



# OHIO BALLOT QUESTIONS AND ISSUES HANDBOOK

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

The information in this publication is current as of April 2026. It reflects statutory changes that took effect on March 20, 2026, and will apply to elections held in 2026.

This publication may be revised at any time due to changes in Ohio or federal law. For the most current version of this publication, please visit the Secretary of State's website at [OhioSoS.gov](https://OhioSoS.gov).

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## Chapter 1: Ballot Language, Notification, Rotation, and Certification

Under Ohio law, the boards of elections are responsible for approving ballot language for local review.<sup>1</sup> 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.<sup>2</sup>

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.

**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.

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.

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<sup>1</sup> [R.C. 3501.11\(V\)](#).

<sup>2</sup> [Ohio Const., art. XVIII, § 7](#).

## 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:

- State issues
- Questions or issues transmitted from the most populous county
- 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.

### 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 a similar font is preferred.<sup>3</sup>

#### A. Words and Numbers

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

For property tax questions, the ballot must express the levy's estimated annual collections, and the rate must be expressed numerically in mills for each one dollar of taxable value. The effective rate shall be expressed numerically in dollars for each \$100,000 of the county auditor's market value.<sup>4</sup> For instance, the language should follow this example:

“. . . at a rate not exceeding 1 mill for each \$1 of taxable value, which amounts to \$100 for each \$100,000 of the county auditor's market value, for 5 years, commencing in 2026, first due in calendar year 2027.”

#### 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.

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<sup>3</sup> [E.O.M. Chapter 5, Section 5.02.](#)

<sup>4</sup> [R.C. 5705.25\(A\)\(3\).](#)

## 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 expenses.<sup>5</sup>

Correct purpose wording:

"... for the purpose of current expenses"

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

Incorrect purpose wording:

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

Except for ballot questions proposing to levy or renew a property tax, a board may choose to use boldface type for the wording of the questions or issues, even though it may not be required by statute.<sup>6</sup> 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.

## D. Condensed Text

The questions and issues ballot need not contain the full text of the proposal submitted to the board of elections. 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.<sup>7</sup> 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.

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<sup>5</sup> [1965 Ohio Att'y Gen. Op. 187](#).

<sup>6</sup> [R.C. 3505.06\(G\)](#).

<sup>7</sup> [R.C. 3505.06\(E\)](#).

## 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.<sup>8</sup>

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.

## F. Numbering

Although not required by state law, numbering questions and issues is a recommended practice. The numbering must be consecutive within the county.<sup>9</sup> 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 the [Ohio Election Official Manual](#) for details on timelines for communication regarding multicounty ballot questions and issues.

For a multicounty 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.<sup>10</sup>

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

Boards of elections in a multicounty district must follow the specific notification procedure detailed in 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.<sup>11</sup> The question or issue must be presented on the ballot to all eligible voters in an identical manner.

**Note:** The board of elections of each county that is part of one or more multicounty 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.

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<sup>8</sup> [R.C. 3505.06\(D\)](#).

<sup>9</sup> [R.C. 3505.06\(F\)\(1\)](#).

<sup>10</sup> [E.O.M. Chapter 5, Section 5.06](#); [R.C. 3505.01](#).

<sup>11</sup> [R.C. 3505.071](#).

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; the less populous board's ballot format uses both words and numbers for the millage amount, number of years, and dollars. 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 on 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.

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.<sup>12</sup>

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<sup>12</sup> [R.C. 3503.01\(B\)](#).

## 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.<sup>13</sup>

**Note:** The procedures for submitting the language for local liquor option questions are discussed in a [separate section](#) of this chapter.

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:

- Secretary of State [Form 126-C](#), “Report Form on Local Questions and Issues”
- copy of the resolution, ordinance, or petition and, if applicable, auditor’s certificate
- proposed ballot language

Please submit the appropriate report form with accompanying documents to [BallotLanguage@OhioSoS.gov](mailto:BallotLanguage@OhioSoS.gov).

**Note:** Submitting the report form and/or accompanying documents to anyone in the Secretary of State’s office other than the email address 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.<sup>14</sup>

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.

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<sup>13</sup> [R.C. 3501.11\(V\)](#).

<sup>14</sup> [R.C. 3501.05\(J\)](#).

## 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 email 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 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.

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 and Issues on the 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:

- 2026 and 2030: state; school and other districts; county; municipal; and township
- 2027 and 2031: state; township; school and other districts; county; and municipal
- 2028 and 2032: state; municipal; township; school and other districts; and county
- 2029 and 2033: state; county; municipal; township; and school and other districts

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.<sup>15</sup> The particular order of local questions or issues within a particular group is determined by the board of elections.<sup>16</sup>

## 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.<sup>17</sup>

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 supporting or opposing the question or issue. A copy of the proof should also 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 and on the board website 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 Appendix A for information on required advertising for each particular question and issue.

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<sup>15</sup> [R.C. 3505.06\(B\)\(2\)](#).

<sup>16</sup> [R.C. 3505.06\(C\)](#).

<sup>17</sup> [R.C. 3505.14](#).

## 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 [BallotLanguage@OhioSoS.gov](mailto:BallotLanguage@OhioSoS.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 multicounty issue.<sup>18</sup> Boards of elections must follow the instructions outlined in 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 most 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 multicounty 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.

**Note:** Reporting for the certified results for local liquor option questions is discussed in a [separate section](#) of this chapter.

Depending on the type of question or issue, a board of elections must also 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 prescribed forms (Forms 123 to 127) is available to boards of elections on the [Secretary of State's website](#). Only the most populous county for a multicounty question or issue must provide certification to the offices listed on the following page.

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<sup>18</sup> [R.C. 3505.33](#).

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. county auditor of each county in which the election was held
  - b. fiscal officer of the subdivision in which the election was held
  - c. 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  
DTE@Tax.State.oh.us
  - d. The Secretary of State.
2. The board of elections must certify the results of an election on a school district income tax on Secretary of State [Form 125-A](#) to the following offices and agencies:<sup>19</sup>
  - 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  
DTE@Tax.State.oh.us
  - c. The Secretary of State

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<sup>19</sup> [R.C. 5748.03](#).

## Local Liquor Option Questions

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 4 p.m. of the 90th day before the day of a general election or a special election held on a day on which a primary election may be held, even if no candidate offices appear on the ballot in the affected precinct(s). The board of elections must certify the validity and sufficiency of local liquor option petitions no later than the 78th day before the day of the election.<sup>20</sup> The costs of a local option election for alcohol sales pursuant to [R.C. 4301.32](#) to [R.C. 4301.391](#) on the petitioner if the election is held on a day other than the day of a primary or general election, or on the day of a special election of a political subdivision that is submitting a question or issue.<sup>21</sup>

**Note:** The question of the sale of spirituous liquor by the glass as provided in [R.C. 4303.29](#) 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 [BallotLanguage@OhioSoS.gov](mailto:BallotLanguage@OhioSoS.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.

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<sup>20</sup> [R.C. 4301.33\(B\)](#).

<sup>21</sup> [R.C. 3501.17\(D\)](#).

## Ballot Language Format

### A. Purpose

Generally, the wording of the question(s) on a local liquor option petition will be used as the ballot language. However, in accordance with the controlling statute, the wording on Secretary of State [Form 5-R](#) that describes the type of sales permitted by a particular permit is not included in the ballot language.<sup>22</sup>

For local liquor option petitions filed on Secretary of State [Forms 5-P](#) or [5-Q](#), additional ballot language is required. In these cases, 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.

## 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:

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

Please submit the report form with the accompanying documents to [BallotLanguage@OhioSoS.gov](mailto:BallotLanguage@OhioSoS.gov).

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

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<sup>22</sup> [R.C. 4301.355\(B\)](#).

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.

## Ballot Language Returned to Board of Elections

The Elections Division will return the ballot language to the board of elections by email 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 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.

## 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 the section entitled "[Rotation of Questions/Issues on the Ballot](#)" for more detailed information on the 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.<sup>23</sup>

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 and on the board's website 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.

## 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 Secretary of State [Form 126-B](#) to the following offices and agencies:

1. Division of Liquor Control  
6606 Tussing Rd.  
Reynoldsburg, OH 43068  
[LocalOption@com.Ohio.gov](mailto:LocalOption@com.Ohio.gov)

**Note:** A plat of the precinct(s) showing and designating all streets, roads, and highways in the precinct(s) must also accompany the certification.<sup>24</sup>

3. The Secretary of State's Elections Division at [Results@OhioSoS.gov](mailto:Results@OhioSoS.gov)

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<sup>23</sup> [R.C. 3505.14](#).

<sup>24</sup> [R.C. 4301.39\(C\)](#).

## 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.<sup>25</sup>

The 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 the proper procedure for recording and depositing the fees. Filing fees collected by the public office for proposed questions and issues are deposited immediately with the state treasury to the credit of the Ohio Election Integrity Commission Fund. All money credited to the fund is used by the Secretary of State solely for the purpose of paying expenses related to the operation of the Ohio Election Integrity Commission.<sup>26</sup>

<sup>25</sup> [R.C. 3513.10\(B\)\(2\)](#).

<sup>26</sup> [R.C. 3513.10\(E\)](#) and [R.C. 111.29](#).

## Chapter 2: Tax Levies

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 ten-mills – that is, “one per cent” of the property’s “true value in money” – without prior approval of the electorate. This is commonly known as “inside millage.” This chapter focuses on the levies that would exceed the “ten-mill limitation,” commonly known as “outside millage,” and therefore, must 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:

- 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 expenses
- 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
- p. the county auditor's market value
- q. effective rate
  - i. effective tax rate
  - ii. class one property
- r. qualifying subdivision
- s. elected local official
- t. member authority
- u. disaster declaration
- v. disaster period

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 apply these statutory definitions when preparing the ballot.

## 2. *Statutory taxing authorities*

The taxing authority of any political subdivision may issue tax levies authorized in excess of the ten-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. (See [R.C. 3375.17](#)).

## 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."<sup>27</sup> 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 nominations<sup>28</sup> and offices.<sup>29</sup>

### 2. *Dates of Election*

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

- a. In non-presidential primary years, on the first Tuesday after the first Monday in May, or November, on the first Tuesday after the first Monday in August in accordance with section 3501.022 of the Revised Code, or on the day authorized by a particular municipal or county charter for the holding of a primary election.

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<sup>27</sup> [R.C. 3501.01\(D\)](#).

<sup>28</sup> [R.C. 3513.301](#).

<sup>29</sup> [R.C. 3521.02](#) and [3521.03](#).

- b. In a presidential primary year, on the third Tuesday after the first Monday in March (the day of the presidential primary election), or the first Tuesday after the first Monday in November, and August in accordance with section 3501.022 of the Revised Code. No special election shall be held in May of a presidential primary year, except as authorized by a municipal or county charter.<sup>30</sup>

## Types of Real Property Tax Levies

Ohio law provides most taxing authorities with two 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.<sup>31</sup>

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.<sup>32</sup>

### B. Renewal Levy<sup>33</sup>

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.

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). Exceptions to the general rule limiting when a renewal levy may be placed on the ballot include resolutions to:

1. 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.
2. 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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<sup>30</sup> [R.C. 3501.01\(D\)](#).

<sup>31</sup> [R.C. 5705.25\(A\)\(1\)](#).

<sup>32</sup> Please refer to special procedures for certain levies in subdivisions other than school districts below.

<sup>33</sup> [R.C. 5705.25\(A\)\(2\)](#).

## 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 five 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.

## Procedural 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 for All Taxing Authorities

[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 ten-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*<sup>34</sup>

The taxing authority must certify a resolution or ordinance declaring it necessary to levy a tax outside the ten-mill limitation and requesting the county auditor certify to the taxing authority the amounts described in [R.C. 5705.03\(B\)\(2\)\(a\)](#). The resolution or ordinance shall state all the following:

  - a. Proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed tax.
  - b. Purpose of the tax.
  - c. Whether the tax is an additional levy, a renewal an existing tax, a renewal of an existing tax with an increase or decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory.
  - d. Section of the Revised Code authorizing submission of the question of the tax for a particular purpose.
  - e. Term of years of the tax, or if the tax is for a continuing period of time.

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<sup>34</sup> [R.C. 5705.03\(B\)\(1\)](#).

- f. 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.
- g. Date of the election at which the question of the tax shall appear on the ballot.
- h. 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.
- i. Tax year in which the tax will first be levied and the calendar year in which the tax will first be collected.
- j. Each county in which the subdivision has territory.

The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under [R.C. 5705.03\(B\)\(1\)](#), an amount of the district's carry-over balance from the prior fiscal year, based on the most recent certification made by the district under [R.C. 5705.36](#), as reserved for expenditure on current or future permanent improvements within the following three years.

The taxing authority must certify its resolution or ordinance of necessity to the county auditor.

If a school district proposes to levy a tax under R.C. 5705.194 on the basis that some or all of the territory of the district is covered by a disaster declaration during the disaster period, the district must certify to the director of Education and Workforce the resolution of necessity and a copy of the applicable disaster declaration requesting that the director approve the tax. The director must certify to the district its approval or disapproval within 15 days after receiving the resolution. The director may approve the tax only after finding that a disaster period exists for all or part of the district's territory on the date the district adopted the resolution of necessity and the district has been impacted by the emergency described in the disaster declaration.

2. *Certification by the County Auditor*<sup>35</sup>

Upon receipt of a resolution or ordinance as certified above, the county auditor must certify to the taxing authority each of the following, as applicable to that levy:

- a. Total current tax valuation of the subdivision.
- b. Number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue.
- c. Either of the following:

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<sup>35</sup> [R.C. 5705.03\(B\)\(2\)](#).

- i. If the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under [R.C. 319.301](#), the levy's effective rate, expressed in dollars, rounded to the nearest dollar, for each \$100,000 of the county auditor's market value.

- ii. For all other levies, the levy's rate, described in [R.C. 5705.03\(B\)\(2\)\(a\)\(ii\)](#) or [\(iv\)](#), expressed in dollars, rounded to the nearest dollar, for each \$100,000 of the county auditor's market value.
- d. The dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value.
- e. For any levy or portion of a levy except a levy or portion of a levy to pay debt charges, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the auditor under [R.C. 319.28\(A\)](#).
- f. If the purpose of the tax is for current expenses or current operating expenses and the resolution is certified by a city, local, or exempted village school district, the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year, expressed both in dollars and as a percentage of those expenditures. This amount and percentage shall be determined on the basis of the most recent certification made by the district to the county budget commission under [R.C. 5705.36](#). The auditor shall exclude any amount designated under [R.C. 5705.03\(B\)\(1\)](#) for current or future permanent improvements in determining the district's carry-over balance for the purpose of this computation.

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 taxable value of a subdivision or necessary tax rates for the purposes of the submission of the question of a tax in excess of the ten-mill limitation, including [R.C. 133.18](#) (issuance of general obligation bonds).

### 3. *Resolution to Proceed of the Taxing Authority*<sup>36</sup>

Upon receiving the certification from the county auditor under [R.C. 5705.03\(B\)\(2\)\(a\)](#) and, if required, the certification from the director of Education and Workforce under [R.C. 5705.03\(B\)\(2\)\(b\)](#), unless the carryover percentage identified under [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#) is 100 percent or more (except in the case of a renewal levy), the taxing authority may 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 of taxable value, and the rate or effective rate, as applicable, in dollars for each \$100,000 of the county auditor's market value as estimated by the county auditor.

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<sup>36</sup> [R.C. 5705.03\(B\)\(3\)](#).

4. *Certification by the Taxing Authority to the Board of Elections and County Auditor*  
The taxing authority shall certify its resolution or ordinance to proceed, a copy of the auditor's and director of Education and Workforce's certifications, a copy of any applicable disaster declaration, and 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. A political subdivision or other entity may file the certification in electronic or paper form.<sup>37</sup> Each board of elections should have an email address specifically designated for this purpose.

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 and director of Education and Workforce's certifications, and, if applicable, disaster declaration, accompanies the resolution or ordinance the taxing authority certifies to the board.<sup>38</sup>

## **B. Levies Applicable to Taxing Authorities Other Than School Districts, County School Financing Districts, and Lake Facility Authorities<sup>39</sup>**

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 Proceed<sup>40</sup>*  
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:
  - 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 ten-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.

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<sup>37</sup> [R.C. 3501.021](#).

<sup>38</sup> [R.C. 5705.03\(B\)\(3\)](#).

<sup>39</sup> See [C](#) under this heading for school districts and county financing districts.

<sup>40</sup> [R.C. 5705.03](#) and [5705.19](#).

- 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.
    - 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 ten-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 at, or prior to, the general election of the current tax year.<sup>41</sup>
    - 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*<sup>42</sup>

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](#).

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<sup>41</sup> [R.C. 5705.191](#).

<sup>42</sup> [R.C. 3501.02](#) and [5705.25](#).

## C. Levies Applicable to School Districts Only

1. *Additional Levy (Other Than Qualifying School Districts)*<sup>43</sup>
  - a. Under [R.C. 5705.21](#), 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.<sup>44</sup>
  - 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.
  - f. Notwithstanding anything in the Revised Code to the contrary, any election notice and ballot language for a “qualifying levy”—any levy in excess of the ten-mill limitation for current expense or current operating expenses—submitted to electors by a school district shall display the information certified by the county auditor in [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#). The Secretary of State prescribes the form of the notice and ballot to incorporate this information.<sup>45</sup>
2. *Additional Levy (Qualifying School Districts)*<sup>46</sup>

A “qualifying school district” is either a municipal school district, as defined in [R.C. 3311.71](#), or a school district that includes a partnering community school.

  - 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.
  - 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.

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<sup>43</sup> [R.C. 5705.21\(A\), \(C\)](#).

<sup>44</sup> [R.C. 5705.214](#).

<sup>45</sup> [R.C. 5705.17\(B\)](#).

<sup>46</sup> [R.C. 5705.21\(B\)](#).

- 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. *Fixed-Sum Levy*<sup>47</sup>

The board of education of a city, local, exempted village, cooperative education, or joint vocational school district may levy a fixed-sum levy in three circumstances:

- a. *Fiscal Caution, Fiscal Watch, Fiscal Emergency, or Disaster Declaration*
  - i. A board of education that is in fiscal caution, fiscal watch, or fiscal emergency, as defined in [R.C. 5705.194\(A\)\(1\)-\(3\)](#), or is the subject of a disaster declaration, as defined in [R.C. 5705.01\(U\)](#), may declare by resolution that the total revenues to be produced by authorized tax levies, plus state and federal assistance, will be insufficient to provide for the requirements of the district.
  - ii. The resolution must state that the additional tax is for the current expenses of the school district.
  - iii. This type of tax levy may not be renewed.
- b. *Renewal of an Emergency Levy as a Fixed-Sum Current Expense Levy*
  - i. A board of education that levies an emergency levy—as that type of levy previously existed under [R.C. 5705.194](#)—approved by voters prior to January 1, 2026, may adopt a resolution to renew up to all, or a portion, of the proceeds derived from the emergency levy.
  - ii. No matter the purpose of the emergency levy, the purpose of the renewal levy must be for the current expenses of the school district.
  - iii. This type of tax may be renewed for the same or a lesser sum, and in the same manner, as the existing levy.

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<sup>47</sup> [R.C. 5705.194](#).

- c. *Renewal of a Substitute Levy as a Fixed-Sum Current Expense Levy*
- i. A board of education that levies a substitute levy—as that type of levy previously existed under [R.C. 5705.199](#)—approved by voters prior to January 1, 2026, may adopt a resolution to renew up to all, or a portion, of the proceeds derived from the final year of the substitute levy.
  - ii. The renewal levy must levy that sum for each year of the tax, and the sum levied may not be increased as otherwise provided in [R.C. 5705.199](#).
  - iii. The purpose of the renewal levy must be for the current expenses of the school district.
  - iv. This type of tax may be renewed for the same or a lesser sum, and in the same manner, as the existing levy.

A resolution adopted under any of these three circumstances must state the amount of money necessary to raise for the current expenses of the school district, as well as the number of years the levy is to be in effect, which may not exceed five. If a renewal levy, the resolution must also state whether the levy will renew all or a portion of the proceeds from the existing levy. The question must appear on the ballot at a special election no earlier than 80 days after certification of the resolution to the county auditor.

- i. If renewing a substitute levy passed prior to January 1, 2026, for the first time, the special election must be held on the date of a general election during the last year the existing levy may be extended on the tax list, or at any election in the following year.
- ii. If renewing an emergency levy passed prior to January 1, 2026, for the first or any subsequent time, or if renewing a substitute levy passed prior to January 1, 2026, for the second or any subsequent time, the special election may be held at a primary or general election (excluding August special elections) during the last year the existing levy may be extended on the tax list, or at any election in the following year.

[R.C. 5705.197](#) prescribes the form of the ballot.

## **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.<sup>48</sup>

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<sup>48</sup> See [Appendix A](#).

- 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 effective rate expressed in dollars for each one hundred thousand dollars of the county auditor's market value or the proposed increase in rate, in mills for each one dollar of taxable value, outside the limitation imposed by [Section 2 of Article XII, Ohio Constitution](#), as certified by the county auditor, 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.

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 and city hall, or by one insertion in a newspaper of general circulation within the county.

## Decrease of An Increased Rate of Levy<sup>49</sup>

### 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)<sup>50</sup> 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 (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.

1. The petition must be signed by at least 10 percent of the total votes cast for the office of governor at the most recent general election for that office.
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 do both of the following:

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<sup>49</sup> [R.C. 5705.261](#).

<sup>50</sup> [State ex rel. Choices for South-Western City Schools v. Anthony](#), 2005-Ohio-5362, ¶ 40-42.

1. Request that the county auditor certify to the board, in the same manner as required for a tax levy under [R.C. 5705.03](#), an estimate of the levy's annual collections and the levy's effective rate in both the last year before the proposed decrease and the first year that the decrease applies, stated in dollars, rounded to the nearest dollar, for each \$100,000 of the county auditor's market value. If the subdivision, library district, or association library district is located in more than one county, the county auditor must obtain from the county auditor of each other county in which the subdivision or district is located the tax valuation applicable to the portion of the subdivision or district in that county. The county auditor must certify such information to the board of elections within ten days after receiving the board's request.
2. Submit the question to the electors of the subdivision, library district, or association library district at the next general election.

The election must be conducted, canvassed, and certified in the same manner as a regular subdivision election. The notice must state the purpose of the special election, the levy's estimated annual collections, the amount of the proposed decrease in rate, expressed in mills for each one dollar of taxable value, the effective rate of the levy in the year before the proposed decrease and the first year that the decrease applies, both expressed in dollars for each \$100,000 of the county auditor's market value, and the time and place of the election. Notice of the election must be published as follows:

1. 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.
2. 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.<sup>51</sup>

The form of the ballot is prescribed by the Secretary of State, but must include all of the information that is in the public notice.<sup>52</sup> A majority affirmative vote is required for passage. The board of elections must certify the results of the election to the taxing authority immediately after the Official Canvass, which shall cease to levy the increase rate after the current year.<sup>53</sup>

## 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](#).<sup>54</sup>

### A. Title

The ballot must contain a title that briefly describes the issue, such as "Proposed Tax Levy (Additional)," and contain a brief statement of the percentage of affirmative votes necessary for passage, such as "A majority vote is necessary for passage."<sup>55</sup>

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<sup>51</sup> [R.C. 5705.261\(B\)](#).

<sup>52</sup> See [Appendix B](#) for suggested ballot language.

<sup>53</sup> [R.C. 5705.261\(B\)](#).

<sup>54</sup> See [Appendix B](#) for suggested ballot language.

<sup>55</sup> [R.C. 3505.06\(D\)](#).

## **B. Type of Tax**

The ballot must state whether the tax is an additional tax, a renewal, a renewal and increase, or a renewal 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.<sup>56</sup>

No portion of a ballot question proposing to levy a property tax in excess of the ten-mill limitation, including renewal of such a levy, may be printed in boldface type or in a font size that is different from the font size of other text in the ballot question. This prohibition does not apply to the printed matter described in [R.C. 3505.06\(D\)](#) related to a ballot question (the ballot's brief descriptive heading) or to text next to the boxes in which a voter's vote is cast for or against that question.<sup>57</sup>

## **D. Separate Propositions<sup>58</sup>**

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.

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<sup>56</sup> [R.C. 3505.06\(E\)](#).

<sup>57</sup> [R.C. 3505.06\(G\)](#).

<sup>58</sup> [R.C. 5705.25](#).

## Chapter 3: Bond Issues

### Authority

General authority and procedures for the issuance of bonds by the taxing authority of a political subdivision are set forth in the Uniform Public Securities Law.<sup>59</sup> Bonds also may be issued under a number of statutes outside the Uniform Public Securities Law. Unless otherwise provided, the procedure to be followed in the authorization and issuance of bonds is the procedure described in the Uniform Public Securities Law.

### Definitions<sup>60</sup>

Two important terms used in the Uniform Public Securities Law 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 hospital district, township police district, township fire district, township fire and ambulance district, lake facility authority, regional transportation improvement project, or any other political subdivision, taxing district, or other local public body or agency authorized 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

<sup>59</sup> [R.C. Ch.133.](#)

<sup>60</sup> [R.C. 133.01.](#)

Subdivision	Taxing Authority
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
Joint Solid Waste Management District	District Board of Directors
Lake Facility Authority	Board of Directors
Regional Transportation Improvement Project	The Governing Board
Other political subdivision	Legislative or governing body or official (see <a href="#">133.01(MM)(20)</a> and <a href="#">133.01(NN)(9)</a> )

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

- “Permanent improvement” or “improvement” means any property, asset, or improvement certified by the fiscal officer as having an estimated useful life of five years or more.<sup>61</sup>
- “Debt charges” means the principal, including any mandatory sinking fund deposits and mandatory redemption payments, interest, and any redemption premium, payable on securities as those payments come due and are payable.<sup>62</sup>
- “Current operating expenses” or “current expenses” mean the lawful expenditures of a subdivision except for permanent improvement and for payment of debt charges.<sup>63</sup>

## 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.

<sup>61</sup> [R.C. 133.01\(CC\)](#).

<sup>62</sup> [R.C. 133.01\(J\)](#).

<sup>63</sup> [R.C. 133.01\(I\)](#).

1. *Debt limitations of issuing authority*

[R.C. 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 ten-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 ten mills on each dollar of taxable value. Taxes in excess of this limitation may, however, be specifically authorized by the voters. Any bond issue that 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.<sup>64</sup>

## **B. Resolution of Necessity by Issuing Authority<sup>65</sup>**

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 and purpose of the bond issue.
2. The total amount of the bond issue.
3. The approximate date at which the bonds will mature.
4. The estimated interest rate of the bonds.
5. The maximum number of years over which the principal of the bonds may be paid.
6. The date of the election on the bond issue.
7. The necessity to levy a tax outside the ten-mill limitation to pay the debt charges on the bonds and any anticipated securities.

## **C. Resolution Certified to County Auditor<sup>66</sup>**

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 property tax levy required to pay for the bonds. The auditor must confirm that advice by certifying the estimated annual tax levy, expressed in dollars for each \$100,000 of the county auditor’s market value, as well as in mills for each one dollar of taxable value. The certificate must be returned to the taxing authority no later than 90 days before the election.

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<sup>64</sup> [R.C. 133.18](#).

<sup>65</sup> [R.C. 133.18\(A\), \(B\)](#).

<sup>66</sup> [R.C. 133.18\(C\)](#).

## D. Resolution to Proceed Certified to Boards of Elections<sup>67</sup>

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. on 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.

## F. Ballot; Vote Required

The form of the ballot is described in [R.C. 133.18\(F\)](#).<sup>68</sup> The approval of a majority of the electors voting on the issue is required for passage.<sup>69</sup>

**Note:** For a bond issue for a soldiers' memorial, an affirmative vote of 60 percent is required.<sup>70</sup>

## Duties of the Boards of Elections

### A. Publication of Election Notice<sup>71</sup>

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 additional average additional tax levy, expressed in dollars for each \$100,000 of the county auditor's market value as well as in mills for each one dollar of taxable value, to be levied outside the constitutional ten-mill limit.
5. The first calendar year in which the tax is expected to be due.

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<sup>67</sup> [R.C. 133.18\(D\)](#).

<sup>68</sup> See [Appendix B](#) for suggested ballot language.

<sup>69</sup> [R.C. 133.18\(H\)](#).

<sup>70</sup> [R.C. 345.02](#).

<sup>71</sup> [R.C. 133.18\(E\)\(3\)](#).

[Forms 122](#) and [122-A](#) on the Secretary of State's website contain these notice requirements, with appropriate adjustments depending on whether the bond issue is standalone or coupled with a tax levy, respectively.

## **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](#).
  - b. On the board of elections' website for 30 days before the election.<sup>72</sup>
2. The question of issuing bonds to finance the acquisition and or establishment of a soldiers' memorial 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.<sup>73</sup>

## **C. Ballot Form and Substance**<sup>74</sup>

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:

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.
3. The principal amount of the bond issue.
4. The amount of the tax levy outside the ten-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 taxable value and in dollars for each \$100,000 of the county auditor's market value 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.<sup>75</sup>
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.

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<sup>72</sup> [R.C. 131.23\(G\)](#).

<sup>73</sup> [R.C. 345.03](#).

<sup>74</sup> [R.C. 133.18\(F\)](#).

<sup>75</sup> *Schnoerr v. Miller*, 212 N.E.2d 671, 672 (Ohio 1st Dist.1963).

## **D. Counting of Ballots: Results**<sup>76</sup>

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.<sup>77</sup>

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<sup>76</sup> [R.C. 133.18\(G\)](#).

<sup>77</sup> [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, [R.C. 718.01](#) to [718.10](#), apply to charter and non-charter municipal corporations.

### Municipal Corporations

#### A. Election Procedure<sup>78</sup>

An election is required in all cases where a municipal corporation seeks to tax income at a rate in excess of one percent.<sup>79</sup>

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

1. *Resolution*

The legislative authority of the municipal corporation wishing to impose an income tax greater than one percent 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.

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<sup>78</sup> [R.C. 718.04](#).

<sup>79</sup> [R.C. 718.04\(C\)](#).

## 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<sup>80</sup> 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.<sup>81</sup>

## 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\(C\)\(1\)](#), however, provides that municipal corporations may tax income only at a uniform rate.

## 4. *Ballot Language*<sup>82</sup>

The ballot language for the question of a municipal income tax is statutorily prescribed 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.

**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....”<sup>83</sup>

## **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 coterminous.<sup>84</sup>

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<sup>80</sup> It is not necessary for the legislative authority of the municipal corporation to pass the ordinance. The Supreme Court of Ohio has held that the term “ordinance,” as used in [R.C. 718.04\(C\)\(2\)](#), includes a “proposed ordinance being submitted to the municipality’s electors for approval.” [State ex rel. City of New Carlisle v. Clark County Board of Elections](#), 2025-Ohio-814, ¶ 25.

<sup>81</sup> [R.C. 718.04\(C\)\(2\)](#).

<sup>82</sup> [R.C. 718.04\(C\)\(2\)](#).

<sup>83</sup> See [Appendix B](#) for suggested ballot language.

<sup>84</sup> [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.”

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 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.<sup>85</sup>

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.<sup>86</sup>

2. After the agreement between the two subdivisions is made, the municipal legislative authority shall provide for levying the tax by ordinance with provisions as stated in its agreement with the board of education, and adopt a resolution specifying the regular or special election date the election will be held, and directing the board of elections to conduct the election. A certified copy of the ordinance and resolution will be filed with the board of elections no later than 90 days prior to the election.<sup>87</sup>
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.<sup>88</sup>
4. 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](#) 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).

For the income tax

Against the income tax"

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<sup>85</sup> [R.C. 718.09\(B\)](#).

<sup>86</sup> [R.C. 718.09\(B\)](#).

<sup>87</sup> [R.C. 718.09\(B\)](#).

<sup>88</sup> [R.C. 718.09\(C\)](#).

5. The ballot form and language for the question of the levy of a municipal income tax to be shared by 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”<sup>89</sup>

6. The approval of a majority of those voting on the issue is required for passage.<sup>90</sup>

## School Districts

### A. Election Procedure<sup>91</sup>

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 as defined in [R.C. 5748.01\(E\)\(1\) or \(2\)](#).
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 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.

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<sup>89</sup> See [Appendix B](#) for suggested ballot language.

<sup>90</sup> [R.C. 718.09\(D\)](#) and [718.10\(D\)](#).

<sup>91</sup> [R.C. 5748.02](#).

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:
  - 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 whether 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 January 1 of any year following the 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 as defined in [R.C. 5748.01\(E\)\(1\) or \(2\)](#).
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<sup>92</sup>**

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.

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

## **C. Replacement Tax<sup>93</sup>**

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 as defined in [R.C. 5748.01\(G\) and \(E\)\(1\)](#) with the levy of an annual tax on the school district income as defined in [R.C. 5748.01\(G\) and \(E\)\(2\)](#).

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.

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<sup>92</sup> [R.C. 5748.02](#).

<sup>93</sup> [R.C. 5748.021](#).

2. The tax commissioner, within 10 days of 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.
  - 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 Petition<sup>94</sup>**

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 (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
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. Published in a newspaper of general circulation in the district once a week for two consecutive weeks, 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.

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<sup>94</sup> [R.C. 5748.04](#).

## Chapter 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. Resolution<sup>95</sup>

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. However, a tax that is not submitted to the electorate is subject to a referendum<sup>96</sup> 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.<sup>97</sup>

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.<sup>98</sup> The resolution of the taxing authority must provide for both the sales tax and the use tax.

#### B. Public Hearing<sup>99</sup>

If the taxing authority is the board of county commissioners, public hearings and notice 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.

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<sup>95</sup> See sections of the Revised Code that apply to each tax.

<sup>96</sup> [R.C. 305.31](#).

<sup>97</sup> [R.C. 5739.022](#).

<sup>98</sup> [R.C. 5739.021\(E\)](#) and [5739.026\(F\)](#).

<sup>99</sup> See sections of the Revised Code that apply to the particular tax.

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.<sup>100</sup>

**Note:** If the tax is in whole or in part for the purpose of criminal and administrative justice services, the commissioners must, at the first public hearing, prepare a statement that contains all the following information:<sup>101</sup>

- a. The amount of the expenditures made by the county from the county's general fund for criminal and administrative justice services for the preceding two fiscal years.
- b. The estimated amount of expenditures the county will make from the county general fund 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 general fund for criminal and administrative justice services, both under the assumption the tax will pass and under the assumption the tax will not pass.

