



OHIO LEGISLATIVE SERVICE COMMISSION

Philip A. Cummins

Fiscal Note & Local Impact Statement

Bill: H.B. 124 of the 132nd G.A.

Status: As Passed by the House

Sponsor: Reps. Brenner and Carfagna

Local Impact Statement Procedure Required: No

Subject: Authorizes a joint vocational school district (JVSD) to submit a property tax question to parts of its territory where the question was mistakenly omitted from November 2015 ballots, and requires that the tax be considered validly levied if aggregate vote totals so indicate

State Fiscal Highlights

- No direct fiscal effect on the state.

Local Fiscal Highlights

- Allows a JVSD to seek voter approval of a levy omitted from ballots in error.
- If the levy is submitted for such a vote, may result in an increase of \$7.4 million in annual tax revenues to the JVSD.
- Exempts the JVSD from a requirement in section 3501.17 of the Revised Code that it pay a share of the election's costs, effectively requiring the counties involved to bear the costs.
- Declares an emergency so would go into effect immediately.

Detailed Fiscal Analysis

At the November 2015 general election, the Delaware Joint Vocational School District Board of Education caused renewal levies totaling 1.7 mills (gross rate) to be placed on the ballot. The levy question appeared on Delaware County ballots, but erroneously was not on ballots in other counties in which portions of the district are located: Franklin, Marion, Morrow, and Union. The Tax Commissioner excluded the levy from the list of tax rates certified for collection. The Ohio Supreme Court upheld this decision by the Commissioner, because the levy was not submitted to all voters eligible to vote on it.

The Delaware County JVSD (also known as the Delaware Area Career Center) as of 2015 had as its tax base real and public utility tangible personal property with taxable value of about \$5.6 billion. The levies that the entity's board sought to renew in November 2015 would have raised about \$7.4 million per year. If enacted, the bill would restore this revenue to the district.

The bill's fiscal effects would be immediate because it includes an emergency clause.

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