regional transportation improvement project or both <i>(Updated April 2018)</i>	5739.023 5741.022	Transit authority	90	General Primary Special	Majority	Not more than 1.5% in multiples of 0.1% or 0.25%. Ballot language per R.C. 306.70 . Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	400
Sales and use tax for conventions facilities, transit authority, general fund, permanent improvements, a 9-1-1 system, detention facility, sports facility, acquisition of agricultural easements, ambulance, paramedic, EMS, lake facilities authority, or regional transportation improvement project <i>(Updated April 2018)</i>	5739.026 5741.023	County commissioners	90	General Primary Special Note: If solely for general fund, then General or Primary only	Majority	Not more than 0.5% in multiples of 0.1% or 0.25%. Refer to statutes for various options possible and requirements for each. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	411

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Excise tax on hotel lodging/ transactions for permanent improvements for agricultural societies <i>(Added October 2015)</i>	5739.09	County commissioners	90	General Primary Special	Majority	Notice required at least once no later than 10 days before election.	415
Additional excise tax for regional arts and culture districts <i>(Updated April 2018)</i>	5743.021	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 5743.021 . Not to exceed 10 years. Combined rate of tax cannot exceed 15 mills per cigarette sold. Notice required at least once no later than 10 days before election.	414
County cigarette excise tax for sports facility or permanent improvements <i>(Updated April 2018)</i>	5743.024	County commissioners	90	General Special	Majority	Ballot language: R.C. 307.697 . Not to exceed 2.25 mills per cigarette sold. Not to exceed 20 years. Notice required at least once no later than 10 days prior to the election. Note: No tax can be levied under R.C. 5743.024 on or after 9/1/2015.	402 407
County cigarette excise tax for sports facility or permanent improvements <i>(Updated April 2018)</i>	5743.026	County commissioners	90	General Primary Special	Majority	Ballot language per R.C. 351.26 . Not to exceed 2.25 mills per cigarette sold. Not to exceed 20 years. Notice required at least once no later than 10 days before election.	405
School income tax or income tax with property tax deduction	5748.02 5748.03	Board of education, except joint vocational school districts	90	General Primary Special	Majority	Ballot language per R.C. 5748.03 . Specified number of years or a continuing period of time. Question may be submitted twice in a calendar year, but 1 must be at a general election. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	306 307 308 309

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Resolution to replace existing income tax <i>(Updated May 2017)</i>	5748.021	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5748.021 . Question may be submitted twice in a calendar year, but 1 must be at a general election. Notice required: (a) either once a week for 4 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	305
Repeal of school district income tax levied for more than 5 years	5748.04	Petition filed with board of elections	90	General	Majority	Ballot language per R.C. 5748.04 . Petition signed by 10% of gubernatorial vote. May be initiated not more than once in any 5-year period. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	310 311
Combined income tax and bond issue for the present and future requirements of school district	5748.08	Board of education	90	General Primary Special	Majority	Ballot language per R.C. 5748.08(D) & (E) . Specified number of years or a continuing period of time. Question may be submitted twice in a calendar year, but 1 must be at a general election. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	312

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Combined issue of income tax and property tax for necessary requirements of school district	5748.09	Board of education of city, local or exempted village school district	90	General Primary Special Note: If renewal, General or Primary (or day Primary could be held).	Majority	Ballot language per R.C. 5748.09(D) . Specified number of years or a continuing period of time. See R.C. 5748.09(C) for extensive requirements for content of notice. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	313 314
Dissolution of a watershed district	6105.18 6105.19 6105.20	Petition filed with board of elections	90	General	Majority	No sooner than 3 years after district created. Additional petition requirements per R.C. 6105.19 . Petition signed by at least 200 electors residing within the district. Notice required at least once no later than 10 days before election.	945
Tax levy for current expenses or project costs of regional water and sewer district	6119.18	Board of trustees of regional water and sewer district	90	General Primary	Majority	Ballot language per R.C. 5705.25 . Not to exceed 10 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130
Tax levy for water purification, filtration and distribution of water or proper collection and treatment of sewage	6119.31 6119.32	County commissioners	90	General	Majority	Ballot language per R.C. 5705.25 . Confined to a single purpose. Not to exceed 0.3 mill or 5 years. Notice required: (a) either once a week for 2 consecutive weeks before election, or per R.C. 7.16 ; and (b) BOE's website 30 days before election.	127 128 129 130

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Election on the questions of (1) whether a county charter commission shall be chosen; and (2) who shall be the commission members	Ohio Const. Art. X §§3 - 4	County commissioners or petition filed with county commissioners	95/75 Note: Question submitted at first general election occurring more than 95 days after county commissioners certify question to board of elections. Candidates for charter commission must file nominating petition by 75th day before election.	General	Majority	If question proposed by petition, petition signature requirement is 8% of gubernatorial vote. Ballot language per Ohio Constitution Article X §4 ; includes provision for election of 15 at-large commission members. (Two-part question: first is whether charter commission shall be formed; second is who shall be elected to the commission.) Candidate for charter commission shall be nominated by petition signed by 1% of the county gubernatorial vote. Notice required at least once no later than 10 days before election. Charter proposal shall be posted in each polling place in some location that is easily accessible to the electors.	800
Adoption of county charter proposed by charter commission	Ohio Const. Art. X §§3 - 4 ; R.C. 307.96	County charter commission	75	First general election after election of the charter co-ommission	Majority	Charter commission or county legislative authority distributes proposed charter to electors. Board of elections required to give notice at least once no later than 10 days before election. Charter proposal shall be posted in each polling place in some location that is easily accessible to the electors.	801

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Adoption of county charter in the form attached to petition	Ohio Const. Art. X §§3 - 4; R.C. 307.94 307.95 307.96	Petition filed with county commissioners by 110th day before general election, or with board of elections by 130th day before general election	130 /110	General	Majority	Petition signed by 10% of gubernatorial vote. Petition must include copy of proposed county charter. Ballot language per Ohio Constitution Article X §4 . Notice required at least once no later than 10 days before election. Charter proposal shall be posted in each polling place in some location that is easily accessible to the electors.	802
County charter amendment	Ohio Const. Art. X §§3 - 4	County legislative authority (including county commissioners) or petition filed with county legislative authority	60	General	Majority	Amendments to a county charter may be submitted in the manner provided for the submission of the question whether a charter commission shall be chosen, to be voted upon at the first general election occurring not sooner than 60 days after submission.	803
County charter repeal	Ohio Const. Art. X §§3 - 4	County legislative authority (including county commissioners), county charter commission, or petition filed with county legislative authority	60	General	Majority	The question of the repeal of a county charter may be submitted in the manner provided for the submission of the question whether a charter commission shall be chosen, to be voted upon at the first general election occurring not sooner than 60 days after submission.	804

Purpose	Revised Code Section	Issuing Authority	Filing Deadline (BOE)	Time of Election	Percent Required for Passage	Comments	Template Number
Election on the questions of (1) whether a commission shall be chosen to frame a municipal charter; and (2) who shall be the commission members	Ohio Const. Art. XVIII §8	Municipal legislative authority or petition filed with municipal legislative authority	60-120	General Primary Special	Majority	If question proposed by petition, petition signature requirement is 10% of gubernatorial vote. Ballot language per Ohio Constitution Article XVIII §8 . Ballot includes provision for election of 15 at-large commission members. (Two-part question: first is whether charter commission shall be formed; second is who shall be elected to the commission.) Notice required at least once no later than 10 days before election.	805
Adoption of municipal charter proposed by commission	Ohio Const. Art. XVIII §8	Charter commission	Within 1 year after charter co-mission's election	General Primary Special	Majority	Clerk of the municipality distributes proposed charter to electors. Board of elections required to give notice at least once no later than 10 days before election.	806
Municipal charter amendment	Ohio Const. Art. XVIII §9	Municipal legislative authority, charter review commission, or petition filed with municipal legislative authority	60-120	General Primary Special	Majority	Submission of proposed amendments governed by the requirements of Ohio Constitution Article XVIII §8 as to the submission of the question of choosing a charter commission. Copies of proposed amendments may be mailed to the electors same as the proposed charter, or pursuant to laws passed by the general assembly. Notice of proposed amendments may be given by newspaper advertising. Board of elections required to give notice at least once no later than 10 days before election.	807



B

Ballot Templates

BALLOT TEMPLATES

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TAX LEVIES

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Township Park Tax Levy to Acquire LandR.C. 511.34(B)

Template #100

PROPOSED TAX LEVY (ADDITIONAL)	
_____ (name of township)	
A majority affirmative vote is necessary for passage	
An additional tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of the township)</div> for the purpose of acquiring additional park land at a rate of _____ mills for each one dollar of valuation, which amounts to _____ <div style="text-align: right; margin-right: 100px;">(rate expressed in dollars and cents)</div> for each one hundred dollars of valuation, for _____ <div style="text-align: right; margin-right: 100px;">(number of years levy to run)</div> beginning in _____. <div style="text-align: center; margin-top: 10px;">(first year tax to be levied)</div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Park District Replacement Tax Levy with Cancellation of Current Levy (does not exceed current millage)*

R.C. 1545.21

Template #101

PROPOSED TAX LEVY (REPLACEMENT)	
<p>_____</p> <p>(name of park district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>A replacement levy for the benefit of _____</p> <p style="text-align: right;">(name of park district)</p> <p>for the purpose of _____</p> <p>_____</p> <p>at a rate not exceeding _____ mills for each one dollar of valuation,</p> <p>which amounts to _____ for each one</p> <p style="text-align: center;">(rate expressed in dollars and cents)</p> <p>hundred dollars of valuation, for _____,</p> <p style="text-align: center;">(number of years levy to run)</p> <p>commencing in _____, first due in calendar year _____.</p> <p style="text-align: center;">(first year tax to be levied) (first calendar year tax due)</p> <p>An existing levy of _____ mills, having _____ years remaining,</p> <p style="text-align: center;">(stating the original levy millage)</p> <p>will be canceled and replaced upon the passage of this levy.</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

This may only be used if the new millage **does not exceed the original millage** being cancelled.

Park District Replacement Tax Levy District with Cancellation of Current Levy (exceeds current millage)*

R.C. 1545.21

Template #102

PROPOSED TAX LEVY (REPLACEMENT AND ADDITIONAL)	
<p>_____</p> <p>(name of park district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>A replacement and additional levy for the benefit of _____</p> <p style="text-align: right;">(name of park district)</p> <p>for the purpose of _____</p> <p>_____</p> <p>at a rate not exceeding _____ mills for each one dollar of valuation,</p> <p>which amounts to _____ for each one</p> <p style="text-align: center;">(rate expressed in dollars and cents)</p> <p>hundred dollars of valuation, for _____,</p> <p style="text-align: center;">(number of years levy to run)</p> <p>commencing in _____, first due in calendar year _____.</p> <p style="text-align: center;">(first year tax to be levied) (first calendar year tax due)</p> <p>An existing levy of _____ mills, having _____ years remaining,</p> <p style="text-align: center;">(stating the original levy millage)</p> <p>will be canceled and replaced upon the passage of this levy.</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

This must be used if the **new millage exceeds the original millage** being cancelled.

School District Tax Levy to Acquire Site for Facilities*R.C. 3318.06(D)(2)**Template #103**

PROPOSED TAX LEVY (ADDITIONAL)	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ school district for the purpose of acquiring a site for classroom facilities in the sum of _____ estimated <small>(annual amount the levy is to produce)</small> by the county auditor to average _____ mills for each one hundred dollars of valuation, for a period of _____ years?</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

The statutorily prescribed ballot language under R.C. 3318.06(D)(2) states: "mills for each one **hundred** dollars of valuation." This is different from the usual prescribed ballot form which reads: "mills for each one dollar of valuation."

School District Tax Levy to be Extended for Maintaining Classroom Facilities

R.C. 3318.061

Template #104

PROPOSED TAX LEVY (EXTENSION)	
<hr style="border: none; border-top: 1px solid black; margin: 10px 0;"/>	
(name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall the existing tax levied to pay the cost of maintaining classroom facilities constructed with the proceeds of the previously issued bonds at a rate of _____ mills per dollar of tax valuation, be extended until _____?</p> <p>(number of mills - not less than one-half mill) (the year that is twenty-three years after the year in which the district and commission will enter into an agreement under division R.C. 3318.04(B)(2) or the following year)</p>	
	FOR EXTENDING THE EXISTING TAX LEVY
	AGAINST EXTENDING THE EXISTING TAX LEVY

School District Tax Levy to Maintain Classroom FacilitiesR.C. 3318.063**Template #105**

PROPOSED TAX LEVY (ADDITIONAL)	

(name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall a levy of taxes be made for a period of _____ years <small>[number of years, which shall not be less than the number required by R.C. 3318.051(F)]</small> to benefit the _____ school district, the proceeds of which shall be used to pay the cost of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar <small>(number of mills – not less than one-half mill)</small> of valuation?</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School District Tax Levy to Maintain Classroom Facilities for 23 Years

R.C. 3318.361

Template #106

PROPOSED TAX LEVY (ADDITIONAL)	
<hr/> (name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall a levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the cost of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar of valuation?</p> <p style="text-align: center;">(number of mills – not less than one-half mill)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Vocational School District Tax Levy for Acquiring Site*R.C. 3318.45(C)(2)**Template #107**

PROPOSED TAX LEVY (ADDITIONAL)	

(name of joint vocational school district)	
A majority affirmative vote is necessary for passage	
<p>Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ joint vocational school district for the purpose of acquiring a site for classroom facilities in the sum of _____</p> <p style="text-align: right;">(annual amount the levy is to produce)</p> <p>estimated by the county auditor to average _____ mills for each one hundred dollars of valuation, which amounts to _____ for each</p> <p style="text-align: right;">(rate expressed in dollars and cents)</p> <p>one hundred dollars of valuation, for a period of _____ years?</p>	
	For the tax levy
	Against the tax levy

***Note:**

The statutorily prescribed ballot language under R.C. 3318.45(C)(2) states: "mills for each one **hundred** dollars of valuation." This is different from the usual prescribed ballot form which reads: "mills for each one dollar of valuation."

Replacement Tax Levy*R.C. 5705.192**Template #108**

PROPOSED TAX LEVY (REPLACEMENT)	
_____ (name of political subdivision or public library)	
A majority affirmative vote is necessary for passage	
A replacement of a tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of political subdivision or public library)</div> for the purpose of _____ _____	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center; margin-top: 5px;">(rate expressed in dollars and cents)</div> hundred dollars in valuation, for _____, <div style="text-align: center; margin-top: 5px;">(number of years levy to run, or for a continuing period of time)</div> commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> (first year tax to be levied) (first calendar year tax shall be due) </div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

If the levy is to replace 2 existing levies, the ballot language shall be amended to read "A replacement of two existing levies..."

Replacement and Increase Tax Levy*R.C. 5705.192**Template #109**

PROPOSED TAX LEVY (REPLACEMENT AND INCREASE)	
_____ (name of political subdivision or public library)	
A majority affirmative vote is necessary for passage	
A replacement of _____ mills of an existing levy and an increase of _____ mills, to constitute a tax for the benefit of _____ <div style="text-align: right;">(name of political subdivision or public library)</div> for the purpose of _____	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center;">(rate expressed in dollars and cents)</div> hundred dollars in valuation, for _____, <div style="text-align: center;">(number of years levy to run, or a continuing period of time)</div> commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between;"> (first year tax to be levied) (first calendar year tax due) </div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

If the levy is to replace 2 existing levies, the ballot language shall be amended to read “ _____ mills of two existing levies and an increase of ...”