## C. Election<sup>102</sup>

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.

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<sup>100</sup> [R.C. 5739.021\(A\)](#).

<sup>101</sup> [R.C. 5739.021\(G\)](#).

<sup>102</sup> [R.C. 5739.021\(B\)](#).

## 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.<sup>103</sup> An emergency tax is not subject to the referendum but can be repealed by petition.<sup>104</sup>

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<sup>105</sup>
2. annual motor vehicle license tax<sup>106</sup>
3. sales/use taxes<sup>107</sup> for general county revenue or supporting criminal and administration justice services<sup>108</sup>
4. sales/use tax levies for county's general fund<sup>109</sup>

### A. Referendum

1. Referendum Petition Requirements<sup>110</sup>
  - 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](#) to [305.41](#), [3501.38](#), and [3503.06\(B\), \(C\)](#). Petitioners may use Secretary of State [Form 6-K](#).
  - 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 most recent 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 most recent gubernatorial election.<sup>111</sup>

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<sup>103</sup> [R.C. 305.31](#).

<sup>104</sup> [R.C. 5739.022](#).

<sup>105</sup> [R.C. 322.02](#).

<sup>106</sup> [R.C. 4504.02](#) and [4504.06](#).

<sup>107</sup> A use tax always must be adopted jointly with a sales tax, and vice versa.

<sup>108</sup> [R.C. 5739.021](#) and [5741.021](#).

<sup>109</sup> [R.C. 5739.026\(A\)\(3\)](#) and [5741.023](#).

<sup>110</sup> [R.C. 305.31](#) – [305.41](#) and [3501.38](#).

<sup>111</sup> [R.C. 305.31](#).

d. *Signers*

Each signer of the petition must be an elector in the county in which the election is to be held.<sup>112</sup>

e. *Signer Identification*

Each signer must place on the petition their signature, the date of signing, and their voting residence address. The signer's voting residence address on the petition must match the registration address on file with the county board of elections as of the date the petition is filed.<sup>113</sup>

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.<sup>114</sup>

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."**<sup>115</sup>

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 they witnessed the affixing of every signature, and that to the best of their knowledge and belief, all signers were qualified to sign, and every signature is the signature of the person it purports to be.<sup>116</sup>

2. Referendum Petition Filing and Certification Requirements<sup>117</sup>

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.<sup>118</sup>

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.<sup>119</sup>

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<sup>112</sup> [R.C. 3501.38\(A\)](#).

<sup>113</sup> [R.C. 3501.38\(C\)](#).

<sup>114</sup> [R.C. 305.32](#).

<sup>115</sup> [R.C. 305.34](#).

<sup>116</sup> [R.C. 3501.38\(E\)\(1\)](#).

<sup>117</sup> [R.C. 305.31](#) – [305.41](#) and [3501.38](#).

<sup>118</sup> [R.C. 305.33](#).

<sup>119</sup> [R.C. 305.35](#).

c. *Filing of the Petition - Filing Fee*

Generally, the petition and statutory filing fee<sup>120</sup> must be filed with the county auditor within 30 days after the resolution levying the tax is passed by the county commissioners.<sup>121</sup> See [R.C. 305.31](#) for the special 45-day period regarding a referendum under [R.C. 5739.021](#).<sup>122</sup>

The auditor must immediately pay the filing fee to the credit of the Ohio Election Integrity Commission Fund.<sup>123</sup>

d. *Public Inspection*

After the petition has been filed with the county auditor, it must be kept open for public inspection for 10 days.<sup>124</sup>

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.<sup>125</sup>

f. *Transmission of Petition*

After the 10-day public inspection period, the auditor must transmit the petition and a 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.<sup>126</sup>

g. *Certification to Board of Elections*

The county auditor has the original responsibility for determining the validity and sufficiency of the petition.<sup>127</sup>

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.<sup>128</sup>

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<sup>120</sup> [R.C. 3513.10\(B\)\(2\)\(b\)](#).

<sup>121</sup> [R.C. 305.31](#) and [R.C. 3513.10\(B\)\(2\)\(b\)](#).

<sup>122</sup> See [Filing Fees in Chapter 1](#).

<sup>123</sup> [R.C. 3513.10\(E\)](#).

<sup>124</sup> [R.C. 305.35](#).

<sup>125</sup> [R.C. 3501.38\(I\)\(1\)](#).

<sup>126</sup> [R.C. 305.31](#).

<sup>127</sup> [R.C. 305.31](#).

<sup>128</sup> [R.C. 305.31](#).

h. *Statement of Expenditures*<sup>129</sup>

The circulator of a referendum petition or their 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.

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.<sup>130</sup>

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, 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.<sup>131</sup>

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<sup>129</sup> [R.C. 305.36.](#)

<sup>130</sup> [R.C. 5739.021\(A\).](#)

<sup>131</sup> [R.C. 5739.022\(A\).](#)

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. 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
  - b. On the board of elections' website for 30 days before the election.<sup>132</sup>
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.<sup>133</sup>
7. The permissive taxes that are subject to an election to repeal are:
  - a. Real property transfer tax.<sup>134</sup>
  - b. Annual motor vehicle license tax.<sup>135</sup>
  - c. Sales/use taxes<sup>136</sup> for general county revenue or supporting criminal and administration justice services.<sup>137</sup>
  - d. Sales/use tax levy for county's general fund.<sup>138</sup>

### **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](#).<sup>139</sup>

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<sup>132</sup> [R.C. 5739.022\(A\)](#).

<sup>133</sup> [R.C. 5739.022\(B\)](#).

<sup>134</sup> [R.C. 322.021](#).

<sup>135</sup> [R.C. 4504.021](#).

<sup>136</sup> A use tax always must be adopted jointly with a sales tax, and vice versa.

<sup>137</sup> [R.C. 5739.022](#).

<sup>138</sup> [R.C. 5739.022](#) or [5739.026\(D\)\(2\)\(b\)](#).

<sup>139</sup> 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 Tax<sup>140</sup>

A municipality may levy an annual motor vehicle tax of five dollars per vehicle for certain specified statutory purposes. 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](#) to [731.41](#), or as may be provided for in the municipal charter.

### B. Sales and Use Tax Levied by Regional Transit Authority<sup>141</sup>

#### 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 1/20 of one percent, up to the maximum of one and half percent. The rate shall not exceed one and one-half per cent minus the amount by which the rate levied under [R.C. 5739.021](#) by a county located in the territory of the transit authority exceeds one per cent.<sup>142</sup> A certified copy of the resolution of the taxing authority must be delivered to the board of elections not later 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.<sup>143</sup>

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<sup>140</sup> [R.C. 4504.06](#).

<sup>141</sup> [R.C. 306.70](#), [5739.023](#), and [5741.022](#).

<sup>142</sup> [R.C. 5739.023\(A\)\(1\)](#).

<sup>143</sup> [R.C. 306.70](#).

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](#).
- b. On the board of elections' website for 30 days before the election.<sup>144</sup>

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](#).<sup>145</sup>

6. *Election on Decrease of Tax Levied for a Continuing Period of Time*<sup>146</sup>

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 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 general election. 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)**<sup>147</sup>

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 \$25, 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.<sup>148</sup>

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.<sup>149</sup>

1. *Procedure for Levying the Tax*<sup>150</sup>

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.

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<sup>144</sup> [R.C. 306.70](#).

<sup>145</sup> See [Appendix B](#) for suggested ballot language.

<sup>146</sup> [R.C. 306.71](#).

<sup>147</sup> [R.C. 4504.22](#).

<sup>148</sup> [R.C. 4504.22\(B\)](#).

<sup>149</sup> [R.C. 4504.22\(D\)](#).

<sup>150</sup> [R.C. 4504.22\(C\)](#).

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.

The board of elections of each county must submit the question of the tax to the electors at the primary or general election to be held not less than 90 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.

2. *Procedure to Change Allocation*<sup>151</sup>

- a. The governing board passes a resolution proposing to change the allocation.
- b. The governing board certifies the resolution to the board of county commissioners of each county participating in the project.
- c. 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.

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<sup>151</sup> [R.C. 5595.06\(B\)](#).

## Chapter 6: Municipal and Township Initiative and Referendum

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.<sup>152</sup>

The right of initiative and referendum in townships derives from statutory, rather than constitutional, provisions.<sup>153</sup>

Not all actions of a municipal legislative authority are subject to initiative or referendum proceedings. Some legislative enactments are expressly exempt from the referendum power; 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.<sup>154</sup>

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 Provisions<sup>155</sup>

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

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<sup>152</sup> [Ohio Const., art. II, § 1f.](#)

<sup>153</sup> [R.C. 504.14.](#)

<sup>154</sup> [State ex rel. Citizen Action for a Livable Montgomery v. Hamilton Cty. Bd. of Elections](#), 2007-Ohio-5379, ¶ 35-36.

<sup>155</sup> [R.C. 731.28 - 731.40.](#)

## **B. Charter Municipalities**<sup>156</sup>

Municipal charters that provide procedures for implementing the powers of initiative and referendum will control over the statutory provisions in [R.C. 731.28](#) to [731.41](#). 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.

## **C. Statutory Plans of Limited Home Rule Municipal Government**<sup>157</sup>

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.<sup>158</sup>

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<sup>156</sup> [R.C. 731.41](#).

<sup>157</sup> [R.C. 705.41](#) - [705.86](#), inclusive.

<sup>158</sup> [R.C. 705.91](#).

## 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.<sup>159</sup> 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,<sup>160</sup> that is filed with the municipality's executive authority during the 30-day period after passage of the ordinance. Secretary of State [Form 6-J](#) may be modified by petitioners for purposes signature requirements 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 question of choosing a municipal charter commission pursuant to [Section 8 of Article XVIII of the Ohio Constitution](#).<sup>161</sup>

2. *Statutory Exceptions to the Referendum Power*<sup>162</sup>

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 provisions<sup>163</sup> apply only to the first ordinance or measure of the series.

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<sup>159</sup> [Ohio Const., art. XVIII § 5.](#)

<sup>160</sup> [Ohio Const., art. XVIII, § 14](#); *State ex rel. Huebner v. West Jefferson Village Council*, 1996-Ohio-303, ¶ 12.

<sup>161</sup> [Ohio Const., art. XVIII § 5.](#)

<sup>162</sup> [R.C. 731.30.](#)

<sup>163</sup> [R.C. 731.28 - 731.41.](#)

- 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.<sup>164</sup>

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<sup>165</sup>, notwithstanding the possible intervention of third parties.

### 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*<sup>166</sup>

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.<sup>167</sup>

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.<sup>168</sup> An amendment that is approved by a majority becomes part of the municipality's charter.

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.<sup>169</sup>

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<sup>164</sup> [R.C. 731.30.](#)

<sup>165</sup> [R.C. 731.28.](#)

<sup>166</sup> [Ohio Const., art. XVIII, § 9.](#)

<sup>167</sup> [Ohio Const., art. XVIII, § 8, 9, 14; \*State ex rel. Huebner v. W. Jefferson Village Council\*, 75 Ohio St. 3d 381, 384 \(1996\).](#)

<sup>168</sup> [Ohio Const., art. XVIII, § 8.](#)

<sup>169</sup> [Ohio Const., art. XVIII, § 9.](#)

## B. Townships

The availability of the initiative and referendum in townships is based on statutory, rather than constitutional, provisions. Only townships that have adopted a limited form of self-government may exercise the general powers of initiative and referendum.<sup>170</sup>

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*<sup>171</sup>  
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*<sup>172</sup>  
The question of whether to adopt an optional form of limited self-government may be proposed by initiative petition.
3. *Adult Entertainment Establishment*<sup>173</sup>  
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 only for adults may be proposed by initiative petition.
4. *Township Zoning*<sup>174</sup>  
Zoning measures are treated differently than other initiatives or referendums. Please refer to Chapter 7 of this Handbook for detailed information on zoning initiatives and 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:
  - 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 [R.C. Ch. 5540](#) and that created a joint economic development district under [R.C. 715.70](#) or [715.71](#) prior to November 15, 1995.

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<sup>170</sup> [R.C. 504.14](#).

<sup>171</sup> [R.C. 505.75](#).

<sup>172</sup> [R.C. 504.01](#).

<sup>173</sup> [R.C. 503.53](#).

<sup>174</sup> See [Zoning in Chapter 7](#).

- 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.

[R.C. 705.70\(B\)](#) provides 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 joint economic development district an area or 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 the state and in the area of the contracting parties. The district created shall be located within the territory of one or more of the participating parties and may consist of all or a portion of such territory. The boundaries of the district shall be described in the contract or in an addendum to the contract.

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 general election for the office of governor, 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 [R.C. Ch. 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 a newspaper of general circulation within the district once a week for two consecutive weeks or as provided in [R.C. 7.16](#), before the resolution takes effect. In districts in which no newspaper is generally circulated, notice shall be accomplished by posting copies in not less than five of the most public places in the district, as determined by the board, for a period of not less than fifteen days before the effective date of the resolution.

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 general election for the office of governor, 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](#).<sup>175</sup>

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 general election for the office of governor, 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 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 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](#).

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<sup>175</sup> [R.C. 715.70\(F\)\(6\)\(b\)](#).

## 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.<sup>176</sup> 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.<sup>177</sup>

## 8. Election on Alternative Procedure and Requirements for Creating District<sup>178</sup>

[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 R.C. 715.70](#) do not apply to a JEDD established under this section. However, divisions [\(A\), \(D\)\(4\), \(E\), \(G\), \(H\), \(I\), \(J\), and \(K\) of section 715.70](#) do apply to a district established under [R.C. 715.71](#).

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. 715.71\(E\)](#), 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.

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<sup>176</sup> [R.C. 715.70\(F\)\(3\)](#).

<sup>177</sup> [R.C. 715.70\(F\)\(4\)](#).

<sup>178</sup> [R.C. 715.71](#).

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. The filing must occur 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 takes effect immediately and the contract goes into effect immediately or in accordance with its terms.<sup>179</sup>

9. *When Election on Income Tax Levied under R.C. 715.71 is not Required*<sup>180</sup>

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 [R.C. Ch. 718](#), 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.

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<sup>179</sup> [R.C. 715.71\(E\)](#).

<sup>180</sup> [R.C. 715.71\(G\)](#).

## Statutory Procedures for the Use of Initiative and Referendum Powers<sup>181</sup>

**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 Filings<sup>182</sup>

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.<sup>183</sup>

**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

Under [R.C. 731.28](#), an initiative petition in a municipal corporation must contain signatures equal to at least ten percent of the electors who voted for governor at the most recent general election for governor. Under [R.C. 731.29](#), a referendum petition in a municipal corporation must be signed by at least 35 percent of the number of electors who voted for governor at the most recent general election within the municipality. Under [R.C. 504.14](#), for townships with limited home rule government, both initiative and referendum petitions must contain signatures equal to at least 35 percent of the electors who voted for governor at the most recent general election within the township.

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.<sup>184</sup>

For the convenience of petitioners, the Secretary of State's office has prescribed very basic petition templates for municipal or home rule township initiatives<sup>185</sup> and referendums.<sup>186</sup> Petitioners may adapt the Secretary of State forms to satisfy the applicable statutory or charter provisions.

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<sup>181</sup> [R.C. 504.14](#) and [731.28](#) - [731.40](#).

<sup>182</sup> [R.C. 504.14](#) and [731.32](#).

<sup>183</sup> [R.C. 731.32](#).

<sup>184</sup> [R.C. 3501.38\(K\)](#).

<sup>185</sup> Secretary of State [Form 6-I](#).

<sup>186</sup> Secretary of State [Form 6-J](#).

1. *Signature Requirements*<sup>187</sup>

- 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 by the circulator that the circulator personally witnessed the signing of each signature; 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.

2. *Text*<sup>188</sup>

- a. Each initiative petition paper must contain a full and complete copy of the title and text of the proposed 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*<sup>189</sup>

At the top of each initiative or referendum petition or part-petition, the following words 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*<sup>190</sup>

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

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<sup>187</sup> [R.C. 731.31](#) and [3501.38](#).

<sup>188</sup> [R.C. 731.31](#).

<sup>189</sup> [R.C. 731.33](#).

<sup>190</sup> [R.C. 731.34](#).

## 5. Statement of Expenditures<sup>191</sup>

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 to whom the payments or promises were made.
- c. Full names and addresses of all persons who contributed anything of value to be used in circulating the petitions.
- 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.<sup>192</sup> Petitions for a township initiative or referendum must be filed with the township fiscal officer.<sup>193</sup> The public office where the petition is filed collects the filing fee and immediately pays the fee to the credit of the Ohio Election Integrity Commission Fund.<sup>194</sup>

### 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 that 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 in 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.<sup>195</sup>

## D. Text of the Ordinance Certified to Board of Elections<sup>196</sup>

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

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<sup>191</sup> [R.C. 504.14](#) and [731.35](#).

<sup>192</sup> [R.C. 731.28](#) - [731.29](#).

<sup>193</sup> [R.C. 504.14](#).

<sup>194</sup> [R.C. 3513.10\(B\)\(2\), \(E\)](#); see also [Filing Fees in Chapter 1](#).

<sup>195</sup> [R.C. 731.29](#).

<sup>196</sup> [R.C. 504.14](#), [731.28](#), [731.29](#), and [731.34](#).

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.<sup>197</sup>

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. Validity

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.<sup>198</sup> 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.<sup>199</sup>

Boards of elections must examine each initiative petition to determine the following whether the petition falls within a municipal political subdivision's authority 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.<sup>200</sup>

The board must transmit promptly to the Secretary of State's office a copy of the petition and notice of its determination.<sup>201</sup>

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.<sup>202</sup>

## 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.<sup>203</sup>

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<sup>197</sup> [R.C. 3501.02\(F\)\(1\)](#).

<sup>198</sup> [R.C. 504.14](#), [731.28](#), and [731.29](#).

<sup>199</sup> [R.C. 3501.11\(K\)](#). See also *State ex rel. Kennedy v. Cuyahoga Cty. Bd. of Elections*, 46 Ohio St. 2d 37, 39 (1976).

<sup>200</sup> [R.C. 3501.38\(M\)\(1\)\(a\)](#).

<sup>201</sup> [R.C. 3501.38\(M\)\(2\)](#).

<sup>202</sup> [R.C. 3501.38\(M\)\(3\)](#).

<sup>203</sup> [R.C. 504.14](#), [731.28](#), and [731.29](#).

1. *Ballot*<sup>204</sup>

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.<sup>205</sup>

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 must give notice at least 10 days before an election by a proclamation, posted in a conspicuous place in the courthouse and city hall, or by one insert in a newspaper of general circulation in the county.<sup>206</sup>

3. *Passage*

Ordinance proposed by initiative petition requires a majority of affirmative votes to pass.<sup>207</sup> 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.

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<sup>204</sup> See [Appendix B](#) for suggested ballot language.

<sup>205</sup> [R.C. 3505.06\(E\)](#).

<sup>206</sup> [R.C. 3501.03](#).

<sup>207</sup> [R.C. 731.31](#).

## Chapter 7: Zoning

### 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](#).

### County and Township Zoning

#### A. 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 eight percent of the total vote for governor in such area at the most recent general election at which a governor was elected.<sup>208</sup>

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, appointed by the board, who are residents of the unincorporated area to be zoned.<sup>209</sup>

The zoning commission must prepare and submit to the legislative authority a comprehensive plan, including text and maps, for zoning the unincorporated area.<sup>210</sup>

#### B. 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.<sup>211</sup>

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<sup>208</sup> [R.C. 303.03](#) and [519.03](#).

<sup>209</sup> [R.C. 303.04](#) and [519.04](#).

<sup>210</sup> [R.C. 303.05](#) and [519.05](#).

<sup>211</sup> [R.C. 303.11](#) and [519.11](#).

## **C. Filing Deadline**

The legislative authority must file the zoning resolution with the board of elections not later than 4 p.m. of the 90th day before the date of the election.<sup>212</sup>

## **D. 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 each polling location.<sup>213</sup>

## **E. 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 courthouse and city hall) or by one insertion in a newspaper of general circulation 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.<sup>214</sup>

## **F. 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.<sup>215</sup>

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<sup>212</sup> [R.C. 303.11](#) and [519.11](#).

<sup>213</sup> [R.C. 3505.06\(E\)](#).

<sup>214</sup> [R.C. 3501.03](#).

<sup>215</sup> [R.C. 303.11](#) and [519.11](#).

## Referendums<sup>216</sup>

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.

### A. Referendum Petition Requirements

#### 1. County Zoning Referendum Petition

##### a. 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 is also governed by the general petition provisions contained in [R.C. 3501.38](#) and [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.<sup>217</sup>

Each part of the referendum petition shall contain all of the following:<sup>218</sup>

- i. 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;
- ii. A brief summary of the contents of the zoning amendment; and
- iii. 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, or 35 percent for planned unit development regulations, of the total vote for the office of governor in that area at the most recent gubernatorial election.<sup>219</sup>

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<sup>216</sup> [R.C. 303.12\(H\)](#) and [519.12\(H\)](#).

<sup>217</sup> [R.C. 3501.38\(K\)](#).

<sup>218</sup> [R.C. 303.12\(H\)](#).

<sup>219</sup> [R.C. 303.12\(H\)](#) and [\(I\)](#).

b. *Referendum on County Amendment for Planned-Unit Development Regulations*<sup>220</sup>

The following rules apply instead of any contrary provision in [R.C. 303.12\(H\)](#):

- i. The petition shall be signed by a number of registered electors residing in the affected territory equal to at least 35 percent of the total votes cast for all candidates for governor in that territory at the most recent general election for governor.
- ii. The board of elections will determine the sufficiency and validity of the petition within 30 days after the petition is certified to them by the board of county commissioners.
- iii. If there is an insufficient number of valid signatures, the board shall immediately notify the person who submitted the petition, who will then have ten days from notification to submit additional signatures.

2. *Township Zoning Referendum Petition*

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 [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.<sup>221</sup>

Each part of the referendum petition shall contain all of the following:<sup>222</sup>

- i. 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;
- ii. a brief summary of the contents of the zoning amendment; and
- iii. 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 35 percent of the total vote for the office of governor in that area at the most recent gubernatorial election.<sup>223</sup>

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<sup>220</sup> [R.C. 303.12\(I\)](#).

<sup>221</sup> [R.C. 3501.38\(K\)](#).

b. *Additional Filing Requirement – Map of Affected Area*  
[R.C. 519.12\(H\)](#) 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.

c. *Referendum on Township Amendment for Planned-Unit Development Regulations*<sup>224</sup>

The following rules apply instead of any contrary provision in [R.C. 519.12\(H\)](#):

- i. The board of elections will determine the sufficiency and validity of the petition within 30 days after the petition is certified to them by the board of township trustees.
- ii. If there is an insufficient number of valid signatures, the board shall immediately notify the person who submitted the petition, who will then have ten days from notification to submit additional signatures.

d. *Megaproject*

A proposed amendment adopted by the board of township trustees for any property involved in a megaproject, as defined in [R.C. 122.17\(A\)\(11\)](#), is not subject to a referendum.<sup>225</sup>

## **B. Deadline for Submission of Zoning Referendum 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*<sup>226</sup>

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.

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<sup>222</sup> [R.C. 519.12\(H\)](#).

<sup>223</sup> [R.C. 519.12\(H\)](#).

<sup>224</sup> [R.C. 519.12\(J\)\(2\)](#).

<sup>225</sup> [R.C. 519.12\(J\)\(1\)](#).

<sup>226</sup> [R.C. 303.12\(H\)](#).

## 2. *Township Zoning Referendum*<sup>227</sup>

If the board of elections determines that the referendum petition is 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 Plan**<sup>228</sup>

#### 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*<sup>229</sup>

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

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<sup>227</sup> [R.C. 519.12\(H\)](#).

<sup>228</sup> [R.C. 303.25](#).

<sup>229</sup> [R.C. 303.25\(B\)](#).

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.<sup>230</sup>

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 Plan**<sup>231</sup>

### 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:

- 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*<sup>232</sup>

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 [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 15 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.<sup>233</sup>

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](#).

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<sup>230</sup> [R.C. 3501.38\(K\)](#).

<sup>231</sup> [R.C. 519.25](#).

<sup>232</sup> [R.C. 519.25\(B\)](#).

<sup>233</sup> [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 [R.C. 713.01](#) through [713.15](#).

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](#) and [731.30](#) to [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 [3503.06](#).

Please note that zoning initiatives are not subject to the public hearing requirement in [R.C. 713.12](#). Therefore, a public hearing regarding the initiative is not required, as it would be for a zoning ordinance passed by the legislative authority of a municipality.<sup>234</sup>

#### **B. Referendum**

The procedures for a referendum are governed by the provisions contained in [R.C. 731.29](#) through [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 referendum must conform to the general petition requirements prescribed by [R.C. 3501.38](#) and [3503.06](#).

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<sup>234</sup> *Drockton v. Bd. of Elections of Cuyahoga Cty.*, 16 Ohio Misc. 211, 216, 240 N.E.2d 896, 45 O.O.2d 171 (1968).

## Chapter 8: Formation of Municipal Corporations; Surrender of Corporate Powers

### Classifications<sup>235</sup>

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

- A municipal corporation is classified as a city if, at the last 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 [R.C. Ch. 707](#).

### 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,<sup>236</sup> in the case of incorporation, or the village legislative authority (or the board of elections),<sup>237</sup> 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.

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<sup>235</sup> [Ohio Const., art XVIII, § 1](#) and [R.C. 703.01](#).

<sup>236</sup> [R.C. 707.01](#).

<sup>237</sup> [R.C. 703.33](#).

## Procedure: Incorporation of Villages

### A. Petition<sup>238</sup>

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. No territory within the boundaries of a military base, camp, or similar installation under the jurisdiction of a military department of the United States government, that is used for the housing of members of the armed forces of the United States and is a center for military operations of the department, shall be incorporated without the approval of the Secretary of Defense of the United States, his designee, or other person having authority under federal law to give such approval.<sup>239</sup>

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\(B\)](#) is to be included in the determination of the valuation.
2. 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.
4. The name of a person to act as an agent for the petitioners.
5. 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.

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<sup>238</sup> [R.C. 707.02](#).

<sup>239</sup> [R.C. 707.01](#).

## **B. Filing**<sup>240</sup>

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 an 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.<sup>241</sup>

## **C. Adjoining Boundaries**<sup>242</sup>

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 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.

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<sup>240</sup> [R.C. 707.03.](#)

<sup>241</sup> [R.C. 707.22.](#)

<sup>242</sup> [R.C. 707.04.](#)

## 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*<sup>243</sup>

The board of county commissioners must fix the time and place for the hearing, which must take place not less than 40 or 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*<sup>244</sup>

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*<sup>245</sup>

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*<sup>246</sup>

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.

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<sup>243</sup> [R.C. 707.05](#).

<sup>244</sup> [R.C. 707.05](#).

<sup>245</sup> [R.C. 707.06](#).

<sup>246</sup> [R.C. 707.06](#).

## **E. Determination by the County Commissioners**<sup>247</sup>

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 general election for that office.
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 Recorder**<sup>248</sup>

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 the orders and proceedings relating to the incorporation. It also shall deliver a certified transcript of all orders of the board of county commissioners, signed by a majority of the members of that 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 official 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 Date**<sup>249</sup>

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

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<sup>247</sup> [R.C. 707.07](#).

<sup>248</sup> [R.C. 707.08](#) and [707.09](#).

<sup>249</sup> [R.C. 707.09](#).

## **H. Additional Procedures When Territory to be Incorporated is Located in Two or More Counties**<sup>250</sup>

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 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 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.<sup>251</sup>
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 [R.C. 707.11](#) through [707.14](#).

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<sup>250</sup> [R.C. 707.22](#).

<sup>251</sup> [R.C. 707.06](#).

## Procedure: Incorporation Of Cities

### A. Criteria<sup>252</sup>

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.
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. Property that is owned by a political subdivision and is exempt from taxation pursuant to [R.C. 5709.081\(B\)](#) is to be included in the determination of the valuation.
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. Petition<sup>253</sup>

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 general election for that office.
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. Criteria.**"
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](#).

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<sup>252</sup> [R.C. 707.29](#).

<sup>253</sup> [R.C. 707.30](#).

## **C. Filing**<sup>254</sup>

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

## **D. Notice**<sup>255</sup>

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 Filing**<sup>256</sup>

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 description and the map or plat of the territory 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.
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 their determination on the petition.

## **F. Determination by the Board of County Commissioners**<sup>257</sup>

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.

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<sup>254</sup> [R.C. 707.30\(C\)](#).

<sup>255</sup> [R.C. 707.30\(B\)](#).

<sup>256</sup> [R.C. 707.30\(B\)](#) and [707.30\(C\)](#).

<sup>257</sup> [R.C. 707.30\(D\)](#).

## **G. Election**<sup>258</sup>

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\(D\)](#).<sup>259</sup>
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 in [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.
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 charged to the township or townships from which territory was proposed for incorporation in the same proportion as the amount of territory in each township was to the total area proposed for incorporation.<sup>260</sup>
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.<sup>261</sup>

## **H. Certification by Board of County Commissioners and by County Recorder**<sup>262</sup>

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 the orders and proceedings of the board relating to the incorporation and shall deliver a certified transcript of all 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 official records, unless enjoined under [R.C. 707.11](#). The recorder also shall file a copy of the record with the Secretary of State.

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<sup>258</sup> [R.C. 707.30\(D\)](#).

<sup>259</sup> See [Appendix B](#) for suggested ballot language.

<sup>260</sup> [R.C. 707.30\(E\)](#).

<sup>261</sup> [R.C. 707.30\(F\)](#).

<sup>262</sup> [R.C. 707.08](#) to [707.09](#).

## **I. Effective Date**<sup>263</sup>

The incorporation of the territory as a city 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 Counties**<sup>264</sup>

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 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 Officers**<sup>265</sup>

The first election of officers of a new municipal corporation organized under [R.C. Ch. 707](#) must be held at the next regular municipal election if that election occurs between 105 and 180 days after the corporation's creation. If not, a special election must be held on the day of a primary or general election, or on a date set by the board of elections.

### **A. 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 township or 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.<sup>266</sup>

### **B. Term of Office**

Municipal officers elected at a special election hold office until January 1 following the first regular municipal election occurring at least 105 days after the creation of the municipal corporation.<sup>267</sup>

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<sup>263</sup> [R.C. 707.09](#).

<sup>264</sup> [R.C. 707.22](#).

<sup>265</sup> [R.C. 707.21](#).

<sup>266</sup> [R.C. 3513.251](#).

<sup>267</sup> [R.C. 707.21](#).

## Surrender Of Corporate Powers by Petition

### A. Cities<sup>268</sup>

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 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.<sup>269</sup>

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.<sup>270</sup>

### B. Villages<sup>271</sup>

Villages may voluntarily dissolve 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 filed with the legislative authority. The petition may then be filed with the board of elections of the county in which the largest portion of the population of the village resides, but only after the initial filing with the village's legislative authority, as required by [R.C. 703.33\(B\)\(1\)](#).<sup>272</sup>

When the legislative authority receives such a petition, electors will vote at the next general election held in an even-numbered year occurring more than 90 days after the filing of the petition. If the board of elections receives such a petition, it must present the question to the electors at the next general election held in an even-numbered year occurring more than 90 days after the filing of the petition with the board as provided under [R.C. 703.33\(B\)\(1\)](#).

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<sup>268</sup> [R.C. 703.08](#) to [703.19](#).

<sup>269</sup> [R.C. 703.09](#).

<sup>270</sup> [R.C. 703.16](#).

<sup>271</sup> [R.C. 703.33](#).

<sup>272</sup> The filing of a surrender petition with the board of elections can only occur after the legislative authority has failed to act on the petition for surrender within 30 days of receiving it. If there was no action in that 30 days, the electors may present the petition to the board of elections to determine the validity and sufficiency of the signatures. [State ex rel. Vill. of Moscow v. Clermont Cnty. Bd. of Elections](#), 2022-Ohio-3138, ¶ 2-3.

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 in their respective offices. The village and corporate powers of the village shall cease upon the date the election results are certified.<sup>273</sup>

## **Village Dissolution for Lack of Services or Candidates**<sup>274</sup>

In addition to the voluntary dissolution procedure under [R.C. 703.33](#), the county auditor, county treasurer, and a county commissioner must, in the year following the release of the results of a federal decennial census, jointly review each village in the county to determine if, over the previous ten-year period between the federal censuses, both of the following apply:

- A. The village provided at least five of the following services:
  1. Police protection
  2. Fire-fighting services
  3. Garbage collection
  4. Water service
  5. Sewer service
  6. Emergency medical services
  7. Road maintenance
  8. Park services or other recreation services
  9. Human services
  10. A public library established and operated solely by the village
  11. Electric service
- B. At each village election, at least one candidate appeared on the ballot for each elected position.

If the county officials determine that a village has failed to meet either requirement, they must file that finding with the county board of elections of the county in which the largest portion of the village's population resides. The board must then submit to the village's electors the question, "Shall the village of \_\_\_\_ surrender its corporate powers?" at the next general election occurring more than 90 days after the filing.<sup>275</sup>

If a majority of voters approve the surrender, the board shall certify the results to the Secretary of State, Auditor of State, and County Recorder, who shall file it in their respective offices.

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<sup>273</sup> [R.C. 703.31](#) and [703.36](#).

<sup>274</sup> [R.C. 703.331](#).

<sup>275</sup> See Appendix B, [Template 704-B](#) for suggested ballot language

## Legal (Judicial) Action to Dissolve a Village<sup>276</sup>

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. 703.34](#).

If the Auditor finds that a village having a population of 500 hundred or less persons and 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. 703.34\(C\)](#).

The conditions for dissolution of a village may be any of the following:

- A. The village has been declared to be in a fiscal emergency under [R.C. Ch. 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.
- B. 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.
- C. The village has been declared to be unauditible under [R.C. 117.41](#) in at least two consecutive audits.
- D. 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.
- E. The village has failed for any fiscal year to adopt the tax budget required by [R.C. 5705.28](#).
- F. 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.

Within 20 days of receiving the Auditor of State's report and letter, the Attorney General may file a legal action in the court of common pleas 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.<sup>277</sup> The village and the corporate powers of the village shall cease the day the Attorney General files the certified copy.<sup>278</sup>

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<sup>276</sup> [R.C. 703.34](#).

<sup>277</sup> [R.C. 703.34\(C\)](#).

