Frank LaRose
Ohio Secretary of State

ADVISORY 2026-02

May 12, 2026

To: All County Boards of Elections
Board Members, Directors, and Deputy Directors

Re: House Bill 129 Impacts on Property Tax Levies and Changes to Questions and Issues Handbook

BACKGROUND

This Advisory is to alert boards of elections to changes in property tax levies resulting from the recent passage of House Bill 129 ("H.B. 129"), which became effective on March 20, 2026. More specifically, H.B. 129 permits school districts to levy fixed-sum property taxes for current expenses under three new, distinct circumstances.

SUMMARY

Under H.B. 129, school districts may levy property taxes that generate a fixed sum of money under any of the following scenarios:

- A school district that is in fiscal watch, fiscal caution, or fiscal emergency, as determined by the Auditor of State, or is impacted by an emergency that is the subject of a disaster declaration by the President of the United States or the Governor, as determined by the Director of the Department of Education and Workforce, may levy a non-renewable fixed-sum levy for the current expenses of the school district.[1] Template 108 of the *Questions & Issues Handbook* has been created to reflect this new levy.
- A school district that currently levies an "emergency levy" under the previous version of R.C. 5705.194 that was approved by voters prior to the date of that statute's repeal on January 1, 2026,[2] may renew that levy as a fixed-sum levy at

1 R.C. 5705.01(U), (V); 5705.03(B)(2)(b); 5705.194(A), (B).

2 See Advisory 2025-06 for an explanation on the repeal of emergency levies by the biennial state operating budget, House Bill 96.

the same or a lesser sum than the money collected by that levy.[3] However, unlike prior emergency levies, a renewal of an emergency levy under H.B. 129 may be used only for the current expenses of the school district.[4] Template 109 of the *Questions & Issues Handbook* has been created to reflect this new levy.

- A school district that currently levies a "substitute levy" under R.C. 5705.199 that was approved by voters prior to the date of that statute's repeal on January 1, 2026,[5] may renew that levy as a fixed-sum levy for the current expenses of the district at the same or a lesser sum than the money collected by that levy in its final tax year.[6] Template 110 of the *Questions & Issues Handbook* has been created to reflect this new levy.

Questions concerning this advisory should be directed to the Secretary of State's elections counsel at 614-728-8789.

Yours in service,

Frank LaRose
Ohio Secretary of State

3 R.C. 5705.194(C).

4 R.C. 5705.194(C).

5 See Advisory 2025-06 for an explanation on the repeal of substitute levies by the biennial state operating budget, House Bill 96.

6 R.C. 5705.194(D).