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1. LEVIES—ADDITIONAL FOR SPECIFIC PURPOSES—APPROVED BY VOTE OF ELECTORS IN YEAR OF REASSESSMENT OR IN ANY YEAR PRIOR THERETO—APPLICABLE THROUGHOUT LIFE OF SUCH VOTED LEVY—SECTION 5548-2 GC.
2. EXISTING ADDITIONAL LEVY FOR SPECIFIC PURPOSES—RENEWED BY VOTE OF ELECTORS OF TAXING SUBDIVISION—YEAR SUBSEQUENT TO YEAR OF REASSESSMENT—LEVY DEEMED TO BE SEPARATE AND DISTINCT FROM PREVIOUSLY EXISTING LEVY—PROVISIONS, SECTION 5548-2 GC, NOT APPLICABLE TO RENEWED LEVY THROUGH FACT PROVISIONS WERE APPLICABLE TO PREVIOUSLY EXISTING LEVY.
3. NO STATUTORY REQUIREMENT RESOLUTION PROPOSING VOTE ON ISSUE OF ADDITIONAL LEVY FOR SPECIFIC PURPOSE SHOULD CONTAIN STATEMENT OF TOTAL DOLLAR AMOUNT TO BE RAISED—BALLOT—FORM—NOT REQUIRED TO CONTAIN STATEMENT, TOTAL DOLLAR AMOUNT PROPOSED TO BE RAISED BY LEVY—SECTIONS 5625-16, 5625-17 GC.

## SYLLABUS:

1. The provisions of Section 5548-2, General Code, are applicable to additional levies for specific purposes approved by a vote of the electors in the year of reassessment or in any year prior thereto and are applicable throughout the life of such voted levy.

2. Where an existing additional levy for specific purposes is "renewed" by a vote of the electors of a taxing subdivision in a year subsequent to the year of reassessment, such levy is deemed to be one separate and distinct from the previously existing levy, and the provisions of Section 5548-2, General Code, are not applicable to such "renewed levy" solely by reason of the fact that such provisions were applicable to the previously existing levy.

3. There is no statutory requirement that a resolution proposing a vote on the issue of an additional levy for specific purposes, adopted under the provisions of Section 5625-15, General Code, should contain a statement of the total dollar amount proposed to be raised by such levy, or that the ballot to be used at the election at which such issue is submitted, the form of which ballot is prescribed in Section 5625-17, General Code, should contain such statement of the total dollar amount proposed to be raised by the levy.

Columbus, Ohio, September 21, 1953

Hon. C. Watson Hover, Prosecuting Attorney  
Hamilton County, Cincinnati, Ohio

Dear Sir:

I have your request for my opinion as follows:

"On behalf of our local Auditor, we are requesting your opinion on the following questions relative to the general tax re-appraisal program since we feel the questions raised have general statewide significance.

"1. Levies heretofore voted outside the ten mill limit are required to be reduced proportionate to increased duplicates occasioned by the re-appraisal orders of the Board of Tax Appeals. Should such reduction be effected only in the year of re-appraisal upward or should the reduced figure be carried throughout the life of the levy?

"2. When a renewal of an existing levy is approved by the voters subsequent to a re-assessment year or subsequent to a re-valuation ordered by the Board of Tax Appeals, is the renewal levy subject to the proportionate reduction required by statute?

"3. Is it required that the resolution proposing a vote on an outside levy carry the total amount proposed to be raised by the levy in addition to carrying the proposed amount in millage and per hundred dollars of valuation?

"4. Is it necessary that the ballot to be voted specify the total amount proposed to be raised by the extra levy?

"We feel rather certain that the answer to the two last questions is in the negative, but since the questions are intimately involved with the two preceding questions, it seems desirable to consider them together."

The statutory provision for a proportionate reduction in the rate of voted additional tax levies is found in Section 5548-2, General Code, Section 5713.11, Revised Code, which reads as follows:

"When the people of any taxing subdivision have voted additional levies for specific purposes in the year of re-assessment or any year prior thereto, *and said additional levies are effective in the year of re-assessment or thereafter* and are to be calculated on a total valuation of property higher than that of the year before re-assessment, the rate of said additional levy shall be reduced

in the same proportion in which the total valuation of property in said taxing subdivision is increased by the re-assessment over the total valuation of the year preceding the re-assessment.”

(Emphasis added.)