<sup>278</sup> [R.C. 703.31](#) and [703.36](#).

## Chapter 9: Annexation, Detachment and Merger

### Special Note About Petitions for Annexations, Detachments or Mergers

Anyone who seeks to petition for an annexation, detachment or merger 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 Apply<sup>279</sup>

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.

#### A. Petition For Annexation of Contiguous Territory<sup>280</sup>

**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\(E\)](#).

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.

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<sup>279</sup> [R.C. 709.02](#) - [709.12](#).

<sup>280</sup> [R.C.709.02](#).

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.

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*<sup>281</sup>

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

2. *Setting Hearing and Notice of Hearing*<sup>282</sup>

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.

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<sup>281</sup> [R.C. 709.02\(B\)](#).

<sup>282</sup> [R.C. 709.03\(A\)-\(D\)](#).

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 to which annexation is proposed.
  - 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 county 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 territory to be annexed and to those property owners adjacent to the territory to be annexed whose names appear on the list presented when the petition was filed.<sup>283</sup> This notice must also include the following:
  - i. A map of the proposed territory.
  - ii. A statement of where the full 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.
  - v. Within 10 days of the mailing of these notices, 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.

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<sup>283</sup> [R.C. 709.02\(D\)](#).

### 3. *Removal of Signature*<sup>284</sup>

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.<sup>285</sup>

### 4. *Adoption of Statement of Services*<sup>286</sup>

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 at least twenty days before the date of the hearing.

## **C. Referral to the County Engineer and Amendment of Petition**<sup>287</sup>

The clerk of the board of county commissioners must, within five days of the petition's filing, refer the legal description of the perimeter and the 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 with the board based on the engineer's findings.

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 rerefer the legal description of the perimeter, map, or plat to the county engineer if revisions are made. The county engineer must then file with the county commissioners, on or before the date of the hearing, a written report based on the engineer's findings.

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

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<sup>284</sup> [R.C. 709.03\(C\)](#).

<sup>285</sup> [R.C. 709.032\(D\)](#).

<sup>286</sup> [R.C. 709.03\(D\)](#).

<sup>287</sup> [R.C. 709.031\(A\), \(B\)](#).

## **D. Subpoenas By the Board**<sup>288</sup>

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.

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 a 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 Authority**<sup>289</sup>

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 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 held under [R.C. 709.032](#) 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 Testimony**<sup>290</sup>

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. 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](#).
2. Necessary parties or their representatives may present evidence, question and cross examine witnesses, and comment on all evidence, including affidavits, presented to the county commissioners.
3. Testimony of persons appearing at the hearing shall be given under oath and is subject to cross examination by the necessary parties.

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<sup>288</sup> [R.C. 709.032\(B\)](#).

<sup>289</sup> [R.C. 709.031\(C\)](#).

<sup>290</sup> [R.C. 709.032](#).

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 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.

### **G. Resolution Granting or Denying Annexation<sup>291</sup>**

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 substantial, reliable, and probative 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.
5. On balance, the general good of the territory proposed to be annexed will be served, and the benefits to the territory and the surrounding area will outweigh the detriments if the petition is granted.
6. No street or highway will be divided or segmented by the boundary line between a township and the municipality to create a road maintenance problem. However, a municipality may agree, as a condition of annexation, to assume maintenance responsibility for a divided or segmented street or highway.

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 to which annexation is proposed, 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.

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<sup>291</sup> [R.C. 709.033](#).

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 granted the petition, the clerk shall deliver a certified copy of the entire record of the annexation proceedings, signed by a majority of the board members, along with the petition, map, and all other related papers, recordings, and exhibits on file to the auditor or clerk of the municipality to which annexation is proposed.
2. If the board denied the petition, the clerk must send a certified copy of its resolution to the agent for the petitioners and to the clerk of the municipality to which annexation is proposed.

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 Body**<sup>292</sup>

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 filed the certified copy of all applicable documents with the auditor or clerk of the municipality to which the annexation is proposed, that auditor or clerk must present the resolution granting the petition and the 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.

### *1. Approval*

If the annexation is accepted, the auditor or clerk of 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.<sup>293</sup>

### *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.<sup>294</sup>

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.<sup>295</sup>

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<sup>292</sup> [R. C. 709.04 – 709.06](#).

<sup>293</sup> [R.C. 709.06](#).

<sup>294</sup> [R.C. 709.04](#).

<sup>295</sup> [R.C. 709.05](#).

## **I. Appeals<sup>296</sup>**

An appeal of the county commissioner's action granting or denying an annexation petition may be pursued by the agent for the petitioners, any owner of real estate in the territory proposed for annexation, any township in which territory proposed for annexation is located, and the municipal corporation to which the territory is proposed to be annexed in the manner described in [R.C. 709.07](#).

## **J. Effective Date<sup>297</sup>**

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

## **K. Annexation Involving Land in Two or More Counties<sup>298</sup>**

If the territory proposed for annexation under [R.C. Ch. 709](#) 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 Land<sup>299</sup>**

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:

### **A. Annexing Land with Consent of All Parties<sup>300</sup>**

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."<sup>301</sup>

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<sup>296</sup> [R.C. 709.07](#).

<sup>297</sup> [R.C. 709.10](#).

<sup>298</sup> [R.C. 709.11](#).

<sup>299</sup> [R.C. 709.021](#) – [709.024](#).

<sup>300</sup> [R.C. 709.022](#).

<sup>301</sup> [R.C. 709.022\(B\)](#).

The petition must be accompanied by a certified copy of an annexation agreement<sup>302</sup> or of a cooperative economic development agreement<sup>303</sup> 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.<sup>304</sup>

There is no appeal from the board of county commissioners' decision in law or in equity.<sup>305</sup>

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.<sup>306</sup>

## **B. Annexing of Land Into Municipality When Land Is Not to Be Excluded From Township<sup>307</sup>**

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."<sup>308</sup>

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.

### 1. *Notice*<sup>309</sup>

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

- a. The clerk of the legislative authority of the municipality to which annexation is proposed.
- b. The fiscal officer of each township any portion of which is included within the territory proposed for annexation.
- c. 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).
- d. The owners of property adjacent to the territory proposed or adjacent to a road that is adjacent to that territory and located directly across the road from that territory.

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<sup>302</sup> [R.C. 709.192.](#)

<sup>303</sup> [R.C. 701.07.](#)

<sup>304</sup> [R.C. 709.022\(A\).](#)

<sup>305</sup> [R.C. 709.022\(B\).](#)

<sup>306</sup> [R.C. 709.022\(C\).](#)

<sup>307</sup> [R.C. 709.023.](#)

<sup>308</sup> [R.C. 709.023\(A\).](#)

<sup>309</sup> [R.C. 709.023\(B\).](#)

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 attachments or documents that accompanied 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 tax 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 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.

## 2. *Municipality's Duties*<sup>310</sup>

Within 20 days of the filing of the petition, the legislative authority of the municipality to which annexation is proposed must 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.

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

If, at the time the petition is filed, the proposed territory is subject to county or township zoning regulations under [R.C. Ch. 303](#) or [R.C. Ch. 519](#), 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:

- a. 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.
- b. 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.

The clerk of the municipality must file the ordinances or resolutions with the county commissioners within 20 days following the filing of the petition. The county commissioners must make the ordinances or resolutions available for public inspection.

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<sup>310</sup> [R.C. 709.023\(C\)](#).

### 3. *Consenting or Objecting to the Proposed Annexation*<sup>311</sup>

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:

- a. The petition meets all the requirements set forth and was filed in the manner provided in [R.C. 709.021](#).
- b. 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.
- c. The territory proposed for annexation does not exceed 500 acres.
- d. The territory proposed for annexation shares a connecting boundary to the municipality to which annexation is proposed for a continuous length of at least five percent of the perimeter of the territory proposed for annexation.
- e. The annexation will not create an unincorporated area of the township that is completely surrounded by the territory proposed for annexation.
- f. 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\(C\)](#).
- g. 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 of the annexation, to assume the maintenance of that 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.<sup>312</sup>

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<sup>311</sup> [R.C. 709.023\(D\), \(E\), \(F\), \(G\)](#).

<sup>312</sup> [R.C. 709.023\(E\)](#).

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.<sup>313</sup>

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.<sup>314</sup>

4. *Township Taxes and Zoning*<sup>315</sup>

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. 503.07](#) and, thus, remains subject to the township's real property taxes.<sup>316</sup>

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.<sup>317</sup>

## **C. Annexing Land Into a Municipality for the Purpose of Undertaking a Significant Economic Development Project**

1. *Significant Economic Development Project*<sup>318</sup>

"Significant economic development project" means one or more economic development projects that can be classified as industrial, distribution, high technology, research and development, or commercial, which projects may include ancillary residential and retail use and which projects shall satisfy all of the following:

- a. Total private real and personal property investment in a project is in excess of 10 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).

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<sup>313</sup> [R.C. 709.023\(F\)](#).

<sup>314</sup> [R.C. 709.023\(G\)](#).

<sup>315</sup> [R.C. 709.023\(H\), \(I\)](#).

<sup>316</sup> [R.C. 709.023\(H\)](#).

<sup>317</sup> [R.C. 709.023\(I\)](#).

<sup>318</sup> [R.C. 709.024\(A\)](#).

- b. 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.
- c. The project has been certified by the state director of development as meeting the above requirements.

2. *Filing and Notice*<sup>319</sup>

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:

- a. The clerk of the legislative authority of the municipality to which annexation is proposed.
- b. The fiscal officer of each township any portion of which is included within the territory proposed for annexation.
- c. 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).
- d. The owners of property adjacent to the proposed territory or adjacent to a road that is adjacent to that 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 attachments or documents accompanying 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 tax 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 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.<sup>320</sup>

The municipality is entitled in its sole discretion to provide additional services to those described in the ordinance or resolution upon annexation.<sup>321</sup>

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<sup>319</sup> [R.C. 709.024\(B\)](#).

<sup>320</sup> [R.C. 709.024\(C\)\(2\)](#).

<sup>321</sup> [R.C. 709.024\(I\)](#).

If a hearing is to be conducted under [R.C. 709.024\(E\)](#), 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.<sup>322</sup>

### 3. *Consenting or Objecting to the Petition*<sup>323</sup>

Within 30 days after the petition is filed, 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.

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.<sup>324</sup>

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\(C\)\(1\)](#).<sup>325</sup>

An objection to the proposed annexation must be based solely upon the petition's failure to meet any of the following conditions:<sup>326</sup>

- a. The petition meets all the requirements set forth and was filed in the manner provided in [R.C. 709.021](#).
- b. 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.
- c. 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.
- d. The municipality to which the territory is proposed to be annexed has adopted an ordinance or resolution as required by [R.C. 709.024\(C\)\(2\)](#).
- e. The state director of development has certified that the project meets the requirements of [R.C. 709.024\(A\)\(1\) and \(2\)](#), and qualifies as a significant economic development project. The director's certification is binding on the board of county commissioners.

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<sup>322</sup> [R.C. 709.024\(C\)\(2\)](#).

<sup>323</sup> [R.C. 709.024\(C\)\(1\), \(D\), \(E\), \(F\)](#).

<sup>324</sup> [R.C. 709.024\(C\)\(1\)](#).

<sup>325</sup> [R.C. 709.024\(D\)](#).

<sup>326</sup> [R.C. 709.024\(F\)](#).

#### 4. *Potential Hearings and Notification*<sup>327</sup>

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.

The agent for the petitioners must give notice, within five days after receipt of the notice of the hearing, to those parties and owners 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](#).<sup>328</sup>

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 have been met. If the county commissioners grant the annexation, the clerk of the board will proceed as provided in [R.C. 709.033\(C\)\(1\)](#).

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.<sup>329</sup>

#### 5. *Appeals and Township Taxes*<sup>330</sup>

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.<sup>331</sup>

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. 503.07](#) and is subject to the township's real property taxes.<sup>332</sup>

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<sup>327</sup> [R.C. 79.024\(E\), \(F\)](#).

<sup>328</sup> [R.C. 709.024\(E\)](#).

<sup>329</sup> [R.C. 709.024\(F\)](#).

<sup>330</sup> [R.C. 709.024\(G\), \(H\)](#).

<sup>331</sup> [R.C. 709.024\(G\)](#).

<sup>332</sup> [R.C. 709.024\(H\)](#).

## **Annexation on Application of a Municipality<sup>333</sup>**

### **A. Ordinance by the Legislative Authority<sup>334</sup>**

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 Commissioners<sup>335</sup>**

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

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

### **C. Proceedings Before the Board of County Commissioners<sup>336</sup>**

#### *1. Who May Petition; Nature of the Proceedings<sup>337</sup>*

A municipality may petition the board of county commissioners to annex 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.<sup>338</sup>

There is no appeal in law or equity available from the granting of an annexation under this section.<sup>339</sup>

Territory annexed under this section shall not be excluded from the township under [R.C. 503.07](#).<sup>340</sup>

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<sup>333</sup> [R.C. 709.13](#) - [709.16](#).

<sup>334</sup> [R.C. 709.14](#).

<sup>335</sup> [R.C. 709.15](#).

<sup>336</sup> [R.C. 709.16](#).

<sup>337</sup> [R.C. 709.16\(A\), \(E\), \(F\)](#).

<sup>338</sup> [R.C. 709.16\(E\)](#).

<sup>339</sup> [R.C. 709.16\(F\)](#).

<sup>340</sup> [R.C. 709.16\(H\)](#).

2. *Municipally Owned Adjacent Territory*<sup>341</sup>

The board of county commissioners shall grant the annexation if the only territory to be annexed is contiguous 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*<sup>342</sup>

The board of county commissioners may grant or deny the annexation if the only territory to be annexed is contiguous 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.

4. *State-Owned Adjacent Territory*<sup>343</sup>

If the only territory to be annexed is contiguous territory owned by the state, the county commissioners shall grant the annexation if the director of administrative services filed a written consent to granting the 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*<sup>344</sup>

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.

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<sup>341</sup> [R.C. 709.16\(B\).](#)

<sup>342</sup> [R.C. 709.16\(C\).](#)

<sup>343</sup> [R.C. 709.16\(D\).](#)

<sup>344</sup> [R.C. 709.16\(G\).](#)

## Annexation of One Municipality to Another Municipality<sup>345</sup>

### 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.<sup>346</sup>

### 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 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 in the last regular municipal election. The petition must contain a certificate, under oath, from the clerk 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.<sup>347</sup>

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).<sup>348</sup>

#### 1. *Territory Proposing to Be Annexed*<sup>349</sup>

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*<sup>350</sup>

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. Within 30 days, each board of education shall appoint three commissioners to negotiate the terms of annexation with respect to school purposes.

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<sup>345</sup> [R.C. 709.22](#) - [709.34](#).

<sup>346</sup> [R.C. 709.23](#).

<sup>347</sup> [R.C. 709.24](#) and [709.27](#).

<sup>348</sup> [R.C. 709.25](#).

<sup>349</sup> [R.C. 709.23](#), [709.24](#), and [709.25](#).

<sup>350</sup> [R.C. 709.25](#).

### 3. *Territory to Which Annexation Is Proposed*<sup>351</sup>

Upon passage of the ordinance declaring its desire to be annexed, the clerk of that legislative authority shall submit a certified copy of the ordinance to the legislative authority of the municipality to which annexation is proposed. Within 30 days after receipt of the certified copy, the legislative authority to which annexation is proposed may pass an ordinance appointing three commissioners to represent it in annexation negotiations.

### **D. Conditions of Annexation**<sup>352</sup>

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 the appointment of the commissioners of the municipal corporation with which annexation is proposed.

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.

After four commissioners agree on the conditions for annexation, those conditions will be submitted to the voters. The negotiating commissioners must report their findings to the legislative authority of each municipality involved.

### **E. Election**<sup>353</sup>

Within 30 days after receiving the conditions of annexation, the legislative authorities shall, by ordinance, prescribe the manner in which the issue is to be submitted to the electors and file the question to the board of elections. The election on the issue of annexation will be held in both municipalities. The issue will be on the ballot at the next regular election or primary election occurring not less than 90 days after filing the conditions of annexation 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.<sup>354</sup>

#### 1. *Annexation Approved*<sup>355</sup>

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.

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<sup>351</sup> [R.C. 709.26.](#)

<sup>352</sup> [R.C. 709.28.](#)

<sup>353</sup> [R.C. 709.29.](#)

<sup>354</sup> See [Appendix B](#) for suggested ballot language.

<sup>355</sup> [R.C. 709.31.](#)

2. *Effective Date of Annexation*<sup>356</sup>

The annexation is effective after the auditor or clerk of the municipal corporation to which territory is proposed 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*<sup>357</sup>

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.

## **Detachment From Municipal Corporation**<sup>358</sup>

### **A. Petition by Majority of Electors**<sup>359</sup>

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 submit the petition. 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.<sup>360</sup>

### **B. Petition for Election on the Question of Detachment - Villages**<sup>361</sup>

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

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<sup>356</sup> [R.C. 709.32](#) and [709.33](#).

<sup>357</sup> [R.C. 709.30](#).

<sup>358</sup> [R.C. 709.38](#) – [709.42](#).

<sup>359</sup> [R.C. 709.38](#).

<sup>360</sup> [R.C. 709.38\(A\)](#).

<sup>361</sup> [R.C. 709.39](#).

## 1. *Petition Requirements*

The petition shall contain:

- 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*<sup>362</sup>

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<sup>363</sup>

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<sup>364</sup>

The ballots shall contain the words, "for detachment" and "against detachment."

### c. Outcome of Election<sup>365</sup>

If a majority of the ballots cast are against detachment, no further proceedings may occur for a period of two years. If the majority 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*<sup>366</sup>

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 Farmland<sup>367</sup>**

The owner of unplatted farmlands 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 not be filed until 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 Municipalities<sup>368</sup>**

### **A. Petition for Merger<sup>369</sup>**

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.

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 affected municipality or unincorporated area of a township proposed to be merged who will nominated to serve on the merger commission.
3. Each petition must contain the signatures of not less than 10 percent of the number of electors of each municipality or unincorporated area of the township who voted in the last gubernatorial election.
4. The petition is governed by the 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\(B\)](#).

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<sup>362</sup> [R.C. 709.39\(E\)](#).

<sup>363</sup> [R.C. 709.39\(E\)](#).

<sup>364</sup> See [Appendix B](#) for suggested ballot language.

<sup>365</sup> [R.C. 709.39\(E\)](#).

<sup>366</sup> [R.C. 709.40](#).

<sup>367</sup> [R.C. 709.41](#).

<sup>368</sup> [R.C. 709.43](#) - [709.50](#).

<sup>369</sup> [R.C. 709.45](#).

## **B. Election on Question Required on Petition of Electors<sup>370</sup>**

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.

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 election results 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.<sup>371</sup>

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<sup>372</sup>*

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.

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<sup>370</sup> [R.C. 709.45](#).

<sup>371</sup> [R.C. 709.45\(C\)](#).

<sup>372</sup> [R.C. 709.451](#).

## 2. *Submission of Merger Question to Voters*<sup>373</sup>

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 described, the charter processes and procedures for merger apply.

## 3. *Vote on Merger Conditions*<sup>374</sup>

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 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 listing the conditions agreed to and the reasoning for each. 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.

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<sup>373</sup> [R.C. 709.452](#).

<sup>374</sup> [R.C. 709.462](#).

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*<sup>375</sup>

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.

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<sup>375</sup> [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.<sup>376</sup> Many Ohio municipalities, and two of its counties,<sup>377</sup> 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 of the Ohio Constitution](#). The procedure consists of four basic steps:

- 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 between 60 and 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.

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<sup>376</sup> [Ohio Const., art. X, § 1](#) and [Ohio Const., art. XVIII, § 7](#).

<sup>377</sup> Summit County and Cuyahoga County.

### 3. Election on Forming a Charter Commission<sup>378</sup>

#### 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:

- i. It may adopt the ordinance on its own initiative by a vote of two-thirds of its members; or
- ii. 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,<sup>379</sup> 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.

The ordinance must provide for all the following:

- i. The submission of the question: "Shall a commission be chosen to frame a charter?"
- ii. The date of the election, which must be the next regular municipal election occurring between 60 and 120 days after passage of the ordinance.
- iii. If no regular municipal election is scheduled during that period, the ordinance must provide for the submission of the question at a special election to be held between 60 and 120 days after passage of the ordinance.

The ordinance may and should provide for the method of selection (usually by nominating petition), including the signature requirement and filing deadline for any petition.<sup>380</sup> 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

The board of elections must give public notice of the election by a proclamation issued at least 10 days before the election. The notice shall be posted in a conspicuous place in the courthouse and city hall or by one insertion in a newspaper of general circulation in the county.<sup>381</sup>

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<sup>378</sup> [Ohio Const., art XVIII, § 8.](#)

<sup>379</sup> [Ohio Const., art. XVIII, § 14](#); *State ex rel. Huebner v. West Jefferson Village Council*, 75 Ohio St. 3d 381, 384 (1996) (upon reconsideration).

<sup>380</sup> [Ohio Const., art XVIII, § 8](#); [1964 Ohio Att'y Gen. Op. 1512.](#)

<sup>381</sup> [R.C. 3501.03.](#)

c. Ballot<sup>382</sup>

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.

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<sup>382</sup> See Appendix B, [Template 805](#) for suggested ballot language.

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.<sup>383</sup>

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 shall be posted in a conspicuous place in the courthouse and city hall, or by one insertion in a newspaper of general circulation in the county.

c. Ballot Language

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 each polling location.<sup>384</sup>

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.<sup>385</sup>

The municipality must certify a copy of the charter to the Secretary of State within 30 days after the date of the election.<sup>386</sup>

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<sup>383</sup> [Ohio Const., art. XVIII, § 8.](#)

<sup>384</sup> [R.C. 3505.06\(E\).](#)

<sup>385</sup> [Ohio Const., art. XVIII, § 8.](#)

<sup>386</sup> [Ohio Const., art. XVIII, § 9.](#)

## 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.<sup>387</sup>

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 petition<sup>388</sup> 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.<sup>389</sup>

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.<sup>390</sup>

### b. Election

The procedure for submitting an amendment to an existing charter to the electors is similar to the procedure for submitting the question of choosing a charter commission under [Article XVIII, Section 8 of the Ohio Constitution](#).<sup>391</sup> 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 at that time, a special election must be held on the date specified by the legislative authority of the municipality.<sup>392</sup>

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<sup>387</sup> *City of Bedford v. Cuyahoga Cty. Bd. of Elections*, 62 Ohio St.3d 17, 21 (1991).

<sup>388</sup> Petitioners may, but are not required to, use Secretary of State [Form 6-B](#) for this purpose.

<sup>389</sup> [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*, 75 Ohio St. 3d 381, 384 (1996).

<sup>390</sup> *State ex rel. Semik v. Cuyahoga Cty. Bd. of Elections*, 67 Ohio St.3d 334, 337 (1993).

<sup>391</sup> [Ohio Const., art. XVIII, § 9](#).

<sup>392</sup> *Billington v. Cotner*, 25 Ohio St.2d 140, 147-148 (1971).

c. Notice<sup>393</sup>

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 of general circulation 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 shall be posted in a conspicuous place in the courthouse and city hall, or by one insertion in a newspaper of general circulation in the county.

d. Ballot Language

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.<sup>394</sup>

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.

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.<sup>395</sup>

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.<sup>396</sup>

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<sup>393</sup> [R.C. 731.211](#) and [7.16](#).

<sup>394</sup> [R.C. 3505.06\(E\)](#).

<sup>395</sup> [Ohio Const., art. XVIII, § 9](#)

<sup>396</sup> [1931 Ohio Att'y Gen. Op. 3626](#).

## B. Statutory Alternative Plans of Municipal Government

### 1. *Authority*<sup>397</sup>

[R.C. Ch. 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<sup>398</sup>
- b. City manager plan<sup>399</sup>
- c. Federal plan<sup>400</sup>

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. Ch. 705](#). The powers conferred upon municipal corporations by [R.C. Title VII](#) 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.<sup>401</sup>

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 Election*<sup>402</sup>

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 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 not required to, use Secretary of State [Form 6-G](#) for this purpose.

### 3. *Ordinance*<sup>403</sup>

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.

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<sup>397</sup> [R.C. Ch. 705](#).

<sup>398</sup> [R.C. 705.41](#) - [705.48](#).

<sup>399</sup> [R.C. 705.51](#) - [705.60](#).

<sup>400</sup> [R.C. 705.71](#) - [705.86](#).

<sup>401</sup> [R.C. 705.07](#).

<sup>402</sup> [R.C. 705.01](#).

<sup>403</sup> [R.C. 705.01](#).

## 4. *Election*<sup>404</sup>

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.<sup>405</sup>

## 5. *Restrictions on Elections*<sup>406</sup>

- a. A proposition to adopt a plan of government under [R.C. Ch. 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.
- b. While the proposition of adopting any plan of government under [R.C. Ch. 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.
- c. If the proposition to adopt a plan of government under [R.C. Ch. 705](#) is rejected by the electors, it cannot be submitted in that municipality within one year after such rejection.<sup>407</sup>

## 6. *Ballot Language*<sup>408</sup>

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 print on the ballots the following question:

- a. "Shall the (name of plan) plan of government, as provided in chapter \_\_\_\_\_ section \_\_\_\_\_ of the Revised Code be adopted?"

Immediately following the question, the ballot must include:

- i. "For the adoption of the (\_\_\_\_\_) plan."
  - ii. "Against the adoption of the (\_\_\_\_\_) plan."<sup>409</sup>
- b. The ballot must also include the following regarding the adoption of the recall:
    - i. "For the adoption of the recall."
    - ii. "Against the adoption of the recall."

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

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<sup>404</sup> [R.C. 705.02](#).

<sup>405</sup> [R.C. 705.01](#).

<sup>406</sup> [R.C. 705.02](#).

<sup>407</sup> [R.C. 705.05](#).

<sup>408</sup> [R.C. 705.03](#).

<sup>409</sup> When the question is on the adoption of the federal plan of government there shall also be submitted the question: "For councilmen-at-large," and "For councilmen-by-wards." [R.C. 705.03](#).

7. *Notice*<sup>410</sup>

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.

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 shall be posted in a conspicuous place in the courthouse and city hall or by one insertion in a newspaper of general circulation in the county.

8. *Argument For or Against Proposed Plan and/or Recall*<sup>411</sup>

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.

9. *Alternative Plan of Government Approved*<sup>412</sup>

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.

10. *Subsequent Elections on Supplementary Propositions*<sup>413</sup>

In any municipality that has adopted a plan of government under [R.C. Ch. 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](#).

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.

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<sup>410</sup> [R.C. 705.03](#).

<sup>411</sup> [R.C. 705.03](#).

<sup>412</sup> [R.C. 705.04](#).

<sup>413</sup> [R.C. 705.05](#).

## Alternative Form of Township Government<sup>414</sup>

### A. Authority<sup>415</sup>

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. Ch. 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. Elections<sup>416</sup>

On a question to adopt a limited home rule government:<sup>417</sup>

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:<sup>418</sup>

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.

### C. Ballot Language

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

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<sup>414</sup> [R.C. Ch. 504](#).

<sup>415</sup> [R.C. 504.01](#).

<sup>416</sup> [R.C. 504.02](#).

<sup>417</sup> [R.C. 504.01\(A\)\(1\), \(2\), \(3\)\(b\)](#).

<sup>418</sup> [R.C. 504.01\(A\)\(3\)\(a\)](#).

## D. Notice

### 1. *By Township*<sup>419</sup>

At least 45 days before the election, the board of township trustees shall have notice of the election and a description of the proposed limited home rule government published once a week for two consecutive weeks using at least one of the following methods:

- a. In the print or digital edition of a newspaper of general circulation in the township;
- b. On the official public notice [website](#);
- c. On the website and social media account of the township.

The board shall have the notice and description posted in five conspicuous places in the unincorporated area of the township.

### 2. *By Board of Elections*<sup>420</sup>

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 shall be posted in a conspicuous place in the courthouse and city hall or by one insertion in a newspaper of general circulation in the county.

## E. Approval by Voters<sup>421</sup>

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.

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<sup>419</sup> [R.C. 504.02\(B\)\(1\)](#).

<sup>420</sup> [R.C. 504.02\(B\)\(2\)](#) and [3501.03](#).

<sup>421</sup> [R.C. 504.02](#).

## **F. Initiative and Referendum Powers**<sup>422</sup>

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 conditions:

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 35 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 Government**<sup>423</sup>

### 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:

- 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. At any time, the filing of a valid and sufficient initiative petition, in accordance with [R.C. 504.14](#).<sup>424</sup>

### 2. *Ballot Language*

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

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<sup>422</sup> [R.C. 504.14](#).

<sup>423</sup> [R.C. 504.03](#).

<sup>424</sup> [R.C. 504.03\(B\)](#).

### 3. Notice of Election

#### a. By Township<sup>425</sup>

At least 45 days before the election, the board of township trustees shall have notice of the election published once a week for two consecutive weeks using at least one of the following methods:

- i. in the print or digital edition of a newspaper of general circulation in the township
- ii. on the official public notice [website](#)
- iii. on the website and social media account of the township

The board shall have the notice posted in five conspicuous places in the unincorporated area of the township.

#### b. By Board of Elections<sup>426</sup>

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 shall be posted in a conspicuous place in the courthouse and city hall or by one insertion in a newspaper of general circulation in the county.

### 4. Result of Election<sup>427</sup>

If a majority of the votes are 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.

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<sup>425</sup> [R.C. 504.03\(A\)\(2\)\(a\)](#).

<sup>426</sup> [R.C. 504.03\(A\)\(2\)\(b\)](#) and [3501.03](#).

<sup>427</sup> [R.C. 504.03\(C\)](#).

## Alternative Forms of County Government

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.<sup>428</sup> Additionally, an entire chapter of the Revised Code sets forth provisions for the adoption of statutory, alternative forms of county government.<sup>429</sup>

### A. County Charter

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.<sup>430</sup>
2. By the filing of valid and sufficient petition signed by 8 per cent of the electors of the county with the board of county commissioners, 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.<sup>431</sup>
3. By the filing of a valid and sufficient petition containing a proposed charter, signed by 10 per cent of the electors of the county who voted for governor at the most recent gubernatorial election, with the board of county commissioners not later than 115 days before a general election, demanding an election on whether the charter shall be adopted (no commission elected to frame the charter).<sup>432</sup>
4. By the filing of a valid and sufficient petition containing a proposed charter, signed by 10 per cent of the electors of the county who voted for governor at the most recent gubernatorial election, 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).<sup>433</sup>

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<sup>428</sup> [Ohio Const., art. X, §§ 3-4](#) and [R.C. 307.94 – 307.96](#).

<sup>429</sup> [R.C. Ch. 302](#).

<sup>430</sup> [Ohio Const., art. X, § 4](#).

<sup>431</sup> [Ohio Const., art. X, § 4](#).

<sup>432</sup> [Ohio Const., art. X, § 4](#) and [R.C. 307.94](#).

<sup>433</sup> [Ohio Const., art. X, § 4](#) and [R.C. 307.94](#).

## **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 the exclusive exercise of municipal powers by the county, or providing for 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 the voters:

- a. in the county.
- b. in the largest municipality.
- c. in the county outside of such municipality.
- d. 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).<sup>434</sup>

### 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:

6. May, by a two-thirds vote of its members, or
7. 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.<sup>435</sup>

### 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.

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<sup>434</sup> [Ohio Const., art. X, § 3](#)

<sup>435</sup> See [State ex rel. Huebner v. West Jefferson Village Council](#), 75 Ohio St. 3d 381, 384-85 (1996).

## 4. *Ballot*<sup>436</sup>

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*<sup>437</sup>

Candidates for the county charter commission shall be nominated by petition of one 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.<sup>438</sup> 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*<sup>439</sup>

- 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.

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<sup>436</sup> See Appendix B, [Template 800](#) for suggested ballot language.

<sup>437</sup> [Ohio Const., art. X, § 4.](#)

<sup>438</sup> See [State ex rel. Huebner v. West Jefferson Village Council](#), 75 Ohio St. 3d 381, 384-85 (1996).

<sup>439</sup> [Ohio Const., art. X, § 4.](#)

## 7. *Notice of Election*<sup>440</sup>

### 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. Notice of proposed amendments shall be given by mailing or otherwise distributing a copy of each proposed amendment to each elector, as far as reasonably possible, at least 30 days prior to the election or, if the board so determines, by publishing the full text of the proposed amendments once a week for at least two consecutive weeks using at least one of the following methods:

- i. In the print or digital edition of a newspaper of general circulation within the county;
- ii. On the official public notice [web site](#);
- iii. On the web site and social media account of the county.<sup>441</sup>

### 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 shall be posted in a conspicuous place in the courthouse and city hall or by insertion in a newspaper of general circulation in the county.

## 8. *Multiple Proposed County Charters/Amendments*<sup>442</sup>

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*<sup>443</sup>

If a charter or amendment submitted by a charter commission is not 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.

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<sup>440</sup> [Ohio Const., art. X, § 4.](#)

<sup>441</sup> [R.C. 307.70.](#)

<sup>442</sup> [Ohio Const., art. X, § 4.](#)

<sup>443</sup> [Ohio Const., art. X, § 4.](#)

## C. County Charter Proposed by Initiative Petition - Submitted Directly to the Electorate (No Charter Commission)

### 1. *County Charter Petition Requirements*<sup>444</sup>

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 115 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*<sup>445</sup>

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 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 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 under [R.C. 307.95](#) by:

- a. Determining 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 of [R.C. 3501.38](#) and [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\(B\)](#).
- b. Completing its examination of the petition and signatures within 10 days of receiving the petition from the county commissioners, and

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<sup>444</sup> [Ohio Const., art. X, § 4](#) and [R.C. 307.94](#).

<sup>445</sup> [Ohio Const., art. X, § 4](#) and [R.C. 307.94](#).

- c. Submitting 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.<sup>446</sup>

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.<sup>447</sup>

### 3. *Filing Directly With the Board of Elections*<sup>448</sup>

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](#) 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 of [R.C. 3501.38](#) and [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\(B\)](#).
- b. Complete its examination of the petition and signatures, and
- c. Submit a report to the board of county commissioners certifying 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.

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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<sup>446</sup> [R.C. 307.95\(A\)](#).

<sup>447</sup> [R.C. 3501.38](#).

<sup>448</sup> [R.C. 307.94](#).