(Updated May 2015)

Replacement and Decrease Tax Levy*R.C. 5705.192**Template #110**

PROPOSED TAX LEVY (REPLACEMENT AND DECREASE)	
_____ (name of political subdivision or public library)	
A majority affirmative vote is necessary for passage	
A replacement of a portion of an existing levy, being a reduction of _____ mills, to constitute a tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of political subdivision or public library)</div> for the purpose of _____ _____	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center; margin: 5px 0;">(rate expressed in dollars and cents)</div> hundred dollars in valuation, for _____, <div style="text-align: center; margin: 5px 0;">(number of years levy to run, or a continuing period of time)</div> commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> (first year tax to be levied) (first calendar year tax due) </div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

If the levy is to replace 2 existing levies, the ballot language shall be amended to read "A replacement of a portion of two existing levies..."

(Updated May 2015)

School District Tax Levy for Emergency Requirements or to Avoid an Operating Deficit*

R.C. 5705.197

Template #111

<p>PROPOSED TAX LEVY (ADDITIONAL)</p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall a levy be imposed by the _____</p> <p style="text-align: center;">(name of school district)</p> <p>for the purpose of _____</p> <p>in the sum of _____ and a levy of taxes to be made outside of</p> <p style="text-align: center;">(annual amount the levy is to produce)</p> <p>the ten-mill limitation estimated by the county auditor to average _____</p> <p>mills for each one dollar of valuation, which amounts to _____</p> <p style="text-align: center;">(rate expressed in dollars and cents)</p> <p>for each one hundred dollars of valuation, for a period of _____ years,</p> <p>commencing in _____, first due in calendar year _____?</p> <p style="text-align: center;">(first year tax to be levied) (first calendar year tax due)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

The **purpose** for which the tax is to be levied shall be printed in **boldface** type of at least twice the size of the type immediately surrounding it.

School District Tax Levy Renewal for Emergency Requirements or to Avoid an Operating Deficit*

R.C. 5705.197

Template #112

PROPOSED TAX LEVY (RENEWAL)	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall a levy renewing an existing levy be imposed by the _____ <div style="text-align: right; margin-right: 100px;">(name of school district)</div> for the purpose of _____ in the sum of _____ and a levy of taxes to be made outside of <div style="text-align: center; margin-left: 100px;">(annual amount the levy is to produce)</div> the ten-mill limitation estimated by the county auditor to average _____ mills for each one dollar of valuation, which amounts to _____ <div style="text-align: right; margin-right: 100px;">(rate expressed in dollars and cents)</div> for each one hundred dollars of valuation, for a period of _____ years, commencing in _____, first due in calendar year _____? <div style="display: flex; justify-content: space-around; margin-top: 5px;"> (first year tax to be levied) (first calendar year tax due) </div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

*(Template #112 instructions continued on next page)

School District Tax Levy Renewal for Emergency Requirements or to Avoid an Operating Deficit*

(continued from previous page)

Template #112

*Note:

- The **purpose** for which the tax is to be levied shall be printed in **boldface** type of at least twice the size of the type immediately surrounding it.
- If the resolution proposes to renew all or a portion of **more than one** existing levy, the form of the ballot must be changed to reflect the number of levies to be renewed, whether the amount of any of the levies will be increased or decreased, the amount of any such increase or decrease for each levy, and that none of the existing levies to be renewed will be levied after the year preceding the year in which the renewal levy is first imposed.

Where the ballot proposes to renew **more than one** existing levy, the following statement must also be added to the end of the ballot text:

If approved, any remaining tax years on any of the above _____

 (number of existing levies)
 existing levies will not be collected after _____.

 (current tax year or, if not the current tax year, the applicable tax year)

School District Tax Levy Renewal and Increase for Emergency Requirements or to Avoid an Operating Deficit*

R.C. 5705.197

Template #113

PROPOSED TAX LEVY (RENEWAL AND INCREASE)	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall a levy renewing _____ dollars and providing an increase of _____ dollars be imposed by the _____ <div style="text-align: right; margin-right: 100px;">(name of school district)</div> for the purpose of _____ in the sum of _____ and a levy of taxes to be made outside of _____ <div style="text-align: center; margin-left: 100px;">(annual amount the levy is to produce)</div> the ten-mill limitation estimated by the county auditor to average _____ mills for each one dollar of valuation, which amounts to _____ <div style="text-align: right; margin-right: 100px;">(rate expressed in dollars and cents)</div> for each one hundred dollars of valuation, for a period of _____ years, commencing in _____, first due in calendar year _____? <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="text-align: center; width: 45%;">(first year tax to be levied)</div> <div style="text-align: center; width: 45%;">(first calendar year tax due)</div> </div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

*(Template #113 instructions continued on next page)

School District Tax Levy Renewal and Increase for Emergency Requirements or to Avoid an Operating Deficit*
(continued from previous page)

Template #113

***Note:**

- The purpose for which the tax is to be levied shall be printed in **boldface** type of at least twice the size of the type immediately surrounding it.
- If the resolution proposes to renew all or a portion of **more than one** existing levy, the form of the ballot may be changed to reflect the number of levies to be renewed, whether the amount of any of the levies will be increased or decreased, the amount of any such increase or decrease for each levy, and that none of the existing levies to be renewed will be levied after the year preceding the year in which the renewal levy is first imposed.

Where the ballot proposes to renew **more than one** existing levy, the following statement must also be added to the end of the ballot text:

<p>If approved, any remaining tax years on any of the above _____ (number of existing levies) existing levies will not be collected after _____. (current tax year or, if not the current tax year, the applicable tax year)</p>

School District Tax Levy Renewal and Decrease for Emergency Requirements or to Avoid an Operating Deficit*

R.C. 5705.197

Template #114

PROPOSED TAX LEVY (RENEWAL AND DECREASE)	
<p>_____</p> <p>(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall a levy renewing part of an existing levy, being a reduction of _____ dollars be imposed by the _____</p> <p style="text-align: center;">(name of school district)</p> <p>for the purpose of _____</p> <p>in the sum of _____ and a levy of taxes to be made outside of _____</p> <p style="text-align: center;">(annual amount the levy is to produce)</p> <p>the ten-mill limitation estimated by the county auditor to average _____ mills for each one dollar of valuation, which amounts to _____</p> <p style="text-align: right;">(rate expressed in dollars and cents)</p> <p>for each one hundred dollars of valuation, for a period of _____ years, commencing in _____, first due in calendar year _____?</p> <p style="text-align: center;">(first year tax to be levied) (first calendar year tax due)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

*(Template #114 instructions continued on next page)

School District Tax Levy Renewal and Decrease for Emergency Requirements or to Avoid an Operating Deficit*
(continued from previous page)

Template #114

***Note:**

- The purpose for which the tax is to be levied shall be printed in **boldface** type of at least twice the size of the type immediately surrounding it.
- If the resolution proposes to renew all or a portion of **more than one** existing levy, the form of the ballot may be changed to reflect the number of levies to be renewed, whether the amount of any of the levies will be increased or decreased, the amount of any such increase or decrease for each levy, and that none of the existing levies to be renewed will be levied after the year preceding the year in which the renewal levy is first imposed.

Where the ballot proposes to renew **more than one** existing levy, the following statement must also be added to the end of the ballot text:

If approved, any remaining tax years on any of the above _____
(number of existing levies)
existing levies will not be collected after _____.
(current tax year or, if not the current tax year, the applicable tax year)

School District Substitute Tax LevyR.C. 5705.199**Template #115**

PROPOSED TAX LEVY (SUBSTITUTE)	
<hr/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall a tax levy substituting for an existing levy be imposed by the <hr/> (name of school district) for the purpose of providing for the necessary requirements of the school district in the initial sum of _____, and a levy of taxes be made outside of the ten-mill (annual dollar amount the levy is to produce in its initial year) limitation estimated by the county auditor to require _____ mills for each one dollar of valuation, which amounts to _____ (rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of _____, commencing in _____, (number of years levy to run, or a continuing period of time) (first year tax to be levied) first due in calendar year _____, with the sum of such tax to (first calendar year tax due) increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School District Substitute Tax Levy of Multiple LeviesR.C. 5705.199**Template #116**

PROPOSED TAX LEVY (SUBSTITUTE)	
<p>_____</p> <p>(name of school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall a tax levy substituting for existing levies be imposed by the _____ for the purpose of _____</p> <p style="text-align: center;">(name of school district)</p> <p>providing for the necessary requirements of the school district in the initial sum of _____, and a levy of taxes be made outside of the ten-mill (annual dollar amount the levy is to produce in its initial year) limitation estimated by the county auditor to require _____ mills for each one dollar of valuation, which amounts to _____</p> <p style="text-align: right;">(rate expressed in dollars and cents)</p> <p>for each one hundred dollars of valuation for the initial year of the tax, for a period of _____, commencing in _____,</p> <p style="text-align: center;">(number of years levy to run, or a continuing period of time) (first year tax to be levied)</p> <p>first due in calendar year _____, with the sum of such tax to _____</p> <p style="text-align: center;">(first calendar year tax due)</p> <p>increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?</p> <p>If approved, any remaining tax years on any of the _____</p> <p style="text-align: right;">(number of existing levies)</p> <p>existing levies will not be collected after _____.</p> <p style="text-align: center;">(current tax year or, if not the current tax year, the applicable tax year)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School District Tax Levy Renewal of Existing Taxes

R.C. 5705.21(A) & 5705.25(C)

Template #117

PROPOSED TAX LEVY (RENEWAL)	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
A renewal of _____ existing taxes for the benefit of (number of levies)	
_____ for the purpose of _____ (name of school district)	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one (rate expressed in dollars and cents)	
hundred dollars of valuation for _____, commencing (number of years levy to run, or a continuing period of time)	
in _____, first due in calendar year _____.	
	(first year tax to be levied) (first calendar year tax due)
	For the Tax Levy
	Against the Tax Levy

Municipal School District Tax Levy with Partnering Community Schools for Current Expenses

R.C. 5705.21(B)(2)

Template #118

PROPOSED TAX LEVY (ADDITIONAL)	
<p>_____</p> <p>(name of municipal school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall a levy be imposed by the _____</p> <p style="text-align: center;">(name of municipal school district)</p> <p>for the purpose of current expenses of the school district and partnering community schools at a rate not exceeding _____ mills for each one dollar of valuation, of which _____ mills is to be allocated to partnering community schools, which amounts to _____ for each one</p> <p style="text-align: center;">(rate expressed in dollars and cents)</p> <p>hundred dollars of valuation, for a period of _____ years,</p> <p style="text-align: center;">(number of years levy to run or a continuing period of time)</p> <p>beginning in _____, which will first be payable in calendar</p> <p style="text-align: center;">(first year tax to be levied)</p> <p>year _____?</p> <p style="text-align: center;">(first calendar year tax due)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

(Updated December 2015)

Qualifying School District Tax Levy with Partnering Community Schools for Current Expenses

R.C. 5705.21(B)(2)(b)

Template #118-1

PROPOSED TAX LEVY (ADDITIONAL)	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of municipal school district)	
A majority affirmative vote is necessary for passage	
Shall a levy be imposed by the _____ <div style="text-align: right; font-size: small;">(name of qualifying school district)</div> for the purpose of current expenses of partnering community schools at a rate not exceeding _____ mills for each one dollar of valuation which amounts to _____ for each one hundred dollars of valuation, for a <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> period of _____ years, beginning in _____, <div style="display: flex; justify-content: space-between; font-size: small;"> (number of years levy to run or a continuing period of time) (first year tax to be levied) </div> which will first be payable in calendar year _____? <div style="text-align: center; font-size: small;">(first calendar year tax due)</div>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

(Added October 2015)

School District Tax Levy with Variable RateR.C. 5705.211**Template #119**

PROPOSED TAX LEVY (ADDITIONAL)	

(name of school district)	
A majority affirmative vote is necessary for passage	
<p>An additional tax for the benefit of _____</p> <p style="text-align: right;">(name of school district)</p> <p>for the purpose of paying the current operating expenses of the district, for _____, at a rate sufficient to offset</p> <p style="text-align: center;">(number of years levy to run or a continuing period of time)</p> <p>any reduction in basic state funding caused by appreciation in real estate values. This levy will permit variable annual growth in revenue up to _____ per cent for the duration of the levy.</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School District Tax Levy with Aggregate Rate for Current Expenses**R.C. 5705.212 & 5705.251(B)***Template #120**

PROPOSED TAX LEVY (ADDITIONAL)	
_____ (name of school district) A majority affirmative vote is necessary for passage	
Shall the _____ be authorized to levy taxes (name of school district) for current expenses, the aggregate rate of which may increase in _____ increment(s) of not more than _____ mill(s) for each dollar of valuation, from an original rate of _____ mill(s) for each dollar of valuation, which amounts to _____ for each one hundred dollars of valuation, (rate expressed in dollars and cents) to a maximum rate of _____ mill(s) for each dollar of valuation, which amounts to _____ for each one hundred dollars of (rate expressed in dollars and cents) valuation?	
The original tax is first proposed to be levied in _____, and the (the first year of the tax) incremental tax in _____. The aggregate rate of tax so authorized will (the first year of the increment)	
_____ ("expire with the original rate of tax which shall be in effect for ___ years" or "be in effect for a continuing period of time")	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

***Note:**

- If more than one incremental tax is proposed in the resolution, the second sentence of the above ballot language must be modified to refer to each increment by number (first, second, third, etc.) and to state the year that each incremental tax will be levied.
- If the tax is proposed by a qualifying school district under *R.C. 5705.212(C)(1)*, the ballot format shall be modified by adding, after the phrase "each dollar of valuation," the following: "(of which _____ mills is to be allocated to partnering community schools)."

