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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 579  
135<sup>th</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for H.B. 579's Bill Analysis](#)

**Version:** As Introduced

**Primary Sponsors:** Reps. Brennan and Abrams

**Local Impact Statement Procedure Required:** No

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### Highlights

- The bill may result in additional property tax revenue to townships to fund school resource officer services for school districts within their territory. These levies are subject to voter approval.
- A township, if placing a levy on a ballot, may incur costs from the county board of elections for their share of the cost of an election.

### Detailed Analysis

The bill authorizes townships to levy property taxes, with voter approval, that fund school resource officer (SRO) services for school districts within their territory.<sup>1</sup> The bill, therefore, may result in additional tax revenues to townships if the levies are approved by voters. The need for such additional tax revenue must be certified by the board of education to the townships with territory in the school district. All proceeds from a tax levied under the bill must be paid to the school districts in the township's territory. The bill requires the school districts to use those proceeds to exclusively pay the costs of contracting for SRO services. A township can levy the tax for renewable periods of up to five years.

The amount of revenue and expenditure increases under the bill is indeterminate as they will depend on several factors, such as the number of districts and townships that pursue this option, the SRO needs of the districts, and the ability and willingness of township voters to approve the levies. If the township includes in its territory more than one school district, the

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<sup>1</sup> An SRO is a law enforcement officer that provides security services to a school district pursuant to an agreement between the school board and the officer's law enforcement agency.

board of township trustees must receive a certification of need for the tax from each district within its territory and the township's resolution declaring the need for the tax must specify the apportionment of revenue from the tax to each such school district.

The bill permits the tax levy question to be placed on the ballot in any special or general election. Townships, if placing a levy on a ballot, may incur costs from the county board of elections for their share of the cost of the election, including ballot costs and advertising. The share of the cost of elections is indeterminate.

### **Existing school district property taxes for SRO services**

Continuing law authorizes school districts to levy property taxes, with voter approval, to provide for school safety and security. The law does not specifically define "school safety and security," but does state that school safety and security includes safety-related permanent improvements, mental health services and counseling, safety training, and safety personnel services, which likely includes SRO services. The bill does not affect these taxes.

In tax year 2023, three school districts levied a total of \$1.3 million in taxes for school safety and security. The three school districts levying school safety and security taxes were Green Local School District in Summit County (\$878,000), Vermilion Local School District in Erie County (\$325,000), and Millcreek-West Unity Local School District in Williams County (\$61,000).