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.<sup>449</sup>

#### 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.<sup>450</sup>

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.<sup>451</sup>

#### 5. *Petition Determined to Be Invalid and/or Insufficient - Remedies*

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 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 in sufficient time 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.<sup>452</sup>

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.<sup>453</sup>

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<sup>449</sup> [R.C. 3501.38](#).

<sup>450</sup> [R.C. 307.94](#).

<sup>451</sup> [Ohio Const., art. X, § 4](#).

<sup>452</sup> [R.C. 307.94](#).

<sup>453</sup> [R.C. 307.95\(A\)](#).

## 6. Protests<sup>454</sup>

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.<sup>455</sup>

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.<sup>456</sup>

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.
- 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\(E\)](#).<sup>457</sup>

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<sup>454</sup> [R.C. 307.95.](#)

<sup>455</sup> [R.C. 307.95\(B\).](#)

<sup>456</sup> [R.C. 307.95\(C\).](#)

<sup>457</sup> [R.C. 307.95\(D\).](#)

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.<sup>458</sup>

## 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.<sup>459</sup>

### 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](#).<sup>460</sup>

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.<sup>461</sup>

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](#).<sup>462</sup>

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<sup>458</sup> [R.C. 307.95\(E\)](#).

<sup>459</sup> [R.C. 302.01](#).

<sup>460</sup> [R.C. 302.03\(A\)](#).

<sup>461</sup> [R.C. 302.03\(C\)](#).

<sup>462</sup> [R.C. 302.041](#).

### 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.<sup>463</sup> 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.<sup>464</sup>

If the board of county commissioners adopts 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.<sup>465</sup>

### 4. *Ballot Language*<sup>466</sup>

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. 302.041](#).

### 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.<sup>467</sup>

#### 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 shall be posted in a conspicuous place in the courthouse and city hall or by one insertion in a newspaper of general circulation in the county.

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<sup>463</sup> [R.C. 302.03\(A\)](#).

<sup>464</sup> [R.C. 302.041](#).

<sup>465</sup> [R.C. 302.03\(B\)](#).

<sup>466</sup> See [Appendix B](#) for suggested ballot language.

<sup>467</sup> [R.C. 302.04](#) and [302.041](#).

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. 302.01](#) 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.<sup>468</sup>

#### 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 or implicit<sup>469</sup> prohibition against holding such an election in the municipality’s charter, the Ohio Revised Code, or the Ohio Constitution.

#### 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 or implicitly<sup>470</sup> 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.

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<sup>468</sup> *State ex rel. Bedford v. Cuyahoga Cty. Bd. of Elections*, 62 Ohio St.3d 17, 22 (1991).

<sup>469</sup> *State ex rel. Bedford v. Cuyahoga Cty. Bd. of Elections*, 62 Ohio St.3d 17, 21 (1991).

<sup>470</sup> *State ex rel. Bedford v. Cuyahoga Cty. Bd. of Elections*, 62 Ohio St.3d 17, 21 (1991).

## Recall

### A. Authority<sup>471</sup>

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 [R.C. Ch. 705](#) – and (2) the recall process as part of that home rule government.<sup>472</sup>

**Note:** Recall is not available in a statutory municipality or in a limited home rule municipality that has not adopted the recall process.<sup>473</sup> 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.<sup>474</sup>

Second, even if the voters of a limited home rule municipality have adopted the recall under [R.C. 705.92](#), 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.<sup>475</sup>

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\(A\)](#). 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
5. 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.<sup>476</sup>

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.<sup>477</sup>

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<sup>471</sup> [R.C. 705.92](#).

<sup>472</sup> *Lockhart v. Boberek*, 45 Ohio St.2d 292, 294 (1976); [R.C. 705.91](#) - [705.92](#).

<sup>473</sup> *Lockhart v. Boberek*, 45 Ohio St.2d 292, 294 (1976).

<sup>474</sup> *Lockhart v. Boberek*, 45 Ohio St.2d 292, 294 (1976).

<sup>475</sup> [R.C. 705.92\(D\)](#).

<sup>476</sup> [R.C. 705.92\(A\)](#) ("The form, sufficiency, and regularity of any such petition shall be determined as provided in the general election laws.").

<sup>477</sup> [R.C. 705.92\(B\)](#).

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.

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.<sup>478</sup>

### **B. Successors**<sup>479</sup>

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.

### **C. Ballot**<sup>480</sup>

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**<sup>481</sup>

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.

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.

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<sup>478</sup> [R.C. 705.92\(B\)](#).

<sup>479</sup> [R.C. 705.92\(C\)](#).

<sup>480</sup> [R.C. 705.92\(D\)](#).

<sup>481</sup> [R.C. 705.92\(D\)](#).

## 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.<sup>482</sup>

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:<sup>483</sup>

1. Willfully and flagrantly exercising authority or power not authorized by law.
2. Refusing or willfully neglecting to enforce the law or to perform any official duty imposed upon the public officer by law.
3. Gross neglect of duty.
4. Gross immorality.
5. Drunkenness.
6. Misfeasance.
7. Malfeasance.
8. Nonfeasance.

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 at the most recent gubernatorial election 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.<sup>484</sup>

**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 verifying 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.<sup>485</sup>

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<sup>482</sup> [R.C. 3.07 - 3.10.](#)

<sup>483</sup> [R.C. 3.07.](#)

<sup>484</sup> [R.C. 3.08.](#)

<sup>485</sup> [R.C. 3.08.](#)

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.<sup>486</sup>

### **B. Additional Provision - Municipal Officer**<sup>487</sup>

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 municipal contract, or is guilty of misfeasance or malfeasance in office.

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.<sup>488</sup>

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.<sup>489</sup>

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<sup>486</sup> [R.C. 3.09](#).

<sup>487</sup> [R.C. 733.72](#).

<sup>488</sup> [R.C. 733.76](#).

<sup>489</sup> [R.C. 3.02\(B\)](#).

## Appendix A

Unless otherwise provided in Appendix A, any question or issue to be voted on must be certified to the board of elections not later than 90 days before the day of the election. [R.C. 3501.02\(F\)](#).

Unless otherwise provided in Appendix A, the board of elections must provide public notice of an election, posted in a conspicuous place in the courthouse and city hall, or in a newspaper of general circulation in the county, at least 10 days before the day of the election. [R.C. 3501.03](#).

As of March 20, 2026, the following statutes remain in the Revised Code, but have expired and may not be used for any new ballot measures:

1. R.C. 5705.199 – School substitute levy (expired 12/31/25)
2. R.C. 5705.219 – Conversion of existing levies for current expenses of schools (expired 12/31/2014)
3. R.C. 306.322 – Joining subdivisions to regional transit authority (expired 12/31/2022)
4. R.C. 351.26 – Convention facilities' authority to levy tax for construction of sports facility (expired 9/23/2008)

All references and templates for these statutes have been removed from Appendix A and B.

