

Amended Substitute House Bill No. 140 (HB 140), the “Ballot Uniformity and Transparency Act”, was signed into law by Governor DeWine on June 14, 2022. HB 140 makes substantial changes to the content of ballot language and notices of election for certain voted tax levy and bond issue elections, beginning with such elections to be held on May 2, 2023.

Most notably, HB 140 changes the presentation of the property tax rate from (in most cases) the current basis of mills per \$1 of valuation (calculated for each \$100 of valuation) to mills per \$1 of taxable value (calculated for each \$100,000 of the county auditor’s appraised (“true”) value). To illustrate, at present a typical ballot for an additional tax levy would read:

An additional tax for the benefit of [subdivision] for the purpose of [purpose] at a rate not exceeding \_\_\_ mills for each one dollar of valuation, which amounts to \$\_\_\_ for each one hundred dollars of valuation ...

Such a ballot will read as follows under HB 140:

An additional tax for the benefit of [subdivision] for the purpose of [purpose], that the county auditor estimates will collect \$\_\_\_\_\_ annually, at a rate not exceeding \_\_\_ mills for each \$1 of taxable value, which amounts to \$\_\_\_ for each \$100,000 of the county auditor’s appraised value ...

For most (but not all) real property, “taxable value” is 35% of the property’s “true” value.

In addition, for levies that are a renewal, decrease, increase or expansion of an existing tax, HB 140 requires the rate of the existing tax be displayed as the “effective” rate of the tax (i.e., reflecting the effect of House Bill 920 reduction factors) for property classified as residential/agricultural, if applicable.

HB 140 also requires ballots and election notices for tax levies (not bond issues) to display the estimated amount of revenue the proposed tax would collect annually if approved, rounded to the nearest \$1,000.

For certain fixed-sum levies (including “emergency” levies), HB 140 extends from five days to 10 days the deadline for a county auditor to make certain certifications, correcting an anomaly in existing law and aligning the deadline with that for other kinds of levies.

Lastly, more technically, HB 140 prohibits any portion of the ballot’s text from being printed in boldface type or in a font size different than that used in surrounding text (currently required for “emergency” levies, for example), and requires that dollar amounts on ballots be displayed numerically (e.g., \$1) rather than in words (e.g., one dollar).

HB 140 makes the most substantial changes to ballots and notices of election in recent memory, and with these changes it is reasonable to expect that there will be voter confusion and the resulting need for appropriate voter education. As always, but in particular with tax levies and bond issues to appear on the ballot on and after May 2, 2023, subdivisions are well-advised to consult legal counsel in the preparation of tax levy and bond issue proceedings.

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