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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**H.B. 215**  
**136<sup>th</sup> General Assembly**

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Reps. Jarrells and Stephens

Zachary P. Bowerman, Attorney

### SUMMARY

- Prohibits property tax levies submitted to voters at a general election from taking effect in the current tax year.
- Requires property tax bills for the current tax year to contain information on the impending imposition of those taxes.

### DETAILED ANALYSIS

#### Application of voted property tax levies

Under continuing law, local governments may levy two major types of property taxes. The first type is unvoted or “inside” millage, which may be levied without voter approval, but, in aggregate, may not exceed a total of 10 mills on a property’s taxable value. The second type are taxes levied in excess of that 10-mill limitation, which are subject to voter approval. In general, all these voted levies may be submitted at a November general election, and some may alternatively be submitted at the special, i.e., primary, election held in the spring or summer. It depends on the specific type of levy, but, in general, current law allows a taxing authority to decide whether to first levy a tax in the tax year in which the election occurs, or in the following tax year.<sup>1</sup> A levy approved at a general election and taking effect in the current tax year will appear on property tax bills mailed in the following December or January.

The bill generally disallows property taxes approved by voters at a general election from taking effect in the current tax year – pushing off by one year their appearance on tax bills. However, taxing authorities may submit current year levies at the general election in the following circumstances:

<sup>1</sup> See, e.g., R.C. 5705.25(D), not in the bill.

- The taxing authority has been declared by the Auditor of State to be in a state of fiscal caution, watch, or emergency;
- The tax renews or decreases the rate of an existing tax;
- The tax is an emergency levy, which may be levied by school districts for up to ten years and are designed to collect a fixed sum of money each year.<sup>2</sup>

The bill prohibits a county board of elections from certifying a levy for the ballot that does not comply with this limitation.<sup>3</sup> If voters do approve a levy at a general election, except any of the levies covered by the above exceptions, the bill requires property tax bills for the current tax year to highlight those taxes and provide an estimate of what each will collect in its first year, i.e., the following tax year, based on current year's taxable values.<sup>4</sup>

This limitation applies to levies submitted at general elections held in or after the year beginning after the bill's 90-day effective date.<sup>5</sup>

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## HISTORY

| Action     | Date     |
|------------|----------|
| Introduced | 04-01-25 |

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<sup>2</sup> R.C. 5705.194 to 5705.197, not in the bill. H.B. 96 of the 136<sup>th</sup> General Assembly – the most recent biennial budget bill – repealed the authority of school districts to levy emergency levies, including renewing existing emergency levies, starting in 2026. These eliminations were vetoed by the Governor, but both the House and Senate overrode that veto.

<sup>3</sup> R.C. 5705.17.

<sup>4</sup> R.C. 323.131.

<sup>5</sup> Section 3.