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
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	<a href="#">128.35</a>	County Commissioners	90	General Primary	Majority	Elections under this section are held either pursuant to a referendum on the resolution in accordance with <a href="#">R.C. 305.31</a> to <a href="#">305.41</a> , or are provided for in the text of the resolution ( <a href="#">R.C. 128.35(D)</a> ). Notice required at least once, no later than 10 days before election.	<a href="#">900</a>
Monthly charge on telephone access lines to pay for the equipment costs of establishing and maintaining a countywide 9-1-1 system	<a href="#">128.37</a>	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.	<a href="#">900</a>
Monthly charge on telephone access lines to pay for the operating and equipment costs of establishing and maintaining a countywide 9-1-1 system	<a href="#">128.38</a>	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.	<a href="#">900</a>
Bond issue to provide funds to pay unsecured indebtedness and provide disability, financial, and medical assistance	<a href="#">131.23</a>	Any political subdivision authorized to issue bonds	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 133.18</a> . Bond term cannot exceed 10 years. Notice required: (a) either two separate days before election, or per <a href="#">R.C. 7.16</a> , and (b) on BOE's website for 30 days before election.	<a href="#">201</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Bonds issued by school district for emergency permanent improvements	<a href="#">133.06</a>	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 <a href="#">R.C. 133.18(B)</a> with the county auditor and BOE 100 days before election; and (b) certify resolution and information required by <a href="#">R.C. 133.18(D)</a> to the BOE not less than 90 days before election. Other procedural requirements found in <a href="#">133.06(F)</a> . Notice required at least once, no later than 10 days before election.	<a href="#">200</a>
General obligation bond	<a href="#">133.18</a>	Any political subdivision authorized to issue bonds	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 133.18</a> . Notice required at least once, no later than 10 days before election.	<a href="#">201</a> <a href="#">202</a>
Alternative form of county government authorized by <a href="#">R.C. 302.01</a> to <a href="#">302.24</a>	<a href="#">302.03(A)</a> <a href="#">302.04</a> <a href="#">302.041</a>	County commissioners or a 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 <a href="#">R.C. 302.04</a> and <a href="#">302.041</a> . If the proposition proposes to elect commissioners by district, but fails to divide the county into districts, BOE 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.	<a href="#">700</a> <a href="#">701</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
County zoning plan in unincorporated area of the county	<a href="#">303.11</a>	Resolution adopted by county commissioners	90	General Primary Special	Majority	Townships which do not approve the plan are eliminated from the plan. Notice required at least once, no later than 10 days before election.	<a href="#">500</a>
Referendum on proposed county zoning amendment	<a href="#">303.12(H)</a>	Petition filed with the county commissioners	90	General Primary	Majority	Petition signed by 8% of gubernatorial vote. If proposed amendment establishes or modifies planned-unit development regulations, petition must be signed by 35% of gubernatorial vote. See <a href="#">R.C. 303.12</a> for the petition form and requirements.	<a href="#">501</a>
Repeal of county zoning plan in any township	<a href="#">303.25</a>	County commissioners or petition filed with county commissioners	90	General Primary	Majority	Petition form per <a href="#">R.C. 303.12(H)</a> and signed by 8% of gubernatorial vote. Not more than one election in any two calendar years. Notice required at least once, no later than 10 days before election.	<a href="#">502</a>
Referendum on designation of a restricted area prohibiting the construction of utility facilities	<a href="#">303.59</a>	Petition filed with the county commissioners	90	General Primary	Majority	Petition form prescribed by <a href="#">R.C. 303.59</a> and signed by 8% of gubernatorial vote. Petition must be filed with the county commissioners within 30 days after the date the resolution is passed.	<a href="#">902</a>
Referendum of any resolution, including permissive taxes, adopted by county commissioners under <a href="#">R.C. sections 307.697 (D)(1), 322.02, 322.06, 351.021, 1515.22, 1515.24, 4301.421(B)(1), 4504.02, 5739.021, 5739.026, 5741.021, 5741.023, or 5743.024(C)(1)</a>	<a href="#">305.31</a>	Petition filed with the county auditor	90	General in any year or Primary in even years	Majority	Petition signed by 7% or 10% of gubernatorial vote, as appropriate, and filed with the 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 <a href="#">R.C. 5739.021</a> . See other requirements in specified sections. Notice required at least once, no later than 10 days before election.	<a href="#">902</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Referendum regarding creation of regional transit authority	<a href="#">306.32</a>	Petition filed with regional transit authority	90	General Primary Special	Majority	Petition signed by 10% of gubernatorial vote. Ballot language per <a href="#">R.C. 306.32</a> . Notice required at least once no later than 10 days before election.	<a href="#">904</a>
Resolution on inclusion of additional political subdivision(s) into regional transit authority, voted by electors of political subdivision	<a href="#">306.321</a>	Regional transit authority	90	General Primary Special	Majority	Regional transit authority must submit question to electors if additional territory has been proposed to be added to the authority. Notice required at least once, no later than 10 days before election.	<a href="#">900</a>
Tax levy for regional transit authority funding, except bond debt charges	<a href="#">306.49</a>	Regional transit authority	90	General Primary Special	Majority	Not to exceed 5 mills or 10 years. Ballot language per <a href="#">R.C. 5705.25</a> . Election conducted per <a href="#">R.C. 5705.191</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Regional transit authority sales and use tax	<a href="#">306.70</a> <a href="#">5739.023</a> <a href="#">5741.022</a>	County commissioners or regional transit authority	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 306.70</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">400</a>
Decrease of the rate of tax approved for a continuing period of time by voters of a county or regional transit authority	<a href="#">306.71</a>	Petitions filed with BOE	90	General	Majority	Petitions signed by 10% of qualified electors who voted at the last general election. Petition must state the amount of the decrease rate. Filing procedures in <a href="#">R.C. 3505.071</a> may apply. Election conducted per <a href="#">R.C. 306.70</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">401</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levied on liquor, alcohol, cigarettes, and/or vapor and other tobacco products to pay for construction and operation of county sports facility	<a href="#">307.696</a> <a href="#">307.697</a> <a href="#">4301.421</a> <a href="#">5743.024</a> <a href="#">5743.511</a>	County Commissioners	90	General Special	Majority	Ballot language per <a href="#">R.C. 307.697</a> , <a href="#">4301.421</a> , and/or <a href="#">5743.024</a> , and/or <a href="#">5743.511</a> . Not to exceed 20 years. Notice required at least once no later than 10 days before election. Note: no tax can be levied under <a href="#">R.C. 307.697</a> , <a href="#">R.C. 4301.421</a> , or <a href="#">R.C. 5743.024</a> on or after 9/1/2015, unless levied by a county with population between 1.1 and 1.3 million.	<a href="#">402</a> <a href="#">407</a>
Repeal of a county sediment control rule adopted under <a href="#">R.C. 307.79</a>	<a href="#">307.791</a>	Petition filed with BOE	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote. Ballot language prescribed by Secretary of State. Notice required: (a) once a week for two consecutive weeks following the notice procedure in <a href="#">R.C. 307.791</a> ; and (b) BOE website 30 days before election.	<a href="#">905</a>
Election on adoption of a county charter in the form attached to the petition ( <i>see also</i> <a href="#">Ohio Const., art. X, §§ 3, 4</a> )	<a href="#">307.94</a> <a href="#">307.95</a> <a href="#">307.96</a>	Petition filed with county commissioners by 115 <sup>th</sup> day before general election, or with BOE by 130 <sup>th</sup> day before general election	130 /115	General	Majority	Petition signed by 10% of gubernatorial vote. Petition to include copy of proposed county charter. Ballot language per <a href="#">Ohio Const., art. X, § 4</a> . Notice required at least once, no later than 10 days before election. Any protest of the petition is submitted to, and decided by, the Secretary of State.	<a href="#">802</a>
Resolution levying real property or manufactured home transfer tax	<a href="#">322.02</a> <a href="#">322.06</a>	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.	<a href="#">900</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Repeal of real property transfer tax adopted as an emergency measure	<a href="#">322.021</a>	Petition filed with BOE	90	General	Majority	Petitions signed by 10% of gubernatorial vote. Ballot language prescribed by Secretary of State. Notice required: (a) once a week for two consecutive weeks following the notice procedure in <a href="#">R.C. 322.021</a> ; and (b) BOE's website 30 days before election.	<a href="#">403</a>
Tax levy to establish, operate and maintain a memorial for members and veterans of the U.S. armed forces	<a href="#">345.01</a> <a href="#">345.03</a> <a href="#">345.04</a>	Taxing authority of any county, municipal corporation, or township, or by petition filed with taxing authority	90	General	Majority	Ballot language per <a href="#">R.C. 345.04</a> . Petition signed by 2% of gubernatorial vote. May not exceed 1 mill of each dollar of taxable value in any year, nor 10 years in term. Notice required at least once, not less than two weeks before election per <a href="#">R.C. 345.03</a> .	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Bond issue to establish, operate and maintain a memorial for members and veterans of the U.S. armed forces	<a href="#">345.02</a> <a href="#">133.18</a>	Taxing authority of any county, municipal corporation, or township	90	General Primary	60%	Ballot language and requirements per <a href="#">R.C. 133.18</a> . Notice required at least once, no later than 10 days before election.	<a href="#">201</a>
Proposed dissolution of community authority	<a href="#">349.14</a>	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.	<a href="#">906</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy upon the taxable property within impacted lake district per <a href="#">R.C. 5705.55</a>	<a href="#">353.05</a>	Board of directors of lake facilities authority	90	General Primary	Majority	Ballot language per <a href="#">R.C. 5705.55</a> or the Secretary of State. May be for any of the purposes specified in <a href="#">R.C. 5705.19 (A), (B), (F), and (H)</a> . Not to exceed five years unless for the payment of debt charges (then for the life of the bond indebtedness). Election procedures per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per R.C. 7.16; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Excise tax on hotel lodging/transactions within impacted lake district	<a href="#">353.06</a>	Board of directors of lake facilities authority	90	General Primary	Majority	Ballot language per <a href="#">R.C. 353.06</a> or the Secretary of State. Notice required at least once, no later than 10 days before election.	<a href="#">406</a>
Change of township boundaries or partition	<a href="#">503.02</a>	Petition filed with county commissioners	90	General Primary	Majority	Initiative petition signed by a majority of the electors residing in that township. Notice required at least once, no later than 10 days before election.	<a href="#">900</a>
Change of township name	<a href="#">503.161</a> <a href="#">503.162</a>	Township trustees, or by petition	90	General Primary	Majority	Petition signed by 20% of gubernatorial vote. Ballot language and notice requirements per <a href="#">R.C. 503.162</a> .	<a href="#">907</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Referendum on regulation of massage establishments	<a href="#">503.41</a>	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.	<a href="#">902</a>
Resolution regulating or restricting adult-oriented businesses	<a href="#">503.53</a>	Petition filed with the township fiscal officer	90	General	Majority	Initiative petition signed by 10% of gubernatorial vote. Procedure same as in <a href="#">R.C. 731.28 - 731.40</a> and <a href="#">731.99</a> . Notice by trustees once within 10 days of election.	<a href="#">902</a>
Adoption of limited home rule government (see statute for specific requirements)	<a href="#">504.01</a> <a href="#">504.02</a>	Township trustees	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote. Ballot language and notice requirements per <a href="#">R.C. 504.02</a> .	<a href="#">702</a>
Termination of limited home rule government	<a href="#">504.03 (A)(1)</a> <a href="#">504.03(B)</a> <a href="#">504.14</a>	Township trustees, or petition filed with township fiscal officer	90	General	Majority	If submitted under <a href="#">R.C. 504.03(B)</a> or <a href="#">504.14</a> petition must be signed by 35% of gubernatorial vote. Ballot language and notice requirements per <a href="#">R.C. 504.03</a> .	<a href="#">703</a>
Township initiatives and referendums	<a href="#">504.14</a>	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 <a href="#">R.C. 731.28 to 731.40</a> , except that signature requirement is 35% of the gubernatorial vote in the unincorporated area of the township, and petition is filed with the township fiscal officer.	<a href="#">900</a> <a href="#">902</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax Levy to expand township fire district	<a href="#">505.37</a> <a href="#">5705.25</a>	Township trustees	90	General	Majority	Ballot language per <a href="#">R.C. 505.37</a> . Resolution certified in accordance with <a href="#">R.C. 5705.19</a> . Election conducted per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">908</a>
To add to a township police district and to levy a tax	<a href="#">505.48</a> <a href="#">5705.25</a>	Township trustees	90	General	Majority	Ballot language per <a href="#">R.C. 505.48</a> . Resolution certified in accordance with <a href="#">R.C. 5705.19</a> . Election conducted per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">909</a>
To add remaining unincorporated territory to district and to levy tax throughout district	<a href="#">505.481</a>	Unanimous resolution adopted by township trustees	90	General	Majority	Ballot language per <a href="#">R.C. 481</a> . Election conducted per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">910</a> <a href="#">911</a>
Tax levy to enlarge, improve or erect a public building jointly by village and township	<a href="#">511.05</a> <a href="#">511.06</a> <a href="#">511.07</a>	Applications filed with both the township trustees and the village mayor	90	General in odd years	2/3 vote	Applications must be signed by 25 residents of the village and 25 residents of the township. Notice in a newspaper of general circulation in township and village 10 days before election.	<a href="#">127</a>
Bond issue to erect and maintain a monument, statue or memorial for service members	<a href="#">511.08</a>	Petition filed with township trustees	90	General Primary Special	Majority	Petition signed by 15% of votes cast at the most recent general election. Resolution must be as provided in <a href="#">R.C. 133.18</a> . Notice required at least once, no later than 10 days before election.	<a href="#">201</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
To establish one or more public parks	<a href="#">511.21</a> <a href="#">511.22</a>	Township trustees	90	General	Majority	Ballot language per <a href="#">R.C. 511.22</a> . Notice requirements per <a href="#">R.C. 511.21</a> .	<a href="#">913</a>
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	<a href="#">511.27</a> <a href="#">511.28</a>	Board of park commissioners	90	General Primary	Majority	Ballot language per <a href="#">R.C. 511.28</a> . Not to exceed 2 mills annually. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to pay expenses of park management and improvements	<a href="#">511.33</a>	Township trustees	90	General Primary Special	Majority	Township fiscal officer must post notice in 10 public places in the township 20 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the care and maintenance of parks for townships composed of islands	<a href="#">511.34</a>	Township trustees	90	General Primary	Majority	Ballot language per <a href="#">R.C. 511.34</a> . Not to exceed 1 mill or five years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">100</a>
Agreement with a corporation organized for charitable purposes or with a municipality for the erection and management of a hospital	<a href="#">513.05</a> <a href="#">513.06</a>	Township trustees	90	General	Majority	Notice required at least once, no later than 10 days before election. Proceedings in such elections are governed by <a href="#">R.C. 133</a> .	<a href="#">900</a>
Agreement with a corporation organized for charitable purposes or with a municipality for the erection and management of a hospital; possible issue of bonds	<a href="#">513.05</a> <a href="#">513.06</a>	Township trustees	90	General	Majority	Notice required at least once, no later than 10 days before election. Proceedings in the issuance and sale of bonds per <a href="#">R.C. 133</a> .	<a href="#">900</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for the operation of hospital facilities, current operating expenses of hospital facilities, or both	<a href="#">513.13</a> <a href="#">513.14</a>	Joint township hospital district	90	General Primary	Majority	Not to exceed 1 mill or five years. Election to be held at next primary or general election occurring 90 to 135 days after BOE receives joint township district hospital board's resolution. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to provide funds for the townships share of expenses when joining joint township hospital district	<a href="#">513.18</a>	Township trustees, by 2/3 vote	90	General Primary	Majority	Not to exceed 1 mill or five years. Election to be held at next primary or general election occurring 90 to 135 days after BOE receives joint township district hospital board's resolution. Notice required at least once, no later than 10 days before election.	<a href="#">914</a>
For the purchase or appropriation of land for cemetery purposes	<a href="#">517.04</a> <a href="#">517.05</a>	Township trustees, or application by six township electors	90	General Primary Special	Majority	Township fiscal officer must post notice in three public places in the township at least 20 days before election,	<a href="#">900</a>
Proposed plan of zoning in the unincorporated area of the township	<a href="#">519.11</a>	Township trustees	90	General Primary Special	Majority	Notice required at least once, not later than 10 days before election.	<a href="#">500</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Referendum on proposed amendment to township zoning resolution	<a href="#">519.12(H)</a>	Petition filed with township trustees	90	General Primary	Majority	Referendum petition filed with township trustees within 30 days after passage of zoning amendment. Petitions signed by 35% of gubernatorial vote. Megaprojects as defined in <a href="#">R.C. 122.17</a> are exempt from referendum. See alternative procedure for proposed amendments establishing planned-unit development regulations in <a href="#">R.C. 519.12(J)(2)</a> . Notice required at least once, no later than 10 days before election.	<a href="#">501</a>
Repeal of township zoning plan	<a href="#">519.25</a>	Township trustees, or by petition filed with township trustees	90	General Primary	Majority	Petition signed by 15% of gubernatorial vote. Not more than one election shall be held in any two calendar years. Notice required at least once, no later than 10 days before election.	<a href="#">502</a>
Township mergers	<a href="#">523.01</a> <a href="#">523.02</a> <a href="#">523.03</a> <a href="#">523.07</a>	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 <a href="#">R.C. 503.02</a> 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 three years thereafter.	<a href="#">600</a>
Surrender of corporate power by villages	<a href="#">703.33</a>	Petition filed with the village legislative authority by electors	90	General Primary Special	Majority	Petition signed by 30% of the electors at the last regular municipal election. Notice required at least once, no later than 10 days before election.	<a href="#">704-A</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Village dissolution for lack of services or candidates	<a href="#">703.331</a>	Finding failure to comply with 703.331(A) filed with boards of elections by specified county officials	90	General	Majority	County officials must file finding of failure with board, which must submit question of surrender of village's corporate powers to electors. This procedure is in addition to that under <a href="#">R.C. 703.33</a> .	<a href="#">704-B</a>
Organizing a municipal corporation under a specific plan of government per <a href="#">R.C. 705.41</a> to <a href="#">705.86</a>	<a href="#">705.01</a> <a href="#">705.02</a> <a href="#">705.03</a>	Petition filed with BOE	90	General Primary	Majority	Petition signatures equal in number to 10% of those who voted at the last regular municipal election. If petition filed, BOE must certify that fact at once to municipal legislative authority, which shall, within 30 days, provide for election. Ballot language per <a href="#">R.C. 705.03</a> . Any elector may, until 40 <sup>th</sup> day before election, file with BOE 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.	<a href="#">705</a>
Abandonment of municipal plan of limited home rule government	<a href="#">705.30</a>	Petition filed with BOE	90	General Primary	Majority	Petition signatures equal in number to 10% of those who voted at the last regular municipal election. Ballot language per <a href="#">R.C. 705.30</a> . Election procedures and notice requirement per <a href="#">R.C. 705.02</a> .	<a href="#">706</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Petition for incorporation of a city	<a href="#">707.29</a> <a href="#">707.30</a>	Petition filed with county commissioners	90	General Primary Special	Majority	Petition signed by 20% of gubernatorial vote. Ballot language per <a href="#">R.C. 707.30</a> . Notice required by the petitioners' agent for a period of three consecutive weeks before election.	<a href="#">707</a>
Annexation of one municipal corporation to a contiguous municipal corporation	<a href="#">709.23</a> <a href="#">709.24</a> <a href="#">709.29</a>	Municipal legislative authority, or petition filed with municipal legislative authority	90	General Primary	Majority	Numerous petition, ballot and notice requirements per <a href="#">R.C. 709.23</a> to <a href="#">709.31</a> .	<a href="#">601</a>
Detachment from a village or erection of new township	<a href="#">709.39</a>	Petition filed with the BOE	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 709.39</a> . 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 three or more public places in such territory.	<a href="#">602</a>
Merger of one or more municipal corporations with another municipal corporation, or an unincorporated area of a township with a municipality	<a href="#">709.45</a>	Petition filed with BOE, legislative authority of each affected municipality and, if applicable, board of township trustees	90	General	Majority	Ballot language per <a href="#">R.C. 709.45</a> . Provision shall be made on the ballot for the election of five electors from each subdivision. If disapproved, merger question cannot be proposed again for three years ( <a href="#">R.C. 709.46</a> ). Notice required at least once, no later than 10 days before election.	<a href="#">603</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Approval of merger agreement adopted under <a href="#">R.C. 709.451</a>	<a href="#">709.452</a>	Legislative authority of each municipality shall certify ordinance or resolution to BOE of each county in which territory affected by proposed merger is located	90	General Primary	Majority	The question is voted upon in each municipal corporation or township proposed for merger. Ordinances or resolution specifying merger conditions agreed to by the municipal corporations and township proposed for merger 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 two consecutive weeks before election.	<a href="#">604</a>
Approval of proposed merger conditions	<a href="#">709.46</a> <a href="#">709.462</a>	Municipal legislative authority	90	General	Majority	Merger commission ceases to exist on the 90 <sup>th</sup> day before the general election after the commission is elected. Notice required at least once, no later than 10 days before election.	<a href="#">605</a>
Contract by two or more municipalities and/or townships designating joint economic development zones and districts	<a href="#">715.691</a> <a href="#">(F)(1) or (2)</a>	Municipal legislative authority or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 715.691(F)(1) or (2)</a> . Per <a href="#">R.C. 715.691(E)</a> , if contract is being entered into with a township, only electors of the township vote on the issue. Notice required at least once, no later than 10 days before election.	<a href="#">915</a> <a href="#">916</a>
Income tax for the purposes of the joint economic development zone	<a href="#">715.691</a> <a href="#">(H)</a>	Directors of the joint economic development zone	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 718.04</a> . Notice required at least once, no later than 10 days before election. Note: per <a href="#">R.C. 715.691(H)</a> , 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.	<a href="#">300</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Referendum petition on joining a joint economic development district	<a href="#">715.70 (D)(3)</a>	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.	<a href="#">902</a>
Income tax for joint economic development district	<a href="#">715.70 (E)(1)</a>	Directors of the joint economic development zone	90	General Primary Special	Majority	Notice required at least once, no later than 10 days before election.	<a href="#">301</a>
Referendum or initiative petition to amend or repeal income tax imposed by joint economic development district	<a href="#">715.70 (E)(2)</a>	Petition filed with county auditor of each county within the district	90	General Primary Special	Majority	Notice of resolution levying tax required once a week for two consecutive weeks or per <a href="#">R.C. 7.16</a> , before resolution takes effect. 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 180 <sup>th</sup> day, an initiative petition to amend or repeal the tax may be filed. Petition signed by 10% of gubernatorial vote in the district. Notice of election required at least once, no later than 10 days before election.	<a href="#">902</a>
Alternative procedure and requirements for creating and operating a joint economic development district	<a href="#">715.71</a>	Municipal legislative authority and township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 715.71</a> . Notice required at least once, no later than 10 days before election.	<a href="#">917</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Approval of contract for township to enter into joint economic development district	<a href="#">715.72</a>	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 <a href="#">R.C. 715.72(N)</a> . Notice required at least once, no later than 10 days before election.	<a href="#">917</a>
Ordinance and contract by 2 or more municipalities designating a municipal utility district	<a href="#">715.84</a>	Legislative authority of each contracting municipality	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 715.84(F)</a> . Notice required at least once, no later than 10 days before election.	<a href="#">946</a>
Municipal income tax exceeding 1%	<a href="#">718.04(C)</a>	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 718.04(C)</a> . Notice required at least once, no later than 10 days before election.	<a href="#">302</a>
Income tax by municipality to provide financial assistance to school district	<a href="#">718.09</a>	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 718.09</a> . Notice required once a week for four consecutive weeks, or as provided in <a href="#">R.C. 7.16</a> , before election. Refer to statute for required contents of notice.	<a href="#">303</a>
Income tax by two or more municipalities to provide financial assistance to school district	<a href="#">718.10</a>	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 718.10</a> . Notice required once a week for four consecutive weeks, or as provided in <a href="#">R.C. 7.16</a> , before election. Refer to statute for required contents of notice.	<a href="#">304</a>
Composition of legislative authority and terms of office	<a href="#">731.01</a>	Municipal legislative authority, or initiative petition filed with city auditor or village clerk	90	General Primary	Majority	See petition procedures under <a href="#">R.C. 731.28</a> to <a href="#">731.35</a> . Notice required at least once, no later than 10 days before election.	<a href="#">900</a> <a href="#">901</a>
Length of term of office for member of city legislative authority	<a href="#">731.03</a>	City legislative authority	90	General	Majority	Notice required at least once, no later than 10 days before election.	<a href="#">900</a> <a href="#">901</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Reducing to five the number of members of village legislative authority	<a href="#">731.09</a>	Village legislative authority, or petition filed with village clerk	90	General in odd years	Majority	Initiative petition per <a href="#">R.C. 731.28</a> . Notice required at least once, no later than 10 days before election.	<a href="#">900</a> <a href="#">901</a>
Municipal ordinances and measures proposed by initiative petition	<a href="#">731.28</a>	Petition filed with city auditor or village clerk	90	General	Majority	Petition signed by 10% of gubernatorial vote within the municipal corporation. See petition procedures under <a href="#">R.C. 731.28</a> to <a href="#">731.35</a> . Notice required at least once, no later than 10 days before election.	<a href="#">900</a> <a href="#">901</a>
Municipal referendum	<a href="#">731.29</a>	Petition filed with city auditor or village clerk	90	General	Majority	Petition signed by 35% of gubernatorial vote within the municipal corporation. See petition procedures under <a href="#">R.C. 731.28</a> to <a href="#">731.35</a> . If proposed ordinance establishes or modifies planned-unit development regulations, procedures under <a href="#">R.C. 731.291</a> apply in lieu of contrary provisions in <a href="#">R.C. 731.29</a> . Notice required at least once, no later than 10 days before election.	<a href="#">902</a> <a href="#">903</a>
Length of term for president of city legislative authority	<a href="#">733.09</a>	City legislative authority	90	General	Majority	If approved, term increases from two to four years effective on January 1 following next regular municipal election. Notice required at least once, no later than 10 days before election.	<a href="#">900</a> <a href="#">901</a>
Appointment of village legal counsel	<a href="#">733.48</a>	Petition filed with village clerk	90	General Primary Special	Majority	Petition signed by 10% of gubernatorial vote of the village.	<a href="#">900</a> <a href="#">901</a>
Municipal contract to have water supplied for public uses	<a href="#">743.24</a>	Municipal legislative authority	90	General Primary Special	Majority	Notice required at least once, no later than 10 days before election.	<a href="#">900</a> <a href="#">901</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Agreement to acquire public utility property	<a href="#">745.06</a> <a href="#">745.07</a>	Municipal legislative authority	90	General Primary Special	Majority	Ballot language must track ordinance. 30 days' notice required once a week for two consecutive weeks in two daily or weekly newspapers published or circulated in the municipal corporation, or per <a href="#">R.C. 7.16</a> . 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.	<a href="#">900</a> <a href="#">901</a>
Agreement with a corporation organized for charitable purposes for the erection and management of a hospital; and possible issue of bonds	<a href="#">749.02</a> <a href="#">749.021</a>	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.	<a href="#">900</a> <a href="#">901</a>
Creation of a city board of park commissioners	<a href="#">755.01</a>	Petitions filed with BOE	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.	<a href="#">900</a> <a href="#">901</a>
Joining a joint recreation district created under <a href="#">R.C. 755.14</a> in which a tax is imposed	<a href="#">755.181</a>	County, municipal corporation, township, township park district or school district	90	General	Majority	Ballot language per <a href="#">R.C. 755.181</a> . Election procedure per <a href="#">R.C. 5705.19</a> . Notice per <a href="#">R.C. 5705.25</a> : (a) either once a week for two consecutive weeks before the election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">918</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy to provide for municipal band or orchestra for cultural and entertainment purposes	<a href="#">757.01</a> <a href="#">757.02</a>	Petitions filed with municipal legislative authority	90	General in odd years	65%	Petition signed by 10% of gubernatorial vote. Not to exceed 0.5 mill for five years. Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to pay cost of improvements of property within project areas of a soil and water conservation	<a href="#">940.33</a>	County commissioners	90	General	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Conversion of township park district and tax levy	<a href="#">1545.041</a>	Board of park commissioners	75	General Primary	Majority	Ballot language per <a href="#">R.C. 1545.041</a> . Notice required at least once, no later than 10 days before election.	<a href="#">919</a>
Tax levy for the use of the park district	<a href="#">1545.21</a>	Board of park commissioners	90	General Primary	Majority	Ballot format for renewal, increase, or decrease in levy as per <a href="#">R.C. 5705.25</a> . Millage limits in <a href="#">R.C. 1545.21</a> . Any specified number of years. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Dissolution of a park district	<a href="#">1545.36</a>	Petition filed with BOE	90	General Primary	Majority	Petition requirements per <a href="#">R.C. 3501.38</a> . Petition signed by 25% of gubernatorial vote in district. If the issue fails, the board shall not receive petitions for dissolution for four years. Notice required at least once, no later than 10 days before election.	<a href="#">920</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Bond issue to purchase or lease new site for county agricultural society	<a href="#">1711.29</a> <a href="#">1711.30</a>	County commissioners	90	General in even years	Majority	Ballot language and notice requirement per <a href="#">R.C. 1711.30</a> .	<a href="#">203</a>
Petition by the county electors to combine probate court with court of common pleas	<a href="#">2101.43</a> <a href="#">2101.44</a>	Petition filed with judge of common pleas court	90	General in even years	Majority	Petition signed by 10% of gubernatorial vote in county having less than 60,000 population. Ballot language per <a href="#">R.C. 2101.44</a> . Sheriff issues proclamation of election.	<a href="#">921</a>
Bond issue to purchase or enlarge site; erection and equipment of buildings; or to enlarge, improve or rebuild buildings for a joint vocational school district	<a href="#">3311.20</a>	Board of education of a joint vocational school district	90	General Primary Special	Majority	Ballot language and notice requirements: <a href="#">R.C. 133.18</a> .	<a href="#">201</a>
Tax levy to provide funds for current expenses or capital improvements of a joint vocational or cooperative education school district	<a href="#">3311.21</a>	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 where levied for current expenses for a continuing period. Ballot language per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Referendum on resolution to join an existing joint vocational school district	<a href="#">3311.213</a>	Petition filed with BOE	90	General Primary Special	Majority	Petition signed by 20% of gubernatorial vote. BOE must immediately notify boards of education. Election procedures same as those for election of board of education members.	<a href="#">902</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Petition concerning the transfer of territory from one local school district to another within the educational service center	<a href="#">3311.22</a>	Petition filed at the office of the educational service center superintendent	90	General Primary Special	Majority	Either a petition signed by 55% of electors who wish to have the transfer approved, or a referendum against actions of the school board that has approved a transfer. If proposed transfer is not approved by electors, proposal shall not be submitted for two years. Election procedures same as those for election of board of education members.	<a href="#">900</a> <a href="#">902</a>
Petition concerning transfer of territory from a local school district to an adjoining educational service center, city, or exempted village district	<a href="#">3311.231</a>	Petition filed at the office of the educational service center superintendent	90	General Primary Special	Majority	Either a petition signed by 55% of electors who wish to have the transfer approved, or a referendum against actions of the school board that has approved a transfer. If proposed transfer is not approved by electors, proposal shall not be submitted for two years. Election procedures same as those for election of board of education members.	<a href="#">900</a> <a href="#">902</a>
Formation of a commission to study merger of districts located primarily within same county with population under 100,000	<a href="#">3311.25</a>	Petition filed with BOE	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 <a href="#">3311.25</a> . Notice required at least once, no later than 10 days before election.	<a href="#">606</a> <a href="#">607</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Creation of a new local school district	<a href="#">3311.26</a>	Petition filed with state superintendent of public instruction	90	General Primary Special	Majority	Question may only arise as a referendum on state board of education's approval of proposal to create new district. Petition of referendum signed by 35% of electors at the last general election in the new district. Election procedures same as those for election of board of education members. If approved, new school district's board of education shall be appointed by state board but are subject to election at next general election in odd-numbered year occurring more than 90 days after appointment.	<a href="#">902</a>
Creation of new districts by consolidation of two or more contiguous local school districts	<a href="#">3311.37</a>	State board of education	90	General Primary	Majority	This issue appears on the ballot only at the discretion of the state board of education. Election procedures same as those for election of board of education members.	<a href="#">900</a>
Transfer of territory from local, exempted village, or city school district to another district	<a href="#">3311.38</a>	State board of education	90	General Primary	Majority	This issue appears on the ballot only at the discretion of the state board of education. Election procedures same as those for election of board of education members.	<a href="#">922</a>
School district joining a county school financing district which has imposed a tax levy (or levies)	<a href="#">3311.50</a>	Board of education	90	General Primary Special	Majority	Ballot language and requirements per <a href="#">R.C. 3311.50</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">923</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Creation of the position of independent auditor of a school district	<a href="#">3311.61 (A)</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 per the last decennial census. (R.C. 3311.60.)	90	General	Majority	Ballot language and election procedures per <a href="#">R.C. 3311.61</a> . Form of the ballot prescribed by the Secretary of State. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">924</a>
Referendum on mayor's continued appointment of municipal board of education members	<a href="#">3311.73</a>	Municipal board of education	90	General in first even year occurring at least four years after the new board assumed control	Majority	Ballot language per <a href="#">R.C. 3311.73</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">925</a>
Tax levy to fund current operating expenses of school district during fiscal emergency period	<a href="#">3316.08</a> <a href="#">5705.194</a> <a href="#">5705.21</a> <a href="#">Chapter 5748</a>	Financial planning and supervision commission	90	General Primary Special	Majority	Ballot language and procedure under <a href="#">R.C. 5705.21</a> or <a href="#">Chapter 5748</a> . Upon state auditor's finding that district will incur operating deficit, commission shall adopt resolution to either submit question of levy to electors or not. Not to exceed 10 years. Not more than three elections during any calendar year (per <a href="#">R.C. 5705.214</a> ). Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">117</a> <a href="#">118</a> <a href="#">119</a> <a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a> <a href="#">305</a> <a href="#">306</a> <a href="#">307</a> <a href="#">308</a> <a href="#">309</a> <a href="#">310</a> <a href="#">311</a> <a href="#">312</a> <a href="#">313</a> <a href="#">314</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
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	<a href="#">3318.05</a> <a href="#">3318.06</a>	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3318.06</a> . Notice must include the fact that the tax levy shall be at the rate of not less than 0.5 mills, for a period of 23 years, and used to pay the cost of maintaining the classroom facilities included in the project.	<a href="#">103</a> <a href="#">204</a> <a href="#">205</a> <a href="#">206</a> <a href="#">207</a>
Extension of tax levy to maintain classroom facilities	<a href="#">3318.061</a>	Board of education of school district eligible to receive additional assistance under <a href="#">R.C. 3318.04(B)(2)</a>	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3318.061</a> . The notice of the election shall conform with <a href="#">R.C. 3318.06(A)(3)</a> , except that it also shall state that the maintenance tax levy is an extension of an existing tax levy. <a href="#">R.C. 3318.07</a> also applies to this ballot question.	<a href="#">104</a>
Bond issue to pay local portion of school construction and/or for site acquisitions	<a href="#">3318.062</a> (A) and/or (B)	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3318.062</a> . Notice must include the fact that the tax levy shall be at the rate of not less than 0.5 mills, for a period of 23 years, and used to pay the cost of maintaining the classroom facilities included in the project.	<a href="#">208</a> <a href="#">209</a> <a href="#">210</a> <a href="#">211</a> <a href="#">212</a> <a href="#">213</a>
Tax levy to maintain classroom facilities	<a href="#">3318.063</a>	Board of education	75	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3318.063</a> . Notice of election must state the rate of not less than 0.5 mills, for a period of 23 years, and proceeds shall be used to pay the cost of maintaining classroom facilities included in the project.	<a href="#">105</a>
Tax levy for expedited local partnership program	<a href="#">3318.36</a> <a href="#">3318.361</a> <a href="#">3318.362</a> <a href="#">3318.363</a>	Board of education	90	General Primary Special	Majority	See <a href="#">R.C. 3318.36 - .361</a> for the many provisions relating to these ballot issues.	<a href="#">106</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Bond issue(s) and tax levies for joint vocational school districts portion of project costs	<a href="#">3318.45</a>	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3318.45</a> . See requirements of <a href="#">R.C. 3318.40</a> to <a href="#">3318.45</a> . Notice required at least once, no later than 10 days before election.	<a href="#">107</a> <a href="#">214</a> <a href="#">215</a> <a href="#">216</a>
Tax levy to develop, maintain or operate a municipal university	<a href="#">3349.25</a>	Municipal university taxing district	90	General Primary Special	Majority	Issue shall be submitted per <a href="#">R.C. 5705.01- .26</a> . Ballot language per <a href="#">R.C. 5705.25</a> . If the tax is outside the ten-mill limitation, then it may not exceed five years, and must terminate upon termination of the agreement. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Transfer of, or grant to right to use, municipal university assets to state university	<a href="#">3349.29</a>	Municipal legislative authority	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3349.29</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">926</a>
Initiative petition for the creation of a community college district	<a href="#">3354.02</a>	Petition filed with BOE 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.	<a href="#">927</a>
Bond issue(s) for permanent improvements of a community college district	<a href="#">3354.11</a>	Board of trustees of community college district	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 133.18</a> . Notice required at least once, no later than 10 days before the election.	<a href="#">201</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for permanent improvements and operating costs of a community college district	<a href="#">3354.12</a>	Board of trustees of community college district	90	General Primary Special	Majority	Levy can be for a specific period of years or a continuing period of time. Not more than two special elections in any one year. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Creation of a university branch district	<a href="#">3355.02</a>	County commissioners, municipal legislative authority, or by petition filed with BOE of most populous county	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.	<a href="#">900</a> <a href="#">901</a>
Tax levy for university branch district	<a href="#">3355.09</a>	Managing authority of the university branch district	90	General Primary	Majority	Levy must be for a specific period of years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Creation of a technical college district	<a href="#">3357.02</a>	Board of education, governing board of any educational service center, or by 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.	<a href="#">928</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Bond issue to purchase a site and permanent improvements for technical college district	<a href="#">3357.11</a>	Board of trustees of technical college district	90	General Primary Special	Majority	Follow bond issue procedures as provided in <a href="#">R.C. Ch. 133</a> .	<a href="#">201</a>
Tax levy for operation, maintenance, etc. of a technical college district	<a href="#">3357.11</a>	Board of trustees of a technical college district	90	General Primary Special	Majority	Tax Levy not to exceed 10 years. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for permanent improvements and operating costs of a state community college	<a href="#">3358.11 (A)</a>	Board of trustees of a state community college	90	General Primary Special	Majority	Levy can be for a specific period of years or a continuing period of time. Procedure per <a href="#">R.C. 3354.12</a> . Ballot language for: additional and renewal taxes, per <a href="#">R.C. 3354.12</a> . Not more than two special elections in any one year. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Bond issue(s) for permanent improvements of a state community college	<a href="#">3358.11 (B)</a>	Board of trustees of a state community college	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 133.18</a> . Procedure per <a href="#">R.C. 3354.11</a> .	<a href="#">201</a>
Creation of a county district library	<a href="#">3375.19</a>	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.	<a href="#">900</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Creation of a county district library	<a href="#">3375.201</a>	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 <a href="#">R.C. 3375.201</a> . Notice required at least once, no later than 10 days before election.	<a href="#">929</a>
Inclusion of public library into county library district	<a href="#">3375.211</a>	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 three years after defeat.	<a href="#">900</a> <a href="#">901</a>
Consolidation of public library with county library district	<a href="#">3375.212</a>	Appropriate taxing authority, with or without the filing of a 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.	<a href="#">900</a> <a href="#">901</a>
Tax for library purposes under <a href="#">R.C. 3375.40</a>	<a href="#">3375.42</a>	Any authorized political subdivision	90	General Primary Special	Majority	Taxing authority of a subdivision may levy a tax under <a href="#">R.C. 3375.42(A)</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 <a href="#">R.C. 5705.01</a> , 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.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Bond issue to purchase, erect, construct, enlarge, extend, improve, equip and furnish a library building	<a href="#">3375.43</a> <a href="#">3375.431</a>	Taxing authority for the board of library trustees	90	General Primary Special	Majority	Ballot language for bond issue: <a href="#">R.C. 133.18</a> . Notice required at least once, no later than 10 days before election.	<a href="#">201</a>
Inclusion of additional territory for regional arts and cultural district, and tax levy	<a href="#">3381.03</a>	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 3381.03</a> . Notice required at least once, no later than 10 days before election.	<a href="#">930</a>
Changing to partisan primary election method of nominating officers of municipality having population of 2,000 or more	<a href="#">3513.01</a> <a href="#">(D)</a>	Petition filed with BOE	90	General in even years	Majority	Petition signature requirement: 10% of the vote cast at the most recent regular municipal election. Ballot language: <a href="#">R.C. 3513.01(D)(2)</a> . Limited to municipal corporation 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.	<a href="#">931</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Changing to nonpartisan method of nominating municipal or township officers	<a href="#">3513.01 (E)</a>	Petition filed with BOE	120/90	General in even years	Majority	Petition signature requirement: 10% of the votes cast at the most recent regular municipal or township election, as appropriate. Ballot language: <a href="#">R.C. 3513.01(E)(2)</a> . Limited to townships or municipal corporation in which officers are nominated as candidates of parties. Notice required at least once, no later than 10 days before election.	<a href="#">932</a>
Union of city health districts to form a single city health district	<a href="#">3709.051</a>	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.	<a href="#">933</a>
Union of several cities into general health district	<a href="#">3709.071</a>	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.	<a href="#">934</a>
Tax levy to provide sufficient funds to carry out health programs of the general health district	<a href="#">3709.29</a>	County commissioners	90	General Primary	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Not to exceed 10 years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Question of whether off-track betting facilities shall be prohibited	<a href="#">3769.27</a>	Petition filed with BOE	90	General Primary	Majority	Petition must be signed by 10% of gubernatorial vote, but not fewer than 500 electors. Prohibition not to exceed five years. Board must notify state racing commission if petition is valid. Ballot language per <a href="#">R.C. 3769.27</a> . 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 five years).	<a href="#">935</a>
Question of whether adult use cannabis dispensaries may continue to operate	<a href="#">3780.25</a>	Petition filed with BOE	90	General	Majority	Within 60 days of municipal legislative authority or township trustees approving resolution prohibiting adult use dispensaries, license holders may file petition to remain open. Petition signed by lessor of 100 electors or 5% of electors in municipal corporation or township. Ballot language per <a href="#">R.C. 3780.25(D)</a> . If petition is verified, dispensary may continue to operate until issue is decided.	<a href="#">947</a>
Annual motor vehicle license tax (see statute for complete list of purposes)	<a href="#">4504.02</a>	County commissioners	90	General Primary	Majority	May be submitted to electorate by either county commissioners or by referendum, unless adopted as an emergency. Notice of election required at least once, no later than 10 days before election.	<a href="#">408</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Petition to repeal emergency permissive tax (Motor Vehicle License Tax)	<a href="#">4504.021</a>	Petition filed with BOE	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 two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">409</a>
Annual motor vehicle license tax (see statute for complete list of purposes)	<a href="#">4504.15</a> <a href="#">4504.16</a>	County commissioners	90	General Primary	Majority	May be submitted to electorate by either county commissioners or by referendum, unless adopted as an emergency. Notice of election required at least once, no later than 10 days before election.	<a href="#">408</a>
Referendum on township motor vehicle tax	<a href="#">4504.18</a> <a href="#">519.12(H)</a>	Petition filed with township trustees	90	General Primary	Majority	Petition filed within 30 days after passage of motor vehicle tax. Petitions signed by 8% of gubernatorial vote. Notice of election required at least once, no later than 10 days before election.	<a href="#">902</a>
Tax levied upon the operation of motor vehicles on the public roads and highways in the territory of the district	<a href="#">4504.21</a>	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 that reside in the district. The Secretary of State prescribes the form of the ballot. Notice required at least once, no later than 10 days before election.	<a href="#">410</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Joinder of contiguous political subdivision to port authority created under <a href="#">R.C. 4582.01 - .20</a> and extension of tax levy to political subdivision	<a href="#">4582.024</a>	Port authority	90	General Primary Special	Majority	Ballot text per <a href="#">R.C. 4582.024</a> . If port authority has power to levy property tax under <a href="#">R.C. 4582.14</a> , joinder is not effective until approved by majority of electors voting on joinder. If more than one political subdivision is to be joined, electors of each subdivision vote as one district and majority affirmative vote is determined by combined vote cast.	<a href="#">417</a>
Tax levy for all transit purposes including bond debt charges by port authority created under <a href="#">R.C. 4582.01 - .20</a>	<a href="#">4582.14</a>	Port authority	90	General Primary	Majority	Not to exceed 1 mill. Five years or less, or life of indebtedness if for bond debt charges. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Joinder of contiguous political subdivision to port authority created under <a href="#">R.C. 4582.21 - .59</a> and extension of tax levy to political subdivision	<a href="#">4582.26</a>	Port authority	90	General Primary Special	Majority	Ballot text per <a href="#">R.C. 4582.26</a> . If port authority has power to levy property tax under <a href="#">R.C. 4582.40</a> , joinder is not effective until approved by majority of electors voting on joinder. If more than one political subdivision is to be joined, electors of each subdivision vote as one district and majority affirmative vote is determined by combined vote cast.	<a href="#">418</a>
Tax levy for all transit purposes including bond debt charges by port authority created under <a href="#">R.C. 4582.21 - .59</a>	<a href="#">4582.40</a>	Port authority	90	General Primary	Majority	Not to exceed 1 mill. Five years or less, or life of indebtedness if for bond debt charges. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Government electric aggregation for a municipal, township, or county	<a href="#">4928.30 (B), (E)</a> <a href="#">4928.20 (E)</a>	Petition filed with county commissioners, city auditor, village clerk, or township fiscal officer	90	General Primary	Majority	Initiative and referendum petitions: <a href="#">R.C. 731.28</a> to <a href="#">731.41</a> . Petitions signed by 10% of total number 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.	<a href="#">936</a>
Government gas aggregation for a municipal, township, or county	<a href="#">4929.26 (B), (E)</a> <a href="#">4929.26 (E)</a>	Petition filed with county commissioners, city auditor, village clerk, or township fiscal officer	90	General Primary	Majority	Initiative and referendum petitions: <a href="#">R.C. 731.28</a> to <a href="#">731.41</a> . Petitions signed by 10% of total number 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.	<a href="#">937</a>
Gas aggregation with prior consent	<a href="#">4929.27 (C)</a>	Petition filed with county commissioners, or township fiscal officer	90	General	Majority	Initiative and referendum petitions for municipal corporations governed by <a href="#">R.C. 731.28 - 41</a> ; initiative and referendum petition for townships governed by <a href="#">R.C. 731.28 - 40</a> . 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.	<a href="#">900</a> <a href="#">901</a> <a href="#">902</a> <a href="#">903</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Petition of protest against a railway grant	<a href="#">4951.43</a> <a href="#">4951.44</a>	Petition filed with mayor of the city	90 days after the expiration of 60-day period set forth in <a href="#">R.C. 4951.43</a>	General	Majority	Petition signed by 10% of votes cast for mayor. Ballot language per <a href="#">R.C. 4951.44</a> . Notice required at least once, no later than 10 days before election.	<a href="#">938</a> <a href="#">939</a> <a href="#">940</a>
Petition of protest granting the right for a railway company to place and maintain piers or other supports in a public way	<a href="#">4955.04</a> <a href="#">4955.05</a>	Petition filed with mayor of the city	90 days after the expiration of 60-day period set forth in <a href="#">R.C. 4955.04</a>	General	Majority	Petition signed by 10% of votes cast for mayor. Ballot language per <a href="#">R.C. 4955.05</a> . Notice required at least once, no later than 10 days before election.	<a href="#">941</a>
Tax levy for current expenses of the subdivision	<a href="#">5705.19 (A)</a>	Any political subdivision except school or county school financing districts	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not to exceed two mills for a detention facility, or four mills for a combined district. Shall be for five years or less, but if used toward detention facility or combined district, shall be for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election. See also <a href="#">R.C. 2151.65</a> and <a href="#">2152.41</a> .	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Debt charges on certain described bonds, notes or certificates of indebtedness	<a href="#">5705.19 (B)</a> <a href="#">5705.19 (C)</a>	Any political subdivision except school or county school financing districts	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Shall be for the life of the indebtedness. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for a public library of, or supported by, the subdivision	<a href="#">5705.19 (D)</a>	Any political subdivision except school or county school financing districts	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for a municipal university	<a href="#">5705.19 (E)</a>	Municipal corporation	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not to exceed two mills. Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election. See also <a href="#">R.C. 3349.13</a> .	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the construction or acquisition of any specific permanent improvement or class of improvements	<a href="#">5705.19 (F)</a>	Any political subdivision except school or county school financing districts	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the general construction, reconstruction, resurfacing and repair of streets, roads and bridges	<a href="#">5705.19 (G)</a>	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for parks and recreational purposes	<a href="#">5705.19 (H)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to provide and maintain firefighting facilities, equipment, and personnel including paramedics and other emergency medical services	<a href="#">5705.19(I)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to provide and maintain police department, equipment and personnel	<a href="#">5705.19(J)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to maintain and operate a county home or detention facility	<a href="#">5705.19 (K)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for DD programs and services per <a href="#">R.C. Chapter 5126</a>	<a href="#">5705.19 (L)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not to exceed five years, unless resolution is certified by board of county commissioners under <a href="#">R.C. 5705.222</a> , in which case levy shall not exceed 10 years or continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for regional planning	<a href="#">5705.19 (M)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the county's share of maintaining and operating schools, detention facilities, forestry camps, or other facilities established under <a href="#">R.C. 2151.65</a> or <a href="#">2152.41</a> , or both of those sections	<a href="#">5705.19 (N)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Shall be for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to provide flood defense, providing and maintaining a flood wall or pumps or other flood purposes	<a href="#">5705.19 (O)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy to maintain and operate sewage disposal plants and facilities	<a href="#">5705.19 (P)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to provide and maintain a county transit system: <a href="#">R.C. 306.01</a> to <a href="#">306.13</a>	<a href="#">5705.19 (Q)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the subdivision's share of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities provided under <a href="#">R.C. 2151.65</a> or <a href="#">2152.41</a> , or both of those sections	<a href="#">5705.19 (R)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . 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 two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the prevention, control and abatement of air pollution	<a href="#">5705.19 (S)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for maintaining and operating cemeteries	<a href="#">5705.19 (T)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for ambulance service, emergency medical services, or both	<a href="#">5705.19 (U)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for providing for the collection and disposal of garbage or refuse, including yard waste	<a href="#">5705.19 (V)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for payment of the police officer or the firefighter employers' contribution to the relief and pension funds	<a href="#">5705.19 (W)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for construction and maintenance of a drainage improvement as per <a href="#">R.C. 6131.52</a>	<a href="#">5705.19 (X)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to provide or maintain senior citizens services or facilities per <a href="#">R.C. 307.694</a> , <a href="#">307.85</a> , <a href="#">505.70</a> , <a href="#">505.706</a> , or <a href="#">717.01(EE)</a>	<a href="#">5705.19 (Y)</a>	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not to exceed five years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy to provide and maintain zoological park services and facilities under <a href="#">R.C. 307.76</a>	<a href="#">5705.19 (Z)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to maintain and operate a free public museum of art, science or history	<a href="#">5705.19 (AA)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the establishment and operation of a 9-1-1 system per <a href="#">R.C. 5507.01</a>	<a href="#">5705.19 (BB)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to acquire, rehabilitate or develop rail property or rail service per <a href="#">R.C. 4981.01</a>	<a href="#">5705.19 (CC)</a>	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to acquire property for, construct, operate and maintain community centers per <a href="#">R.C. 755.16</a>	<a href="#">5705.19 (DD)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy to create and operate an office or joint office of economic development per <a href="#">R.C. 307.07</a> and <a href="#">307.64</a>	<a href="#">5705.19 (EE)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to acquire, construct, improve, maintain or operate a township airport, landing field, or other air navigation facility per <a href="#">R.C. 505.15</a>	<a href="#">5705.19 (FF)</a>	Township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to pay the costs of a contract with a county re: <a href="#">R.C. 505.263</a> , to pay all or any part of the cost to construct, maintain, repair, or operate a water supply improvement	<a href="#">5705.19 (GG)</a>	Township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to acquire land, water, or wetlands for the purpose of protecting and preserving "greenspace"	<a href="#">5705.19 (HH)</a>	Township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
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 <a href="#">R.C. 307.62</a>	<a href="#">5705.19 (II)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for any or all of the purposes set forth in (I) or (J) of this section (police, fire and ambulance)	<a href="#">5705.19 (JJ)</a>	Municipal legislative authority or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for a county wide public safety communications system under <a href="#">R.C. 307.63</a>	<a href="#">5705.19 (KK)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less, or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the support of a county of criminal justice services under <a href="#">R.C. 307.45</a>	<a href="#">5705.19 (LL)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to maintain and operate a jail or other detention facility as defined in <a href="#">R.C. 2921.01</a>	<a href="#">5705.19 (MM)</a>	County commissioners or municipal legislative authority	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax Levy to purchase (etc.) real estate to hold agricultural fairs and for operating expenses	<a href="#">5705.19 (NN)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy to construct, rehabilitate, repair or maintain sidewalks, walkways, trails, bicycle pathways or similar improvements, or acquire land necessary for such improvements	<a href="#">5705.19 (OO)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for both of the purposes set forth in divisions (G) (roads and bridges) and (OO) (sidewalks, etc.)	<a href="#">5705.19 (PP)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Any specified number of years or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for both of the purposes set forth in divisions (H) (recreational) and (HH) (greenspace)	<a href="#">5705.19 (QQ)</a>	Township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy to acquire agricultural easements as defined in <a href="#">R.C. 5301.67</a> and to supervise and enforce the easements	<a href="#">5705.19 (RR)</a>	County commissioners, municipal legislative authority, or township trustees	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for both of the purposes per divisions (BB) (9-1-1 system) and (KK) (safety communications system)	<a href="#">5705.19 (SS)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for the maintenance or operation of facility to promote the sciences or natural history organized under <a href="#">R.C. 307.761</a>	<a href="#">5705.19 (TT)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the creation and operation of a county land reutilization corporation	<a href="#">5705.19 (UU)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for construction and maintenance of soil and water conservation district	<a href="#">5705.19 (VV)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for the OSU extension fund	<a href="#">5705.19 (WW)</a>	Any authorized political subdivision	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for transportation services of municipality that withdrew from a regional transit authority	<a href="#">5705.19 (XX)</a>	Legislative authority of municipality that withdrew from an RTA per <a href="#">R.C. 306.55</a>	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Check statute for restrictions on length of levy. If adopted and combined with the purpose provided in <a href="#">R.C. 306.55</a> , ballot language of combined question per <a href="#">R.C. 5705.252</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for any combination of the purposes of NN (agricultural fairs), VV (soil and water conservation) and WW (OSU extension fund)	<a href="#">5705.19 (YY)</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Five years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
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	<a href="#">5705.19 (ZZ)</a>	Municipality or township	90	General Primary Special	Majority	Any number of years not exceeding 10. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
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	<a href="#">5705.19 (AAA)</a>	County	90	General Primary Special	Majority	Any number of years not exceeding 10. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
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 <a href="#">R.C. 5905.19</a>	<a href="#">5705.191</a>	Any authorized political subdivision except school district	90	General Primary Special	Majority	Resolution must conform to requirements of <a href="#">R.C. 5705.19</a> , except that levy to supplement the general fund can be for any number of years not exceeding 10. Ballot language per <a href="#">R.C. 5705.25</a> . Also see notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Fixed-sum tax levy for current expenses of a school district in fiscal watch, caution, emergency, or impacted by a disaster declaration, or that renews emergency levy under <a href="#">R.C. 5705.194</a> or substitute levy under <a href="#">R.C. 5705.199</a> passed prior to Jan. 1, 2026	<a href="#">5705.194</a> <a href="#">5705.195</a> <a href="#">5705.196</a> <a href="#">5705.197</a>	Board of education of city, local, exempted village, cooperative education, or joint vocational educational school district	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.197</a> . Not to exceed five years. Not more than three elections during any calendar year (per <a href="#">R.C. 5705.214</a> ). Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">108</a> <a href="#">109</a> <a href="#">110</a>
Tax levy to support tuberculosis treatment or clinics	<a href="#">5705.20</a>	County commissioners	90	General	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not to exceed 0.65 mill. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for current expenses, a public library, permanent improvements, recreational purposes, a community center, a cultural center, education technology, school safety and security	<a href="#">5705.21 (A)</a>	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not more than three elections during any calendar year. Five years or less, unless levy is for current expenses or general permanent improvements, in which case levy lasts for five years or continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">130</a> and, if renewal of two or more existing levies, use <a href="#">117</a>
Tax levy for current expenses of partnering community schools and, if so allocated, of the school district	<a href="#">5705.21 (B)</a>	Board of education of qualifying school district	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.21(B)(2)(a)</a> . 10 years or less, or a continuing period of time. Election procedures per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election. Notice must state the number of mills to be levied for the partnering community schools and the number of mills to be levied for the municipal school district.	<a href="#">118</a> <a href="#">119</a>
Tax levy for current expenses as an incremental tax	<a href="#">5705.212</a>	Board of education	90	General Primary Special	Majority	Election procedures per <a href="#">R.C. 5705.251</a> . Ballot language per <a href="#">R.C. 5705.251(B)</a> . Ten years or less, or for a continuing period of time. Not more than three elections during any calendar year (per <a href="#">R.C. 5705.214</a> ). Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">120</a> <a href="#">121</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for current expenses with yearly increase of tax rate	<a href="#">5705.213</a>	Board of education	90	General Primary Special	Majority	Election procedures per <a href="#">R.C. 5705.251</a> . Ballot language per <a href="#">R.C. 5705.251(C)</a> . Ten years or less, or for a continuing period of time. Not more than three elections during any calendar year (per <a href="#">R.C. 5705.214</a> ). Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">122</a> <a href="#">123</a>
Tax levy for a county school financing district levy; current expenses, permanent improvements and additional tax with reduction of current tax	<a href="#">5705.215</a>	Education service center that is the taxing authority of a county school financing district	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.215</a> . Ten years or less or, if for purpose described in <a href="#">R.C. 5705.215(A)(2)(a), (c), or (f)</a> , for a continuing period of time. Election procedures per <a href="#">R.C. 5705.21</a> and <a href="#">5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">124</a>
Tax levy for current operating expenses and general permanent improvements, or for general permanent improvements	<a href="#">5705.217</a>	Board of education	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Five years or continuing period of time. Not more than three elections during any calendar year (per <a href="#">R.C. 5705.214</a> ). Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
General obligation bonds for permanent improvements and may also include a tax levy or levies for current operating expenses or permanent improvements, or both	<a href="#">5705.218</a>	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.218</a> . If tax levy (or levies) for current expenses of school district and partnering community is for specific number of years, it may be renewed in the same manner as a tax levied under <a href="#">R.C. 5705.21(B)</a> . Bond issue and tax levy (or levies) may be submitted as one ballot question. Not more than three elections during any calendar year (per <a href="#">R.C. 5705.214</a> ). Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">217</a> <a href="#">218</a> <a href="#">219</a> <a href="#">220</a>
Tax levy for funding student services of regional student education district	<a href="#">5705.2111</a>	Board of directors of regional student education district	90	General Primary Special	Majority	Ballot language and election procedure per <a href="#">R.C. 5705.25</a> . Aggregate tax may not exceed three mills. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">130</a>
Tax levy for funding school districts comprising career-technical cooperative education district	<a href="#">5705.2114</a>	Board of directors of career-technical cooperative education district	90	General Primary Special	Majority	Ballot language and election procedure per <a href="#">R.C. 5705.25</a> . Aggregate tax may not exceed three mills. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">130</a>
Tax levy for support of county hospital	<a href="#">5705.22</a>	County commissioners	90	General	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Not to exceed 0.65 mill. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
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	<a href="#">5705.221</a>	County commissioners	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Not to exceed 10 years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for operation of programs/services and for the acquisition, construction, renovation, financing, maintenance, and operation of DD facilities	<a href="#">5705.222</a>	County commissioners	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Any number of years not exceeding ten or for a continuing period of time. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for current expenses or permanent improvements of a public library	<a href="#">5705.23</a>	County commissioners, municipal legislative authority, township trustees, or board of education	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Specified number of years or continuing period of time. No duplicate tax year unless held on or before general election of current tax year. Not more than two elections in any calendar year. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
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	<a href="#">5705.233</a>	County Commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5705.233(E)</a> . If a tax levy (or levies) is for a specific number of years, it may be renewed in the same manner as a tax levied under <a href="#">R.C. 5705.19</a> . Bond issue and tax levy (or levies) shall be submitted as one ballot question. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">222</a> <a href="#">223</a> <a href="#">224</a> <a href="#">225</a>
Tax levy for support of children's services and the care and placement of children	<a href="#">5705.24</a>	County commissioners	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Any number of years not exceeding 10. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for acquisition of classroom facilities	<a href="#">5705.2112</a>	Fiscal board of qualifying partnership	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Ten years or less. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a>
Bond issue for acquiring classroom facilities and necessary appurtenances and pay debt charges	<a href="#">5705.2113</a>	Fiscal board of qualifying partnership and boards of education of qualifying partnership	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 133.18</a> . Cannot exceed 15 years. Notice required at least once no later than 10 days before election.	<a href="#">201</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for current expenses as an incremental tax under <a href="#">R.C. 5705.212</a>	<a href="#">5705.251 (B)</a>	Board of education	90	General Primary Special	Majority	Review <a href="#">R.C. 5705.251</a> 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 two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">120</a> <a href="#">121</a>
Tax levy for current expenses with yearly increase of tax rate under <a href="#">R.C. 5705.213</a>	<a href="#">5705.251 (C)</a>	Board of education	90	General Primary Special	Majority	Review <a href="#">R.C. 5705.251</a> 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 two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">122</a> <a href="#">123</a>
Decrease of an increased rate of levy approved for a continuing period of time	<a href="#">5705.261</a>	Petition filed with BOE	90	General	Majority	Petition signed by 10% of gubernatorial vote. Only one petition may be filed during each five-year period. Ballot language prescribed by Secretary of State. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">942</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Elected Members of the County Budget Commission	<a href="#">5705.27</a>	Petition filed with BOE	90	General	Majority	Petition seeking to add two elected members to Commission signed by 3% of gubernatorial vote. Ballot shall contain names of the candidates. Petition seeking to remove the two elected members from Commission signed by 3% of gubernatorial vote. Notice required at least once, no later than 10 days before election.	<a href="#">943</a> <a href="#">944</a>
Tax levy for impacted lake district for any purposes specified in <a href="#">R.C. 5705.19(A), (B), (F) and (H)</a>	<a href="#">5705.55</a>	Board of directors of a lake facilities authority	90	General Primary	Majority	Ballot language as provided by Secretary of State. Election procedures per <a href="#">R.C. 5705.25</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for senior citizens services or facilities	<a href="#">5705.71</a>	Petition filed with BOE	90	General Primary	Majority	Petition signed by 10% of gubernatorial vote. Not to exceed five 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 two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Tax levy for transportation services in township that withdraws from regional transit authority	<a href="#">5705.72</a>	Township trustees	90	General Primary Special	Majority	Ballot language and election procedures per <a href="#">R.C. 5705.25</a> . Not to exceed 10 years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Purchase or obtain land for forest, tax levy to care, control or manage forest	<a href="#">5707.08</a>	County, municipality or township	90	General	Majority	Cannot exceed 3 mills. Notice required at least once, no later than 10 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Referendum on resolution 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	<a href="#">5739.021 (A)</a> <a href="#">5741.021</a>	Referendum petition filed with county auditor	90	General any year or Primary in even years	Majority	Resolution adopted under <a href="#">R.C. 5739.021(A)</a> is subject to referendum, except as noted in <a href="#">R.C. 5739.021(B)(1)</a> or <a href="#">(3)</a> . See <a href="#">R.C. 305.31 - 305.41</a> and <a href="#">R.C. 5739.021</a> for procedural requirements.	<a href="#">902</a>
Either a county permissive tax, or an increase in the rate of a county permissive tax, adopted as a non-emergency measure	<a href="#">5739.021 (B)(1)</a> <a href="#">5741.021</a>	County commissioners	90	Special (but not in August) General Primary	Majority	Submitted at the discretion of board of county commissioners. Notice required at least once no later than 10 days before election.	<a href="#">411</a>
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	<a href="#">5739.021 (B)(2)</a> <a href="#">5741.021</a>	County commissioners	90	General	Majority	Submitted at the discretion of board of county commissioners. Ballot language per <a href="#">R.C. 5739.022</a> . Notice required at least once, no later than 10 days before election.	<a href="#">411</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
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 under <a href="#">R.C. 5739.021</a> or <a href="#">.026</a>	<a href="#">5739.022</a> <a href="#">5741.021</a> <a href="#">5741.023</a>	Petition filed with BOE	90	General	Majority	Petition signed by 10% of gubernatorial vote. If BOE determines petition is valid, must give written notice thereof to tax commissioner. Ballot language per <a href="#">R.C. 5739.022</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">412</a> <a href="#">413</a>
Sales and use tax for transit authority or funding a regional transportation improvement project or both	<a href="#">5739.023</a> <a href="#">5741.022</a>	Transit authority	90	General Primary Special	Majority	Not more than 1.5%, minus amount by which rate levied under <a href="#">R.C. 5739.021</a> exceeds 1%. Rate shall be a multiple of 0.05%. Ballot language per <a href="#">R.C. 306.70</a> . Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">400</a>
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	<a href="#">5739.026</a> <a href="#">5741.023</a>	County commissioners	90	General Primary Special (see statute for specific rules)	Majority	Not more than 0.5% in multiple of 0.05%. Refer to statutes for various levy options (and combinations thereof) possible and requirements for each. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">411</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Excise tax on hotel lodging/transactions for permanent improvements for agricultural societies	<a href="#">5739.09 (T)</a>	County Commissioners	90	General Primary Special	Majority	Rate may not exceed 3%. Period may not exceed five years. May be extended by number of years required to pay debts on bonds or notes in anticipation of bonds, but not to exceed 15 years. Extension of period is not subject to election, but to referendum under <a href="#">R.C. 305.31 - .99</a> . Notice required at least once, no later than 10 days before election.	<a href="#">415</a>
Proposed increase to resort area tax	<a href="#">5739.101</a>	Legislative authority of municipal corporation or township	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5739.101(G)</a> .	<a href="#">416</a>
Additional excise tax for regional arts and culture districts	<a href="#">5743.021</a>	County commissioners	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5743.021</a> . Limited to counties with population over 800,000 or which have adopted charter government. 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.	<a href="#">414</a>
School income tax and income tax with property tax deduction	<a href="#">5748.02</a> <a href="#">5748.03</a>	Board of education, except joint vocational school districts	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5748.03</a> . Specified number of years or a continuing period of time. Question may be submitted twice in a calendar year, but one must be at a general election. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">306</a> <a href="#">307</a> <a href="#">308</a> <a href="#">309</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Resolution to replace existing income tax	<a href="#">5748.021</a>	Board of education	75	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5748.021</a> . Question may be submitted twice in a calendar year, but one must be at a general election. Notice required once a week for four consecutive weeks before election, or per <a href="#">R.C. 7.16</a> .	<a href="#">305</a>
Repeal of school district income tax levied for more than five years	<a href="#">5748.04</a>	Petition filed with BOE	90	General	Majority	Ballot language per <a href="#">R.C. 5748.04</a> . Petition signed by 10% of gubernatorial vote. May be initiated not more than once in any five-year period. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">310</a> <a href="#">311</a>
Combined income tax and bond issue for the present and future requirements of the school district	<a href="#">5748.08</a>	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5748.08(D) and (E)</a> . Specified number of years or a continuing period of time. Question may be submitted twice in a calendar year, but one must be at a general election. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">312</a>
Replacement of school district income tax on modified adjusted gross income minus statutory exemptions, with school district income tax on wages, salaries, tips, and net earnings from self-employment	<a href="#">5748.081</a> <a href="#">5748.021</a>	Board of education	90	General Primary Special	Majority	Ballot language per <a href="#">R.C. 5748.021</a> . Procedure per <a href="#">R.C. 5748.021</a> as if existing tax levied under <a href="#">R.C. 5748.08</a> or <a href="#">.09</a> were levied under <a href="#">R.C. 5748.02</a> . Relevant definitions in <a href="#">R.C. 5748.01</a> .	<a href="#">305</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Combined issue of income tax and property tax for necessary requirements of school district	<a href="#">5748.09</a>	Board of education of city, local, or exempted village school district	90	General Primary Special  If renewal, General or Primary only	Majority	Ballot language per <a href="#">R.C. 5748.09(D)</a> . Specified number of years or a continuing period of time. <a href="#">See R.C. 5748.09(C)</a> for requirements for content of notice. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">313</a> <a href="#">314</a>
Dissolution of a Watershed District	<a href="#">6105.18</a> <a href="#">6105.19</a> <a href="#">6105.20</a>	Petition filed with BOE	90	General	Majority	No sooner than three years after district created. Additional petition requirements per <a href="#">R.C. 6105.19</a> . Petition signed by at least 200 electors residing within the district. Notice required at least once, no later than 10 days before election.	<a href="#">945</a>
Tax levy for current expenses or project costs of regional water and sewer district	<a href="#">6119.18</a>	Board of trustees of regional water and sewer district	90	General Primary	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Not to exceed 10 years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>
Tax levy for water purification, filtration and distribution of water or proper collection and treatment of sewage	<a href="#">6119.31</a> <a href="#">6119.32</a>	County commissioners	90	General	Majority	Ballot language per <a href="#">R.C. 5705.25</a> . Confined to a single purpose. Not to exceed 0.3 mills; not to exceed five years. Notice required: (a) either once a week for two consecutive weeks before election, or per <a href="#">R.C. 7.16</a> ; and (b) BOE's website 30 days before election.	<a href="#">127</a> <a href="#">128</a> <a href="#">129</a> <a href="#">130</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Election on the questions of whether a county charter commission shall be chosen; and who shall be the commission members	<a href="#">Ohio Const., art. X, §§ 3-4 307.96</a>	County commissioners or petition filed with county commissioners	95/75: Question at first general election over 95 days after certification. Candidates file by 75 <sup>th</sup> day before election.	General	Majority	If question proposed by petition, petition signature requirement is 8% of gubernatorial vote. Ballot language per <a href="#">Ohio Const., art. X, § 4</a> ; includes provision for election of 15 at-large commission members. Two-part question: first, whether charter commission shall be formed; second, who shall be elected to the commission. Candidates 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.	<a href="#">800</a>
Adoption of county charter proposed by charter commission	<a href="#">Ohio Const., art. X, §§ 3-4 307.96</a>	County charter commission	75	First general election after election of the charter comm'n.	Majority	Charter commission or county legislative authority submits proposed charter to county electors. BOE 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.	<a href="#">801</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Adoption of county charter in the form attached to the petition	<a href="#">Ohio Const. art. X, §§ 3-4</a> <a href="#">307.94</a> <a href="#">307.95</a> <a href="#">307.96</a>	Petition filed with county commissioners by 115 <sup>th</sup> day before general election, or with BOE by 130 <sup>th</sup> day before general election	115/130	General	Majority	Petition signed by 10% of gubernatorial vote. Petition to include copy of proposed county charter. Ballot language per <a href="#">Ohio Const. art. X, § 4</a> . 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.	<a href="#">802</a>
County charter amendment	<a href="#">Ohio Const. art. X, §§ 3-4</a>	County commissioners or petition	60	General	Majority	Amendments to a county charter may be submitted to the electors of the county in the manner provided in <a href="#">Ohio Const. art. X, § 4</a> 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.	<a href="#">803</a>
County charter repeal	<a href="#">Ohio Const. art. X, §§ 3-4</a>	County commissioners, charter commission, or petition	60	General	Majority	The question of the repeal of a county charter may be submitted to the electors of the county in the manner provided in <a href="#">Ohio Const. art. X, § 4</a> 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.	<a href="#">804</a>

