



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Abby McMahon

Am. S.B. 21*

132nd General Assembly

(As Reported by H. Government Accountability and Oversight)

Sens. Uecker, Hoagland, Huffman, Hite, Coley, Balderson, Burke, Dolan, Eklund, Hackett, Jordan, Lehner, McColley, Obhof, Terhar, Wilson

BILL SUMMARY

- Reduces from four to two the minimum number of precinct election officials per precinct in a multi-precinct voting location in which electronic pollbooks are used.
- Requires property tax election notices and ballot language to convey a property tax levy's rate in dollars for each \$100,000 of fair market value instead of in dollars for each \$100 of taxable value.

CONTENT AND OPERATION

Minimum number of precinct election officials

In a voting location that serves more than one precinct, if electronic pollbooks are used at that location, the bill reduces the minimum number of precinct election officials who must be appointed from four per precinct to two.

Additionally, the bill makes a technical correction to change the term "presiding judge" to "voting location manager," which is the term currently used in the Election Law.¹

Property tax rate information

The bill changes the rate information required to be displayed on property tax election notices and ballot language. In general, to submit a property tax levy to voters,

* This analysis was prepared before the report of the House Government Accountability and Oversight Committee appeared in the House Journal. Note that the list of co-sponsors and the legislative history may be incomplete.

¹ R.C. 3501.22.

a taxing authority certifies a resolution to the board of elections, which places a notice describing the proposed levy in newspapers generally two weeks before the election and prepares ballot language describing the levy.²

Under current law, election notices and ballot language for most property tax questions vary slightly but are generally required to display the rate of the tax being levied, renewed, or replaced in both mills (0.1¢) for each \$1 of taxable value and dollars for each \$100 or \$1000 of taxable value. (For real property, taxable value is 35% of so-called "fair market value" – the full value as appraised or affixed by county auditors or the Tax Commissioner.)

The bill requires election notices and ballot language to continue to display the millage rate per \$1 of taxable value for each type of property tax levy but standardizes terminology by employing the term "taxable value." Currently, the ballot language that is prescribed for some levies uses other terms such as "valuation" or "tax valuation," while the language for others does not specify what value the millage rate is based on.

The bill additionally alters the rate information conveyed in election notices and ballot language by requiring the tax rate to be displayed in terms of dollars for each \$100,000 of *fair market value*, instead of for each \$100 of taxable value. Thus, for example, the election notice and ballot language for a 12-mill levy would, under current law, convey to voters that the rate equals 12 mills for each \$1 of taxable value and \$1.20 for each \$100 of taxable value. Under the bill, the notice and language would continue to convey the 12-mill rate for each \$1 of taxable value but, instead of the \$1.20 per \$100 of taxable value rate, would state that the millage rate translates to \$420 for each \$100,000 of fair market value.³

The bill's changes apply to levies submitted at elections occurring after 2019.⁴ The changes affect not only levies submitted by subdivisions, but also to voter-initiated petitions to reduce certain levies.⁵

² See, e.g., R.C. 5705.25.

³ R.C. 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 4582.26, 5705.01, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.55, 5748.01, 5748.02, 5748.03, 5748.08, and 5748.09.

⁴ Section 3.

⁵ R.C. 5705.261 and 5748.04.



County auditor certification

Under continuing law, before a subdivision submits a property tax question to voters it must ask the county auditor for either (1) an estimate of the revenue the tax would generate from a specified millage rate or (2) the millage rate necessary to generate a specified amount of revenue. Upon receiving such information, the subdivision may submit the levy to voters by certifying a resolution to the appropriate county board of elections. In the case of a request for an estimated rate (#2, above), the bill requires the auditor to also certify the levy's rate for each \$100,000 of fair market value to enable board of elections to enter that information on the ballot as the bill requires.⁶

HISTORY

ACTION	DATE
Introduced	01-31-17
Reported, S. Gov't Oversight & Reform	02-22-18
Passed Senate (28-4)	02-28-18
Reported, H. Gov't Accountability & Oversight	---

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⁶ R.C. 5705.03.

