



Tax levy resolutions must include new information, new procedures

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This year's budget bill (Am. Sub. H.B. 49) requires new, additional language in levy election proceedings and modifies the final filing process, **first effective for the May 2018 election**. The key changes are summarized below.

Contents of Resolution of Necessity

Must now contain language which indicates:

- whether the tax is an additional levy, a renewal or a replacement of an existing tax, *or a renewal or replacement of an existing tax with an increase or decrease*;
- the term of years of the tax or if the tax is for a continuing period of time;
- that the tax is to be 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 in which the tax is to be levied;
- the date of the election at which the question of the tax shall appear on the ballot;
- that the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;
- the tax year in which the tax will first be levied and the calendar year in which the tax will first be collected; and

- each such county in which the subdivision has territory. ([ORC 5705.03](#))

Final Filing Process

The election proceedings that must be filed with both the proper county board of elections and the county auditor include: (1) the resolution or ordinance of necessity, (2) the county auditor's certificate regarding revenue in the first year; and (3) the resolution or ordinance to proceed. (Thus, two filings with the county auditor.) Some county auditors are interpreting this to mean the final filing must first be made to the county auditor before the board of elections can accept it. It is strongly recommended that boards of education consult with their legal counsel to be sure all filings comply with these new requirements. Failure to do so could result in the invalidation of the levy results.

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