Purpose	Revised Code (R.C.) Section	Issuing Authority	Filing Deadline with BOE (Days)	Time of Election	Votes or Percent Required for Passage	Comments	Template Number (App. B)
Election on the questions of whether a commission shall be chosen to frame a municipal charter; and who shall be the commission members	<a href="#">Ohio Const., art. XVIII, § 8</a>	Municipal legislative authority or petition	60-120	General Primary Special	Majority	If question proposed by petition, petition signature requirement is 10% of gubernatorial vote. Ballot language per <a href="#">Ohio Const., art. XVIII, § 8</a> . Ballot includes provision for election of 15 at-large commission members. Two-part question: first, whether charter commission shall be formed; second, who shall be elected to the commission. Notice required at least once, no later than 10 days before election.	<a href="#">805</a>
Adoption of municipal charter proposed by commission	<a href="#">Ohio Const., art. XVIII, § 8</a>	Charter commission	Within one year after election of charter commission	General Primary Special	Majority	Clerk of the municipality distributes proposed charter to electors not less than 30 days prior to election. BOE required to give notice at least once, no later than 10 days before election.	<a href="#">806</a>
Municipal charter amendment	<a href="#">Ohio Const., art. XVIII, § 9</a>	Municipal legislative authority, charter commission, or petition	60-120	General Primary Special	Majority	Submission of proposed amendments governed by the requirements of <a href="#">Ohio Const., art. XVIII, § 8</a> as to the submission of the question of choosing a charter commission. Copies of proposed amendments may be mailed to the electors in same manner as the proposed charter, or pursuant to laws passed by General Assembly. Notice of proposed amendments may be given by newspaper advertising. BOE required to give notice at least once, no later than 10 days before election.	<a href="#">807</a>

## Appendix B

### Township Park Tax Levy to Acquire Land

[R.C. 511.34\(B\)](#)

#### Template #100

<p><b>PROPOSED TAX LEVY (ADDITIONAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of township)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>An additional tax for the benefit of _____</p> <p style="text-align: center;">(name of the township)</p> <p>for the purpose of acquiring additional park land, that the county auditor estimates will collect \$_____ annually, at a rate of _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value, for _____ beginning in _____.</p> <p>(number of years the levy to run)                      (first year the tax will be levied)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## School District Tax Levy to Acquire Site for Facilities

[R.C. 3318.06\(D\)\(2\)](#)

### Template #103

<p><b>PROPOSED TAX LEVY (ADDITIONAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<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  <small>(here insert name of the school district)</small>          acquiring a site for classroom facilities in the sum of          \$ _____ estimated by the county auditor to average  <small>(here insert annual amount the levy is to produce)</small>          _____ mills for each \$1 of taxable value, which amounts to          \$ _____ for each \$100,000 of the county auditor's market value, for a period of _____ years?  <small>(here insert number of years the millage is to be imposed)</small></p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## School District Tax Levy to be Extended to Maintain Classroom Facilities

[R.C. 3318.061](#)

### Template #104

<h2 style="margin: 0;">PROPOSED TAX LEVY</h2> <p style="margin: 10px 0 10px 200px;">_____</p> <p style="margin: 0 0 0 200px;">(name of school district)</p> <p style="margin: 10px 0 10px 200px;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the existing tax levied to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) classroom facilities constructed with the proceeds of the previously issued bonds, that the county auditor estimates will collect \$_____ annually, at a rate of _____ mills for each \$1 of taxable value, which amounts to \$_____ (here insert the number of mills, which shall not be less than one-half mill) (effective rate) for each \$100,000 of the county auditor's market value, be extended until _____?</p> <p>(here insert the year that is twenty-three years after the year in which the district and commission will enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or the following year)</p>	
	FOR EXTENDING THE EXISTING TAX LEVY
	AGAINST EXTENDING THE EXISTING TAX LEVY

## School District Tax Levy to Maintain Classroom Facilities

[R.C. 3318.063](#)

### Template #105

<p><b>PROPOSED TAX LEVY (ADDITIONAL)</b></p> <p>_____</p> <p>(name of school district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a levy of taxes be made for a period of _____ years  <small>(here insert the number of years, which shall not be less than the number required by division (F) of section 3317.051 of the Revised Code)</small></p> <p>to benefit the _____ school district, the proceeds of which shall  <small>(here insert name of school district)</small></p> <p>be used to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect \$_____ annually, at the rate of _____ mills for each \$1 of taxable value,  <small>(here insert the number of mills, which shall not be less than one-half mill)</small></p> <p>which amounts to \$_____ for each \$100,000 of the county auditor's market value?</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

<p><b>PROPOSED TAX LEVY (ADDITIONAL)</b></p> <p>_____</p> <p>(name of school district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<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 (here insert name of school district)</p> <p>be used to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect \$_____ annually, at the rate of _____ mills for each \$1 of taxable value, which amounts (here insert the number of mills, which shall not be less than one-half mill)</p> <p>to \$_____ for each \$100,000 of the county auditor's market value?</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

<p><b>PROPOSED TAX LEVY (ADDITIONAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of joint vocational school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<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  <small>(here insert name of the joint vocational school district)</small>  purpose of acquiring a site for classroom facilities in the sum of \$ _____  <small>(here insert annual amount the levy is to produce)</small>  estimated by the county auditor to collect \$ _____ annually and to average _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value, for a period of _____ years?  <small>(here insert number of years the millage is to be imposed)</small></p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## Fixed-Sum Tax Levy for School District Under Fiscal Caution, Watch, or Emergency, or Impacted by Disaster Declaration

[R.C. 5705.194\(B\)](#) and [5705.197](#)

### Template #108

<h3 style="margin: 0;">PROPOSED TAX LEVY (ADDITIONAL)</h3> <p style="margin: 5px 0 0 0;">_____</p> <p style="margin: 0 0 0 40px;">(name of school district)</p> <p style="margin: 10px 0 0 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a fixed-sum levy be imposed by the _____ for the  <small style="margin-left: 150px;">(here insert name of the school district)</small></p> <p>purpose of paying the current operating expenses of the district in the sum  of \$ _____ and a levy of taxes to be made outside of the ten-mill  <small style="margin-left: 10px;">(here insert annual amount the levy is to produce)</small></p> <p>limitation estimated by the county auditor to average _____ mills for each  \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of  the county auditor's market value, for a period of _____ years,  <small style="margin-left: 100px;">(here insert number of years the millage is to be imposed)</small></p> <p>commencing in _____, first due in calendar year _____?  <small style="margin-left: 50px;">(first year the tax is to be levied)</small>                      <small style="margin-left: 100px;">(first calendar year in which the tax shall be due)</small></p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## Renewal of Emergency Levy or Substitute Levy passed prior to Jan. 1, 2026, as Fixed-Sum Tax Levy for Current Expenses of School District

[R.C. 5705.194\(C\), \(D\)](#) and [5705.197](#)

### Template #109

<p><b>PROPOSED TAX LEVY (RENEWAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a fixed-sum levy renewing an existing levy be imposed by the _____ for the purpose of paying the current operating (here insert name of the school district) expenses of the district in the sum of \$_____ and a levy of taxes to (here insert annual amount the levy is to produce) be made outside of the ten-mill limitation estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for a period of _____ years, commencing in _____, first due in (here insert number of years the millage is to be imposed) (first year the tax is to be levied) calendar year _____? (first calendar year in which the tax shall be due)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## Renewal and Decrease of Emergency Levy or Substitute Levy passed prior to Jan. 1, 2026, as Fixed-Sum Tax Levy for Current Expenses of School District

[R.C. 5705.194\(C\), \(D\)](#) and [5705.197](#)

### Template #110

<h2 style="margin: 0;">PROPOSED TAX LEVY (RENEWAL AND DECREASE)</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a fixed-sum levy renewing part of an existing levy, being a reduction of \$_____ be imposed by the _____ for the  <small style="display: block; text-align: center;">(here insert name of the school district)</small> purpose of paying the current operating expenses of the district in the sum of \$_____ and a levy of taxes to be made outside of the ten-mill  <small style="display: block; text-align: center;">(here insert annual amount the levy is to produce)</small> limitation estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for a period of _____ years,  <small style="display: block; text-align: center;">(here insert number of years the millage is to be imposed)</small> commencing in _____, first due in calendar year _____?  <small style="display: block; text-align: center;">(first year the tax is to be levied)                      (first calendar year in which the tax shall be due)</small></p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## School District Tax Levy Renewal of Existing Taxes

[R.C. 5705.21\(A\)](#) and [5705.25\(B\), \(C\)](#)

### Template #117

<p><b>PROPOSED TAX LEVY (RENEWAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>A renewal of _____ existing taxes for the benefit of (insert the number of levies to be renewed)</p> <p>_____ for the purpose of _____, (name of school district) (purpose stated in the resolution)</p> <p>that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value for _____, (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)</p> <p>commencing in _____, first due in calendar year _____. (first year the tax is to be levied) (first calendar year in which the tax shall be due)</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

## Qualifying School District Tax Levy with Partnering Community Schools for Current Expenses of District and Partnering Community Schools\*

[R.C. 5705.21\(B\)\(2\)\(a\)](#)

### Template #118

<h3 style="margin: 0;">PROPOSED TAX LEVY (ADDITIONAL)</h3> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of municipal school district)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a levy be imposed by the _____</p> <p style="text-align: center;">(insert the name of the qualifying school district)</p> <p>for the purpose of current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, of which _____ mills is to be allocated to partnering community schools, which amounts to \$_____ for each one \$100,000 of the county auditor's market value, for _____ years,</p> <p style="text-align: center;">(insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)</p> <p>beginning _____, which will first be payable in calendar year _____?</p> <p style="display: flex; justify-content: space-between;"> <span>(insert first year the tax is to be levied)</span> <span>(insert the first calendar year in which the tax would be payable)</span> </p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

**\*Note:**

- If applicable, under [R.C. 5705.17](#), include after the words "calendar year \_\_\_\_?" the information certified by the county auditor pursuant to [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#), as follows:

"The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures."

(Use "\$0" and "0%" if there is no carry-over balance)

## Qualifying School District Tax Levy with Partnering Community Schools for Current Expenses of Partnering Community Schools\*

[R.C. 5705.21\(B\)\(2\)\(b\)](#)

### Template #119

<h3 style="margin: 0;">PROPOSED TAX LEVY (ADDITIONAL)</h3>	
<p>_____</p> <p>(name of qualifying school district)</p>	
<p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a levy be imposed by the _____</p> <p style="text-align: center;">(insert the name of the qualifying school district)</p> <p>for the purpose of current expenses of partnering community schools, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____ years, beginning in _____, which</p> <p>(insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time) (insert first year the tax is to be levied)</p> <p>will first be payable in calendar year _____?</p> <p style="text-align: center;">(insert the first calendar year in which the tax would be payable)</p>	
	<p style="text-align: center;">FOR THE TAX LEVY</p>
	<p style="text-align: center;">AGAINST THE TAX LEVY</p>

**\*Note:**

- If applicable, under [R.C. 5705.17](#), include after the words "calendar year \_\_\_\_?" the information certified by the county auditor pursuant to [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#), as follows:

"The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures."

(Use "\$0" and "0%" if there is no carry-over balance)

## School District Tax Levy with Aggregate Rate\*

[R.C. 5705.17](#), [5705.212](#), and [5705.251\(B\)\(1\)](#)

### Template #120

<b>PROPOSED TAX LEVY</b>	
<p>_____</p> <p>(name of school district)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall the _____ school district be authorized to levy taxes for current expenses, the aggregate rate of which may increase in _____ increment(s) of not _____ (number) more than _____ mill(s) for each \$1 of taxable value, from an original rate of _____ mill(s) for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor’s market value, that the county auditor estimates will collect \$_____ annually, to a maximum rate of _____ mill(s) for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor’s market value, that the county auditor estimates will collect \$_____ annually? The original tax is first proposed to be levied in _____, and the incremental tax in _____ (the first year of the increment) _____.</p> <p>The aggregate rate of tax so authorized will _____ (the first year of the tax) _____ insert either “expire with the original rate of tax which shall be in effect for ___ years” or “be in effect for a continuing period of time”</p> <p>The county auditor has certified that the amount by which the carry-over balance in the district’s general operating budget from the preceding fiscal year exceeds the district’s general fund expenditures made in the preceding fiscal year is \$_____, which is _____ % of those expenditures.</p>	
	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

**\*Note:**

- Use “\$0” and “0%” if there is no carry-over balance.
- 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 \$1 of taxable value” the following: “(of which \_\_\_\_\_ mills is to be allocated to partnering community schools),”.

## School District Tax Levy to Renew Current Expenses\*

R.C. 5705.17, 5705.212, and 5705.251(B)(2)

### Template #121

<h2 style="margin: 0;">PROPOSED TAX LEVY (RENEWAL)</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ school district be authorized to renew a tax for current expenses, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each  <div style="text-align: center; font-size: small;">(effective rate)</div>           \$100,000 of the county auditor's market value, for _____  <div style="text-align: center; font-size: small;">(number of years the levy shall be in effect, or a continuing period of time)</div>           commencing in _____, first due in calendar year _____?  <div style="display: flex; justify-content: space-around; font-size: small;"> <span>(first year the tax is to be levied)</span> <span>(first calendar year in which the tax shall be due)</span> </div>           The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$ _____, which is _____ % of those expenditures.</p>	
	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

**\*Note:** Use "\$0" and "0%" if there is no carry-over balance.

## School District Tax Levy for Current Expenses with Yearly Increases\*

R.C. 5705.17, 5705.213, and 5705.251(C)

### Template #122

<b>PROPOSED TAX LEVY (ADDITIONAL)</b>	
_____ (name of school district)	
<b>A majority affirmative vote is necessary for passage</b>	
<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 (number of years) increase by not more than _____ each year, so that, (per cent or dollar amount of increase) during _____, the tax will raise approximately _____. (last year of the tax) (dollars)</p> <p>The county auditor estimates that the rate will be _____ mill(s) for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, both during _____ and (first year of the tax) _____ mill(s) for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, during _____. The tax will not be levied after _____. The county (last year of the tax) (year) auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$_____, which is _____ % of those expenditures.</p>	
	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

\*Note: Use "\$0" and "0%" if there is no carry-over balance.

## School District Tax Levy to Renew Current Expenses (dollars raised)\*

R.C. 5705.17, 5705.213, and 5705.251(C)

### Template #123

<h2 style="margin: 0;">PROPOSED TAX LEVY (RENEWAL)</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value?</p> <p>The tax shall be in effect for _____, commencing in _____,  <small>(the number of years the levy shall be in effect, or a continuing period of time)</small> <small>(first year tax to be levied)</small>  first due in calendar year _____.  <small>(first calendar year in which the tax shall be due)</small></p> <p>The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$_____, which is _____ % of those expenditures.</p>	
	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

**\*Note:** Use "\$0" and "0%" if there is no carry-over balance.

## School Financing District Tax Levy with Reduction of Current Tax\*

[R.C. 5705.215](#)

### Template #124

<p><b>PROPOSED TAX LEVY (ADDITIONAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ be authorized to levy an  <small>(name of the county school financing district)</small>          additional tax for _____, that the  <small>(purpose stated in the resolutions)</small>          county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, 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 _____  <small>(name of the school district of which the elector is a resident)</small>          mills shall be reduced to _____ mills for each \$1 of taxable value, which amounts to a reduction from \$_____ to \$_____ for each \$100,000 of  <small>(effective rate) (effective rate)</small>          the county auditor's market value, that the county auditor estimates will collect \$_____ annually, until any such time as the county school financing district tax is decreased or repealed.</p>	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

**\*Note:**

- If the resolution proposes a reduction in the rate of more than one existing tax in that school district, the second sentence of 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.

## Tax Levy (Additional)\*

[R.C. 5705.25\(B\)](#)

### Template #127

<h2 style="margin: 0;">PROPOSED TAX LEVY (ADDITIONAL)</h2> <p style="margin: 5px 0 0 0;">_____</p> <p style="margin: 0 0 0 40px;">(name of subdivision or public library)</p> <p style="margin: 10px 0 0 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>An additional tax for the benefit of _____</p> <p style="text-align: right; margin-right: 100px;">(name of subdivision or public library)</p> <p>for the purpose of _____ that the county auditor</p> <p style="text-align: center; margin-left: 100px;">(purpose stated in the resolution)</p> <p>estimates will collect \$_____ annually, at a rate not exceeding _____</p> <p>mills for each \$1 of taxable value, which amounts to \$_____ for</p> <p>each \$100,000 of the county auditor's market value, for _____,</p> <p style="text-align: center; margin-left: 100px;">(life of indebtedness, number of years the levy is to run, or a continuing period of time)</p> <p>commencing in _____, first due in calendar year _____.</p> <p style="margin-left: 100px;">(first year the tax is to be levied)                      (first calendar year in which the tax shall be due)</p>	
	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](#); [940.33](#); [1545.21](#); [3311.21](#); [3349.25](#); [3354.12](#); [3355.09](#); [3357.11](#); [3358.11\(A\)](#); [3375.42](#); [3709.29](#); [4582.14](#); [4582.40](#); [5705.19](#); [5705.191](#); [5705.21](#); [5705.217](#); [5705.2111](#); [5705.2114](#); [5705.20](#); [5705.218](#); [5705.22](#); [5705.221](#); [5705.222](#); [5705.23](#); [5705.24](#); [5705.55](#); [5705.71](#); [5705.72](#); [6119.18](#); and [6119.32](#).
- If applicable, under [R.C. 5705.17](#), include after the words "calendar year \_\_\_\_\_," the information certified by the county auditor pursuant to [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#), as follows:

"The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures."

(Use "\$0" and "0%" if there is no carry-over balance)

## Tax Levy (Renewal)\*

[R.C. 5705.25](#)

### Template #128

<h2 style="margin: 0;">PROPOSED TAX LEVY (RENEWAL)</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of subdivision or public library)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>A renewal of a tax for the benefit of _____</p> <p style="text-align: right; margin-right: 100px;">(name of subdivision or public library)</p> <p>for the purpose of _____, that the county auditor</p> <p style="text-align: center;">(purpose stated in the resolution)</p> <p>estimates will collect \$_____ annually, at a rate not exceeding _____</p> <p>mills for each \$1 of taxable value, which amounts to \$_____</p> <p>for each \$100,000 of the county auditor's market value, for _____,</p> <p style="text-align: center;">(life of indebtedness, number of years the levy is to run, or a continuing period of time)</p> <p>commencing in _____, first due in calendar year_____.</p> <p style="text-align: center;">(first year the tax is to be levied)                      (first calendar year in which the tax shall be due)</p>	
	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](#); [940.33](#); [1545.21](#); [3311.21](#); [3349.25](#); [3354.12](#); [3355.09](#); [3357.11](#); [3358.11\(A\)](#); [3375.42](#); [3709.29](#); [4582.14](#); [4582.40](#); [5705.19](#); [5705.191](#); [5705.21](#); [5705.217](#); [5705.2111](#); [5705.2114](#); [5705.20](#); [5705.218](#); [5705.22](#); [5705.221](#); [5705.222](#); [5705.23](#); [5705.24](#); [5705.55](#); [5705.71](#); [5705.72](#); [6119.18](#); and [6119.32](#).
- If applicable, under [R.C. 5705.17](#), include after the words "calendar year \_\_\_\_." the information certified by the county auditor pursuant to [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#), as follows:

"The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures."

(Use "\$0" and "0%" if there is no carry-over balance)

## Tax Levy (Renewal and Increase)\*

[R.C. 5705.25](#)

### Template #129

<h2 style="margin: 0;">PROPOSED TAX LEVY (RENEWAL AND INCREASE)</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of subdivision or public library)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>A renewal of _____ mills and an increase of _____ mills for each \$1 of taxable value to constitute a tax for the benefit of _____ for the purpose of _____</p> <p style="margin-left: 40px;">(name of subdivision or public library) <span style="margin-left: 200px;">(purpose stated in the resolution)</span></p> <p>that the county auditor estimates will collect \$____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value, for _____,</p> <p style="margin-left: 40px;">(life of indebtedness, number of years the levy is to run, or a continuing period of time)</p> <p>commencing in _____, first due in calendar year _____.</p> <p style="margin-left: 40px;">(first year the tax is to be levied) <span style="margin-left: 150px;">(first calendar year the tax shall be due)</span></p>	
	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](#); [940.33](#); [1545.21](#); [3311.21](#); [3349.25](#); [3354.12](#); [3355.09](#); [3357.11](#); [3358.11\(A\)](#); [3375.42](#); [3709.29](#); [4582.14](#); [4582.40](#); [5705.19](#); [5705.191](#); [5705.20](#); [5705.218](#); [5705.22](#); [5705.221](#); [5705.222](#); [5705.23](#); [5705.24](#); [5705.55](#); [5705.71](#); [5705.72](#); [6119.18](#); and [6119.32](#).
- If applicable, under [R.C. 5705.17](#), include after the words "calendar year \_\_\_\_." the information certified by the county auditor pursuant to [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#), as follows:

"The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures."  
 (Use "\$0" and "0%" if there is no carry-over balance)

## Tax Levy (Renewal and Decrease)\*

[R.C. 5705.25](#)

### Template #130

<h2 style="margin: 0;">PROPOSED TAX LEVY (RENEWAL AND DECREASE)</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of subdivision or public library)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>A renewal of part of an existing levy, being a reduction of _____ mills for each \$1 of taxable value, to constitute a tax for the benefit of _____ for the purpose of _____</p> <p style="margin-left: 20px;">(name of subdivision or public library) <span style="margin-left: 200px;">(purpose stated in the resolution)</span></p> <p>that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value, for _____</p> <p style="margin-left: 20px;">(life of indebtedness, number of years the levy is to run, or a continuing period of time)</p> <p>commencing in _____, first due in calendar year _____.</p> <p style="margin-left: 40px;">(first year the tax is to be levied) <span style="margin-left: 150px;">(first calendar year the tax shall be due)</span></p>	
	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](#); [940.33](#); [1545.21](#); [3311.21](#); [3349.25](#); [3354.12](#); [3355.09](#); [3357.11](#); [3358.11\(A\)](#); [3375.42](#); [3709.29](#); [4582.14](#); [4582.40](#); [5705.19](#); [5705.191](#); [5705.20](#); [5705.21](#); [5705.217](#); [5705.218](#); [5705.2111](#); [5705.2114](#); [5705.22](#); [5705.221](#); [5705.222](#); [5705.23](#); [5705.24](#); [5705.55](#); [5705.71](#); [5705.72](#); [6119.18](#); and [6119.32](#).
- If applicable, under [R.C. 5705.17](#), include after the words "calendar year \_\_\_\_." the information certified by the county auditor pursuant to [R.C. 5705.03\(B\)\(2\)\(a\)\(vi\)](#), as follows:

"The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$ \_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures."  
 (Use "\$0" and "0%" if there is no carry-over balance)

## School District Emergency Bond Issue

R.C. 133.06(F) and 133.18(F)

### Template #200

<h2 style="margin: 0;">PROPOSED EMERGENCY BOND ISSUE</h2>	
<p>_____</p> <p>(name of school district)</p>	
<p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall bonds be issued by the _____ school district  <small>(name of school district)</small></p> <p>for the purpose of paying the cost, in excess of any insurance or condemnation proceeds received by the district, of permanent improvements related to _____ emergency,  <small>(describe the emergency need of the school district)</small></p> <p>as declared by the board of education under section 133.06 of the Ohio Revised Code, in the principal amount of _____,  <small>(principal amount of the bond issue)</small></p> <p>which exceeds nine percent of the tax valuation of the district, to be repaid annually over a maximum period of _____ years, and an annual  <small>(the maximum number of years over which the principal of the bonds may be paid)</small></p> <p>levy of property taxes be made outside the _____  <small>(as applicable, "ten-mill" or "___charter tax")</small></p> <p>limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value, commencing in _____, first due in  <small>(first year the tax will be levied)</small></p> <p>calendar year _____, to pay the annual debt charges on the bonds,  <small>(first calendar year in which the tax shall be due)</small></p> <p>and to pay debt charges on any notes issued in anticipation of those bonds?</p>	
	For the bond issue
	Against the bond issue

## Bond Issue\*

[R.C. 133.18](#)

### Template #201

<b>PROPOSED BOND ISSUE</b>	
<p>_____</p> <p>(name of subdivision)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall bonds be issued by the _____ 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 the _____ limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, commencing in _____, first due in _____ calendar year _____, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?</p>	
	FOR THE BOND ISSUE
	AGAINST THE BOND ISSUE

**\*Note:** 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](#), [3358.11\(B\)](#), [3375.43](#), and [3375.431](#).