School District Tax Levy to Renew Current Expenses*R.C. 5705.212 & 5705.251(B)(2)***Template #121**

PROPOSED TAX LEVY (RENEWAL)	

(name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall the _____ school district be authorized to renew a tax (name of school district) for current expenses, at a rate not exceeding _____ mills for each dollar of valuation, which amounts to _____ (rate expressed in dollars and cents) for each one hundred dollars of valuation, for _____, (number of years levy to run, or a continuing period of time) commencing in _____, first due in calendar year _____?</p> <p style="text-align: center;">(first year tax to be levied) (first calendar year tax due)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School District Tax Levy for Current Expenses with Yearly Increases*R.C. 5705.213 & 5705.251(C)***Template #122**

PROPOSED TAX LEVY (ADDITIONAL)	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall the _____ school district be authorized to levy the following tax for current expenses? The tax will first be levied in _____ (year) to raise _____. In the _____ following years, the tax will increase by not more than _____ each year, so that, during _____, the tax will raise approximately _____.</p> <p style="text-align: center;">(dollars) (number of years) (per cent or dollar amount of increase) (last year of the tax) (dollars)</p> <p>The county auditor estimates that the rate of the tax per dollar of valuation will be _____ mill(s), which amounts to \$_____ per one hundred dollars of valuation, both during _____ and _____ mill(s), which amounts to \$_____ per one hundred dollars of valuation, during _____. The tax will not be levied after _____.</p> <p style="text-align: center;">(first year of the tax) (last year of the tax) (year)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School District Tax Levy to Renew Current Expenses (dollars raised)
R.C. 5705.213 & 5705.251(C)

Template #123

PROPOSED TAX LEVY (RENEWAL)	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to renew a tax for current expenses which will raise _____, estimated by the county auditor to be _____ mills for each dollar of valuation, which amounts to _____ for each one hundred dollars of valuation? The tax shall (rate expressed in dollars and cents) be in effect for _____, (number of years levy to run, or a continuing period of time) commencing in _____, first due in calendar year _____. (first year tax to be levied) (first calendar year tax due)	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

School Financing District Tax Levy with Reduction of Current Tax*R.C. 5705.215(E)(2)

Template #124

PROPOSED TAX LEVY (ADDITIONAL)	

(name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall the _____ be authorized to levy an _____ (name of county school financing district)</p> <p>additional tax for _____ _____ (purpose stated in the resolutions)</p> <p>at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one hundred dollars of valuation, for a continuing period of time?</p> <p>If the county school financing district tax is approved, the rate of an existing tax currently levied by the _____ at a rate of _____ mills _____ (name of school district)</p> <p>for each one dollar of valuation shall be reduced to _____ mills until any such time as the county school financing district tax is decreased or repealed.</p>	
	For the issue
	Against the issue

***Note:**

- If the resolution proposes a reduction in the rate of more than one existing tax in that school district, the ballot language must be modified to express the current rate of each of the school district's existing taxes and the rate to which they would be reduced.
- If the resolution does not propose to reduce an existing tax, delete the second sentence of the above ballot layout.

Repeal of Existing School District Tax Levy and Imposition of an Additional Levy*

R.C. 5705.219(D)

Template #125

PROPOSED REPEAL and TAX LEVY	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the existing levy of _____, currently being charged <small>(voted millage rate of the levy to be repealed)</small> against residential and agricultural property by the _____ <small>(name of school district)</small> at a rate of _____ for the purpose of _____ <small>(effective tax rate of the levy being repealed)</small> be repealed, and shall a levy be imposed by the _____ <small>(name of school district)</small> in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of _____, estimated by the tax <small>(annual amount the levy is to produce)</small> commissioner to require _____ mills for each one dollar of valuation, which amounts to _____ for each one hundred dollars of <small>(rate expressed in dollars and cents)</small> valuation for the initial year of the tax, for a period of _____, commencing in _____, <small>(number of years levy to run or a continuing period of time)</small> <small>(first year tax to be levied)</small> first due in calendar year _____? <small>(first calendar year tax due)</small>	
	FOR THE REPEAL AND TAX
	AGAINST THE REPEAL AND TAX

***Note:**

If the resolution proposes to repeal more than one existing levy, change the beginning language to read: "Shall existing levies of"? The voted millage rate would be the aggregate millage rate of the all the levies to be repealed.

School District Renewing Existing Current Expenses Levy*R.C. 5705.219(H)**Template #126**

PROPOSED TAX LEVY (RENEWAL)	

(name of school district)	
A majority affirmative vote is necessary for passage	
<p>Shall a tax levy renewing an existing levy of _____</p> <p style="text-align: right;">(annual dollar amount the levy is to produce each year)</p> <p>estimated to require _____ mills for each one dollar of valuation be imposed by the _____ school district for the purpose of current expenses for a period of _____, commencing in _____, first due in calendar year?</p>	
	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY

***Note:**

If the levy submitted is for less than the amount of money previously collected, the form of the ballot shall be modified to add "and reducing" after "renewing" and to add before "estimated to require" the statement "be approved at a tax rate necessary to produce (insert the lower annual dollar amount the levy is to produce each year)."

Tax Levy (Additional)*R.C. 5705.25**Template #127**

PROPOSED TAX LEVY (ADDITIONAL)	
_____ (name of subdivision or public library)	
A majority affirmative vote is necessary for passage	
An additional tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of subdivision or public library)</div> for the purpose of _____ _____ at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center; margin-left: 100px;">(rate expressed in dollars and cents)</div> hundred dollars of valuation, for _____, <div style="text-align: center; margin-left: 100px;">(life of indebtedness, number of years levy to run, or a continuing period of time)</div> commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> (first year tax to be levied) (first calendar year tax due) </div>	
	For the Tax Levy
	Against the Tax Levy

***Note:**

If applicable, add ("By Petition") under the heading "Proposed Tax Levy."

This ballot format to be used for tax levies under R.C. 306.49, 345.01, 345.04, 353.05, 511.06, 511.27, 511.28, 511.33, 513.13, 757.01, 757.02, 940.34, 1545.21, 3311.21, 3349.25, 3354.12, 3355.09, 3357.11, 3375.42, 3709.29, 4582.14, 5705.19, 5705.191, 5705.21, 5705.217, 5705.2111, 5705.2112, 5705.20, 5705.215, 5705.218, 5705.22, 5705.221, 5705.222, 5705.23, 5705.24, 5705.55, 5705.71, 5705.72, 6119.18 and 6119.32.

(Updated July 2018)

Tax Levy (Renewal)*R.C. 5705.25**Template #128**

PROPOSED TAX LEVY (RENEWAL)	
_____ (name of subdivision or public library)	
A majority affirmative vote is necessary for passage	
A renewal of a tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of subdivision or public library)</div>	
for the purpose of _____ _____	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center; margin-top: 5px;">(rate expressed in dollars and cents)</div>	
hundred dollars of valuation, for _____, <div style="text-align: center; margin-top: 5px;">(life of indebtedness, number of years levy to run, or a continuing period of time)</div>	
commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> (first year tax to be levied) (first calendar year tax due) </div>	
	For the Tax Levy
	Against the Tax Levy

***Note:**

If applicable, add ("By Petition") under the heading "Proposed Tax Levy."

This ballot format to be used for tax levies under [R.C. 306.49](#), [345.01](#), [345.04](#), [353.05](#), [511.06](#), [511.27](#), [511.28](#), [511.33](#), [513.13](#), [757.01](#), [757.02](#), [940.34](#), [1545.21](#), [3311.21](#), [3349.25](#), [3354.12](#), [3355.09](#), [3357.11](#), [3375.42](#), [3709.29](#), [4582.14](#), [5705.19](#), [5705.191](#), [5705.21](#), [5705.217](#), [5705.2111](#), [5705.20](#), [5705.215](#), [5705.218](#), [5705.22](#), [5705.221](#), [5705.222](#), [5705.23](#), [5705.24](#), [5705.55](#), [5705.71](#), [5705.72](#), [6119.18](#) and [6119.32](#).

(Updated July 2018)

Tax Levy (Renewal and Increase)*R.C. 5705.25**Template #129**

PROPOSED TAX LEVY (RENEWAL AND INCREASE)	
_____ (name of subdivision or public library)	
A majority affirmative vote is necessary for passage	
A renewal of _____ mills and an increase of _____ mills to constitute a tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of subdivision or public library)</div> for the purpose of _____	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center; margin-top: 5px;">(rate expressed in dollars and cents)</div> hundred dollars of valuation, for _____, <div style="text-align: center; margin-top: 5px;">(life of indebtedness, number of years levy to run, or a continuing period of time)</div> commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> (first year tax to be levied) (first calendar year tax due) </div>	
	For the Tax Levy
	Against the Tax Levy

***Note:**

If applicable, add ("By Petition") under the heading "Proposed Tax Levy."

This ballot format to be used for tax levies under R.C. 306.49, 345.01, 345.04, 353.05, 511.06, 511.27, 511.28, 511.33, 513.13, 757.01, 757.02, 940.34, 1545.21, 3311.21, 3349.25, 3354.12, 3355.09, 3357.11, 3375.42, 3709.29, 4582.14, 5705.19, 5705.191, 5705.21, 5705.217, 5705.2111, 5705.20, 5705.215, 5705.218, 5705.22, 5705.221, 5705.222, 5705.23, 5705.24, 5705.55, 5705.71, 5705.72, 6119.18 and 6119.32.

(Updated July 2018)

Tax Levy (Renewal and Decrease)*R.C. 5705.25**Template #130**

PROPOSED TAX LEVY (RENEWAL AND DECREASE)	
_____ (name of subdivision or public library)	
A majority affirmative vote is necessary for passage	
A renewal of part of an existing levy, being a reduction of _____ mills to constitute a tax for the benefit of _____ <div style="text-align: right; margin-right: 100px;">(name of subdivision or public library)</div> for the purpose of _____ _____	
at a rate not exceeding _____ mills for each one dollar of valuation, which amounts to _____ for each one <div style="text-align: center; margin: 5px 0;">(rate expressed in dollars and cents)</div> hundred dollars of valuation, for _____, <div style="text-align: center; margin: 5px 0;">(life of indebtedness, number of years levy to run, or a continuing period of time)</div> commencing in _____, first due in calendar year _____. <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> (first year tax to be levied) (first calendar year tax due) </div>	
	For the Tax Levy
	Against the Tax Levy

***Note:**

If applicable, add ("By Petition") under the heading "Proposed Tax Levy."

This ballot format to be used for tax levies under R.C. 306.49, 345.01, 345.04, 353.05, 511.06, 511.27, 511.28, 511.33, 513.13, 757.01, 757.02, 940.34, 1545.21, 3311.21, 3349.25, 3354.12, 3355.09, 3357.11, 3375.42, 3709.29, 4582.14, 5705.19, 5705.191, 5705.21, 5705.217, 5705.2111, 5705.20, 5705.215, 5705.218, 5705.22, 5705.221, 5705.222, 5705.23, 5705.24, 5705.55, 5705.71, 5705.72, 6119.18 and 6119.32.

(Updated July 2018)

BOND ISSUES

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School District Emergency Bond Issue*R.C. 133.06(F)**Template #200**

PROPOSED EMERGENCY BOND ISSUE	
_____ (name of school district) A majority affirmative vote is necessary for passage	
Shall bonds be issued by the _____ school district for the purpose of paying the cost, in excess of any insurance or condemnation proceeds received by the district, of permanent improvements related to _____ (describe the emergency need of the school district) emergency, as declared by the board of education under section 133.06 of the Ohio Revised Code, in the principal amount of _____, which exceeds nine percent of the tax valuation of the district, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside of the _____ ("ten-mill" or "... charter tax" as applicable) limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred (rate expressed in dollars and cents) dollars of tax valuation, commencing in _____, first due in calendar (first year tax to be levied) year _____, to pay the annual debt charges on the bonds, and to (first calendar year tax due) pay debt charges on any notes issued in anticipation of those bonds?	
	For the bond issue
	Against the bond issue

***Note:**The purpose for the proposed bonds shall be printed in **boldface** type.

Bond Issue*R.C. 133.18**Template #201**

PROPOSED BOND ISSUE	
_____ (name of subdivision) A majority affirmative vote is necessary for passage	
Shall bonds be issued by the _____ <div style="text-align: right; font-size: small;">(name of subdivision)</div> for the purpose of _____ _____ _____ in the principal amount of _____, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside of the _____ <div style="text-align: right; font-size: small;">(as applicable, "ten-mill" or "... charter tax")</div> limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> dollars of tax valuation, commencing in _____, first due in <div style="text-align: center; font-size: small;">(first year tax to be levied)</div> calendar year _____, to pay the annual debt charges on the bonds, <div style="text-align: center; font-size: small;">(first calendar year tax due)</div> and to pay debt charges on any notes issued in anticipation of those bonds?	
	For the bond issue
	Against the bond issue

***Note:**

- The purpose for the proposed bonds shall be printed in **boldface** type.
- This ballot format also is to be used for bond issues under R.C. 131.23, 345.02, 511.08, 3311.20, 3357.11, 3354.11, 5705.2113.

Updated May 2017

Library Bond Issue*R.C. 133.18(F)(1)(b)**Template #202**

PROPOSED BOND ISSUE - LIBRARY	
_____ (name of library) A majority affirmative vote is necessary for passage	
Shall bonds be issued for _____ <div style="text-align: right; margin-right: 100px;">(name of library)</div> for the purpose of _____ _____ _____ in the principal amount of _____, by _____ <div style="text-align: center; font-size: small;">(the name of the subdivision that is to issue the bonds and levy the tax)</div> as the issuer of the bonds, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, commencing in _____, <div style="text-align: right; margin-right: 100px; font-size: small;">(first year tax to be levied)</div> first due in calendar year _____, to pay the annual debt charges on <div style="text-align: center; font-size: small;">(first calendar year tax due)</div> the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
	For the bond issue
	Against the bond issue

***Note:**

- The purpose for the proposed bonds shall be printed in **boldface** type.
- This ballot format also is to be used for bond issues under R.C. 3375.43, 3375.431.

County Fair Bond Issue*R.C. 1711.30**Template #203**

PROPOSED BOND ISSUE	
_____ (name of county) A majority affirmative vote is necessary for passage	
Shall bonds be issued by the _____ <div style="text-align: right;">(name of county)</div> for the purpose of _____ _____ _____ in the principal amount of _____, to be repaid annually over a maximum period of _____ years?	
	For the issue of county fair bonds, yes
	Against the issue of county fair bonds, no

***Note:**

If the resolution calls for a levy of taxes to pay the annual debt charges on the bonds, add the following language after the word "years:"

and an annual levy of property taxes be made outside of the _____
 (as applicable, "ten-mill" or "... charter tax")

limitation, estimated by the county auditor to average over the repayment period of the bond issue
 _____ mills for each one dollar of tax valuation, which amounts to
 _____ for each one hundred dollars of tax valuation,
 (rate expressed in dollars and cents)

commencing in _____, first due in calendar year _____,
 (first year tax to be levied) (first calendar year tax due)

to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

School District Bond Issue under Classroom Facilities Program*

R.C. 3318.06(C) or (D)(1)

Template #204

PROPOSED BOND ISSUE	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, (principal amount of the bond issue) to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of tax (rate expressed in dollars and cents) valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?	
	For the Bond Issue
	Against the Bond Issue

***Note:**

Modify the ballot if the bonds are to be issued "to pay costs of acquiring a site for classroom facilities" in lieu of "to pay the local share of school construction."