The statutory language emphasized above indicates to me quite clearly that the proportionate reduction is to apply to any such additional levies as are effective in the year of reassessment or are effective *thereafter*. This whole section is indicative of the legislative notion that where the voters of a taxing subdivision have voted additional levies for specific purposes, they will have been able, by reason of having constructive knowledge of the current property valuations, to estimate the approximate dollar amounts which will be realized from such levies. Furthermore, it seems to be the scheme that where the voters, with this estimate in mind, have approved a particular levy, such approval should not be deemed to justify the realization by the taxing authorities of a greater amount of revenues than would have been realized had no increase in valuation occurred. It is apparent, of course, that this scheme would be defeated by a construction of this statutory language in such a way as to make the proportionate reduction applicable only in the year of reassessment and not applicable “thereafter” throughout the life of the voted levy. For this reason I conclude that such proportionate reduction, if applicable to a particular levy, is applicable throughout the life of such levy.

We next come to the question of instances where the voters approve the renewal of existing levies, to which existing levies the provisions of Section 5548-2, General Code, had been applicable. It is true that Section 5625-17, General Code, refers specifically to the “renewal of an existing levy” but I do not regard this language to have the effect of constituting such renewed levy as a mere extension of the old. Having in mind the legislative scheme and purpose above indicated, it will be observed that when the voters are asked to approve the “renewal of an existing levy” they then have constructive knowledge of the current property valuations, valuations which have been increased in prior years by way of reassessment, and by reason of such knowledge they can form an estimate of the approximate dollar amount which will be realized by the proposed renewal levy. Accordingly, a vote of approval on such issue clearly would be one in favor of the application of the full amount of the proposed rate to such current property valuations. For this reason I conclude that where there has been a favorable vote on the renewal of an existing levy sub-

sequent to the year of reassessment, the provisions of Section 5548-2, General Code, would not be applicable to such levy.

With respect to your third and fourth questions, we may refer briefly to Sections 5625-15 and 5625-17, General Code. The pertinent portion of the former section relative to the resolution of the taxing authority in the matter of a proposed levy is as follows:

“Such resolution shall be confined to a single purpose, and shall specify the amount of increase in rate which it is necessary to levy, the purpose thereof and the number of years during which such increase shall be in effect which may or may not include a levy upon the duplicate of the current year. The number of years shall be any number not exceeding five, except that when the additional rate is for the payment of debt charges the increased rate shall be for the life of the indebtedness.” \* \* \*

I find nothing in this language which would indicate a necessity for a statement of the total amount in dollars proposed to be raised by the levy and so conclude that such statement is not necessary.

The form of ballot to be used at an election at which the issue of the approval of additional levy is submitted, is prescribed by Section 5625-17, General Code, which section in pertinent part is as follows:

“ \* \* \*

“The form of the ballots cast at such election shall be:

“‘An additional tax for the benefit of (name of subdivision .....for the purpose of (purpose stated in the resolution .....at a rate not exceeding.....mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents).....for each one hundred dollars of valuation, for.....(life of indebtedness or number of years the levy is to run.’

|  |                      |
|--|----------------------|
|  | For the Tax Levy     |
|  | Against the Tax Levy |

“Provided, however, if the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot herein specified may be changed by substituting for the words ‘An additional’ at the beginning of the form the words ‘A renewal of a’ in the case of a proposal to renew an existing levy in the same amount, the words ‘A renewal of.....mills

and an increase of . . . . .mills to constitute a' in the case of an increase, or the words 'A renewal of part of an existing levy, being a reduction of . . . . .mills, to constitute a' in the case of a decrease in the proposed levy.

"The question covered by such resolution shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. More than one such question may be submitted at the same election."

Here again I find no requirement for a statement on the ballot of a total dollar amount proposed to be raised by the additional levy and so conclude that such statement on such ballot is not necessary.

For these reasons, and in specific answer to your inquiry, it is my opinion that :

1. The provisions of Section 5548-2, General Code, are applicable to additional levies for specific purposes approved by a vote of the electors in the year of reassessment or in any year prior thereto and are applicable throughout the life of such voted levy.

2. Where an existing additional levy for specific purposes is "renewed" by a vote of the electors of a taxing subdivision in a year subsequent to the year of reassessment, such levy is deemed to be one separate and distinct from the previously existing levy, and the provisions of Section 5548-2, General Code, are not applicable to such "renewed levy" solely by reason of the fact that such provisions were applicable to the previously existing levy.

3. There is no statutory requirement that a resolution proposing a vote on the issue of an additional levy for specific purposes, adopted under the provisions of Section 5625-15, General Code, should contain a statement of the total dollar amount proposed to be raised by such levy, or that the ballot to be used at the election at which such issue is submitted, the form of which ballot is prescribed in Section 5625-17, General Code, should contain such statement of the total dollar amount proposed to be raised by the levy.

Respectfully,

**C. WILLIAM O'NEILL**

Attorney General