## County Fair Bond Issue\*

[R.C. 1711.30](#)

### Template #203

<b>PROPOSED BOND ISSUE</b>	
<p>_____</p> <p>(name of county)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall bonds be issued by the _____</p> <p style="text-align: right;">(name of county)</p> <p>for the purpose of _____</p> <p>in the principal amount of _____,</p> <p>to be repaid annually over a maximum period of _____ years?</p>	
	FOR THE ISSUE OF COUNTY FAIR BONDS, YES
	FOR 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 \_\_\_\_\_ limitation,  
(as applicable, "ten-mill" or "\_\_\_ charter tax)  
 estimated by the county auditor to average over the repayment period of the bond issue  
 \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \_\_\_\_\_ for  
(rate expressed in dollars)  
 each \$100,000 of the county auditor's market value, commencing in \_\_\_\_\_, first due in  
(first year the tax will be levied)  
 calendar year \_\_\_\_\_, to pay the annual debt charges on the bonds, and to pay  
(first calendar year the tax shall be due)  
 debt charges on any notes issued in anticipation of those bonds?

## School District Bond Issue for Construction under Classroom Facilities Program\*

[R.C. 3318.06\(C\)\(1\), \(D\)\(1\)](#)

### Template #204

<b>PROPOSED BOND ISSUE</b>	
_____ (name of school district)	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall bonds be issued by the _____ school district to pay          (here insert name of the school district)          the local share of school construction* under the State of Ohio Classroom          Facilities Assistance Program in the principal amount of \$_____,          (here insert principal amount of the bond issue)          to be repaid annually over a maximum period of _____ years,          (here insert the maximum number of years over which the principal of the bonds may be paid)          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 \$1 of taxable value, which          amounts to \$_____ for each \$100,000 of the county auditor's          market value 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 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" rather than "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

<b>PROPOSED BOND ISSUE AND TAX LEVY</b>	
_____ (name of school district)	
<b>A majority affirmative vote is necessary for passage</b>	
<p>1. Shall bonds be issued by the _____ school district to pay the            (here insert name of school district)            local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of \$ _____, to            (here insert principal amount of the bond issue)            be repaid annually over a maximum period of _____ years, and an            (here insert the maximum number of years of which the principal of the bonds may be paid)            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 \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value 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            (here insert name of the school district)            shall be used to pay the costs of maintaining (or upgrading if approved by the commission) the classroom facilities included in the project, that the county auditor estimates will collect \$ _____ annually, at the rate of _____ mills for each \$1 of taxable value, which amounts to            (here insert the number of mills, which shall not be less than one-half mill)            \$ _____ for each \$100,000 of the county auditor's market value?</p>	
	FOR THE BOND ISSUE AND THE TAX LEVY
	AGAINST THE BOND ISSUE AND THE TAX LEVY

## School District Bond Issues for Acquiring Site and Construction under Classroom Facilities Program with Tax Levy for Maintaining Classrooms

[R.C. 3318.06\(C\)\(1\), \(D\)](#)

### Template #206

#### PROPOSED BOND ISSUES AND TAX LEVY

\_\_\_\_\_ (name of school district)

**A majority affirmative vote is necessary for passage**

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 \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?  
(here insert name of school district)  
(here insert principal amount of bond issue) (here insert the maximum number of years over which the principal of the bonds may be paid)
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 \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?  
(here insert name of school district)  
(here insert principal amount of the bond issue) (here insert the maximum number of years over which the principal of the bonds may be paid)
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 (or upgrading if approved by the commission) the classroom facilities included in the project, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at the rate of \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's market value?  
(here insert name of the school district)  
(here insert the number of mills, which shall not be less than one-half mill)

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 \(C\)\(1\), \(D\)](#)

### Template #207

#### 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 (here insert name of school district) 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, (here insert principal amount of the bond issue) (here insert the maximum number of years over which the principal of the bonds may be paid) 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 \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?
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 (here insert name of school district) cost of maintaining (or upgrading if approved by the commission) the classroom facilities included in the project, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at the rate of \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the (here insert number of mills, which shall not be less than one-half mill) county auditor's market value?
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 (here insert name of school district) in the sum of \$\_\_\_\_\_ estimated by the county auditor to average \_\_\_\_\_ mills for each (here insert annual amount the levy is to produce) \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for a period of \_\_\_\_\_ years? (here insert number of years the millage is to be imposed)

	FOR THE BOND ISSUE AND THE TAX LEVIES
	AGAINST THE BOND ISSUE AND THE TAX LEVIES

## School District Bond Issue (in series) for Construction under Classroom Facilities Program\*

[R.C. 3318.062\(A\), \(B\)](#)

### Template #208

<b>PROPOSED BOND ISSUE</b>	
<p>_____</p> <p>(name of school district)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall bonds be issued by the _____ school district to pay (here insert name of school district)</p> <p>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 _____ series, each series to (total principal amount of the bond issue) (number of series)</p> <p>repaid annually over not more than _____ years, and an (maximum number of years over which the principal of each series may be paid)</p> <p>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>(insert the following for each series: "the ___ series, in a principal amount of \$____, that the county auditor estimates will require ___ mills for each \$1 of taxable value, which amounts to \$____ for each \$100,000 of the county auditor's market value, commencing in ___ and first payable in ___)?"</p>	
	<b>FOR THE BOND ISSUE</b>
	<b>AGAINST THE BOND ISSUE</b>

**\*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

\_\_\_\_\_ (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  
(here insert name of school district)  
share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of \$\_\_\_\_\_, to be issued in \_\_\_\_\_ series,  
(total principal amount of the bond issue) (number of series)  
each series to be repaid annually over not more than \_\_\_\_\_ years, and an  
(maximum number of years over which the principal of each series may be paid)  
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: \_\_\_\_\_?  
(here insert the following for each series: "the \_\_\_\_\_ series, in a principal amount of \$\_\_\_\_\_, that the county auditor estimates will require \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, commencing in \_\_\_\_\_ and 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  
(here insert name of school district)  
the costs of maintaining (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at the rate of \_\_\_\_\_ mills for each \$1 of  
(here insert the number of mills, which shall not be less than one-half mill)  
taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value?

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\(B\)](#) and [3318.06\(D\)\(1\)](#)

### Template #210

<b>PROPOSED BOND ISSUES</b>	
<p>_____</p> <p>(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>1. Shall bonds be issued by the _____ school district to pay the local share of _____ (here insert name of school district) school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of \$ _____, to be issued in _____ series, (total principal amount of the bond issue) (number of series) each series to be repaid annually over not more than _____ years, and an annual (maximum number of years over which the principal of each series may be paid) 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 \$ ___, that the county auditor estimates will require ___ mills for each \$1 of taxable value, which amounts to \$__ for each \$100,000 of the county auditor's market value, commencing in ___ and first payable in ___)?"</p>	
<p>2. Shall bonds be issued by the _____ school district to pay costs of (here insert name of school district) acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of \$ _____, to be repaid (here insert principal amount of the bond issue) annually over a maximum period of _____ years, and an annual levy (here insert maximum number of years over which the principal of the bonds may be paid) 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 \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's market value to pay the annual debt charges on any notes issued in anticipation of the bonds?</p>	
	<b>FOR THE BOND ISSUES</b>
	<b>AGAINST THE BOND ISSUES</b>

## School District Bond Issue (in series) for Construction under Classroom Facilities Program and Tax Levy for Acquiring Site

[R.C. 3318.062\(B\)](#) and [3318.06\(D\)\(2\)](#)

### Template #211

<b>PROPOSED BOND ISSUE AND TAX LEVY</b>	
<p>_____</p> <p>(name of school district)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>1. Shall bonds be issued by the _____ school district to pay the  <small>(here insert name of school district)</small>          local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of \$_____,  <small>(total principal amount of the bond issue)</small>          to be issued in _____ series, each series to be repaid annually over  <small>(number of series)</small>          not more than _____ years, and an annual levy of property taxes  <small>(maximum number of years over which the principal of each series may be paid)</small>          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: _____  <small>(insert the following for each series: "the ___ series, in a principal amount of \$___, that the county auditor estimates will require ___ mills for each \$1 of taxable value, which amounts to \$__ for each \$100,000 of the county auditor's market value, commencing in ___ and first payable in ___)?"</small></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  <small>(here insert name of the school district)</small>          acquiring a site for classroom facilities in the sum of \$_____  <small>(here insert annual amount the levy is to produce)</small>          estimated by the county auditor to average _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for a period of _____ years?  <small>(here insert number of years the millage to be imposed)</small></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, Acquiring Site under Classroom Facilities Program and Tax Levy for Maintaining Facilities

[R.C. 3318.062\(B\)](#) and [3318.06\(C\)\(1\), \(D\)\(1\)](#)

### Template #212

#### PROPOSED BOND ISSUES AND TAX LEVY

(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  
(here insert name of school district)

under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of  
\$\_\_\_\_\_, to be issued in \_\_\_\_\_ series, each series to be repaid annually over not  
(total principal amount of the bond issue) (number of series)

more than \_\_\_years, and an annual levy of property taxes be made outside the ten-mill limitation  
(maximum number of years over which the principal of each series may be paid)

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 \$\_\_\_\_, that the county auditor estimates will require  
\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_ for each \$100,000 of the county auditor's market value, commencing in  
\_\_\_ and 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  
(here insert name of school district)

(or upgrading if approved by the Ohio facilities construction commission) the classroom facilities  
included in the project, that the county auditor estimates will collect \$\_\_\_\_ annually, at the rate of  
\_\_\_ mills for each \$1 of taxable value, which amounts of \$\_\_\_\_\_ for each \$100,000 of the county  
(here insert the number of mills, which shall not be less than one-half mill)

auditor's market value?

3. Shall bonds be issued by the \_\_\_\_\_ school district to pay costs of acquiring a site for  
(here insert name of the school district)

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  
(here insert principal amount of the bond issue) (here insert maximum number of years over which the principal of the bonds may  
be paid)

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 \$1 of taxable value, which  
amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value 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 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\(A\)](#) and [3318.06\(D\)\(2\)](#)

### 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 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: \_\_\_\_\_?

(here insert name of school district)  
(total principal amount of the bond issue) (number of series)  
(maximum number of years over which the principal of each series may be paid)

(insert the following for each series: "the \_\_\_ series, in a principal amount of \$\_\_\_, that the county auditor estimates will require \_\_\_ mills for each \$1 of taxable value, which amounts to \$\_ for each \$100,000 of the county auditor's market value, commencing in \_\_\_ and 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 (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect \$\_\_\_ annually, at the rate of \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_ for each \$100,000 of the county auditor's market value?

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 county auditor to average \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for a period of \_\_\_\_\_ years?

	FOR THE BOND ISSUE AND THE TAX LEVIES
	AGAINST THE BOND ISSUE AND THE TAX LEVIES

## Vocational School District Bond Issue (in series) for Construction under Classroom Facilities Program

[R.C. 3318.45\(B\)](#)

### Template #214

<h2 style="margin: 0;">PROPOSED BOND ISSUE</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of joint vocational school district)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall bonds be issued by the _____ joint vocational  <small>(here insert name of joint vocational school district)</small>          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 _____  <small>(total principal amount of the bond issue)                      (number of series)</small>          series, each series to be repaid annually over not more than _____  <small>(maximum number of years over which the principal of each series may be paid)</small>          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>_____  <small>(insert the following for each series: "the ___ series, in a principal amount of \$____, that the county auditor estimates will require ___ mills for each \$1 of taxable value, which amounts to \$__ for each \$100,000 of the county auditor's market value, commencing in ___ and first payable in ___)?"</small></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\(B\), \(C\)\(2\)](#)

### Template #215

#### PROPOSED BOND ISSUE AND TAX LEVY

\_\_\_\_\_ (name of joint vocational school district)

**A majority affirmative vote is necessary for passage**

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, an 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: \_\_\_\_\_

(here insert name of joint vocational school district)

(total principal amount of the bond issue) (number of series)

(maximum number of years over which the principal of each series may be paid)

(insert the following for each series: "the \_\_\_ series, in a principal amount of \$ \_\_\_, that the county auditor estimates will require \_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_ for each \$100,000 of the county auditor's market value, commencing in \_\_\_ and first payable in \_\_\_")?"

2. 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 \$ \_\_\_\_\_ estimated by the county auditor to collect \$ \_\_\_\_\_ annually and to average \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$ \_\_\_\_\_ for each \$100,000 of the county auditor's market value, for a period of \_\_\_\_\_ years?

(here insert name of the joint vocational school district)

(here insert annual amount the levy is to produce)

(here insert number of years the millage is to be imposed)

FOR THE BOND ISSUE AND TAX LEVY

AGAINST THE BOND ISSUE AND TAX LEVY

## Vocational School District Bond Issues (in series) for Construction and Acquiring Site under Classroom Facilities Program

[R.C. 3318.45\(B\), \(C\)\(1\)](#)

### Template #216

#### PROPOSED BOND ISSUES

\_\_\_\_\_ (name of joint vocational school district)

**A majority affirmative vote is necessary for passage**

1. Shall bonds be issued by the \_\_\_\_\_ joint vocational school district  
(here insert name of 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 \$\_\_\_\_\_,  
(total principal amount of the bond issue)  
to be issued in \_\_\_\_\_ series, each series to be repaid annually over not more than \_\_\_\_\_  
(number of series) (maximum number of years over which the principal of each series may be paid)  
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 \$\_\_\_\_\_, that the county auditor estimates will require \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_ for each \$100,000 of the county auditor's market value, commencing in \_\_\_\_\_ and first payable in \_\_\_\_\_)?"

2. Shall bonds be issued by the \_\_\_\_\_ joint vocational school district to pay  
(here insert name of joint vocational school district)  
costs of acquiring a site for classroom facilities under the State of Ohio Joint Vocational School Facilities Assistance Program in the principal amount of \$\_\_\_\_\_,  
(here insert principal amount of the bond issue)  
to be repaid annually over a maximum period of \_\_\_\_\_ years, and an annual levy  
(here insert maximum number of years over which the principal of the bonds may be paid)  
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 \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, 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 ISSUES

AGAINST THE BOND ISSUES

## School District Bond Issue

[R.C. 5705.218\(D\)\(1\)](#)

### Template #217

<b>PROPOSED BOND ISSUE</b>	
<p>_____</p> <p>(name of school district)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall the _____ school district be authorized to do the following:</p> <p>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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?</p>	
	FOR THE BOND ISSUE AND LEVY
	AGAINST THE BOND ISSUE AND LEVY

## School District Bond Issue and Permanent Improvement Tax Levy

[R.C. 5705.218\(D\)\(1\), \(2\)](#)

### Template #218

<b>PROPOSED BOND ISSUE AND TAX LEVIES</b>	
_____ (name of school district)	
<b>A majority affirmative vote is necessary for passage</b>	
<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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, 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 provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____?</p> <p style="text-align: center; font-size: small;">(number of years of the levy, or a continuing period of time)</p>	
	<b>FOR THE BOND ISSUE AND LEVIES</b>
	<b>AGAINST THE BOND ISSUE AND LEVIES</b>

## School District Bond Issue and Current Operating Expenses Tax Levy\*

R.C. 5705.17 and 5705.218(D)(1), (3)

### Template #219

<h2 style="margin: 0;">PROPOSED BOND ISSUE AND TAX LEVIES</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, 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, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____?</p> <p style="text-align: center; margin: 0;">(number of years of the levy, or a continuing period of time)</p> <p>The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$_____, which is _____ % of those expenditures.</p>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

**\*Note:** Use "\$0" and "0%" if there is no carry-over balance.

## School District Bond Issue and Current Operating Expenses Tax Levy\*

R.C. 5705.17 and 5705.218(D)(1), (3)

### 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 \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, 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, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for \_\_\_\_\_?  
(number of years of the levy, or a continuing period of time)

3. Levy an additional property tax to pay current operating expenses, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for \_\_\_\_\_?  
(number of years of the levy, or a continuing period of time)

The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures.

FOR THE BOND ISSUE AND LEVIES

AGAINST THE BOND ISSUE AND LEVIES

\*Note: Use "\$0" and "0%" if there is no carry-over balance.

## School District Bond Issue with Permanent Improvement and Current Operating Expenses Tax Levies\*

[R.C. 5705.17](#) and [5705.218\(J\)](#)

### 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 \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, 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, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for \_\_\_\_\_?

(number of years of the levy, or a continuing period of time)

3. Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_\_\_ mills for each \$1 of taxable value (of which \_\_\_\_\_ mills is to be allocated to partnering community schools), which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for \_\_\_\_\_?

(insert the number of mills to be allocated to partnering community schools)  
(insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)

The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$\_\_\_\_\_, which is \_\_\_\_\_ % of those expenditures.

	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

\*Note: Use "\$0" and "0%" if there is no carry-over balance.

## Bond Issue – Criminal Justice Facility

[R.C. 5705.233\(E\)](#)

### Template #222

<p><b>PROPOSED BOND ISSUE AND LEVY</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>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            \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the            county auditor's market value, to pay the annual debt charges on the            bonds, and to pay debt charges on any notes issued in anticipation of            those bonds?</p>	
	FOR THE BOND ISSUE AND LEVY
	AGAINST THE BOND ISSUE AND LEVY

## Bond Issue and Permanent Improvement Tax Levy for Criminal Justice Facility

[R.C. 5705.233\(E\)\(1\), \(2\)](#)

### Template #223

<h2 style="margin: 0;">PROPOSED BOND ISSUE AND TAX LEVIES</h2> <p style="margin: 10px 0 0 0;">_____</p> <p style="margin: 0 0 0 40px;">(name of county)</p> <p style="margin: 10px 0 0 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall _____ County 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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, 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 provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____?</p> <p style="text-align: right; margin: 0 0 0 40px;">(number of years of the levy, or a continuing period of time)</p>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

## Bond Issue and Operating Expenses Tax Levy for Criminal Justice Facility

[R.C. 5705.233\(E\)\(1\), \(3\)](#)

### Template #224

<b>PROPOSED BOND ISSUE AND TAX LEVIES</b>	
_____ (name of county)	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall _____ County 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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, 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 operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____?</p> <p style="text-align: right; margin-right: 100px;">(number of years of the levy, or a continuing period of time)</p>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

## Bond Issue and Operating Expenses Tax Levy for Criminal Justice Facility

[R.C. 5705.233\(E\)\(1\)-\(3\)](#)

### Template #225

<b>PROPOSED BOND ISSUE AND TAX LEVIES</b>	
_____ (name of county)	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall _____ County 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 \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, 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 provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect \$____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____?            (number of years of the levy, or a continuing period of time)</p> <p>3. Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect \$____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____?            (number of years of the levy, or a continuing period of time)</p>	
	FOR THE BOND ISSUE AND LEVIES
	AGAINST THE BOND ISSUE AND LEVIES

## Joint Economic Development Zone Income Tax

[R.C. 715.691\(H\)](#)

### Template #300

<p><b>PROPOSED INCOME TAX</b></p> <p>_____</p> <p>(name of joint economic development zone)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the resolution providing for a _____ per cent levy on income for the purpose of _____ be approved?</p> <p style="text-align: center;">(brief description of the purpose of the levy)</p>	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

## Joint Economic Development District Income Tax

[R.C. 715.70\(F\)\(1\)](#)

### Template #301

<p><b>PROPOSED INCOME TAX</b></p> <p>_____</p> <p>(name of joint economic development district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the resolution providing for a _____ per cent levy on income for the purpose of _____ be approved?</p> <p style="text-align: center;">(brief description of the purpose of the levy)</p>	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

## Proposed Municipal Income Tax\*

[R.C. 718.04](#)

### Template #302

<p><b>PROPOSED MUNICIPAL INCOME TAX</b></p> <p>_____</p> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the Ordinance providing for a _____ per cent levy on income for _____ be passed? (Brief description of the purpose of the proposed levy)</p>	
	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...?

## Proposed Municipal and School District Income Tax

[R.C. 718.09](#)

### Template #303

<h2 style="margin: 0;">PROPOSED INCOME TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of municipal corporation and school district)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the ordinance providing for a _____ per cent levy on income for _____, be passed?</p> <p>(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)</p> <p>The income tax, if approved, will not be levied on the incomes of individuals who do not reside in _____.</p> <p style="text-align: right;">(the name of the municipal corporation)</p>	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

## Proposed Municipalities and School District Income Tax

[R.C. 718.10](#)

### Template #304

<h2 style="margin: 0;">PROPOSED INCOME TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 0 40px;">(name of municipal corporation and school district)</p> <p style="margin: 5px 0 0 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the ordinance providing for a _____ per cent levy on income for _____, be passed?</p> <p><small>(brief description of the municipal corporation and school district purposes of the levy, including a statement of the percentage of income tax revenue that will be paid to the school district)</small></p> <p>The income tax, if approved, will not be levied on the incomes of individuals who do not reside in _____.</p> <p style="text-align: right;"><small>(the name of the municipal corporation)</small></p> <p>In order for the income tax to be levied, the voters of _____, which are also in the _____ school district, must approve an identical income tax and agree to pay the same percentage of the tax revenue to the school district.</p> <p style="text-align: right;"><small>(the other municipal corporations in the group)</small></p> <p style="text-align: center;"><small>(name of the school district)</small></p>	
	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

## School District Replacement Income Tax

[R.C. 5748.021](#)

### Template #305

<p><b>PROPOSED REPLACEMENT OF INCOME TAX</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the existing tax of _____ on the school district income  <small>(state the rate)</small>  of individuals imposed by _____ be replaced by a tax  <small>(state the name of the school district)</small>  of _____ on the earned income of individuals residing in the  <small>(state the rate)</small>  school district for _____, beginning _____,  <small>(state the number of years the tax is to be in effect or that it will be in effect for a continuing time)</small>      <small>(state the date the new tax will take effect)</small>  for the purpose of _____? If the new tax is not  <small>(state the specific school district purposes of the tax)</small>  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

<h2 style="margin: 0;">PROPOSED INCOME TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall an annual income tax of _____ on the school district  <small>(state the proposed rate of tax)</small></p> <p>income of individuals be imposed by _____,  <small>(state the name of the school district)</small></p> <p>for _____, beginning _____,  <small>(state the number of years the tax would be levied, or that it would be levied for a continuing period of time)</small>      <small>(state the date the tax would first take effect)</small></p> <p>for the purpose of _____?  <small>(state the 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."

## School District Income Tax Renewal\*

[R.C. 5748.03\(B\)\(2\)](#)

### Template #307

<p><b>PROPOSED INCOME TAX (RENEWAL)</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall an annual income tax of _____ on the school district  <small>(state the proposed rate of tax)</small>          income of individuals be imposed by _____,  <small>(state the name of the school district)</small>          to renew an income tax (or income taxes) expiring at the end of _____  <small>(state the last year the existing income tax or taxes may be levied)</small>          for _____, beginning _____,  <small>(state the number of years the tax would be levied, or that it would be levied for a continuing period of time)</small> <small>(date the tax would first take effect)</small>          for the purpose of _____?  <small>(state the 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."

## School District Income Tax with Property Tax Reduction\*

[R.C. 5748.03\(B\)\(3\)](#)

### Template #308

<p><b>PROPOSED INCOME TAX</b>  <b>with a PROPERTY TAX REDUCTION</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall an annual income tax of _____ on the school district  <small>(state the proposed rate of tax)</small>          income of individuals be imposed by _____,  <small>(state the name of the school district)</small>          for _____, beginning _____, for the  <small>(state the number of years the tax would be levied, or (state the date the tax would first take effect) that it would be levied for a continuing period of time)</small>          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 for each \$1          of taxable value, which amounts to a reduction from \$_____ to \$_____  <small>(effective rate) (effective rate)</small>          for each \$100,000 of the county auditor's market value, that the county          auditor estimates will collect \$_____ annually, the reduction continuing          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."

## School District Income Tax Renewal with Property Tax Reduction\*

[R.C. 5748.03\(B\)\(2\), \(3\)](#)

### Template #309

<p><b>PROPOSED INCOME TAX (RENEWAL)</b> <b>with a PROPERTY TAX REDUCTION</b></p> <p>_____</p> <p>(name of school district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall an annual income tax of _____ on the school district (state the proposed rate of tax) income of individuals be imposed by _____, (state the name of the school district) to renew an income tax (or taxes) expiring at the end of _____ (state the last year the existing income tax or taxes may be levied) for _____, beginning _____, (state the number of years the tax would be levied, or (state the date the tax would first take effect) that it would be levied for a continuing period of time) 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 for each \$1 of taxable value, which amounts to a reduction from \$_____ to \$_____ (effective rate) (effective rate) for each \$100,000 of the county auditor's market value, that the county auditor estimates will collect \$_____ annually, the reduction continuing 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."

## Repeal of School District Income Tax (By Petition)\*

[R.C. 5748.04](#)

### Template #310

<p><b>PROPOSED REPEAL OF INCOME TAX</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of school district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the annual income tax of _____ per cent, currently levied on the school district income of individuals by _____ for the purpose of _____, be repealed?</p> <p style="text-align: center;">(state the name of the school district)</p> <p style="text-align: center;">(state 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."

## Repeal of School District Income Tax with Property Tax Increase (By Petition)\*

[R.C. 5748.04](#)

### Template #311

<p><b>PROPOSED REPEAL OF INCOME TAX with A PROPERTY TAX INCREASE</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of school district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the annual income tax of _____ per cent, currently levied on the school district income of individuals by _____ for the purpose of _____ (state the name of the school district), be repealed, and shall the rate of an existing tax (state purpose of the 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 for each \$1 of taxable value which amounts to an increase from \$_____ to \$_____ for each \$100,000 of (effective rate) (effective rate) market value, that the county auditor estimates will collect \$_____ annually, beginning in _____? (state the first year for which the rate of the 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."

## School District Income Tax and Bond Issue\*

[R.C. 5748.08](#)

### Template #312

<h2 style="margin: 0;">PROPOSED INCOME TAX AND BOND ISSUE</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ school district be authorized to do both of the following:</p> <p>1. Impose an annual income tax of _____ on the school district  <small>(state the proposed rate of tax)</small>          income of individuals, for _____, beginning  <small>(state the number of years the tax would be levied, or that it would be levied for a continuing period of time)</small>          _____, for the purpose of _____?  <small>(state the date the tax would first take effect)</small> <span style="margin-left: 100px;"><small>(state the purpose of the tax)</small></span></p> <p>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 \$1 of taxable value, which amounts to \$_____ for each \$100,00 of the county auditor's market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?</p>	
	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."

## School District Income Tax and Property Tax\*

[R.C. 5748.09\(D\)](#)

### Template #313

<h2 style="margin: 0;">PROPOSED INCOME TAX AND PROPERTY TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of school district)</p> <p style="text-align: center; margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ school district be authorized to do both of the following:</p> <p>1. Impose an annual income tax of _____ on the school district  <small>(state the proposed rate of tax)</small>          income of individuals, for _____, beginning  <small>(state the number of years tax would be levied, or that it would be levied for a continuing period of time)</small>          _____, for the purpose of _____?  <small>(state the date the tax would first take effect)</small> <span style="margin-left: 100px;"><small>(state the purpose of the tax)</small></span></p> <p>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  <small>(here insert annual amount the levy is to produce)</small>          for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value, for _____,  <small>(state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time)</small>          commencing in _____, first due in calendar year _____?  <small>(first year the tax is to be levied)</small> <span style="margin-left: 100px;"><small>(first calendar year in which the tax shall be due)</small></span></p>	
	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."

## School District Income Tax and Property Tax Renewal\*

[R.C. 5748.09\(I\)](#)

### 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 income of \_\_\_\_\_ (state the proposed rate of tax) individuals to renew an income tax expiring at the end of \_\_\_\_\_ (state the last year the existing income tax may be levied) for \_\_\_\_\_, beginning \_\_\_\_\_ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time) \_\_\_\_\_, for the purpose of \_\_\_\_\_? (state the date the tax would first take effect) (state the purpose of the tax)

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 \_\_\_\_\_ (here insert annual amount levy is to produce) average \_\_\_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_\_\_ for each \$100,000 of the county auditor's market value, for \_\_\_\_\_, commencing in \_\_\_\_\_, first due in calendar \_\_\_\_\_ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time) \_\_\_\_\_ (first year the tax is to be levied) year \_\_\_\_\_? (first calendar year in which the tax shall be due)

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."



## Decrease in Sales and Use Tax Levied for Continuing Period by Transit Authority (By Petition)

[R.C. 306.71](#)

### Template #401

<p><b>PROPOSED DECREASE OF RATE OF TAX LEVIED FOR CONTINUING PERIOD OF TIME (By Petition)</b></p> <p>_____</p> <p>(name of county or regional transit authority)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the sales and use tax levied for all transit purposes of the _____ for a continuing period of time be (name of county or regional transit authority) reduced from _____ percent to _____ percent?</p>	
	YES
	NO

## Proposed Excise Tax\*

[R.C. 307.697\(C\)](#), [4301.421\(A\)](#), and [5743.024](#)

### Template #402

<b>PROPOSED EXCISE TAX</b>	
_____ (name of county)	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall (an) excise tax(es) be levied by _____ county for the 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 _____, for _____ years?</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>	
	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.

## Repeal of Emergency Real Property Transfer Tax (By Petition)

[R.C. 322.021](#)

### Template #403

<p><b>PROPOSED REPEAL OF AN EMERGENCY PERMISSIVE TAX</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></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 an emergency real property transfer tax in the amount of _____ be repealed?
	NO	

## Proposed Excise Tax for Construction/Renovation of Sports Facility\*

[R.C. 351.26\(B\)](#), [4301.424](#), and [5743.026](#)

### Template #405

<h2 style="margin: 0;">PROPOSED EXCISE TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of county)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall (an) excise tax(es) be levied by _____ county for the purpose of paying the costs of _____ <span style="display: block; text-align: right; font-size: small;">(constructing or renovating)</span> a sports facility, for the convention facilities authority of _____ county at the rate of _____, _____ for _____ years?</p> <p style="font-size: 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)</p>	
	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.

## Proposed Excise Tax

[R.C. 353.06](#)

### Template #406

<h2 style="margin: 0;">PROPOSED EXCISE TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of impacted lake district)</p> <p style="margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>An excise tax on all transactions by which lodging in a hotel is or is to be furnished to transient guests within the territory of the _____  <span style="float: right;">(name of impacted lake district)</span></p> <p>for the purpose of _____</p> <p>at a rate of _____ for _____.</p> <p style="text-align: center;">(per cent of rate)      (number of years the tax is to be levied)</p>	
	FOR THE EXCISE TAX
	AGAINST THE EXCISE TAX

## Proposed Excise Tax\*

[R.C. 4301.421\(B\)\(2\)](#), [5743.024](#), and [307.697\(C\)](#)

### Template #407

<b>PROPOSED EXCISE TAX</b>	
_____ (name of county)	
<b>A majority affirmative vote is necessary for passage</b>	
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 _____, for _____ years, beginning _____ (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) _____? (here insert the earliest date the tax will take effect)	
	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.

## County Motor Vehicle License Tax

[R.C. 4504.02](#), [4504.15](#), and [4504.16](#)

### Template #408

<h2 style="margin: 0;">PROPOSED ANNUAL MOTOR VEHICLE LICENSE TAX</h2>		
<p style="margin: 0;">_____</p> <p style="margin: 0;">(name of county)</p>		
<p style="margin: 0;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p style="margin: 0;">(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 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

<p><b>PROPOSED REPEAL OF AN EMERGENCY MOTOR VEHICLE LICENSE TAX (By Petition)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></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 an emergency annual motor vehicle license tax be repealed?
	NO	

## Motor Vehicle Tax by Transportation Improvement District

[R.C. 4504.21](#)

### Template #410

<h2 style="margin: 0;">PROPOSED ANNUAL MOTOR VEHICLE LICENSE TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of transportation improvement district)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p style="text-align: center;">(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 of the board of trustees of the _____ transportation improvement district proposing an annual motor vehicle tax be approved?
	NO	

## County Sales and Use Tax\*

[R.C. 5739.021](#), [5741.021](#), [5739.026](#), and [5741.023](#)

### Template #411

<h2 style="margin: 0;">PROPOSED SALES AND USE TAX</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of county)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p>The Board of County Commissioners of _____  County proposes to levy a sales and use tax in the amount of _____  percent for the purpose of _____  _____ for a period  of _____ years.</p>		
	YES	Shall the resolution of the _____ county commissioners proposing a _____ percent 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

<p><b>PROPOSED SALES AND USE TAX INCREASE</b></p> <p>_____</p> <p style="text-align: center;">(name of county)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p>The Board of County Commissioners of _____</p> <p>County imposed an increase in the rate of a sales and use tax in the</p> <p>amount of _____ percent for the purpose of _____ for</p> <p>_____.</p> <p style="text-align: center;">(number of years tax to be levied, or a continuing period of time)</p>		
	YES	<p>Shall the increase in the rate of tax be retained?</p>
	NO	

## Retain County Sales and Use Tax\*

[R.C. 5739.022](#)

### Template #413

<h2 style="margin: 0;">PROPOSED SALES AND USE TAX</h2> <p style="margin: 5px 0 0 0;">_____</p> <p style="margin: 0 0 0 40px;">(name of county)</p> <p style="margin: 10px 0 0 0;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p>The Board of County Commissioners of _____ County imposed a sales and use tax in the amount of _____ percent for the purpose of _____ for _____.</p> <p style="text-align: center; margin: 0;">(number of years tax to be levied, or a continuing period of time)</p>		
	YES	Shall the tax be retained?
	NO	

**\*Note:** If the resolution proposed an increase in the tax rate, insert after the word imposed the words “an increase in the rate of.” In addition, change the question to read: “Shall the increase in the rate of tax be retained?”