School District Bond Issue for Construction with Tax Levy for Maintaining Facilities under Classroom Facilities Program

R.C. 3318.06(C)(1)

Template #205

PROPOSED BOND ISSUE AND TAX LEVY	
<hr/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum period of _____ <small>(principal amount of the bond issue)</small>	
_____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <small>(rate expressed in dollars and cents)</small>	
hundred dollars of tax valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?	
and	
Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the costs of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar of <small>(number of mills, not less than one-half mill)</small>	
valuation?	
	For the Bond Issue and the Tax Levy
	Against the Bond Issue and the Tax Levy

Updated May 2017

School District Bond Issues for Acquiring Site and Construction under Classroom Facilities Program with Tax Levy for Maintaining Classrooms

R.C. 3318.06(D)

Template #206

PROPOSED BOND ISSUES AND TAX LEVY	
_____ (name of school district) A majority affirmative vote is necessary for passage	
<p>1. Shall bonds be issued by the _____ school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <small>(rate expressed in dollars and cents)</small> hundred dollars of valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?</p>	
<p>2. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of tax valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?</p>	
<p>3. Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the costs of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar of valuation?</p>	
	For the Bond Issues and Tax Levy
	Against the Bond Issues and Tax Levy

School District Bond Issue for Construction under Classroom Facilities Program with Tax Levies for Acquiring Site and Maintaining Facilities*

R.C. 3318.06(D)

Template #207

PROPOSED BOND ISSUE AND TAX LEVIES	
_____ (name of school district) A majority affirmative vote is necessary for passage	
<p>1. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum <small>(principal amount of the bond issue)</small> period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for <small>(rate expressed in dollars and cents)</small> each one hundred dollars of tax valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?</p> <p>2. Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the costs of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar of valuation?</p> <p>3. Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ school district for the purpose of acquiring a site for classroom facilities in the sum of _____ <small>(annual amount the levy is to produce)</small> estimated by the county auditor to average _____ mills for each one hundred dollars of valuation, for a period of _____ years?</p>	
	For the Bond Issue and the Tax Levies
	Against the Bond Issue and the Tax Levies

***Note on Question 3:**

The statutorily prescribed ballot language under R.C. 3318.06(D)(2) states: mills for each one **hundred** dollars of valuation." This is different from the usual prescribed ballot form which reads: "mills for each one dollar of valuation."

School District Bond Issue (in series) under Classroom Facilities Program*

R.C. 3318.062(A) & (B)

Template #208

PROPOSED BOND ISSUE	
<p>_____</p> <p>(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of _____,</p> <p style="text-align: right;">(principal amount of the bond issue)</p> <p>to be issued in _____ series, each series to be repaid annually over _____</p> <p style="text-align: center;">(number of series)</p> <p>not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____</p> <p style="text-align: right;">_____ ?</p> <p>(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
	For the bond issue
	Against the bond issue

***Note:**

Modify the ballot if the bonds are to be issued "to pay costs of acquiring a site for classroom facilities" in lieu of "to pay the local share of school construction."

School District Bond Issue (in series) for Construction under Classroom Facilities Program and Tax Levy for Maintaining Facilities

R.C. 3318.062(A)

Template #209

PROPOSED BOND ISSUE AND TAX LEVY	
<p>_____</p> <p>(name of school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>1. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of _____, (principal amount of the bond issue) to be issued in _____ series, each series to be repaid annually over (number of series) not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____ ?</p> <p>(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
<p>2. Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the costs of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar (number of mills, not less than one-half mill) of valuation?</p>	
	For the Bond Issue and the Tax Levy
	Against the Bond Issue and the Tax Levy

School District Bond Issues (in series) for Construction and Acquiring Site under Classroom Facilities Program

R.C. 3318.062(B)

Template #210

PROPOSED BOND ISSUES	
<p>_____</p> <p>(name of school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>1. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of _____,</p> <p style="text-align: right; margin-right: 100px;">(principal amount of the bond issue)</p> <p>to be issued in _____ series, each series to be repaid annually over _____</p> <p style="text-align: center; margin-right: 100px;">(number of series)</p> <p>not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows:</p> <p>_____</p> <p style="text-align: right;">?</p> <p>(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
<p>2. Shall bonds be issued by the _____ school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____</p> <p style="text-align: right; margin-right: 100px;">(rate expressed in cents or dollars and cents)</p> <p>for each one hundred dollars of tax valuation to pay the annual debt charges on any notes issued in anticipation of the bonds?</p>	
	For the Bond Issues
	Against the Bond Issues

School District Bond Issue (in series) for Construction under Classroom Facilities Program and Tax Levy for Acquiring Site*

R.C. 3318.062(B)

Template #211

PROPOSED BOND ISSUE AND TAX LEVY	
_____ (name of school district) A majority affirmative vote is necessary for passage	
<p>1. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of _____, (principal amount of the bond issue) to be issued in _____ series, each series to be repaid annually over _____ (number of series) not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____ ?</p> <p>(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
<p>2. Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ school district for the purpose of acquiring a site for classroom facilities in the sum of _____ (annual amount the levy is to produce) estimated by the county auditor to average _____ mills for each one hundred dollars of valuation, for a period of _____ years?</p>	
	For the Bond Issue and the Tax Levy
	Against the Bond Issue and the Tax Levy

***Note on question 2:**

The statutorily prescribed ballot language under R.C. 3318.06(D)(2) states: mills for each one **hundred** dollars of valuation." This is different from the usual prescribed ballot form which reads: "mills for each one dollar of valuation."

School District Bond Issues (in series) for Construction, Acquiring Site under Classroom Facilities Program and Tax Levy for Maintaining Facilities

R.C. 3318.062(B)

Template #212

PROPOSED BOND ISSUES AND TAX LEVY	
<p>_____</p> <p style="font-size: small;">(name of school district)</p> <p style="font-weight: bold; font-size: small;">A majority affirmative vote is necessary for passage</p>	
<p>1. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of _____, to be issued in _____</p> <p style="text-align: center; font-size: small;">(principal amount of the bond issue) (number of series)</p> <p>series, each series to be repaid annually over not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows:</p> <p style="text-align: right; font-size: small;">_____?</p> <p style="font-size: x-small;">(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
<p>2. Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the costs of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar of valuation?</p> <p style="font-size: small;">(number of mills, not less than one-half mill)</p>	
<p>3. Shall bonds be issued by the _____ school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?</p>	
	For the Bond Issues and the Tax Levy
	Against the Bond Issues and the Tax Levy

School District Bond Issue (in series) for Construction under Classroom Facilities Program and Tax Levies Maintaining Facilities and Acquiring Site*

R.C. 3318.062(B)

Template #213

PROPOSED BOND ISSUE AND TAX LEVIES	
_____ (name of school district) A majority affirmative vote is necessary for passage	
1. Shall bonds be issued by the _____ school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of _____, to be <div style="text-align: right; margin-right: 100px;">(principal amount of the bond issue)</div> issued in _____ series, each series to be repaid annually over not more than <div style="text-align: center; margin-right: 100px;">(number of series)</div> _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____? (insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")	
2. Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ school district, the proceeds of which shall be used to pay the costs of maintaining the classroom facilities included in the project at the rate of _____ mills for each one dollar of valuation? <div style="text-align: center; margin-right: 100px;">(number of mills, not less than one-half mill)</div>	
3. Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ school district for the purpose of acquiring a site for classroom facilities in the sum of _____ estimated by the <div style="text-align: center; margin-right: 100px;">(annual amount the levy is to produce)</div> county auditor to average _____ mills for each one hundred dollars of valuation, for a period of _____ years?	
	For the Bond Issue and the Tax Levies
	Against the Bond Issue and the Tax Levies

***Note on question 3:**

The statutorily prescribed ballot language under R.C. 3318.06(D)(2) states: mills for each one **hundred** dollars of valuation." This is different from the usual prescribed ballot form which reads: "mills for each one dollar of valuation."

Vocational School District Bond Issue (in series) for Construction under Classroom Facilities Program

R.C. 3318.45(B)

Template #214

PROPOSED BOND ISSUE	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of joint vocational school district)	
A majority affirmative vote is necessary for passage	
<p>Shall bonds be issued by the _____ joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of _____, to be issued in _____</p> <p style="text-align: center;">(total principal amount of the bond issue) (number of series)</p> <p>series, each series to be repaid annually over not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____</p> <p style="text-align: right;">_____?</p> <p>(insert the following for each series: “the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____”)</p>	
	For the bond issue
	Against the bond issue

Vocational School District Bond Issue (in series) for Construction under Classroom Facilities Program with Tax Levy for Acquiring Site*

R.C. 3318.45(B)

Template #215

PROPOSED BOND ISSUE AND TAX LEVY	
_____ (name of joint vocational school district)	
A majority affirmative vote is necessary for passage	
<p>1. Shall bonds be issued by the _____ joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of _____, to be issued in _____ series, each series to be repaid annually over not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____?</p> <p style="font-size: small;">(total principal amount of the bond issue) (number of series)</p> <p>(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
<p>2. Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ school district for the purpose of acquiring a site for classroom facilities in the sum of _____ estimated by the county auditor to average _____ mills for each one hundred dollars of valuation, for a period of _____ years?</p> <p style="font-size: small;">(annual amount the levy is to produce)</p>	
	For the bond issue and tax levy
	Against the bond issue and tax levy

***Note on question 2:**

The statutorily prescribed ballot language under R.C. 3318.06(C)(2) states: mills for each one **hundred** dollars of valuation." This is different from the usual prescribed ballot form which reads: "mills for each one dollar of valuation."

Vocational School District Bond Issues (in series) for Construction and Acquiring Site under Classroom Facilities Program

R.C. 3318.45(C)

Template #216

PROPOSED BOND ISSUES	
_____ (name of joint vocational school district) A majority affirmative vote is necessary for passage	
<p>1. Shall bonds be issued by the _____ joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of _____, to be issued in _____ series, each series to be repaid annually over not more than _____ years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____?</p> <p>(insert the following for each series: "the _____ series, in a principal amount of _____ dollars, requiring _____ mills per dollar of tax valuation, which amounts to <u>[rate in dollars and cents]</u> for each one hundred dollars in tax valuation, commencing in _____ first payable in _____")</p>	
<p>2. Shall bonds be issued by the _____ joint vocational school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Joint Vocational School Facilities Assistance Program in the principal amount of _____, to be repaid annually over a maximum period of _____ years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each one dollar of tax valuation, which amounts to _____ (rate expressed in dollars and cents) for each one hundred dollars of valuation to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?</p>	
	For the bond issues
	Against the bond issues

School District Bond IssueR.C. 5705.218(D)**Template #217**

PROPOSED BOND ISSUE	
<hr/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do the following: Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
	FOR THE BOND ISSUE
	AGAINST THE BOND ISSUE

School District Bond Issue and Permanent Improvement Tax LevyR.C. 5705.218(D)**Template #218**

PROPOSED BOND ISSUE AND TAX LEVY	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do the following:	
1. Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
2. Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> for each one hundred dollars of tax valuation, for _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
	FOR THE BOND ISSUE AND LEVY
	AGAINST THE BOND ISSUE AND LEVY

School District Bond Issue and Current Operating Expenses Tax Levy

R.C. 5705.218(D)

Template #219

PROPOSED BOND ISSUE AND TAX LEVY	
<p>_____</p> <p>(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ school district be authorized to do the following:</p> <p>1. Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one _____ (rate expressed in dollars and cents) hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?</p> <p>2. Levy an additional property tax to pay current operating expenses at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of tax valuation, for _____ (rate expressed in dollars and cents) _____ ?</p> <p>(number of years levy to run, or a continuing period of time)</p>	
	FOR THE BOND ISSUE AND LEVY
	AGAINST THE BOND ISSUE AND LEVY

School District Bond Issue with Permanent Improvement and Current Operating Expenses Tax Levies

R.C. 5705.218(D)

Template #220

PROPOSED BOND ISSUE AND TAX LEVIES	
_____ (name of school district) A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do the following:	
1. Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
2. Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ <div style="text-align: center; font-size: small;">(rate expressed in cents or dollars and cents)</div> for each one hundred dollars of tax valuation, for _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
3. Levy an additional property tax to pay current operating expenses at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of tax valuation, for <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

School District Bond Issue with Permanent Improvement and Current Expenses Tax Levies

R.C. 5705.218(D) & (J)

Template #221

PROPOSED BOND ISSUE AND TAX LEVIES	
_____ (name of school district) A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do the following:	
1. Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
2. Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ <div style="text-align: center;">(rate expressed in cents or dollars and cents)</div> for each one hundred dollars of tax valuation, for _____? <div style="text-align: center;">(number of years levy to run, or a continuing period of time)</div>	
3. Levy an additional property tax to pay current expenses of the school district and of partnering community schools at a rate not exceeding _____ mills for each one dollar of tax valuation (of which _____ mills is to be allocated to partnering community schools), which amounts to _____ for <div style="text-align: center;">(rate expressed in dollars and cents)</div> each one hundred dollars of tax valuation, for _____? <div style="text-align: center;">(number of years levy to run, or a continuing period of time)</div>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

Bond Issue – Criminal Justice FacilityR.C. 5705.233**Template #222**

PROPOSED BOND ISSUE	
_____ (name of county)	
A majority affirmative vote is necessary for passage	
Shall _____ County be authorized to do the following: Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
	FOR THE BOND ISSUE
	AGAINST THE BOND ISSUE

Bond Issue and Permanent Improvement Tax Levy for Criminal Justice Facility

R.C. 5705.233(C)

Template #223

PROPOSED BOND ISSUE AND TAX LEVY	
_____ (name of county)	
A majority affirmative vote is necessary for passage	
Shall _____ County be authorized to do the following:	
1. Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
2. Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> dollars of tax valuation, for _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
	FOR THE BOND ISSUE AND LEVY
	AGAINST THE BOND ISSUE AND LEVY

Bond Issue and Operating Expenses Tax Levy for Criminal Justice Facility

R.C. 5705.233(C)

Template #224

PROPOSED BOND ISSUE AND TAX LEVY	
_____ (name of county)	
A majority affirmative vote is necessary for passage	
Shall _____ County be authorized to do the following:	
1. Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
2. Levy an additional property tax to pay operating expenses of a criminal justice facility and provide criminal justice services at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of tax valuation, for <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
	FOR THE BOND ISSUE AND LEVY
	AGAINST THE BOND ISSUE AND LEVY

Bond Issue with Permanent Improvement and Operating Expenses Tax Levies for Criminal Justice Facility

R.C. 5705.233(C)

Template #225

PROPOSED BOND ISSUE AND TAX LEVIES	
_____ (name of county) A majority affirmative vote is necessary for passage	
Shall _____ County be authorized to do the following:	
1. Issue bonds for the purpose of _____ in the principal amount of \$_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
2. Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ <div style="text-align: center; font-size: small;">(rate expressed in cents or dollars and cents)</div> for each one hundred dollars of tax valuation, for _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
3. Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services at a rate not exceeding _____ mills for each one dollar of tax valuation, which amounts to _____ for each one hundred dollars of tax valuation, for <div style="text-align: center; font-size: small;">(rate expressed in dollars and cents)</div> _____? <div style="text-align: center; font-size: small;">(number of years levy to run, or a continuing period of time)</div>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

INCOME TAX FOR MUNICIPAL CORPORATIONS, SCHOOL DISTRICTS AND JEDDS

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Joint Economic Development Zone Income Tax

R.C. 715.691(H)

Template #300

PROPOSED INCOME TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of joint economic development zone)	
A majority affirmative vote is necessary for passage	
Shall the resolution providing for a _____ per cent levy on income for the purpose of _____ (brief description of the purpose of the levy) _____ be approved?	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

Joint Economic Development District Income Tax

R.C. 715.70(F)(1)

Template #301

PROPOSED INCOME TAX	
<p>_____</p> <p>(name of joint economic development district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the resolution providing for a _____ per cent levy on income for the purpose of _____</p> <p style="text-align: center;">(brief description of the purpose of the levy)</p> <p>_____ be approved?</p>	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

Proposed Municipal Income Tax*R.C. 718.04**Template #302**

PROPOSED MUNICIPAL INCOME TAX	

(name of subdivision)	
A majority affirmative vote is necessary for passage	
Shall the Ordinance providing for a _____ per cent levy on income for	

(brief description of the purpose of the levy)	
_____ be passed?	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

***Note:**

If the ordinance proposes the continuation of an existing income tax, the ballot should read: Shall the Ordinance providing for the continuation of an existing _____ percent levy on income ... ?

