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H.B. 662
134th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Lightbody

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SUMMARY

- Authorizes municipal corporations and joint recreation districts to propose, as a single ballot question, a bond levy and operating levy for parks and recreational purposes.

DETAILED ANALYSIS

Combined parks levy

The bill authorizes the taxing authorities of municipal corporations and joint recreation districts to propose to voters, as a single ballot question, two levies that may be proposed in separate questions under continuing law – (1) a bond levy for permanent improvements to parks and recreational facilities and (2) a parks and recreation operating levy.¹ Proceeds from the bond levy supports general obligation bonds to finance permanent improvements to parks and recreational facilities.²

Administrative provisions

The rules and procedures for proposing and administering the joint levy are similar to those that apply to other combined property tax levies available under continuing law.³ The resolution proposing the combined parks and recreation bond and tax levy and the ballot language submitted to voters must specify each of the rates to be levied for paying the bond

¹ R.C. 5705.223; R.C. 133.18 and 5705.19(H), not in the bill.

² R.C. 133.01(CC), not in the bill.

³ E.g., R.C. 5705.218 (combined school district operating and permanent improvements levy), not in the bill.

debt charges and for parks and recreation purposes. The tax for parks and recreation purposes may be levied for a specified number of years or for a continuing period of time.⁴

If the combined levy is approved, the municipality or joint recreation district may issue anticipation notes on the estimated proceeds of the operating levy for up to 50% of the estimated proceeds of the tax to be collected during the first year.⁵

HISTORY

Action	Date
Introduced	05-12-22

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⁴ R.C. 5705.223(B), (C), and (D).

⁵ R.C. 5705.223(F).