## County Excise Tax on Cigarettes for Arts and Cultural District

[R.C. 5743.021](#)

### Template #414

<b>PROPOSED EXCISE TAX</b>	
<p>_____</p> <p>(name of county)</p>	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall an excise tax on the sale of cigarettes at wholesale be levied throughout _____ County for the benefit of the _____ for the purpose of _____ (name of qualifying regional arts and cultural district) _____ at the rate of _____ mills per _____ (purpose or purposes of the tax) cigarette for _____ years?</p>	
	FOR THE TAX
	AGAINST THE TAX

## County Excise Tax on Lodging

[R.C. 5739.09\(T\)](#)

### Template #415

<p><b>PROPOSED EXCISE TAX</b></p> <p>_____</p> <p style="text-align: center;">(name of county)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>An excise tax on all transactions by which lodging in a hotel is, or is to be, furnished to transient guests within the county of _____</p> <p style="text-align: right;">(name of county)</p> <p>for the purpose of _____</p> <p>at a rate of _____ for _____, beginning _____.</p> <p style="text-align: center;">(per cent of rate) (number of years tax to be levied) (earliest date tax will take effect)</p>	
	FOR THE EXCISE TAX
	AGAINST THE EXCISE TAX

## Municipal or Township Tax on a Resort Area

[R.C. 5739.101\(G\)](#)

### Template #416

<p><b>PROPOSED INCREASE OF RATE OF RESORT AREA TAX</b></p> <p>_____</p> <p>(name of municipal corporation or township)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the rate of a resort area tax levied by _____</p> <p style="text-align: right;">(name of municipal corporation or township)</p> <p>from ___% to ___% be passed?</p>	
	FOR THE RESORT AREA TAX INCREASE
	AGAINST THE RESORT AREA TAX INCREASE

## Joinder of Contiguous Political Subdivision to Port Authority Created Under [R.C. 4582.01](#) - [.20](#) and Extension of Tax Levy

[R.C. 4582.024](#)

### Template #417

<p><b>PROPOSED JOINDER AND TAX LEVY</b></p> <p>_____</p> <p>(name or names of political subdivisions)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall _____ be joined to _____ port authority and the  <small>(name or names of political subdivisions to be joined)</small>      <small>(name)</small>  existing tax levy (levies) of such port authority, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mill(s) for each \$1 of taxable value, which amounts to \$ _____ for  <small>(effective rate)</small>  each \$100,000 of the county auditor's market value, be authorized to be levied against properties within _____?  <small>(name or names of political subdivisions to be joined)</small></p>	
	YES
	NO

## Joinder of Contiguous Political Subdivision to Port Authority Created Under [R.C. 4582.21](#) - [.59](#) and Extension of Tax Levy

[R.C. 4582.26](#)

### Template #418

<b>PROPOSED JOINDER AND TAX LEVY</b>	
<p>_____</p> <p>(Name or names of political subdivisions to be joined)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall _____ be joined to _____ port authority and the  <small>(Name or names of political subdivisions to be joined)</small>      <small>(Name)</small>            existing tax levy (levies) of such port authority, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mill(s) for each \$1 of taxable value, which amounts to \$ _____ for  <small>(effective rate)</small>            each \$100,000 of the county auditor's market value, be authorized to be levied against properties within _____?  <small>(Name or names of political subdivisions to be joined)</small></p>	
	YES
	NO

## Proposed Zoning Plan

[R.C. 303.11 \(county\)](#) and [519.11 \(township\)](#)

### Template #500

<h2 style="margin: 0;">PROPOSED ZONING PLAN</h2> <p style="margin: 5px 0 10px 0;">_____</p> <p style="margin: 0 0 10px 0;">(name of subdivision)</p> <p style="margin: 0 0 10px 0;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p style="text-align: center;">(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.)</p>		
	YES	Shall the zoning plan for the unincorporated area of _____, as adopted by _____ be approved?
	NO	

## Referendum on Zoning Amendment (By Petition)

[R.C. 303.12 \(county\)](#) and [519.12 \(township\)](#)

### Template #501

<p><b>PROPOSED ZONING AMENDMENT</b> <b>(By Referendum Petition)</b></p> <p>_____</p> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></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	<p>Shall the zoning amendment as adopted by _____ be approved?</p>
	NO	

## Proposed Repeal of Zoning Plan (By Petition)

[R.C. 303.25 \(county\)](#) and [519.25 \(township\)](#)

### Template #502

<p><b>PROPOSED REPEAL OF ZONING PLAN</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>		
<p>(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.)</p>		
	YES	Shall the zoning plan for the unincorporated area of _____ be repealed?
	NO	

## Township Merger (By Petition)\*

[R.C. 523.01](#) – [523.03](#)

### Template #600

<p><b>PROPOSED TOWNSHIP MERGER</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of township)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the townships of _____</p> <p style="text-align: center;">(Names of all of the townships to be merged)</p> <p>be merged to create the new township of _____?</p> <p style="text-align: center;">(Name of the new township)</p>	
	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><b>PROPOSED ANNEXATION</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of city or village)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></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 _____, for  <small>("city" or "village" as applicable)</small>                      <small>(name of city or village)</small></p> <p>corporate municipal purposes?</p>	
	YES
	NO

**\*Note:** If the petition specifies that the annexation is desired for corporate municipal purposes and for school purposes, a separate question must be submitted in addition to the question above, substituting "school purposes" for "corporate municipal purposes."

## Village/Township Detachment (By Petition)\*

[R.C. 709.39](#)

### Template #602

<p><b>PROPOSED DETACHMENT OF TERRITORY</b> <b>(By Petition)</b></p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a portion of _____ Village, contiguous to the adjacent township(s) of _____ and containing _____, approximately, be detached from said village?</p> <p style="text-align: center;">(number of acres)</p>	
	FOR DETACHMENT
	AGAINST DETACHMENT

**\*Note:** If the question includes the erection of the detached portion into a new township, substitute "be detached from said village and erected into a new township to be known as \_\_\_\_\_ Township" in place of "be detached from said village."

## Municipal Merger Commission (By Petition)

[R.C. 709.45](#)

### Template #603

<b>PROPOSED MERGER COMMISSION</b>	
<b>(By Petition)</b>	
_____	
(name of city or village)	
<b>A majority affirmative vote is necessary for passage</b>	
<p>Shall a commission be chosen to draw up a statement of conditions for merger of the political subdivisions of _____ and _____?</p>	
	YES
	NO
<b>FOR MEMBERS OF MERGER COMMISSION</b>	
(Vote for not more than five)	
	CANDIDATE A
	CANDIDATE B
	CANDIDATE C
	CANDIDATE D
	CANDIDATE E

## Proposed Merger

[R.C. 709.452](#)

### Template #604

<p><b>PROPOSED MERGER</b></p> <p>_____</p> <p>(name of municipality and township)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall merger of the political subdivisions of the _____</p> <p style="text-align: right;">("city" or "village")</p> <p>of _____ and the township of _____, be approved?</p> <p>(name of city or village) (name of township)</p>	
	YES
	NO

## Municipal Merger Conditions

[R.C. 709.462](#)

### Template #605

<b>PROPOSED MERGER CONDITIONS</b>		
_____ (name of city or village)		
<b>A majority affirmative vote is necessary for passage</b>		
(Insert the list of agreed-to merger conditions)		
YES		Shall the proposed merger conditions, as reported by the merger commission of the _____ of _____, <div style="text-align: center; font-size: small;">             ("city" or "village")      (name of city or village)           </div> be adopted and the merger approved?
NO		

## School Districts Merger Commission (By Petition)

[R.C. 3311.25](#)

### Template #606

<p><b>PROPOSED MERGER COMMISSION</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of school district)</p> <p><b>A majority affirmative vote is necessary for passage</b></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 school district:</p>	
<p>_____</p> <p>(Commissioner One)</p>	
<p>_____</p> <p>(Commissioner Two)</p>	
<p>_____</p> <p>(Commissioner Three)</p>	
<p>_____</p> <p>(Commissioner Four)</p>	
<p>_____</p> <p>(Commissioner Five)</p>	
	<p>YES</p>
	<p>NO</p>

## School Districts Merger

[R.C. 3311.25](#)

### Template #607

<b>PROPOSED MERGER CONDITIONS</b>		
_____ (name of school district)		
<b>A majority affirmative vote is necessary for passage</b>		
(Insert the list of agreed-to merger conditions)		
	YES	Shall the proposed merger conditions, as reported by the merger commission of _____ and _____
	NO	_____ (name of school district) (name of school district) be adopted and the merger approved?

## Proposed County Government Plan (By Petition)\*

[R.C. 302.03\(A\)](#) and [302.04](#)

### Template #700

<p><b>PROPOSED COUNTY PLAN</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of county)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the county of _____ adopt the form of county government known as the county _____ plan with _____</p> <p style="text-align: center;">(name of plan)</p> <p>A board of _____ county commissioners elected as _____</p> <p style="text-align: center;">(number)</p> <p>provided for in sections 302.01 to 302.24, inclusive, of the Revised Code?</p>	
	<p>For adoption of the county _____ plan</p> <p style="text-align: center;">(name of plan)</p>
	<p>Against adoption of the county _____ plan</p> <p style="text-align: center;">(name of 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

<p><b>PROPOSED COUNTY PLAN</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of county)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the county of _____ adopt the form of county government known as the county _____ plan with a  <span style="display: block; text-align: center;">(name of plan)</span> board of _____ county commissioners, of which _____  <span style="display: block; text-align: center;">(number) <span style="margin-left: 150px;">(number)</span></span> shall be elected at large and _____ shall be elected by districts,  <span style="display: block; text-align: center;">(number)</span> provided for in sections 302.01 to 302.24, inclusive, of the Revised Code, under which form each county commissioner shall receive annual compensation equal to _____ per cent of that provided in Revised Code section 325.10?</p>	
	<p>For adoption of the county _____ plan  <span style="display: block; text-align: center;">(name of plan)</span></p>
	<p>Against adoption of the county _____ plan  <span style="display: block; text-align: center;">(name of plan)</span></p>

**\*Note:** If not proposed by petition, please delete "(By Petition)" from heading.

## Township Limited Home Rule (By Petition)\*

[R.C. 504.01](#) and [504.02](#)

### Template #702

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of township)</p> <p><b>A majority affirmative vote is necessary for passage</b></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>	
	<p>FOR ADOPTION OF A LIMITED HOME RULE GOVERNMENT</p>
	<p>AGAINST ADOPTION OF A LIMITED HOME RULE GOVERNMENT</p>

**\*Note:** If not proposed by petition, please delete "(By Petition)" from heading.

## Continuation of Township Limited Home Rule (By Petition)\*

[R.C. 504.03\(B\)](#) and [504.14](#)

### Template #703

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of township)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the township of _____ continue the limited home rule government under which it is operating?</p>	
	<p>FOR CONTINUATION OF THE LIMITED HOME RULE GOVERNMENT</p>
	<p>AGAINST CONTINUATION OF THE LIMITED HOME RULE GOVERNMENT</p>

**\*Note:** If not proposed by petition, please delete "(By Petition)" from heading.

## Surrender of Village Corporate Powers

[R.C. 703.33](#)

### Template #704-A

<p><b>PROPOSED SURRENDER OF CORPORATE POWERS</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of village)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the village of _____ surrender its corporate powers?</p>	
	<p>YES</p>
	<p>NO</p>

## Village Dissolution for Lack of Services or Candidates

[R.C. 703.331](#)

### Template #704-B

<p><b>PROPOSED DISSOLUTION OF VILLAGE</b></p> <p>_____</p> <p>(name of village)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the village of _____ surrender its corporate powers?</p>	
	<p>YES</p>
	<p>NO</p>

## Municipal Plan of Government (By Petition)\*

[R.C. 705.01](#) – [705.03](#)

### Template #705

<b>PROPOSED PLAN OF GOVERNMENT</b>	
_____	
(name of city or village)	
<b>A majority affirmative vote is necessary for passage</b>	
Shall the _____ plan of government, as provided in	
(name the plan)	
chapter _____ 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

<p><b>PROPOSED CHANGE OF PLAN</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of city or village)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the municipal corporation of (_____) abandon the (_____) plan and adopt the (_____) plan as (name) provided in sections (_____) to (_____) of the Revised Code?</p>	
	YES
	NO

## Proposed Incorporation (By Petition)

[R.C. 707.29](#) – [707.30](#)

### Template #707

<p><b>PROPOSED INCORPORATION</b> <b>(By Petition)</b></p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the area known as _____ be incorporated (insert a brief description of the area sought to be incorporated) into a new city to be known as _____? (insert the name of the proposed new city)</p>	
	FOR INCORPORATION
	AGAINST INCORPORATION

## County Charter Commission

[Ohio Const., art. X, § 3, § 4](#)

### Template #800

<b>OFFICIAL CHARTER COMMISSION BALLOT</b>		
_____		
(name of county)		
<b>A majority affirmative vote is necessary for passage</b>		
	YES	Shall a county charter commission be chosen?
	NO	
<b>FOR MEMBERS OF CHARTER COMMISSION</b>		
(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 Const., art. X, § 3, § 4](#); [R.C. 307.96](#)

### Template #801

<h2 style="margin: 0;">PROPOSED CHARTER</h2> <p style="margin: 10px 0 0 20px;">_____</p> <p style="margin: 0 0 0 100px;">(name of county)</p> <p style="margin: 10px 0 0 100px;"><b>A majority affirmative vote is necessary for passage</b></p> <p style="margin: 10px 0 0 20px;">A copy of the full text of the proposed charter is posted at this polling place.</p>		
	YES	Shall the proposed charter as reported by the charter commission of _____ County be adopted?
	NO	

## County Charter (By Petition)

[Ohio Const., art. X, § 3, § 4](#); [R.C. 307.94 - 307.96](#)

### Template #802

<p><b>PROPOSED CHARTER</b> <b>(By Petition)</b></p> <hr style="width: 60%; margin: 0 auto;"/> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></p> <p>A copy of the full text of the charter proposed by petition is posted at this polling place.</p>		
	YES	<p>Shall the charter proposed by the petition be adopted?</p>
	NO	

## County Charter Amendment

[Ohio Const., art. X, § 3, § 4](#); [R.C. 307.96](#)

### Template #803

<b>PROPOSED CHARTER AMENDMENT</b>		
_____		
(name of county)		
<b>A majority affirmative vote is necessary for passage</b>		
(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:

<b>PROPOSED CHARTER AMENDMENT</b>		
_____		
(name of county)		
<b>A majority affirmative vote is necessary for passage</b>		
	YES	Shall Article ____, Section ____ of the Charter of _____ be amended as follows:  (name of county) _____?
	NO	

## Proposed Repeal of County Charter

[Ohio Const., art. X, § 4](#)

### Template #804

<p><b>PROPOSED REPEAL OF CHARTER</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>		
	YES	Shall the charter of the county of _____ be repealed?
	NO	

## Municipal Charter Commission

[Ohio Const., art. XVIII, § 8](#)

### Template #805

<b>PROPOSED CHARTER COMMISSION BALLOT</b>		
_____		
(name of city or village)		
<b>A majority affirmative vote is necessary for passage</b>		
	YES	Shall a commission be chosen to frame a charter?
	NO	
<b>FOR MEMBERS OF CHARTER COMMISSION</b>		
(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 Const., art. XVIII, § 8](#)

### Template #806

<h2 style="margin: 0;">PROPOSED CHARTER</h2> <p style="margin: 10px 0 0 100px;">_____</p> <p style="margin: 0 0 0 100px;">(name of city or village)</p> <p style="margin: 10px 0 0 100px;"><b>A majority affirmative vote is necessary for passage</b></p> <p style="margin: 10px 0 0 100px;">A copy of the full text of the proposed charter is posted at this polling place.</p>		
	YES	Shall the proposed charter as reported by the charter commission of the _____ <div style="text-align: right; margin-right: 20px;">("city" or "village")</div> of _____ be adopted? <div style="text-align: center; margin-top: 5px;">(name of city or village)</div>
	NO	

## Municipal Charter Amendment

[Ohio Const., art. XVIII, § 9](#)

### Template #807

<b>PROPOSED CHARTER AMENDMENT</b>		
_____		
(name of city or village)		
<b>A majority affirmative vote is necessary for passage</b>		
(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 _____ of _____ ("city" or "village") (name of city or village) be adopted?
	NO	

### Alternate template:

<b>PROPOSED CHARTER AMENDMENT</b>		
_____		
(name of city or village)		
<b>A majority affirmative vote is necessary for passage</b>		
(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 _____ be amended as follows: (name of city, village) _____?
	NO	

## Proposed Resolution\*

### Template #900

<p><b>PROPOSED RESOLUTION</b> (By Petition)</p> <hr style="width: 50%; margin: 0 auto;"/> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></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	Shall the proposed resolution
	NO	<hr style="width: 80%; margin: 0 auto;"/> <p style="text-align: center; font-size: small;">(brief statement describing the question)</p> <p>be adopted?</p>

**\*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](#), [128.25](#), [128.26](#), [306.321](#), [322.02](#), [322.06](#), [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\(C\)](#).

## Proposed Ordinance\*

### Template #901

<p><b>PROPOSED ORDINANCE</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>		
<p>(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.)</p>		
	YES	Shall the proposed ordinance
	NO	_____
<p>(brief statement describing the question)</p> <p>be adopted?</p>		

**\*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><b>REFERENDUM ON RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></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	(brief statement describing the resolution) be approved?

**\*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](#), and [4504.18](#),

## Referendum on Ordinance (By Petition)

[R.C. 731.29](#) and [4929.27\(C\)](#)

### Template #903

<p><b>REFERENDUM ON ORDINANCE NO. _____</b>  <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>		
<p>(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.)</p>		
	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

<p><b>REFERENDUM ON RESOLUTION/ORDINANCE NO. _____</b>  <b>(By Referendum Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name or names of political subdivisions)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the territory within the _____ be added  <small>(Name or names of political subdivisions to be joined)</small>  to _____ regional transit authority?  <small>(Name)</small></p> <p>and shall a(n) _____ at a rate  <small>(here insert type of tax or taxes)</small>  not to exceed _____ be levied for all transit purposes?  <small>(here insert maximum tax rate or rates)</small></p>	
	YES
	NO

**\*Note:** If the tax is a tax on property, the ballot shall express the levy's estimated annual collections, and the rate shall be expressed numerically in mills for each \$1 of taxable value and the effective rate shall be expressed numerically in dollars for each \$100,000 of the county auditor's market value.

## Repeal of Sediment Control Rule (By Petition)

[R.C. 307.791](#)

### Template #905

<p><b>PROPOSED REPEAL OF SEDIMENT CONTROL RULE</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></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	Shall the sediment control rule adopted by the _____ county commissioners be repealed?
	NO	

## Dissolution of Community Authority (By Petition)

[R.C. 349.14](#)

### Template #906

<p><b>PROPOSED DISSOLUTION OF COMMUNITY AUTHORITY</b> <b>(By Petition)</b></p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(name of community authority)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ be dissolved?</p> <p style="text-align: center;">(name of community authority)</p>	
	YES
	NO

## Change of Township Name (By Petition)\*

[R.C. 503.161](#) - [503.162](#)

### Template #907

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of township)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the township of _____ change  <div style="text-align: center;">(name)</div> its name to _____?  <div style="text-align: center;">(proposed name)</div></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 Levy

[R.C. 505.37](#)

### Template #908

<b>PROPOSED RESOLUTION AND TAX LEVY</b>	
<p>_____</p> <p>(name of municipal corporation or unincorporated territory)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the territory within _____ be added to            (description of the proposed territory to be added)            _____ fire district, and a property tax, that            (name)</p> <p>the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's market value,            (here insert effective rate)</p> <p>be in effect for _____?            (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)</p>	
	YES
	NO



## Create New Township Police District\*

[R.C. 505.481](#)

### Template #910

<b>PROPOSED RESOLUTION</b>	
_____ (name of township)	
<b>A majority affirmative vote is necessary for passage</b>	
Shall the unincorporated territory within _____ <div style="text-align: right; margin-right: 100px;">(name of the township)</div> not already included within the _____ be <div style="text-align: right; margin-right: 100px;">(name of township police district)</div> 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

**\*Note:** The name of the proposed township police district shall be separate and distinct from the name of the existing township police district.

## Create New Township Police District and Tax Levy\*

[R.C. 505.481](#)

### Template #911

<b>PROPOSED RESOLUTION and TAX LEVY</b>	
_____ (name of township)	
<b>A majority affirmative vote is necessary for passage</b>	
Shall the unincorporated territory within _____ <div style="text-align: right; margin-right: 100px;">(name of the 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, that the county auditor estimates will collect \$ _____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$ _____ for each \$100,000 of the county auditor's <div style="text-align: center; margin-left: 100px;">(effective rate)</div> market value, for _____ ? <div style="text-align: center; margin-left: 100px;">(number of years tax will be levied, or "a continuing period of time")</div>	
	YES
	NO

**\*Note:** The name of the proposed township police district shall be separate and distinct from the name of the existing township police district.

## Creation of Public Park

[R.C. 511.21](#) - [511.22](#)

### Template #913

<p><b>PROPOSED PUBLIC PARK</b></p> <p>_____</p> <p>(name of township)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>SHALL A PUBLIC PARK OR PUBLIC PARKS BE ESTABLISHED IN          _____ TOWNSHIP?          (NAME)</p>	
	YES
	NO



## Joint Economic Development Zone - City or Village

[R.C. 715.691\(F\)\(1\)](#)

### Template #915

<p><b>PROPOSED ORDINANCE AND CONTRACT</b></p> <p>_____</p> <p style="text-align: center;">(name of city or village)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the ordinance of the legislative authority of the _____</p> <p style="text-align: right;">(city or village)</p> <p>of _____ approving the contract with _____</p> <p style="text-align: left;">(name of contracting party) <span style="float: right;">(name of each other contracting party)</span></p> <p>for the designation of a joint economic development zone be approved?</p>	
	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

## Joint Economic Development Zone - Township

[R.C. 715.691\(F\)\(2\)](#)

### Template #916

<p><b>PROPOSED RESOLUTION AND CONTRACT</b></p> <p>_____</p> <p style="text-align: center;">(name of township)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the resolution of the board of township trustees of the township of _____ approving the contract with _____</p> <p style="text-align: left;">(name of contracting party) <span style="float: right;">(name of each other contracting party)</span></p> <p>for the designation of a joint economic development zone be approved?</p>	
	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

## Creation of Township Joint Economic Development District

[R.C. 715.71](#)

### Template #917

<p><b>PROPOSED RESOLUTION AND CONTRACT</b></p> <p>_____</p> <p>(name of township)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the resolution of the board of township trustees approving the contract with _____</p> <p>(here insert name of each municipal corporation and other township that is a party to the contract)</p> <p>for the creation of a joint economic development district be approved?</p>	
	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

## Joining a Recreational District and Tax Levy

[R.C. 755.181](#)

### Template #918

<b>PROPOSED RESOLUTION and TAX LEVY</b>	
_____ (name of subdivision)	
<b>A majority affirmative vote is necessary for passage</b>	
Shall the territory within _____ be added to _____ <div style="display: flex; justify-content: space-around; font-size: small;"> <span>(Name of subdivision to be added)</span> <span>(Name)</span> </div> joint recreational district, and a property tax, that the county auditor estimates will collect \$____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ for each <div style="display: flex; justify-content: center; font-size: small;"> <span>(effective rate)</span> </div> \$100,000 of the county auditor's market value, be in effect for _____ ? <div style="display: flex; justify-content: center; font-size: small;"> <span>(Here insert the number of years the tax is to be in effect)</span> </div>	
<input type="checkbox"/>	YES
<input type="checkbox"/>	NO

## Conversion of Township Park District and Tax Levy

[R.C. 1545.041](#)

### Template #919

<h2 style="margin: 0;">PROPOSED RESOLUTION and TAX LEVY</h2> <p style="margin: 5px 0 0 100px;">_____</p> <p style="margin: 0 0 0 100px;">(name of township park district)</p> <p style="margin: 10px 0 0 0;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ be converted into a park district to be  <small>(name of township park district seeking conversion)</small>          operated and maintained under Chapter 1545. of the Revised Code under          the name of _____, which park district shall include the  <small>(name of proposed park district)</small>          following townships and municipal corporations:</p> <p>_____</p> <p style="text-align: center;"><small>(name townships and municipal corporations)</small></p> <p>Approval of the proposed conversion will result in the termination of all          existing tax levies voted for the benefit of _____ and  <small>(name the township park district sought to be converted)</small>          in the levy of a new tax for the operation and maintenance of          _____, that the county auditor estimates will  <small>(name of proposed park district)</small>          collect \$_____ annually, at a rate not exceeding _____ mills for          each \$1 of taxable value, which amounts to \$_____ for each          \$100,000 of the county auditor's market value, for _____ years,  <small>(number of years the millage is to be imposed)</small>          commencing on the _____ tax duplicate.  <small>(year)</small></p>	
	For the proposed conversion
	Against the proposed conversion

## Dissolution of Park District (By Petition)

[R.C. 1545.36](#)

### Template #920

<p><b>PROPOSED DISSOLUTION OF PARK DISTRICT</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of park district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ be dissolved?</p> <p style="text-align: center;">(name of park district)</p>	
	YES
	NO

## Combining Probate and Common Pleas Courts (By Petition)

[R.C. 2101.43](#) - [2101.44](#)

### Template #921

<p><b>PROPOSED COMBINATION OF COURTS</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></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><b>PROPOSED TRANSFER OF PROPERTY</b> <b>(By Petition)</b></p> <p>_____</p> <p>(names of school districts)</p> <p><b>A majority affirmative vote is necessary for passage</b></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 Levy

[R.C. 3311.50](#)

### Template #923

<h3 style="margin: 0;">PROPOSED RESOLUTION and TAX LEVY</h3>	
<p>_____</p> <p>(name of school district)</p>	
<p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the territory within _____ be added to  <small>(name of the school district proposing to join the county school financing district)</small>          _____ county school financing district, and a property tax for the  <small>(name)</small>          purposes of _____, that the county auditor  <small>(here insert purposes)</small>          estimates will collect \$_____ annually, at a rate not exceeding          _____ mills for each \$1 of taxable value, which amounts to \$ _____,  <small>(effective rate)</small>          \$ _____, for each \$100,000 of the county auditor's market value, _____          be in effect for _____?  <small>(number of years the tax is to be in effect          or "a continuing period of time," as applicable)</small></p>	
	YES
	NO



## Referendum on Municipal School Board of Education Appointments

[R.C. 3311.73](#)

### Template #925

<p><b>REFERENDUM ON THE CONTINUATION OF APPOINTMENTS OF BOARD OF EDUCATION MEMBERS</b></p> <p>_____</p> <p>(name of municipal school district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the mayor of _____ continue to appoint the members (here insert the name of the applicable municipal corporation) of the board of education of the _____?</p> <p style="text-align: center;">(here insert the name of the municipal school district)</p>	
	YES
	NO

## Transfer of Municipal University Assets

[R.C. 3349.29](#)

### Template #926

<p><b>PROPOSED TRANSFER OF UNIVERSITY ASSETS</b></p> <p>_____</p> <p>(name of municipal corporation)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>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?</p>	
	YES
	NO

## Creation of Community College District (By Petition)

[R.C. 3354.02](#)

### Template #927

<p><b>CREATION OF COMMUNITY COLLEGE DISTRICT</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a community college district containing _____</p> <p style="text-align: right;">(name of the county or counties to be included in the district)</p> <p>be created?</p>	
	YES
	NO

## Creation of Technical College District

[R.C. 3357.02](#)

### Template #928

<p><b>CREATION OF TECHNICAL COLLEGE DISTRICT</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall a technical college district containing _____ (description of territory of existing school district(s) to be included) be created?</p>	
	YES
	NO

## Create County Library District (By Petition)

[R.C. 3375.201](#)

### Template #929

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <hr style="width: 60%; margin: auto;"/> <p>(name of subdivision)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the free public library of the subdivision become a county district library?</p>	
	<p>YES</p>
	<p>NO</p>

## Joining Regional Arts District and Tax Levy

[R.C. 3381.03](#)

### Template #930

<p><b>PROPOSED TRANSFER OF TERRITORY AND TAX LEVY</b></p> <p>_____</p> <p style="text-align: center;">(name of county, municipal corporation, or township)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the territory within _____</p> <p style="text-align: center;">(name or names of political subdivisions to be joined)</p> <p>be added to _____ regional arts and culture district?</p> <p style="text-align: center;">(name)</p> <p>And shall a property tax that the county auditor estimates will collect \$_____ annually at a rate not exceeding ___ mills for each \$1 of taxable value, which amounts to \$_____ for each \$100,000 of the county auditor's</p> <p style="text-align: center;">(effective rate)</p> <p>market value, be levied for the purposes of such district?</p>	
	YES
	NO

## Municipal Partisan Elections (By Petition)

[R.C. 3513.01\(D\)](#)

### Template #931

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of municipal corporation)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall candidates for election as officers of _____ in the (name of municipal corporation) county of _____ be nominated as candidates of political parties? (name of county)</p>	
	YES
	NO

## Municipal or Township Nonpartisan Elections

[R.C. 3513.01\(E\)](#)

### Template #932

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of subdivision)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall candidates for election as officers of _____</p> <p style="text-align: right;">(name of township or municipal corporation)</p> <p>in the county of _____ be nominated as candidates</p> <p style="text-align: center;">(name of county)</p> <p>by nominating petition and be elected only in a nonpartisan election?</p>	
	YES
	NO

## Union of City Health Districts (By Petition)

[R.C. 3709.051](#)

### Template #933

<p><b>PROPOSED UNION OF CITY HEALTH DISTRICTS</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of city health district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ city health district be united with the (name of city health district)</p> <p>_____ city health district(s) in order to form a single city (name(s) of city health district(s))</p> <p>health district to be known as _____? (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><b>PROPOSED UNION OF HEALTH DISTRICTS</b> <b>(By Petition)</b></p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(name of city health district)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ health district(s) be united with the (name of city(ies) health district(s))</p> <p>_____ health district(s) in order to (name of general health district)</p> <p>form a single general health district to be known as _____?</p> <p style="text-align: center;">(name of new general health district)</p>	
	YES
	NO

## Simulcast Horse Racing (By Petition)

[R.C. 3769.27](#)

### Template #935

<p><b>PROPOSED RESOLUTION</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></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?</p> <p style="text-align: center;">(not to exceed five)</p>	
	YES
	NO

## Electric Aggregation (By Petition)\*

[R.C. 4928.20 \(B\), \(E\)](#)

### Template #936

<p><b>PROPOSED (ORDINANCE/RESOLUTION)</b>  <b>ELECTRIC AGGREGATION</b>  <b>(By Petition)</b></p> <p>_____</p> <p>(name of county, city, village, or township)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ have the authority to aggregate          (name of county, city, village, or township)          the retail electric loads located in the _____, and          (name of county, city, village, or township)          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><b>PROPOSED (ORDINANCE/RESOLUTION)</b>  <b>GAS AGGREGATION</b>  <b>(By Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of county, city, village, or township)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall _____ have the authority to aggregate          (name of county, city, village, or township)          the retail natural gas loads located in the _____,          (name of county, city, village, or township)          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 Underground Railroad System (By Petition)

[R.C. 4951.43](#) - [4951.44](#)

### Template #939

<p><b>PROPOSED GRANT OF ACCESS</b> <b>(By Referendum Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of city or village)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall _____ provide _____ with a  <small>(name of city or village)</small> <span style="margin-left: 150px;"><small>(railroad, street railway, suburban railroad, or interurban railroad company)</small></span></p> <p>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. 4951.43](#) - [4951.44](#)

### Template #940

<p><b>PROPOSED GRANT OF ACCESS</b> <b>(By Referendum Petition)</b></p> <p>_____</p> <p style="text-align: center;">(name of city or village)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall _____ provide _____</p> <p style="text-align: center;">(name of city or village) <span style="margin-left: 200px;">(railroad, street railway, suburban railroad, or interurban railroad company)</span></p> <p>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><b>PROPOSED GRANT OF ACCESS</b> <b>(By Referendum Petition)</b></p> <p>_____</p> <p>(name of municipal corporation)</p> <p><b>A majority affirmative vote is necessary for passage</b></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

<p><b>PROPOSED DECREASE OF THE RATE OF TAX LEVIED FOR CONTINUING PERIOD OF TIME</b> <b>(By Petition)</b></p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(name of political subdivision)</p> <p style="text-align: center;"><b>A majority affirmative vote is necessary for passage</b></p>		
<p>At the election held on _____, _____, voters approved  <div style="display: flex; justify-content: space-around; width: 100%;"> <span>(month and day)</span> <span>(year)</span> </div> a tax levy of _____ mills for a continuing period of time for the benefit of _____ for the purpose of _____  <div style="text-align: center;">(name of political subdivision)</div> _____ . A petition filed by electors proposes a  <div style="text-align: center;">(insert same purpose as previously approved)</div> decrease from the voted millage of _____ mill(s) to _____ mill(s), being a reduction in property tax of _____ mill(s) for each \$1 of taxable value.</p> <p>The county auditor estimates the current tax levy collects \$_____ annually, which amounts to \$_____, for each \$100,000 of the county  <div style="text-align: center;">(effective rate)</div> auditor’s market value.</p> <p>The county auditor further estimates the proposed decreased levy will collect \$_____ annually, which amounts to \$_____, for each \$100,000 of  <div style="text-align: center;">(effective rate)</div> the county auditor’s market value.</p>		
	YES	Shall the rate of tax be reduced from _____ mills to _____ mills?
	NO	

## County Budget Commission

[R.C. 5705.27](#)

### Template #943

<b>COUNTY BUDGET COMMISSION</b>		
_____		
(name of county)		
<b>A majority affirmative vote is necessary for passage</b>		
	YES	Shall the county budget commission consist of two additional members to be elected from the county?
	NO	
<b>FOR MEMBERS OF COUNTY BUDGET COMMISSION</b>		
(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

<p><b>COUNTY BUDGET COMMISSION (BY PETITION)</b></p> <p>_____</p> <p>(name of county)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>		
	YES	<p>Shall the elected members be eliminated from the county budget commission?</p>
	NO	

## Dissolution of Watershed District (By Petition)

[R.C. 6105.18 - 6105.20](#)

### Template #945

<p><b>PROPOSED DISSOLUTION OF WATERSHED DISTRICT</b> <b>(By Petition)</b></p> <p>_____</p> <p>(name of watershed district)</p> <p><b>A majority affirmative vote is necessary for passage</b></p>	
<p>Shall the _____ be dissolved? (name of watershed district)</p>	
	<p>For continuing the existence of _____ (name of the district to be here inserted)</p>
	<p>Against continuing the existence of _____ (name of the district to be here inserted)</p>