If the ordinance proposes to increase the current levy on income, the ballot should read: Shall the Ordinance providing for a _____ percent levy increase on income ... ?

(Updated December 2015)

Proposed Municipal and School District Income TaxR.C. 718.09**Template #303**

PROPOSED INCOME TAX	
<hr/> (name of municipal corporation and school district)	
A majority affirmative vote is necessary for passage	
Shall the ordinance providing for a _____ per cent levy on income for <hr/> (brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of tax revenue that will be paid to the school district) <hr/> _____ be passed?	
The income tax, if approved, will not be levied on the incomes of individuals who do not reside in _____. <div style="text-align: right;">(name of the municipal corporation)</div>	
	For the income tax
	Against the income tax

Proposed Municipalities and School District Income TaxR.C. 718.10**Template #304**

PROPOSED INCOME TAX	
<hr/> (name of municipal corporation and school district)	
A majority affirmative vote is necessary for passage	
Shall the ordinance providing for a _____ per cent levy on income for <hr/> (brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of tax revenue that will be paid to the school district)	
_____ be passed?	
The income tax, if approved, will not be levied on the incomes of individuals who do not reside in _____. <div style="text-align: center;">(name of the municipal corporation)</div>	
In order for the income tax to be levied, the voters of _____, <hr/> (name of the other municipal corporation(s) in group)	
_____ school district, must approve an identical income tax and agree to pay the same percentage of the tax revenue to the school district.	
	For the income tax
	Against the income tax

School District Replacement Income Tax

R.C. 5748.021

Template #305

PROPOSED REPLACEMENT OF INCOME TAX	
<p>_____</p> <p>(name of school district)</p>	
A majority affirmative vote is necessary for passage	
<p>Shall the existing tax of _____ on the school district income</p> <p style="text-align: center;">(rate)</p> <p>of individuals and estates imposed by _____</p> <p style="text-align: center;">(name of school district)</p> <p>be replaced by a tax of _____ on the earned income of individuals</p> <p style="text-align: center;">(rate)</p> <p>residing in the school district for _____, beginning</p> <p style="text-align: center;">(number of years tax to be in effect or a continuing period of time)</p> <p>_____, for the purpose of _____ ?</p> <p>(date new tax will take effect)</p> <p>If the new tax is not approved, the existing tax will remain in effect under its original authority, for the remainder of its previously approved term.</p>	
	For replacing the existing tax with the new tax
	Against replacing the existing tax with the new tax

School District Income Tax*R.C. 5748.03**Template #306**

PROPOSED INCOME TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall an annual income tax of _____ on the school district <div style="text-align: center; margin-left: 100px;">(proposed rate of tax)</div> income of individuals and of estates be imposed by _____, <div style="text-align: center; margin-left: 200px;">(name of the school district)</div> for _____, beginning _____, <div style="display: flex; justify-content: space-around; margin-left: 50px;"> (number of years tax to be levied, or a continuing period of time) (date the tax would first take effect) </div> for the purpose of _____?	
	FOR THE TAX
	AGAINST THE TAX

***Note:**

Modify the ballot if tax is to be levied on the “earned income of individuals residing in the school district” in lieu of “school district income of individuals and of estates.”

School District Income Tax Renewal*

R.C. 5748.03(B)(2)

Template #307

<p>PROPOSED INCOME TAX (RENEWAL)</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p>(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall an annual income tax of _____ on the school district <small>(proposed rate of tax)</small> income of individuals and of estates be imposed by _____, <small>(name of the school district)</small> to renew an income tax (or taxes) expiring at the end of _____ <small>(last year existing income tax or taxes may be levied)</small> for _____, beginning _____, <small>(number of years tax to be levied, or a continuing period of time)</small> <small>(date the tax would first take effect)</small> for the purpose of _____? <small>(purpose of the tax)</small></p>	
	FOR THE TAX
	AGAINST THE TAX

***Note:**

Modify the ballot if tax is to be levied on the “earned income of individuals residing in the school district” in lieu of “school district income of individuals and of estates.”

School District Income Tax with Property Tax Reduction*R.C. 5748.03(B)(3)

Template #308

<p>PROPOSED INCOME TAX</p> <p>with a PROPERTY TAX REDUCTION</p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall an annual income tax of _____</p> <p style="text-align: right;">(proposed rate of tax)</p> <p>on the school district income of individuals and of estates be imposed by</p> <p>_____, for _____,</p> <p style="text-align: center;">(name of the school district) (number of years tax to be levied, or a continuing period of time)</p> <p>beginning _____, for the purpose of current expenses, and</p> <p style="text-align: center;">(date the tax would first take effect)</p> <p>shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of _____ mills, be REDUCED to _____ mills until any such time as the income tax is repealed?</p>	
	For the issue
	Against the issue

***Note:**

- If the resolution proposes to reduce the rate of more than one tax, the ballot language must express the current rate for EACH tax and the rate to which EACH would be reduced.
- Modify the ballot if tax is to be levied on the “earned income of individuals residing in the school district” in lieu of “school district income of individuals and of estates.”

School District Income Tax Renewal with Property Tax Reduction**R.C. 5748.03(B)(2) & (3)***Template #309**

<p>PROPOSED INCOME TAX (RENEWAL) with a PROPERTY TAX REDUCTION</p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall an annual income tax of _____ on the school district <small style="text-align: center;">(proposed rate of tax)</small> income of individuals and of estates be imposed by _____, <small style="text-align: right;">(name of the school district)</small> to renew an income tax (or taxes) expiring at the end of _____ <small style="text-align: center;">(last year the existing income tax or taxes may be levied)</small> for _____, beginning _____, <small style="text-align: left;">(number of years tax to be levied, or a continuing period of time)</small> <small style="text-align: right;">(date tax would first take effect)</small> for the purpose of current expenses, and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of _____ mills, be REDUCED to _____ mills until any such time as the income tax is repealed?</p>	
	For the issue
	Against the issue

***Note:**

- If the resolution proposes to reduce the rate of more than one tax, the ballot language must express the current rate for EACH tax and the rate to which EACH would be reduced.
- Modify the ballot if tax is to be levied on the “earned income of individuals residing in the school district” in lieu of “school district income of individuals and of estates.”

Repeal of School District Income Tax (By Petition)*R.C. 5748.04**Template #310**

<p>PROPOSED REPEAL OF INCOME TAX</p> <p>(By Petition)</p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall the annual income tax of _____ per cent, currently levied on the school district income of individuals and estates by _____ for the purpose of _____ _____, be repealed?</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;">(purpose of the tax)</p>	
	For repeal of the income tax
	Against repeal of the income tax

***Note:**

Modify the ballot if tax is to be levied on the "earned income of individuals residing in the school district" in lieu of "school district income of individuals and of estates."

Repeal of School District Income Tax with Property Tax Increase (By Petition)*

R.C. 5748.04

Template #311

<p>PROPOSED REPEAL OF INCOME TAX with A PROPERTY TAX INCREASE (By Petition)</p> <p>_____</p> <p>(name of school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the annual income tax of _____ per cent, currently levied on the school district income of individuals and estates by _____ for the purpose of _____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;">_____ (purpose of the tax)</p> <p>be repealed, and shall the rate of an existing tax on property for the purpose of current expenses, which rate was reduced for the duration of the income tax, be INCREASED from _____ mills to _____ mills per one dollar of valuation beginning in _____?</p> <p style="text-align: center;">(year in which property tax will increase)</p>	
	For the issue
	Against the issue

***Note:**

- If the rate of more than one property tax was reduced for the duration of the income tax, the ballot language must express the current rate for EACH tax and the rate to which EACH would be increased.
- Modify the ballot if tax is to be levied on the “earned income of individuals residing in the school district” in lieu of “school district income of individuals and of estates.”

School District Income Tax and Bond Issue*R.C. 5748.08**Template #312**

PROPOSED INCOME TAX AND BOND ISSUE	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> _____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do both of the following:	
1. Impose an annual income tax of _____ on the school district <div style="text-align: center; font-size: small;">(proposed rate of tax)</div> income of individuals and of estates, for _____, beginning <div style="text-align: center; font-size: small;">(number of years tax to be levied, or a continuing period of time)</div> _____, for the purpose of _____? <div style="display: flex; justify-content: space-between; font-size: small; margin-top: 5px;"> (date tax would first take effect) (purpose of the tax) </div>	
2. Issue bonds for the purpose of _____ in the principal amount of \$ _____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period _____ mills for each one dollar of tax valuation, which amounts to _____ for each one <div style="text-align: center; font-size: small;">(rate expressed in dollar and cents)</div> hundred dollars of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?	
	FOR THE INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

***Note:**

Modify the ballot if tax is to be levied on the "earned income of individuals residing in the school district" in lieu of "school district income of individuals and of estates."

School District Income Tax and Property Tax*R.C. 5748.09(D)**Template #313**

PROPOSED INCOME TAX AND PROPERTY TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do both of the following:	
1. Impose an annual income tax of _____ on the school district <div style="text-align: center; font-size: small;">(proposed rate of tax)</div> income of individuals and of estates, for _____, beginning <div style="text-align: center; font-size: small;">(number of years tax to be levied, or a continuing period of time)</div> _____, for the purpose of _____? <div style="display: flex; justify-content: space-between; font-size: small;"> (date tax would first take effect) (purpose of the tax) </div>	
2. Impose a property tax levy outside the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of _____ estimated by the county auditor to average _____ mills for each one dollar of valuation, which amounts to _____ <div style="text-align: center; font-size: small;">(rate expressed in dollar and cents)</div> for each one hundred dollars of valuation, for _____, <div style="text-align: center; font-size: small;">(number of years tax to be levied, or a continuing period of time)</div> commencing in _____, first due in calendar year _____?	
	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

***Note:**

Modify the ballot if tax is to be levied on the “earned income of individuals residing in the school district” in lieu of “school district income of individuals and of estates.”

School District Income Tax and Property Tax Renewal*R.C. 5748.09(D)**Template #314**

PROPOSED INCOME TAX AND PROPERTY TAX (Renewal)	
_____ (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the _____ school district be authorized to do both of the following:	
1. Impose an annual income tax of _____ on the school district <div style="text-align: center; font-size: small;">(proposed rate of tax)</div> income of individuals and of estates, to renew an income tax expiring at the end of _____ for _____, beginning <div style="text-align: center; font-size: small;">(number of years tax to be levied, or a continuing period of time)</div> _____, for the purpose of _____? <div style="display: flex; justify-content: space-between; font-size: small;"> (date the tax would first take effect) (purpose of the tax) </div>	
2. Impose a property tax levy renewing an existing levy outside the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of _____ estimated by the county auditor to average _____ mills for each one dollar of valuation, which amounts to _____ for each one hundred dollars of valuation, for <div style="text-align: center; font-size: small;">(rate expressed in dollar and cents)</div> _____, commencing in _____, first due in <div style="text-align: center; font-size: small;">(number of years tax to be levied, or a continuing period of time)</div> calendar year _____?	
	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

***Note:**

Modify the ballot if tax is to be levied on the "earned income of individuals residing in the school district" in lieu of "school district income of individuals and of estates."

PERMISSIVE SALES / EXCISE TAX LEVIES

<u>Template</u>	<u>Page</u>
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402 <u>Proposed Excise Tax*</u> (Updated May 2015)	B-81
403 <u>Repeal of Emergency Real Property Transfer Tax (By Petition)</u>	B-82
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405 <u>Proposed Excise Tax for Construction/Renovation of Sports Facility*</u> (Updated May 2015)	B-84
406 <u>Proposed Excise Tax</u>	B-85
407 <u>Proposed Excise Tax*</u> (Updated May 2015)	B-86
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410 <u>Motor Vehicle Tax by Transportation Improvement District</u>	B-89
411 <u>County Sales and Use Tax*</u>	B-90
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413 <u>Retain County Sales and Use Tax</u>	B-92
414 <u>County Excise Tax on Cigarettes for Arts and Cultural District</u> (Updated May 2015)	B-93
415 <u>Proposed Excise Tax</u> (Added October 2015)	B-94

Sales and Use Tax by Regional Transit Authority**R.C. 306.70, 5739.023, 5741.022***Template #400**

PROPOSED SALES AND USE TAX	
_____ (name of county or regional transit authority)	
A majority affirmative vote is necessary for passage	
Shall a sales and use tax be levied for all transit purposes of the _____ _____ at a rate not exceeding _____ (name of county or regional transit authority) (percentage)	
per cent for _____ ? (number of years tax to be in effect, or a continuing period of time)	
	YES
	NO

***Note:**

If the tax proposed to be levied is a continuation of an existing tax, whether at the same rate or at an increased or decreased rate, or an increase in the rate of an existing tax the ballot shall so state.

Decrease in Sales and Use Tax Levied for Continuing Period by Transit Authority (By Petition)

R.C. 306.71

Template #401

<p>PROPOSED DECREASE OF RATE OF TAX LEVIED FOR CONTINUING PERIOD OF TIME (By Petition)</p> <p>_____</p> <p>(name of county or regional transit authority)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the sales and use tax levied for all transit purposes of the _____ _____ for a continuing period (name of county or regional transit authority) of time be reduced from _____ per cent to _____ per cent?</p>	
	YES
	NO

Proposed Excise Tax**R.C. 307.697(C), 4301.421(A), 5743.024***Template #402**

PROPOSED EXCISE TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of county)	
A majority affirmative vote is necessary for passage	
Shall (an) excise tax (es) be levied by _____ for the <div style="text-align: center; margin-left: 100px;">(name of county)</div> purpose of paying not more than one-half of the costs of providing a public sports facility together with related redevelopment and economic development projects, at the rate of _____, <div style="text-align: center; margin-left: 100px;"> (dollars on each gallon of spirituous liquor sold in the county, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, cents per gallon on the sale of cider at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county) </div> for _____ years?	
	YES
	NO

***Note:**

If a question under *R.C. 307.697* is joined with questions under *R.C. 4301.421* or *5743.024*, the form of the ballot will be as above, except that each of the proposed taxes shall be listed.

