



OHIO LEGISLATIVE SERVICE COMMISSION

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Fiscal Note & Local Impact Statement

Bill: H.B. 470 of the 132nd G.A.

Status: As Reported by House State and Local Government

Sponsor: Rep. Edwards

Local Impact Statement Procedure Required: No

Subject: Authorizes a property tax levy to fund lighting for public places

State & Local Fiscal Highlights

- No direct fiscal effect on the state.
- The bill would allow most political subdivisions to seek voter approval of a levy to pay for lighting of roads and public places.
- Political subdivisions would incur election costs to put a proposed tax levy on ballots.

Detailed Fiscal Analysis

The bill would allow political subdivisions to certify a resolution to the board of elections seeking voter approval of a levy for the cost of installing, operating, and maintaining lighting for streets, roads, highways, or public places. Under the bill, this additional authority would not apply to school districts, county school financing districts, or lake facilities authorities. The resolution is to specify the purpose of the levy, the amount of the increase in tax rate to be levied, and the number of years for which the levy is to be imposed, not to exceed five years. For townships, the bill provides that the cost of installing and operating the lighting system would be paid from a special fund set up to receive the proceeds of the tax. If such a levy is approved by voters, the taxing authority of the subdivision may issue anticipation notes for a fraction of the proceeds of the levy.

The bill may result in additional property tax levy revenue to local subdivisions, funding additional expenditures for lighting, as determined by those subdivisions and their electors. Placing tax levies on ballots results in the incursion of costs to conduct the elections, but such costs would be permissive. Current elections law provides a method for boards of elections to allocate election costs among political subdivisions. The specific election costs charged to the subdivisions with issues on the ballot vary depending on when the election is held.