

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: ALL IPA Firms
Subject: Authority for State Community College Board of Trustees to Propose a Tax Levy
Date: February 25, 2020

The General Assembly recently enacted a law allowing state community colleges to propose a property tax levy. Ohio Revised Code (ORC) §3358.11 became effective October 17, 2019 and allows the board of trustees of a state community college district to propose tax levies and certify a resolution to the board of elections to include a question of levying a tax in excess of the ten-mill limitation on all taxable property in the county or counties comprising the state community college district.

The tax levies are generally limited to the acquisition of sites, constructing, furnishing and improving buildings, and/or the acquisition, construction, or improvement of any property which the board trustees of a state community college is authorized to acquire, construct or improve. If properly approved by the taxpayers, the board of trustees can issue bonds to pay for all or part of the costs identified above and levy a tax in excess of the ten-mill limitation to pay the interest and retire the bonds approved by the electors.

We are aware of at least one community college (Columbus State Community College) that has included a bond levy on the March 17, 2020 ballot. Please be aware of this new authority, and ensure that any activity associated with such levies is in accordance with ORC §3358.11 and the ballot language approved by the voters.

Please contact the Center for Audit Excellence with any questions.