(Updated May 2015)

Repeal of Emergency Real Property Transfer Tax (By Petition)R.C. 322.021

Template #403

<p>PROPOSED REPEAL OF AN EMERGENCY PERMISSIVE TAX (By Petition)</p> <p>_____</p> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p>		
<p>(Insert the full text or condensed text of the resolution. If a condensed text is used, the full text must be posted at the polling place.)</p>		
	YES	<p>Shall the resolution enacting an emergency real property transfer tax in the amount of _____ be repealed?</p>
	NO	

Repeal of Emergency Utility Services Tax (By Petition)R.C. 324.021**Template #404**

<p>PROPOSED REPEAL OF AN EMERGENCY PERMISSIVE TAX (By Petition)</p> <p>_____</p> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p>		
<p>(Insert the full text or condensed text of the resolution. If a condensed text is used, the full text must be posted at the polling place.)</p>		
	YES	<p>Shall the resolution enacting an emergency utility services tax in the amount of _____ be repealed?</p>
	NO	

Proposed Excise Tax for Construction/Renovation of Sports Facility**R.C. 351.26(B), 4301.424, 5743.026***Template #405**

PROPOSED EXCISE TAX	
_____ (name of county)	
A majority affirmative vote is necessary for passage	
Shall (an) excise tax (es) be levied by _____ county for the purpose of paying the costs of _____ <div style="text-align: center; font-size: small;">(constructing or renovating)</div> a sports facility, for the convention facilities authority of _____ county at the rate of _____, <div style="font-size: x-small;">(insert appropriate rate: dollars on each gallon of spirituous liquor sold in the county by the Ohio Division of Liquor Control, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, cents per gallon on the sale of cider at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county)</div> for _____ years?	
	YES
	NO

***Note:**

If questions under this section are joined proposed levies under [4301.424](#) or [5743.026](#), the form of the ballot shall be as above, except each of the proposed taxes shall be listed.

(Updated May 2015)

Proposed Excise TaxR.C. 353.06**Template #406**

PROPOSED EXCISE TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of impacted lake district)	
A majority affirmative vote is necessary for passage	
An excise tax on transactions by which lodging in a hotel is, or is to be, furnished to transient guests within the territory of the _____ <div style="text-align: right; font-size: small;">(name of impacted lake district)</div> for the purpose of _____ _____ at a rate of _____ for _____, beginning _____. <div style="display: flex; justify-content: space-around; font-size: small;"> (per cent of rate) (number of years tax to be levied) (earliest date tax will take effect) </div>	
	For the Excise Tax
	Against the Excise Tax

Updated May 2017

Proposed Excise Tax**R.C. 4301.421(B)(2), 5743.024***Template #407**

PROPOSED EXCISE TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of county)	
A majority affirmative vote is necessary for passage	
<p>Shall (an) excise tax(es) be levied by _____ county for the purpose of paying the costs of constructing, renovating, improving, or repairing a sports facility and reimbursing a county for the costs incurred by the county in the construction of a sports facility, at the rate of _____,</p> <p style="text-align: center;">(dollars on each gallon of spirituous liquor sold in the county, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, cents per gallon on the sale of cider at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county)</p> <p>for _____ years, beginning _____?</p> <p style="text-align: center;">(earliest date tax will take effect)</p>	
YES	
NO	

***Note:**

If a question under *R.C. 307.697* is joined with questions under *R.C. 4301.421* or *5743.024*, the form of the ballot will be as above, except that each of the proposed taxes shall be listed.

(Updated May 2015)

County Motor Vehicle License Tax

R.C. 4504.02, 4504.15, 4504.16

Template #408

PROPOSED ANNUAL MOTOR VEHICLE LICENSE TAX		
<hr style="width: 50%; margin: 0 auto;"/> (name of county)		
A majority affirmative vote is necessary for passage		
(Insert the full text or condensed text of the resolution. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall the resolution of the _____ county commissioners proposing an annual motor vehicle license tax be approved?
	NO	

Repeal of an Emergency Motor Vehicle Tax (By Petition)R.C. 4504.021

Template #409

PROPOSED REPEAL OF AN EMERGENCY MOTOR VEHICLE LICENSE TAX		
(By Petition)		

(name of county)		
A majority affirmative vote is necessary for passage		
(Insert the full text or condensed text of the resolution. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall the resolution enacting an emergency annual motor vehicle license tax be repealed?
	NO	

Motor Vehicle Tax by Transportation Improvement DistrictR.C. 4504.21**Template #410**

PROPOSED ANNUAL MOTOR VEHICLE LICENSE TAX		
<hr/> (name of transportation improvement district)		
A majority affirmative vote is necessary for passage		
(Insert the full text or condensed text of the resolution. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall the resolution of the board of trustees of the <hr/> transportation district proposing an annual motor vehicle tax be approved?
	NO	

County Sales and Use Tax**R.C. 5739.021, 5741.021, 5739.026, 5741.023***Template #411**

PROPOSED SALES AND USE TAX		
_____ (name of county)		
A majority affirmative vote is necessary for passage		
The Board of County Commissioners of _____ County proposes to levy a sales and use tax in the amount of _____ per cent for the purpose of _____ _____ for a period of _____ years.		
	YES	Shall the resolution of the _____ county commissioners proposing a _____ per cent sales and use tax be approved?
	NO	

***Note:**

If the tax proposed to be levied is a continuation of an existing tax, whether at the same rate or at an increased or decreased rate, or if the issue proposes an increase in the rate of an existing tax, the ballot shall so state.

County Sales and Use Tax Increase

R.C. 5739.022

Template #412

PROPOSED SALES AND USE TAX INCREASE	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of county)	
A majority affirmative vote is necessary for passage	
The Board of County Commissioners of _____ County imposed an increase in the rate of a sales and use tax in the amount of _____ per cent for the purpose of _____ _____ for _____. <small>(number of years tax to be levied, or a continuing period of time)</small>	
YES	Shall the increase in the rate of tax be retained?
NO	

Retain County Sales and Use TaxR.C. 5739.022**Template #413**

PROPOSED SALES AND USE TAX	
_____ (name of county)	
A majority affirmative vote is necessary for passage	
The Board of County Commissioners of _____ County imposed a sales and use tax in the amount of _____ per cent for the purpose of _____ _____ for _____. (number of years tax to be levied, or a continuing period of time)	
YES	Shall the tax be retained?
NO	

County Excise Tax on Cigarettes for Arts and Cultural DistrictR.C. 5743.021

Template #414

PROPOSED EXCISE TAX	
<hr/> (name of county)	
A majority affirmative vote is necessary for passage	
Shall an excise tax on the sale of cigarettes at wholesale be levied throughout <hr/> County for the benefit of the <hr/> (name of qualifying regional arts and cultural district) for the purpose of _____, (purpose or purposes of the tax) at the rate of _____ mills per cigarette for _____ years?	
	YES
	NO

(Updated May 2015)

Proposed Excise Tax*R.C. 5739.09(L)***Template #415**

PROPOSED EXCISE TAX	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of county)	
A majority affirmative vote is necessary for passage	
An excise tax on transactions by which lodging by a hotel is, or is to be furnished to transient guests within the county of _____ <div style="text-align: right; margin-right: 100px;">(name of county)</div> for the purpose of _____ <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/> at a rate of _____ for _____, beginning _____. <div style="display: flex; justify-content: space-around; font-size: small;"> (per cent of rate) (number of years tax to be levied) (earliest date tax will take effect) </div>	
	For the Excise Tax
	Against the Excise Tax

(Updated May 2017)

ZONING

<u>Template</u>	<u>Page</u>
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501 <i>Referendum on Zoning Amendment (By Petition)</i>	B-97
502 <i>Proposed Repeal of Zoning Plan (By Petition)</i>	B-98

Proposed Zoning Plan*R.C. 303.11 (county) and 519.11 (township)***Template #500**

PROPOSED ZONING PLAN		
<hr/> (name of subdivision)		
A majority affirmative vote is necessary for passage		
(Insert the full text of the zoning plan or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall the zoning plan for the unincorporated area of <hr/> as adopted by <hr/> be approved?
	NO	

Referendum on Zoning Amendment (By Petition)
R.C. 303.12 (county) and *519.12 (township)*

Template #501

<p>PROPOSED ZONING AMENDMENT (By Referendum Petition)</p> <hr style="width: 80%; margin: 0 auto;"/> <p>(name of subdivision)</p> <p>A majority affirmative vote is necessary for passage</p>		
<p>(Insert the full text of the zoning amendment or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)</p>		
	YES	Shall the zoning amendment as adopted by <hr style="width: 80%; margin: 0 auto;"/> be approved?
	NO	

Proposed Repeal of Zoning Plan (By Petition)*R.C. 303.25 (county)* and *R.C. 519.25 (township)*

Template #502

PROPOSED REPEAL OF ZONING PLAN		
(By Petition)		

(name of subdivision)		
A majority affirmative vote is necessary for passage		
(Insert the full text of the zoning plan or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
YES	Shall the zoning plan for the unincorporated area of _____ be repealed?	
NO		

ANNEXATION, DETACHMENT AND MERGER

<i>Template</i>	<i>Page</i>
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601 <i>Municipal Annexation (By Petition)</i>	B-101
602 <i>Village/Township Detachment (By Petition)</i>	B-102
603 <i>Municipal Merger Commission (By Petition)</i>	B-103
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607 <i>School District Merger Conditions</i>	B-107

Township Merger (By Petition)*R.C. 523.01 - 523.03**Template #600**

PROPOSED TOWNSHIP MERGER	
(By Petition)	
<hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> (name of townships)	
A majority affirmative vote is necessary for passage	
Shall the townships of _____ <div style="text-align: center; font-size: small;">(names of townships to be merged)</div> be merged to create the new township of _____? <div style="text-align: center; font-size: small;">(name of new township)</div>	
	YES
	NO

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Municipal Annexation (By Petition)

R.C. 709.24 - 709.29

Template #601

<p>PROPOSED ANNEXATION (By Petition)</p> <p>_____</p> <p>(name of city or village)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ of _____ be <small>("city" or "village," as applicable)</small> <small>(name of city or village)</small></p> <p>annexed to the _____ of _____ ? <small>("city" or "village," as applicable)</small> <small>(name of city or village)</small></p>	
	YES
	NO

Village/Township Detachment (By Petition)R.C. 709.39

Template #602

PROPOSED DETACHMENT OF TERRITORY	
(By Petition)	
A majority affirmative vote is necessary for passage	
<p>Shall a portion of _____ Village, contiguous to the adjacent townships of _____ and _____ and containing _____, (number of acres) approximately, be detached from said village and erected into a new township to be known as _____ Township?</p>	
	For detachment
	Against detachment

Municipal Merger Commission (By Petition)R.C. 709.45

Template #603

PROPOSED MERGER COMMISSION	
(By Petition)	

(name of city or village)	
A majority affirmative vote is necessary for passage	
Shall a commission be chosen to draw up a statement of conditions for merger of the political subdivisions of _____ and _____?	
	YES
	NO
FOR MEMBERS OF MERGER COMMISSION	
(Vote for not more than five)	
	CANDIDATE A
	CANDIDATE B
	CANDIDATE C
	CANDIDATE D
	CANDIDATE E

Proposed Merger

R.C. 709.452

Template #604

PROPOSED MERGER	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of municipality and township)	
A majority affirmative vote is necessary for passage	
Shall merger of the political subdivisions of the _____ <div style="text-align: right; margin-right: 100px;">(city or village)</div> of _____ and the township of _____ _____, be approved?	
	YES
	NO

Municipal Merger ConditionsR.C. 709.462**Template #605**

PROPOSED MERGER CONDITIONS		
<hr/> (name of city or village)		
A majority affirmative vote is necessary for passage		
(Insert the list of agreed-to merger conditions)		
YES	Shall the proposed merger conditions, as reported by the merger commission of the _____ <div style="text-align: right;">("city" or "village")</div>	
NO	of _____ be adopted <div style="text-align: center;">(name of city or village)</div> and the merger approved?	

School Districts Merger Commission (By Petition)

R.C. 3311.25

Template #606

<p>PROPOSED MERGER COMMISSION (By Petition)</p> <hr style="width: 80%; margin: 0 auto;"/> <p>(name of school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall a commission be established to study the proposed merger of any or all of the school districts in this county, and if a merger is considered desirable, to draw up a statement of conditions for that proposed merger? If approved, the following five individuals will constitute the merger commission on behalf of this district: _____</p> <p>(names of the five electors identified in petition to serve as commissioners on behalf of school district)</p> <hr/> <hr/> <hr/> <hr/>	
	YES
	NO

School District Merger ConditionsR.C. 3311.25

Template #607

PROPOSED MERGER CONDITIONS		
<hr/> (name of school district)		
A majority affirmative vote is necessary for passage		
(Insert the list of agreed-to merger conditions)		
YES	Shall the proposed merger conditions, as reported by the merger commission of _____ <div style="text-align: right;">(name of school district)</div>	
NO	and _____ be adopted and <div style="text-align: right;">(name of school district)</div> the merger approved?	

FORMATION OF MUNICIPAL CORPORATIONS, SURRENDER OF POWERS AND PLANS OF GOVERNMENT

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701 <i>Proposed County Government Plan (By Petition)*</i>	B-110
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Proposed County Government Plan (By Petition)*R.C. 302.03(A), 302.04**Template #700**

<p>PROPOSED COUNTY PLAN</p> <p>(By Petition)</p> <p>_____</p> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the county of _____ adopt the form of county government known as the county _____ plan</p> <p style="text-align: right;">(name of plan)</p> <p>with a board of _____ county commissioners elected</p> <p style="text-align: center;">(number)</p> <p>as provided for in Revised Code sections 302.01 to 302.24?</p>	
	<p>For adoption of the county _____ plan</p>
	<p>Against adoption of the county _____ plan</p>

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Proposed County Government Plan (By Petition)*R.C. 302.041**Template #701**

PROPOSED COUNTY PLAN	
(By Petition)	

(name of county)	
A majority affirmative vote is necessary for passage	
<p>Shall the county of _____ adopt the form of county government known as the county _____ with a board of _____ county commissioners, of which _____ shall be elected at large and _____ shall be elected by districts, as provided for in Revised Code sections 302.01 to 302.24, under which form each county commissioner shall receive annual compensation equal to _____ per cent of that provided in Revised Code section 325.10?</p>	
	For adoption of the county _____ plan
	Against adoption of the county _____ plan

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Township Limited Home Rule (By Petition)*R.C. 504.01 - 504.02**Template #702**

<p>PROPOSED RESOLUTION</p> <p>(By Petition)</p> <p>_____</p> <p>(name of township)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the township of _____ adopt a limited home rule government, under which government the board of township trustees, by resolution, may exercise limited powers of local self-government and limited police powers?</p>	
	For adoption of a limited home rule government
	Against adoption of a limited home rule government

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Continuation of Township Limited Home Rule (By Petition)*R.C. 504.03(B), 504.14**Template #703**

PROPOSED RESOLUTION	
(By Petition)	

(name of township)	
A majority affirmative vote is necessary for passage	
Shall the township of _____	
continue the limited home rule government under which it is operating?	
	For continuation of a limited home rule government
	Against continuation of a limited home rule government

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Surrender of Village Corporate Powers

R.C. 703.20

Template #704

PROPOSED SURRENDER OF CORPORATE POWERS (By Petition) _____ (name of village) A majority affirmative vote is necessary for passage	
Shall the village known as _____ (name of the village) surrender its corporate power?	
	YES
	NO

Municipal Plan of Government (By Petition)*R.C. 705.01 - 705.03**Template #705**

PROPOSED PLAN OF GOVERNMENT	

(name of city or village)	
A majority affirmative vote is necessary for passage	
Shall the _____ plan of government, as provided in (name the plan) section _____ of the Revised Code be adopted?	
	For the adoption of the _____ plan
	Against the adoption of the _____ plan
Shall the power of recall also be adopted?	
	For the adoption of the recall
	Against the adoption of the recall

***Note:**

When the question is on the adoption of the federal plan of government there shall also be submitted the question:

Shall the councilmen be elected at-large or by-wards?	
	For councilmen-at-large
	For councilmen-by-wards

Municipal Plan of Government – Change of Plan (By Petition)R.C. 705.30**Template #706**

PROPOSED CHANGE OF PLAN	
(By Petition)	

(name of city or village)	
A majority affirmative vote is necessary for passage	
Shall the municipal corporation of _____ abandon the _____ plan and adopt the _____ (name of government plan) (name of government plan) as provided in sections _____ to _____ of the Revised Code?	
	YES
	NO

Proposed Incorporation (By Petition)

R.C. 707.29 - 707.30

Template #707

<p>PROPOSED INCORPORATION</p> <p>(By Petition)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the area known as _____</p> <p style="text-align: center;">(brief description of the area sought to be incorporated)</p> <p>be incorporated into a new city to be known as _____ ?</p> <p style="text-align: center;">(insert the name of the proposed new city)</p>	
	FOR INCORPORATION
	AGAINST INCORPORATION

COUNTY / MUNICIPAL CHARTERS

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County Charter Commission*Ohio Constitution Article X §§3 & 4*

Template #800

OFFICIAL CHARTER COMMISSION BALLOT		
<hr/> (name of county)		
A majority affirmative vote is necessary for passage		
	YES	Shall a county charter commission be chosen?
	NO	
FOR MEMBERS OF CHARTER COMMISSION		
(Vote for not more than 15)		
	CANDIDATE A	
	CANDIDATE B	
	CANDIDATE C	
	CANDIDATE D	
	CANDIDATE E	
	CANDIDATE F	
	CANDIDATE G	
	CANDIDATE H	
	CANDIDATE I	
	CANDIDATE J	
	CANDIDATE K	
	CANDIDATE L	
	CANDIDATE M	
	CANDIDATE N	
	CANDIDATE O	

County Charter*Ohio Constitution Article X §§3 & 4; R.C. 307.96***Template #801****PROPOSED CHARTER**_____
(name of county)**A majority affirmative vote is necessary for passage**

A copy of the full text of the proposed charter is posted at this polling place.

	YES	Shall the proposed charter as reported by the charter commission of _____ County be adopted?
	NO	

County Charter (By Petition)

Ohio Constitution Article X §§3 & 4; R.C. 307.94 - 307.96

Template #802

<p>PROPOSED CHARTER</p> <p>(By Petition)</p> <hr style="width: 80%; margin: 10px auto;"/> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p> <p>A copy of the full text of the charter proposed by petition is posted at this polling place.</p>		
	YES	Shall the charter proposed by the petition be adopted?
	NO	

County Charter Amendment*Ohio Constitution Article X §§3 & 4; R.C. 307.96***Template #803**

PROPOSED CHARTER AMENDMENT		
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of county)		
A majority affirmative vote is necessary for passage		
(Insert the text of the charter amendment or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall the proposed charter amendment be adopted?
	NO	

Alternate template:

PROPOSED CHARTER AMENDMENT		
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of county)		
A majority affirmative vote is necessary for passage		
	YES	Shall Article ____, Section ____ of the Charter of _____ be amended as follows: (name of county)
	NO	
<hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/> <div style="text-align: right; margin-top: 5px;">?</div>		

Proposed Repeal of County Charter

Ohio Constitution Article X §4

Template #804

PROPOSED REPEAL OF CHARTER (By Petition) _____ (name of county) A majority affirmative vote is necessary for passage		
	YES	Shall the charter of the county of _____ be repealed?
	NO	

Municipal Charter Commission*Ohio Constitution Article XVIII §8***Template #805**

PROPOSED CHARTER COMMISSION BALLOT		
<hr/> (name of city or village)		
A majority affirmative vote is necessary for passage		
	YES	Shall a commission be chosen to frame a charter?
	NO	
FOR MEMBERS OF CHARTER COMMISSION		
(vote for not more than 15)		
	CANDIDATE A	
	CANDIDATE B	
	CANDIDATE C	
	CANDIDATE D	
	CANDIDATE E	
	CANDIDATE F	
	CANDIDATE G	
	CANDIDATE H	
	CANDIDATE I	
	CANDIDATE J	
	CANDIDATE K	
	CANDIDATE L	
	CANDIDATE M	
	CANDIDATE N	
	CANDIDATE O	

Proposed Municipal Charter

Ohio Constitution Article XVIII §8

Template #806

PROPOSED CHARTER				
<p>_____</p> <p>(name of city or village)</p> <p>A majority affirmative vote is necessary for passage</p> <p>A copy of the full text of the proposed charter is posted at this polling place.</p>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">YES</td> <td rowspan="2"> Shall the proposed charter as reported by the charter commission of the _____ <div style="text-align: right;">("city" or "village")</div> of _____ be adopted? <div style="text-align: center;">(name of city or village)</div> </td> </tr> <tr> <td style="text-align: center;">NO</td> </tr> </table>	YES	Shall the proposed charter as reported by the charter commission of the _____ <div style="text-align: right;">("city" or "village")</div> of _____ be adopted? <div style="text-align: center;">(name of city or village)</div>	NO
YES	Shall the proposed charter as reported by the charter commission of the _____ <div style="text-align: right;">("city" or "village")</div> of _____ be adopted? <div style="text-align: center;">(name of city or village)</div>			
NO				

Municipal Charter Amendment

Ohio Constitution Article XVIII §9

Template #807

PROPOSED CHARTER AMENDMENT		
<hr/> (name of city or village)		
A majority affirmative vote is necessary for passage		
(Insert the text of the charter amendment or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
YES	Shall the proposed charter amendment, as reported by the charter commission of the	
NO	<hr/> ("city" or "village") of <hr/> (name of city or village)	
	be adopted?	

Alternate template:

PROPOSED CHARTER AMENDMENT		
<hr/> (name of city or village)		
A majority affirmative vote is necessary for passage		
<hr/> (Insert the text of the charter amendment or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
YES	Shall Article _____, Section _____ of the Charter of _____	
NO	(name of city or village)	
	be amended as follows:	
	<hr/> ?	

INITIATIVE AND REFERENDUM (BY RESOLUTION, ORDINANCE OR PETITION)

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Proposed Resolution***Template #900**

<p>PROPOSED RESOLUTION</p> <p>(By Petition)</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> <p>(name of subdivision)</p> <p>A majority affirmative vote is necessary for passage</p>		
<p>(Insert the full text of the resolution or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)</p>		
	YES	<p>Shall the proposed resolution</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p style="text-align: center;">(brief statement describing the question)</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p style="text-align: right;">_____ be adopted?</p>
	NO	

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

This ballot format is to be used for questions and issues under [R.C. 128.22](#), [R.C. 128.25](#), [128.26](#), [306.321](#), [322.02](#), [322.06](#), [324.02](#), [503.02](#), [513.05](#), [513.06](#), [517.04](#), [517.05](#), [731.01](#), [731.09](#), [731.28](#), [733.09](#), [733.48](#), [745.06](#), [745.07](#), [749.02](#), [749.021](#), [755.01](#), [3311.22](#), [3311.231](#), [3311.37](#), [3355.02](#), [3375.19](#), [3375.211](#), [3375.212](#) and [4929.27\(C\)](#).

(Updated April 2018)

Proposed Ordinance***Template #901**

PROPOSED ORDINANCE		
(By Petition)		
<hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> (name of subdivision)		
A majority affirmative vote is necessary for passage		
(Insert the full text of the ordinance or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall the proposed ordinance <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> (brief statement describing the question) <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> be adopted?
	NO	

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

This ballot format is to be used for questions and issues under [R.C. 731.01](#), [731.03](#), [731.09](#), [731.28](#), [733.09](#), [733.48](#), [745.06](#), [745.07](#), [749.02](#), [749.021](#), [755.01](#), [3355.02](#), [3375.211](#), [3375.212](#) and [4929.27\(C\)](#).

Referendum on Resolution (By Petition)*

Template #902

<p>REFERENDUM ON RESOLUTION</p> <p>(By Petition)</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> <p>(name of subdivision)</p> <p>A majority affirmative vote is necessary for passage</p>		
<p>(Insert the full text or condensed text of the resolution. If a condensed text is used, the full text must be posted at the polling place.)</p>		
	YES	Shall the resolution enacting _____
	NO	_____ be approved? (brief statement describing the resolution)

***Note:**

This ballot format is to be used for questions and issues under [R.C. 305.31](#), [503.41](#), [503.53](#), [715.70\(D\)\(3\)](#), [715.70\(F\)\(2\)](#), [731.29](#), [3311.213](#), [3311.22](#), [3311.231](#), [3311.26](#), [4504.18](#), [4929.27\(C\)](#) and [5739.021\(A\)](#).

Referendum on Ordinance (By Petition)*R.C. 731.29, 4929.27(C)*

Template #903

REFERENDUM ON ORDINANCE NO. _____ (By Petition) _____ (name of subdivision)		
A majority affirmative vote is necessary for passage		
(Insert the full text of the ordinance or a brief description of the same. If a condensed text is used, the full text must be posted at the polling place.)		
	YES	Shall ordinance no. _____ proposing _____ (brief statement describing the question)
	NO	_____ _____ be approved?

Referendum on Regional Transit Authority Territory (By Petition)R.C. 306.32

Template #904

REFERENDUM ON RESOLUTION/ORDINANCE NO. _____ (By Referendum Petition) _____ (name or names of subdivisions) A majority affirmative vote is necessary for passage	
Shall the territory within the _____ (name or names of subdivision) be added to _____ Regional Transit Authority? (name) and shall a(n) _____ at a rate of taxation (type of tax or taxes) not to exceed _____ be levied for all transit purposes? (minimum tax rate or rates)	
	YES
	NO

Repeal of Sediment Control Rule (By Petition)R.C. 307.791

Template #905

<p>PROPOSED REPEAL OF SEDIMENT CONTROL RULE</p> <p>(By Petition)</p> <p>_____</p> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p>		
<p>(Insert the full text or condensed text of the adopted rule. If a condensed text is used, the full text must be posted at the polling place.)</p>		
YES	<p>Shall the sediment control rule adopted by the _____ County Commissioners be repealed?</p>	
NO		

Dissolution of Community Authority (By Petition)

R.C. 349.14

Template #906

PROPOSED DISSOLUTION OF COMMUNITY AUTHORITY (By Petition)	
_____ (name of community authority)	
A majority affirmative vote is necessary for passage	
Shall the _____ be dissolved? (name of community authority)	
	YES
	NO

Change of Township Name (By Petition)*

R.C. 503.161 - 503.162

Template #907

<p>PROPOSED RESOLUTION</p> <p>(By Petition)</p> <p>_____</p> <p style="text-align: center;">(name of township)</p> <p style="text-align: center;">A majority affirmative vote is necessary for passage</p>	
<p>Shall the township of _____</p> <p>change its name to _____?</p>	
	For name change
	Against name change

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Joining Township Fire District and Tax LevyR.C. 505.37**Template #908**

PROPOSED RESOLUTION AND TAX LEVY	
<hr/> (name of municipal corporation or unincorporated territory)	
A majority affirmative vote is necessary for passage	
Shall the territory within _____ <div style="text-align: center;">(description of the proposed territory to be added)</div> be added to _____ fire district, <div style="text-align: center;">(name)</div> and a property tax at a rate of taxation not exceeding _____ <div style="text-align: right;">(tax rate)</div> be in effect for _____? <div style="text-align: center;">(number of years levy to run or a continuing period of time)</div>	
	YES
	NO

Joining Township Police District and Tax Levy

R.C. 505.48

Template #909

PROPOSED RESOLUTION and TAX LEVY	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <p>(name of township)</p>	
<p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the territory within _____ be added <small>(description of the proposed territory to be added)</small> to _____ township police district, and a property tax at a rate of taxation not exceeding _____ <small>(tax rate)</small> be in effect for _____ ? <small>(number of year levy to run or a continuing period of time)</small></p>	
	YES
	NO

Create New Township Police District

R.C. 505.481

Template #910

PROPOSED RESOLUTION	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of township)	
A majority affirmative vote is necessary for passage	
Shall the unincorporated territory within _____ <div style="text-align: right; margin-right: 100px;">(name of township)</div> not already included within the _____ <div style="text-align: right; margin-right: 100px;">(name of township police district)</div> be added to the township police district to create the _____ <div style="text-align: right; margin-right: 100px;">(name of new township police district)</div> _____ township police district?	
	YES
	NO

Create New Township Police District and Tax LevyR.C. 505.481

Template #911

PROPOSED RESOLUTION and TAX LEVY	
_____ (name of township)	
A majority affirmative vote is necessary for passage	
Shall the unincorporated territory within _____ <div style="text-align: right; margin-right: 100px;">(name of township)</div> not already included within the _____ <div style="text-align: right; margin-right: 100px;">(name of township police district)</div> be added to the township police district to create the _____ <div style="text-align: right; margin-right: 100px;">(name of new township police district)</div> _____ township police district, and shall a property tax be levied in the new township police district, replacing the tax in the existing township police district, at a rate not exceeding _____ mills per dollar of taxable valuation, which amounts to _____, <div style="text-align: right; margin-right: 100px;">(rate expressed in dollars and cents per one thousand dollars in taxable valuation)</div> for _____ ? <div style="text-align: right; margin-right: 100px;">(number of years levy to run, or a continuing period of time)</div>	
	YES
	NO

Township Town Hall

R.C. 511.01 - 511.02

Template #912

PROPOSED RESOLUTION	
<hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> (name of township)	
A majority affirmative vote is necessary for passage	
Shall the Board of Trustees of _____ Township _____ a town hall at a cost greater (insert "build", "improve", enlarge", or "remove" as applicable) than fifty thousand dollars (\$50,000) for the benefit of _____ Township?	
	YES
	NO

Creation of Public Park

R.C. 511.21 - 511.22

Template #913

PROPOSED PUBLIC PARK	

(name of township)	
A majority affirmative vote is necessary for passage	
Shall a public park or public parks be established in _____	
(name of township)	
township?	
	YES
	NO

Joining Existing Joint Township Hospital District and Tax LevyR.C. 513.18

Template #914

PROPOSED RESOLUTION AND TAX LEVY	

(name of township)	
A majority affirmative vote is necessary for passage	
<p>Shall the township of _____ be added to the</p> <p style="text-align: center;">(name of township)</p> <p>_____ district, and a</p> <p style="text-align: center;">(name joint township hospital district)</p> <p>property tax at a rate of taxation not exceeding _____ mill(s) for the</p> <p>purpose of _____ to be in effect</p> <p>for _____ ?</p> <p style="text-align: center;">(number of years the tax to be in effect)</p>	
	YES
	NO

Joint Economic Development Zone - City or Village

R.C. 715.69(F), 715.691(F)(1)

Template #915

PROPOSED ORDINANCE AND CONTRACT	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of city or village)	
A majority affirmative vote is necessary for passage	
Shall the ordinance of the legislative authority of the _____ <div style="text-align: right; margin-right: 50px;">(city or village)</div> of _____ approving the contract with <div style="text-align: center; margin-top: 5px;">(name of contracting party)</div> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/> <div style="text-align: center; margin-top: 5px;">(name of each other contracting party)</div> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/> for the designation of a joint economic development zone be approved?	
	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

Joint Economic Development Zone - Township

R.C. 715.691(F)(2)

Template #916

PROPOSED RESOLUTION AND CONTRACT	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (name of township)	
A majority affirmative vote is necessary for passage	
Shall the resolution of the board of township trustees of the township of <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> approving the contract with <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> (name of contracting party) (name of each other contracting party) </div> <hr style="border: 0; border-top: 1px solid black; margin-top: 10px;"/>	
for the designation of a joint economic development zone be approved?	
	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

Creation of Township Joint Economic Development District

R.C. 715.71, 715.77

Template #917

PROPOSED RESOLUTION AND CONTRACT	
<hr style="border: 0; border-top: 1px solid black;"/> (name of township)	
A majority affirmative vote is necessary for passage	
Shall the resolution of the board of township trustees approving the contract with <hr style="border: 0; border-top: 1px solid black;"/> (name of each municipal corporation and other township that is a party to the contract)	
<hr style="border: 0; border-top: 1px solid black;"/> for the creation of a joint economic development district be approved?	
	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

Joining a Recreational District and Tax Levy

R.C. 755.181

Template #918

PROPOSED RESOLUTION and TAX LEVY	
<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <p>(name of subdivision)</p>	
A majority affirmative vote is necessary for passage	
Shall the territory within _____ be added to <p style="text-align: center;">(name of the subdivision to be added)</p> _____ joint recreational district, and a <p style="text-align: center;">(name of district)</p> property tax at a rate of taxation not exceeding _____ <p style="text-align: right;">(tax rate)</p> be in effect for _____? <p style="text-align: center;">(number of years levy to run)</p>	
	YES
	NO

Conversion of Township Park District and Tax LevyR.C. 1545.041**Template #919**

PROPOSED RESOLUTION and TAX LEVY	
_____ (name of township park district)	
A majority affirmative vote is necessary for passage	
Shall the _____ be converted into a park district to be operated (name of township park district) and maintained under Chapter 1545. of the Revised Code under the name of _____, which park district shall include the following townships (name of proposed park district) and municipal corporations: _____ (name of townships and municipal corporations) _____?	
Approval of the proposed conversion will result in the termination of all existing tax levies voted for the benefit of _____ and in the levy of a new (name of township park district sought to be converted) tax for the operation and maintenance of _____ at a rate not (name of proposed park district) exceeding _____ mills for each one dollar of valuation, which is (number of mills) _____ for each one hundred dollars of valuation for _____ (rate expressed in dollars and cents) (number of years levy to run) years, commencing on the _____ tax duplicate.	
	FOR THE PROPOSED CONVERSION
	AGAINST THE PROPOSED CONVERSION

Dissolution of Park District (By Petition)

R.C. 1545.36

Template #920

PROPOSED DISSOLUTION OF PARK DISTRICT (By Petition) _____ (name of park district) A majority affirmative vote is necessary for passage	
Shall the _____ be dissolved? (name of park district)	
	YES
	NO

Combining Probate and Common Pleas Courts (By Petition)

R.C. 2101.43 - 2101.44

Template #921

<p>PROPOSED COMBINATION OF COURTS</p> <p>(By Petition)</p> <p>_____</p> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ County Probate Court be combined with the _____ County Court of Common Pleas?</p>	
	<p>The probate court and the court of common pleas shall be combined</p>
	<p>The probate court and the court of common pleas shall not be combined</p>

Transfer of School District Property (By Petition)

R.C. 3311.38

Template #922

<p>PROPOSED TRANSFER OF PROPERTY (By Petition)</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> <p>(names of school districts)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the transfer of property(ies) of _____ <small>(description of the property to be transferred)</small> from the _____ School District to the _____ School District be approved?</p>	
YES	
NO	

School Financing District and Tax LevyR.C. 3311.50**Template #923**

PROPOSED RESOLUTION and TAX LEVY	
<hr/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the territory within _____ be added to (name of the school district proposing to join the county school financing district) _____ county school financing district, and a property tax for the purposes of _____ at a rate of taxation not exceeding _____ (the outstanding tax rate) be in effect for _____ ? (number of years levy to run or a continuing period of time)	
	YES
	NO

Proposed Resolution for Independent Auditor for School DistrictR.C. 3311.61(A)

Template #924

PROPOSED RESOLUTION	
<hr/> (name of school district)	
A majority affirmative vote is necessary for passage	
Shall the position of independent auditor of _____ school district be created in accordance with section 3311.60 of the Revised Code and shall a selection committee consisting of the mayor of the city of _____, president of the school district board of education, council president of the city of _____, auditor of the city of _____, and probate court judge of the county of _____ select an individual to fill that position for an initial term of five years, subject to reappointment or succession, with the compensation of the independent auditor and the cost of the operations and functions of the independent auditor to be paid by the school district?	
	YES
	NO

Referendum on Municipal School Board of Education Appointments

R.C. 3311.73

Template #925

<p>REFERENDUM ON THE CONTINUATION OF APPOINTMENTS OF BOARD OF EDUCATION MEMBERS</p> <p>_____</p> <p>(name of municipal school district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the mayor of _____ continue to appoint the members (name of the applicable municipal corporation) of the board of education of the _____ ? (name of the municipal school district)</p>	
	YES
	NO

Transfer of Municipal University AssetsR.C. 3349.29**Template #926****PROPOSED TRANSFER OF UNIVERSITY ASSETS**

(name of municipal corporation)

A majority affirmative vote is necessary for passage

Shall assets of the municipal university known as _____
 be transferred to (make available for use by) a state university known as
 _____ and the state university assume
 educational functions of the municipal university and provide higher education
 in (or in close proximity to) the city of _____ to
 the residents of the city of _____
 and of the state of Ohio and such others as shall be admitted?

	YES
	NO

Creation of Community College District (By Petition)

R.C. 3354.02

Template #927

CREATION OF COMMUNITY COLLEGE DISTRICT (By Petition) _____ <small>(name of county)</small> A majority affirmative vote is necessary for passage	
Shall a community college district containing _____ <small>(name of the county or counties to be included in the district)</small> _____ be created?	
	YES
	NO

Creation of Technical College District

R.C. 3357.02

Template #928

<p>CREATION OF TECHNICAL COLLEGE DISTRICT (By Petition)</p> <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/> <p>(name of subdivision)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall a technical college district containing _____ (description of territory or existing school districts to be included) _____ be created?</p>	
YES	
NO	

Create County Library District (By Petition)

R.C. 3375.201

Template #929

PROPOSED RESOLUTION (By Petition)	
_____ (name of subdivision)	
A majority affirmative vote is necessary for passage	
Shall the free public library of the subdivision become a county district library?	
	YES
	NO

Joining Regional Arts District and Tax LevyR.C. 3381.03**Template #930**

PROPOSED TRANSFER OF TERRITORY AND TAX LEVY	
_____ (name of county, municipal corporation, or township)	
A majority affirmative vote is necessary for passage	
Shall the territory within _____ (name or names of political subdivision to be joined)	
be added to _____ regional (name)	
arts and culture district? And shall a(n) _____ (type of tax or taxes)	
_____ at a rate of taxation not exceeding _____ be levied for the purposes of such district? (tax rate)	
	YES
	NO

Municipal Partisan Elections (By Petition)
R.C. 3513.01(D)

Template #931

<p>PROPOSED RESOLUTION</p> <p>(By Petition)</p> <p>_____</p> <p>(name of municipal corporation)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall candidates for election as officers of _____ in the <small>(name of municipal corporation)</small> county of _____ be nominated as candidates of political parties?</p>	
	YES
	NO

Municipal or Township Nonpartisan Elections*R.C. 3513.01(E)***Template #932**

PROPOSED RESOLUTION	
(By Petition)	

(name of subdivision)	
A majority affirmative vote is necessary for passage	
Shall candidates for election as officers of _____	
(name of township or municipal corporation)	
in the county of _____ be nominated as	
candidates by nominating petitions and be elected only in a nonpartisan	
election?	
	YES
	NO

Union of City Health Districts (By Petition)

R.C. 3709.051

Template #933

<p>PROPOSED UNION OF CITY HEALTH DISTRICTS (By Petition)</p> <p>_____</p> <p>(name of city health district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ city health district be united with the</p> <p style="text-align: center;">(name of city health district)</p> <p>_____</p> <p style="text-align: center;">(name of city health district)</p> <p>city health district(s) in order to form a single city health district to be known as</p> <p>_____?</p> <p style="text-align: center;">(name of new city health district)</p>	
	For the union of city health districts
	Against the union of city health districts

Union of City/General Health Districts (By Petition)

R.C. 3709.071

Template #934

<p>PROPOSED UNION OF HEALTH DISTRICTS (By Petition)</p> <p>_____</p> <p>(name of city health district)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ health district be united with the (name of city or general health district)</p> <p>_____</p> <p>health district(s) in order to form a single general health district to be known as _____?</p> <p>(name of new general health district)</p>	
	YES
	NO

Simulcast Horse Racing (By Petition)

R.C. 3769.27

Template #935

<p>PROPOSED RESOLUTION (By Petition)</p> <hr style="width: 80%; margin: 0 auto;"/> <p>(name of county)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall satellite facilities that receive simulcasts of live horse races and that conduct wagering on those simulcasts be prohibited throughout this county for a period of _____ years? <small>(not to exceed five)</small></p>	
	YES
	NO

Electric Aggregation (By Petition)*R.C. 4928.20(B) & (E)

Template #936

<p>PROPOSED (ORDINANCE/RESOLUTION)</p> <p>ELECTRIC AGGREGATION</p> <p>(By Petition)</p> <p>_____</p> <p>(name of county, city, village, or township)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ have the authority to aggregate</p> <p style="text-align: center;">(name of county, city, village, or township)</p> <p>the retail electric loads located in the _____, and</p> <p style="text-align: center;">(name of county, city, village, or township)</p> <p>for that purpose, enter into service agreements to facilitate for those loads the sale and purchase of electricity, such aggregation to occur automatically except where any person elects to opt out?</p>	
	YES
	NO

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Gas Aggregation (By Petition)*R.C. 4929.26(B) & (E)**Template #937**

<p>PROPOSED (ORDINANCE/RESOLUTION)</p> <p>GAS AGGREGATION</p> <p>(By Petition)</p> <hr style="width: 80%; margin: 10px auto;"/> <p>(name of county, city, village, or township)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall the _____ have the authority to aggregate (name of county, city, village, or township)</p> <p>the retail natural gas loads located in the _____, (name of county, city, village, or township)</p> <p>and for that purpose, enter into service agreements to facilitate for those loads the sale and purchase of natural gas, such aggregation to occur automatically except where any person elects to opt out?</p>	
	YES
	NO

***Note:**

If not proposed by petition, please delete "(By Petition)" from heading.

Referendum on Grant of Access for Elevated Railroad System (By Petition)

R.C. 4951.43 - 4951.44

Template #938

<p>PROPOSED GRANT OF ACCESS (By Referendum Petition)</p> <p>_____</p> <p>(name of city or village)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall _____ provide _____</p> <p>(name of city or village) (railroad, street railway, suburban railroad, or interurban railroad company)</p> <p>with a grant of access to construct, maintain, and operate an elevated railroad system along or over any public road, street, alley, or ground of any kind?</p>	
	Elevated railroad grant -- Yes
	Elevated railroad grant -- No

Referendum on Grant of Access for Underground Railroad System (By Petition)

R.C. 4951.43 - 4951.44

Template #939

<p>PROPOSED GRANT OF ACCESS (By Referendum Petition)</p> <p>_____</p> <p>(name of city or village)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall _____ provide _____</p> <p>(name of city or village) (railroad, street railway, suburban railroad, or interurban railroad company)</p> <p>with a grant of access to construct, maintain, and operate an underground railroad system along or under any public road, street, alley, or ground of any kind?</p>	
	Underground railroad grant -- Yes
	Underground railroad grant -- No

Referendum on Grant of Access for Elevated/Underground Railroad System (By Petition)

R.C. 4951.44

Template #940

<p>PROPOSED GRANT OF ACCESS (By Referendum Petition)</p> <hr/> <p>(name of city or village)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall _____ provide _____ (name of city or village) (railroad, street railway, suburban railroad, or interurban railroad company) with a grant of access to construct, maintain, and operate a partly elevated and partly underground railroad system along, over, or under any public road, street, alley, or ground of any kind?</p>	
	Elevated and underground railroad grant -- Yes
	Elevated and underground railroad grant -- No

Referendum on Access Railroad (By Petition)R.C. 4955.04 - 4955.05**Template #941**

<p>PROPOSED GRANT OF ACCESS (By Referendum Petition)</p> <p>_____</p> <p>(name of municipal corporation)</p> <p>A majority affirmative vote is necessary for passage</p>	
<p>Shall _____ operating a railroad in (railroad company)</p> <p>_____ be granted access to place and maintain (name of municipal corporation)</p> <p>necessary piers, or other stays or supports, in any street or way, when they are provided for purpose of abolishing grade crossings in the municipal corporation?</p>	
	Elevated railroad grant -- Yes
	Elevated railroad grant -- No

**Decrease of Rate of Tax Levied for
Continuing Period of Time** (By Petition)R.C. 5705.261

Template #942

**PROPOSED DECREASE OF THE RATE OF TAX LEVIED FOR CONTINUING
PERIOD OF TIME****(By Petition)**_____
(name of subdivision)**A majority affirmative vote is necessary for passage**

At the election held on _____, _____, voters approved
(month, day) (year)
a tax levy of _____ mills for a continuing period of time for the benefit
of _____ for the purpose of
(name of subdivision)

A petition filed by electors proposes a decrease in the rate of tax to
_____ mills, being a reduction of _____ mills.

	YES	Shall the tax be reduced from _____ mills to _____ mills?
	NO	

County Budget CommissionR.C. 5705.27

Template #943

COUNTY BUDGET COMMISSION		

(name of county)		
A majority affirmative vote is necessary for passage		
YES	Shall the county budget commission consist of two additional members to be elected from the county?	
NO		
FOR MEMBERS OF COUNTY BUDGET COMMISSION		
(Vote for not more than 2)		
	CANDIDATE A	
	CANDIDATE B	
	CANDIDATE C	
	CANDIDATE D	
	CANDIDATE E	
	CANDIDATE F	

County Budget Commission (By Petition)

R.C. 5705.27

Template #944

COUNTY BUDGET COMMISSION (BY PETITION)	
_____ (name of county)	
A majority affirmative vote is necessary for passage	
YES	Shall the elected members be eliminated from the county budget commission?
NO	

Dissolution of Watershed District (By Petition)

R.C. 6105.18 - 6105.20

Template #945

PROPOSED DISSOLUTION OF WATERSHED DISTRICT (By Petition) _____ (name of watershed district) A majority affirmative vote is necessary for passage	
Shall the _____ be dissolved? (name of watershed district)	
	For continuing the existence of _____ (name of watershed district)
	Against continuing the existence of _____ (name of watershed district)

Municipal Utility District - City or VillageR.C. 715.84**Template #946**

PROPOSED ORDINANCE AND CONTRACT	

(name of city or village)	
A majority affirmative vote is necessary for passage	
Shall the ordinance of the legislative authority of the _____	
(city or village)	
of _____	approving the contract with
(name of contracting party)	

(name of each other contracting party)	
for the designation of a municipal utility district be approved?	
	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

(Updated July 2014)